

KENAI PENINSULA BOROUGH ALASKA



MAYOR PROPOSED

**FY 2023
ANNUAL BUDGET
JULY 1, 2022 TO JUNE 30, 2023**

**CHARLIE PIERCE
BOROUGH MAYOR**

ANNUAL BUDGET

OF THE

KENAI PENINSULA BOROUGH

ALASKA

FOR THE FISCAL YEAR BEGINNING

JULY 1, 2022

CHARLIE PIERCE
BOROUGH MAYOR

PREPARED BY FINANCE DEPARTMENT

BRANDI HARBAUGH
DIRECTOR OF FINANCE

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2023**

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THE KENAI PENINSULA BOROUGH ASSEMBLY

<u>ASSEMBLY MEMBERS</u>	<u>DISTRICT</u>	<u>TERM EXPIRES</u>
Brent Johnson	7 – Central	2022
Brent Hibbert	1 – Kalifornsky	2024
Richard Derkevorkian	2 – Kenai	2023
Jesse Bjorkman	3 – Nikiski	2022
Tyson Cox	4 – Soldotna	2022
Bill Elam	5 – Sterling/Funny River	2023
Cindy Ecklund	6 – East Peninsula	2024
Lane Chesley	8 – Homer	2023
Mike Tupper	9 – South Peninsula	2024

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



Office of the Borough Mayor

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

Charlie Pierce
Borough Mayor

DATE: May 3, 2022

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

Key Budget Principles

The FY2023 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

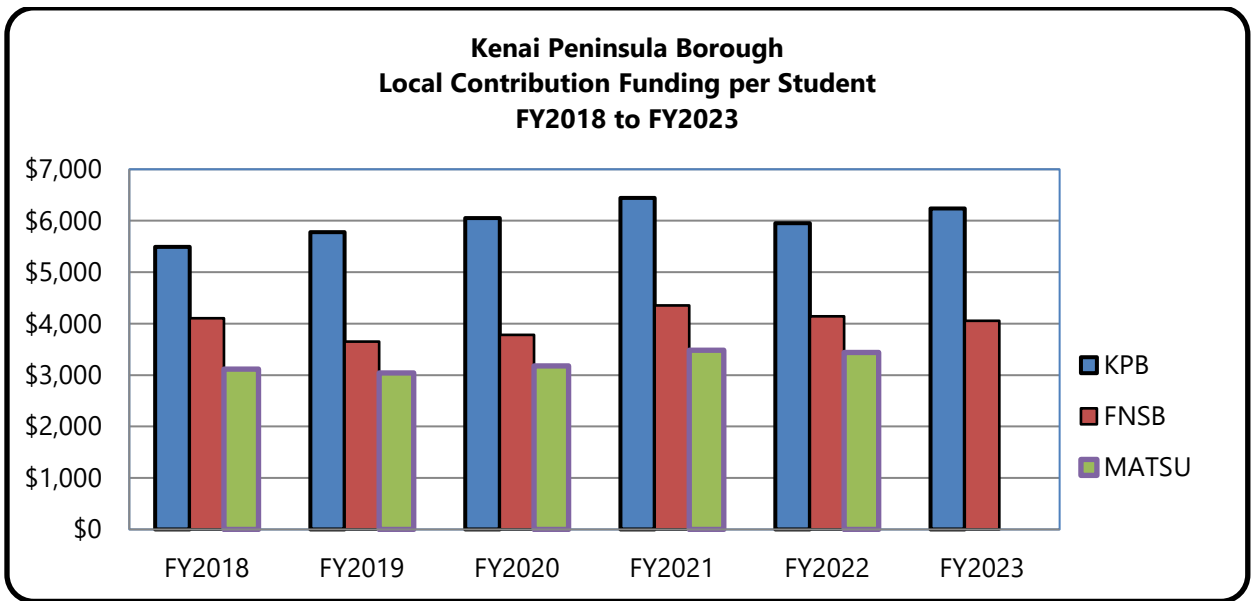
The Borough's major budgetary goals for FY2023 include:

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

Major budget issues/highlights

- The Governor’s proposed FY2023 State budget as considered during the preparation of the FY2023 budget which includes ending the moratorium on School Bond Debt Reimbursement, reestablishment of the Debt Reimbursement Program, full recapitalization of the Community Assistance Fund, bringing it back up to full payment levels and making up the difference from last year’s lower payments, PERS/TRS on behalf payments consistent with the Alaska Retirement Management Board recommendation, and strong funding for fisheries business tax, resource landing tax and commercial vessel passenger tax payments.
- Operational funding for the School District. The largest component of the borough’s budget is the contribution the borough makes to fund the Kenai Peninsula Borough School District. The borough’s local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. The **required minimum local contribution** is estimated to be **\$28,926,183** and the maximum amount is **\$52,564,284**. The amount the Borough has appropriated for FY2023 is **\$52,564,284**, or 100% of the maximum allowed by statute.

The projected number of students for FY2023 is 8,429 and the Borough’s funding per student is approximately **\$6,236** for comparative purposes for FY2022, the Fairbanks North Star Borough’s estimated local contribution per student is **\$4,056** and the Mat-Su Borough’s estimated contribution per student is **\$ Not Available**.



Total funds provided for school purposes are \$61.3 million; the Borough portion is \$60.0 million and the State of Alaska is forecasted to provide \$1.3 million for debt reimbursement. Funding provided by the borough, net of the State’s contribution for debt service, for school purposes is equivalent to 6.66 mills. Sales tax revenue is expected to cover \$39.3 million, which represents a 2% increase in sales tax revenue from the forecasted amount of sales tax revenue anticipated for FY2022; the balance of funding of \$22.0 million (equivalent to 2.4 mills) comes from property taxes, federal and state revenue, and other sources. Total funding provided for schools (not including post-secondary education funding) represents an amount equal to 64.7% of the Borough’s General Fund budget.

- Quality public services require adequate facilities that are suitable for their use. The adopted budget includes a continued effort to address the borough’s major maintenance and capital facility needs. The adopted FY2023 budget provides a \$500,000 transfer to the general government capital project fund and

\$5.25 million to the school facilities capital project fund to address the borough facilities' (including school district buildings, all of which the borough owns) major maintenance and capital replacement needs.

- Borough Emergency Services and Public Safety require current and adequate equipment and tools to communicate and provide sufficient services. The budget includes the second installment of a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$1.86 million over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough.
- Funding for the Borough's Solid Waste program. A majority of the FY2023 decrease is related to a one-time leachate improvements construction and implementation capital project originally proposed in FY22 and the funded with American Recovery Funds, with offsetting increases associated with overall contractual obligations for ongoing maintenance and operations for all of the solid waste facilities. The General Fund contribution for FY2023 is budgeted at \$10.6 million. The General Fund contribution to the Solid Waste program represents an amount equal to approximately 11% of total General Fund expenditures. The equivalent of 1.17 mills of the Borough's General Fund mill rate of 4.50 mills goes to support the Borough's Solid Waste program.
- The FY2023 budget includes local funding for the Road Service Area Capital Project Fund of \$2.3 million, with consistent transfer amounts of \$2.2 million annually for FY2024-FY2026. Prior to FY2021, grant funds were utilized to support a significant portion of the annual capital project spend to upgrade numerous roads in the Borough, all grant funds have been fully expended shifting the required burden to be supported by local funds, thus property taxes collected through the Roads Service Area mill rate.
- Positions added or deleted when compared to FY2022's forecast budget are as follows: 4.5 FTE added to the General Fund as a result of; 1.75 FTE added to the Mayor's Office by increasing a .25 Special Assistant to the Mayor to a full-time position and an additional full-time Special Assistant to the Mayor, .25 FTE added to the Human Resources Department as a result of a half-time HR Assistant becoming full-time and a half-time Homer Administrative Assistant reduced from a half-time position to a .25 employee, the addition of one FTE Project Manager in the Purchasing Department, a half-time Finance Accounts Payable Clerk becoming a reclassified full-time Grants and Treasury position, and the addition of one FTE in the IT Department by adding a Network IT Administrator. In other Funds 10 FTE were added as a result of; the Maintenance Department added 3.4 FTE by increasing the Director's position by .4 making it full-time, adding one FTE Controls Systems Technician and two FTE Maintenance Utility Technicians, Bear Creek Fire Service Area added one FTE Fire Technician, Kachemak Emergency Fire Service Area added one FTE Fire Technician, the Roads Service Area increased the Roads Service Area Director position by .6 FTE making it full-time, the Land Trust Fund added one FTE Planner/Surveyor, the Solid Waste Department added one FTE Landfill Operator to Central Peninsula Landfill (CPL), and the Risk Department added two FTE by adding one FTE Safety Specialist and one FTE Claims Manager. A summary of all position changes for FY2023 can be found on pages 450-451.

Financial Condition Summary

For FY2023, Borough-wide real and personal taxable assessed values increased 6.8%, compared to FY2022 forecast values which increased 7.5% when compared to Actual FY2021 values. Oil and gas property is assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value and plays a vital role in the borough's economy, although the players are changing. Over the last five years large national and multinational companies have been replaced by independents, which resulted in a resurgence in exploration and production. This has led to new wells in the Anchor Point and Kenai area, jackup rigs being used in Cook Inlet, along with increased exploration in other areas of the borough, resulting in an increase in assessed value for oil and gas properties. Assessed values for oil and gas properties increased from \$990 million for FY2014, to \$1.5 billion in FY2023. During this same

timeframe, oil production for the borough has decreased from approximately 4.1 million barrels annually to approximately 3 million barrels annually. Since 1988 oil production for the borough has decreased from 15.9 million barrels annually to 3 million barrels annually. The impact to the Borough if the global reduction in the price of gas and oil continues is unknown at this time.

Traditionally the borough’s unemployment rate has been 2% to 3% higher than the statewide rate, much of this due to the seasonality of work in the fishing and tourism industry. In FY2020 and FY2021, the Covid-19 worldwide pandemic created temporary increases in unemployment across the nation and in the Borough as high as 17.2% in April 2020. Unemployment rates in the borough have come down to 7.10% as of February 2022 and it is anticipated that unemployment rates will slowly recover and continue to decrease in 2022.

Calendar Year Ending	Unemployment Rate	Increase (Decrease)	Calendar Year Ending	Unemployment Rate	Increase (Decrease)
2014	7.70%	-0.40%	2018	7.00%	-0.70%
2015	7.60%	-0.10%	2019	6.10%	-0.90%
2016	8.20%	0.60%	2020	9.50%	3.40%
2017	7.70%	-0.50%	2021	7.30%	-2.20%

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

Financial Plans

General Fund

Revenues and other financing sources of \$88,378,804 support the FY2023 general fund budget. This total consists of \$41.9 million in property tax revenue, \$39.3 million in sales tax revenue, \$2.8 million in state revenue, \$3.7 million in federal revenue, and \$579,493 in other revenues and financing sources. Expenditures exceed projected revenues by \$6.4 million; net of a projected lapse, the projected change in fund balance is a decrease of \$5.4 million.

Overall expenditures increased \$7.0 million when compared to the original FY2022 adopted budget. Factors impacting the budget for FY2023 are as follows:

- The total amount appropriated for school purposes is \$61.3 million, a \$7.4 million increase when compared to FY2022. Local educational funding for FY2023 includes \$52.6 million for school district operations, \$3.5 million for school related debt service, and \$5.25 million for capital projects. It should be noted that the borough expects to receive \$1.3 million from the State of Alaska under the school debt reimbursement program, which decreases the Borough’s expense. In 1964 the Borough citizens voted to implement an areawide sales tax which would be 100% dedicated to funding education. In FY2023, sales tax revenues are estimated to be up \$8.6 million from the FY22 originally anticipated amount, improving the borough’s ability to fund education. The originally anticipated sales tax revenue amount was a reduced amount as a result of the unknown fiscal impact of the Covid-19 business shut down.
- Personnel costs increased \$1.3 million; primarily due to projected increased health insurance costs of \$634,600, contractual increases per the Collective Bargaining Agreement, and the additional proposed 4.5 FTE.
- Supplies are down by approximately \$2,189 or 1.15% due to removal of one-time items purchased in FY2022 and an overall effort to reduce supply expenditures and find efficiencies in the existing processes reducing the need in the General Fund.
- Services are up by approximately \$527,482 or 9.8%; which includes \$180,000 in an increased remotes sales tax collection and administration fees due to higher anticipated remotes sales tax receipts, \$97,270 increase in annual software costs, \$32,201 increase insurance premiums, \$39,603 increase in equipment replacement payments, \$53,850 increase in tax litigation reports as a result of Covid-19 delays in filing for 2021, offset by \$42,215 decrease in rents and operating leases.

- Transfers increased approximately \$5.4 million or 7.84%; which includes an increase to the local contribution for schools of \$4.56 million, an increase of \$3.0 million to the School Capital Project Fund offset by a decrease in the General Fund contribution to the Solid Waste department of \$2.1 million.

The FY2023 General Fund property tax rate reduced from 4.70 mills to 4.50 mills. Sales tax revenue for FY2023 is expected to increase \$0.8 million from the forecasted FY2022 sales tax amount. The estimated FY2023 sales tax revenue generates the equivalent of 4.36 mills in property tax revenue. State revenues include \$850,000 for Community Assistance (Revenue Sharing) and \$1.3 million for school debt reimbursement, an increase of \$550,000 from FY2022, however still only representing 50% of the 70% State of Alaska obligation, fish tax of \$500,000, \$50,000 for facility rental, and \$155,000 from co-op distributions. Federal revenues consist of \$3.1 million for PILT receipts, \$500,000 for National Forest Receipts, and a civil defense grant of \$140,000.

Local Contribution for Kenai Peninsula Borough School District:

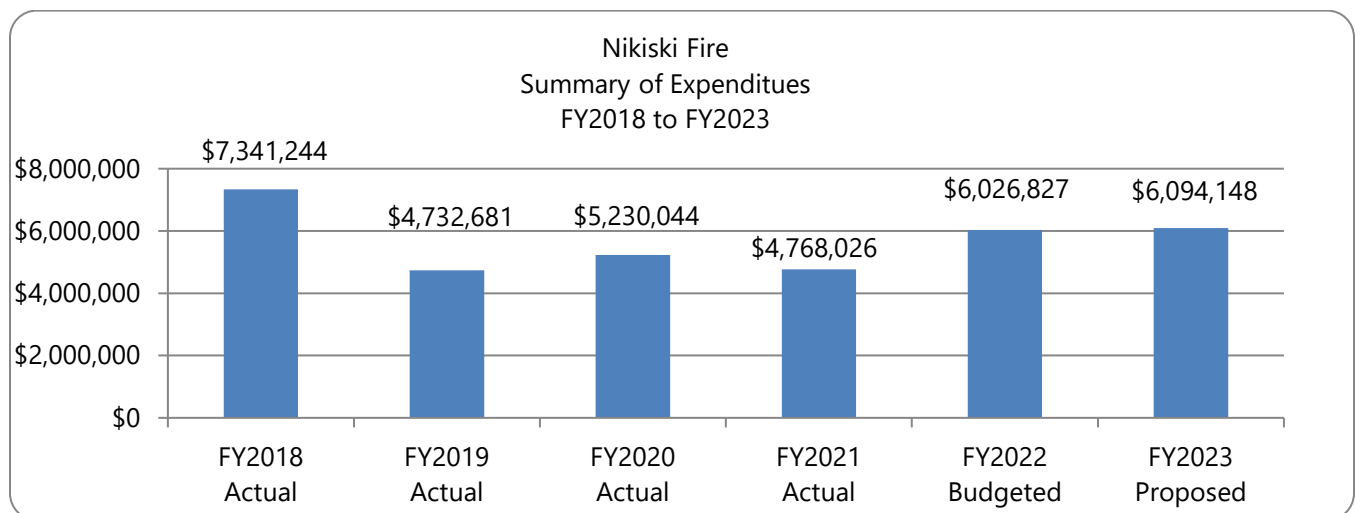
<u>Fiscal Year</u>	<u>Local Contribution</u>	<u>Additional Federal Funding</u>	<u>Total Payments to School District</u>	<u>Increase (Decrease)</u>	<u>Mill Rate Equivalent</u>
2019	\$ 49,738,432	\$ -	\$ 49,738,432	\$ -	-
2020	52,512,091	-	52,512,091	2,773,659	0.31
2021	47,888,909	2,111,091	50,000,000	(2,512,091)	(0.28)
2022	48,000,000	2,000,000	50,000,000	-	-
2023	52,564,284	-	52,564,284	2,564,284	0.28

Service Areas and Special Revenue Funds

As a whole, the FY2023 service area budgets increased 2% from the FY2022 originally adopted. Selected individual funds are as follows:

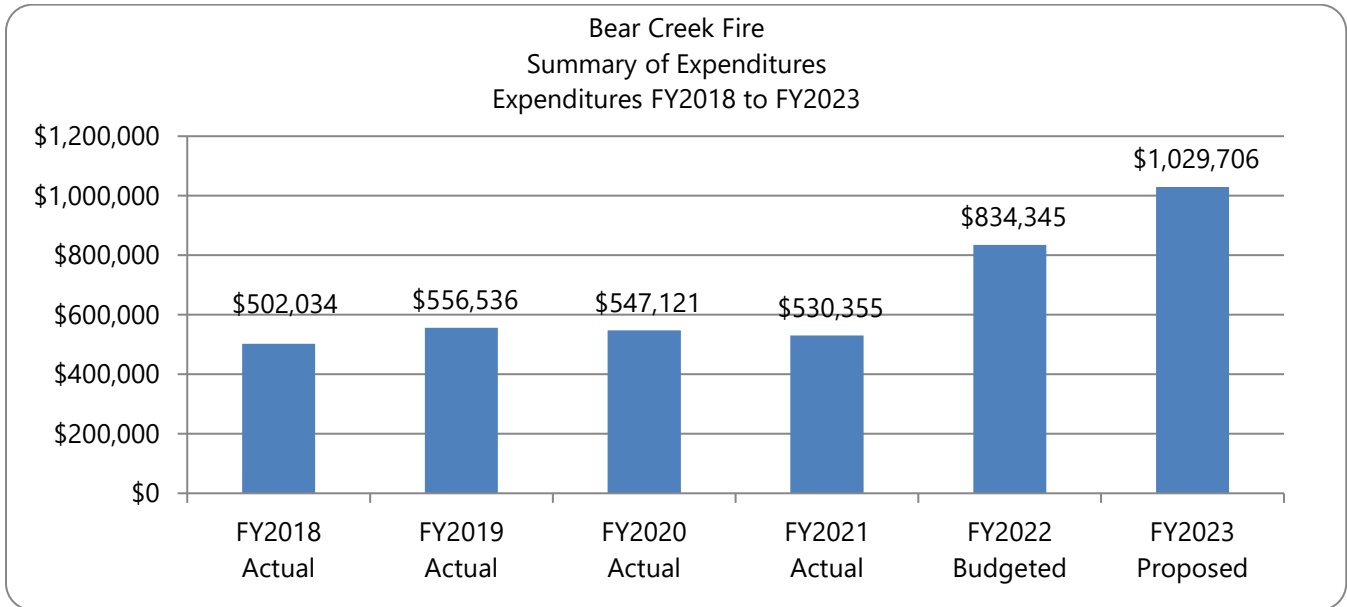
Nikiski Fire Service Area

The Nikiski Fire Service Area (NFSA) expenditure budget is up \$67,321 or 1.12% when compared to the prior year. The increase in expenditures is primarily related to increases in insurance premiums, utilities and equipment maintenance offset by decrease to capital outlay due to the removal of one-time items from FY2022 related to the additional of Station #3. Oil tax revenues, the largest revenue source for the Service Area, have increased approximately 76% since FY2013. This increase in assessed values has allowed the Service Area to decrease their mill rate from 3.00 mills in FY2013 to 2.70 in FY2018. The mill rate has remained at 2.70 mills since FY2018.



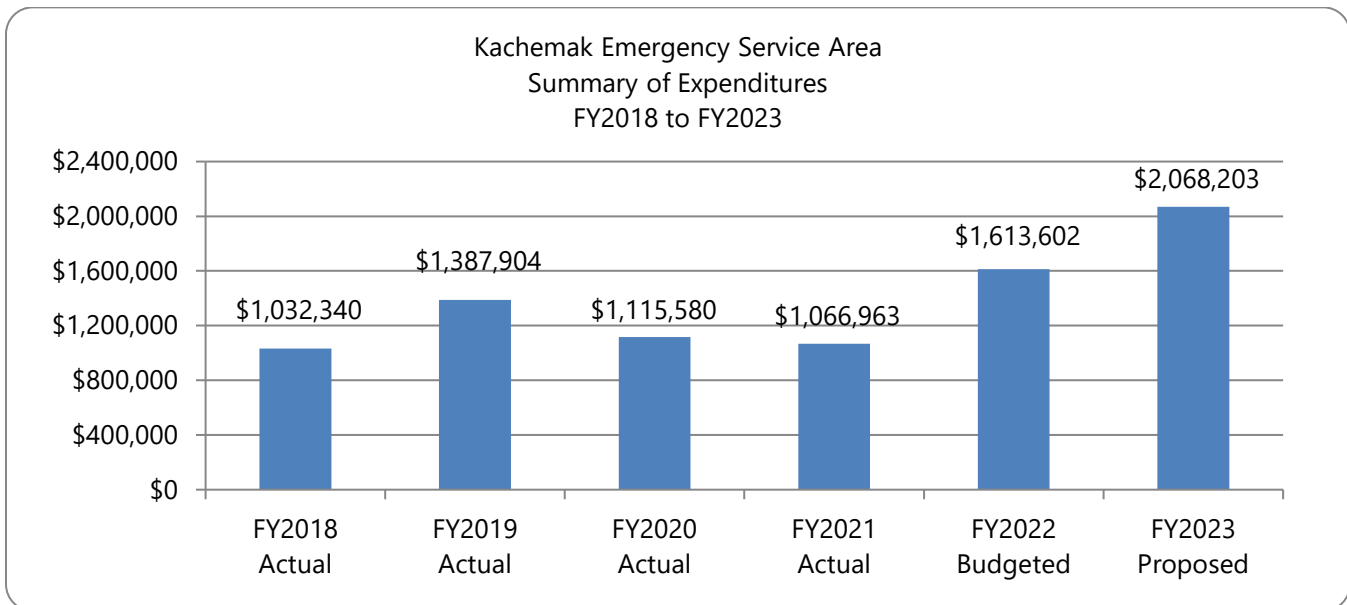
Bear Creek Fire Service Area

The Bear Creek Fire Service Area expenditure budget is up \$195,361 or 23.41% when compared to FY2022. The increase in expenditures is primarily related to the addition of one firefighter technician position, along with an increase in transfer to the Capital Project Fund to meet future capital needs of the service area. The mill rate has been 3.25 since FY2014.



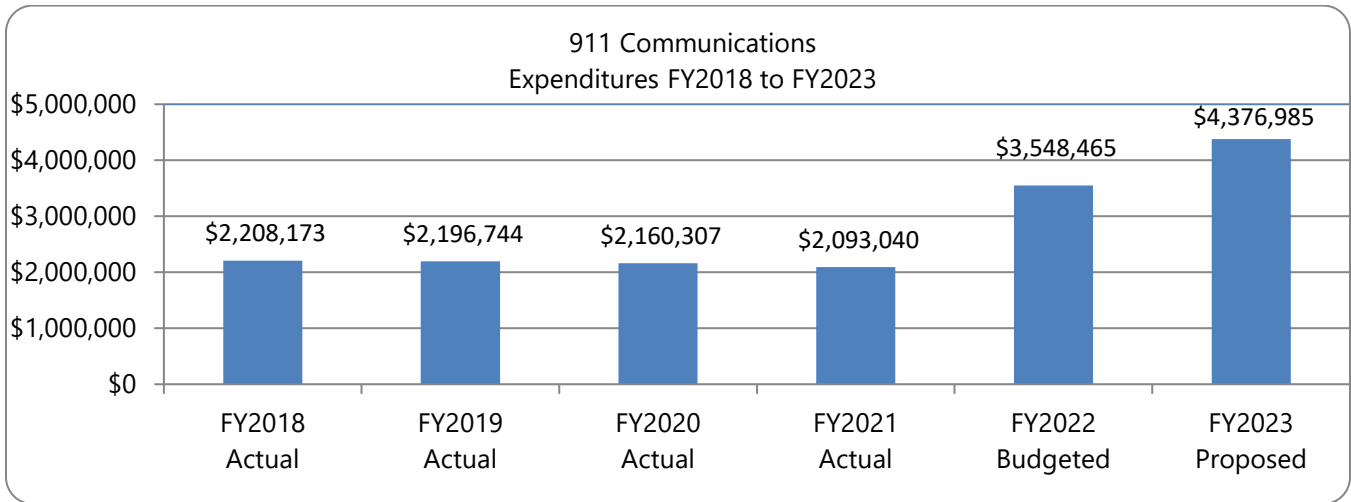
Kachemak Emergency Service Area

The Kachemak Emergency Service Area expenditure budget is up \$454,601 or 28.17% when compared to FY2022. The increase in expenditures is primarily related to the addition of one firefighter technician position, along with increased vehicle and equipment supply costs, building and grounds maintenance costs and an increase to the Capital Project Fund to meet future capital needs of the service area. The mill rate was 2.60 from FY2014 to FY2021, then 3.10 in FY2022, and is proposed to increase to 3.40 mills in FY2023.



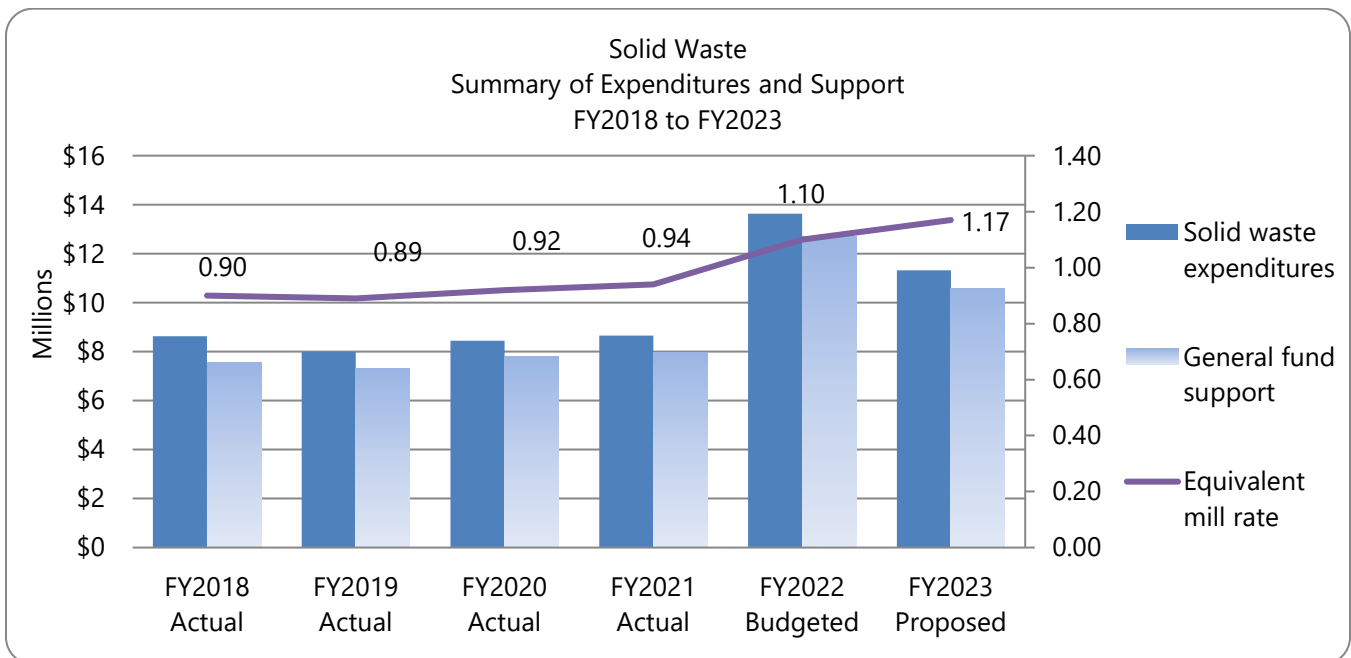
911 Communications

The 911 Communications Center expenditure budget is up \$828,520 or 23.35% as a result of establishing a transfer from the Operating Fund to the Capital Project Fund required by the FY2022 newly establishing fees for services structure where agencies receiving dispatch services at the Soldotna Public Safety Communications Center are charged a negotiated fee based on call volume and use of dispatch time and other services. Prior to this change, the center was operated with shared borough and State of Alaska staff, utilizing borough facilities and assets. The new structure only has borough employees.



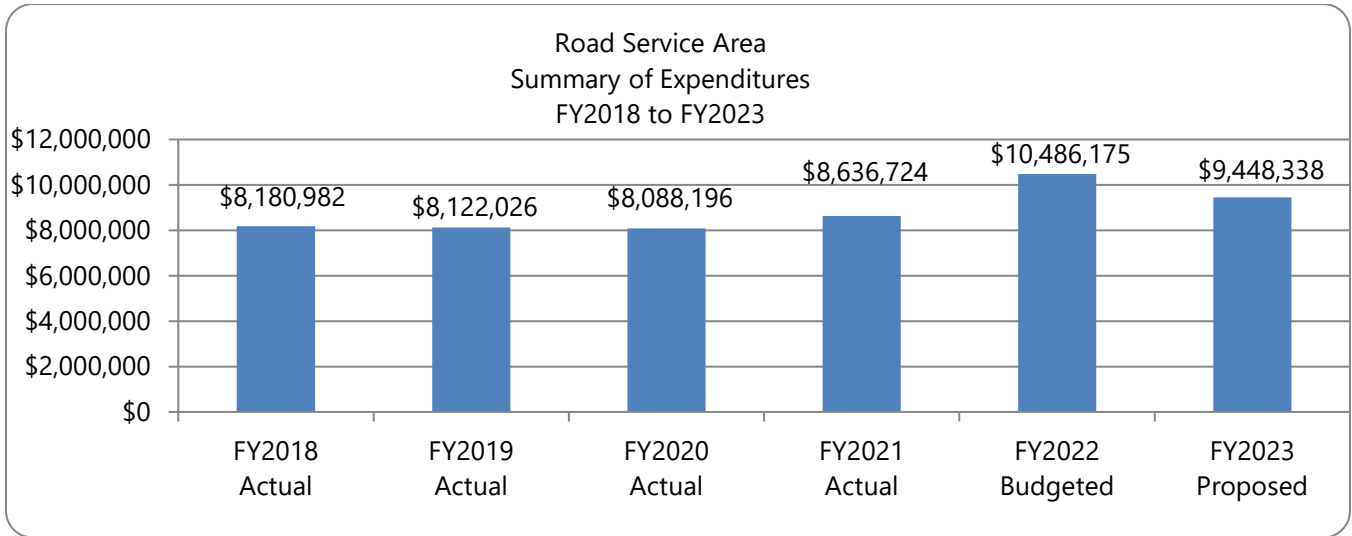
Solid Waste

The Solid Waste expenditure budget is down (\$2,313,279) or 16.97% when compared to FY2022 primarily due to a decrease in capital transfer for a one-time leachate improvements construction and implementation capital project, offset by other increases associated with Collective Bargaining contractual obligations, addition of 5 FTEs from the originally adopted FY2022 budget, one FTE at CPL and 4 FTE at the Homer Transfer Facility, with decreases to contract services as a result of transitioning the Homer facility to a self-operated model. The Borough's General Fund continues to provide the majority of the funding necessary to operate solid waste operations. For FY2023, this amount is \$10,578,990 or approximately 93.4% of the revenue necessary to fund the solid waste program; this is equal to 1.17 mills or 11.2% of the General Fund budget a decrease of (.33) mills from the original FY2022 budget.



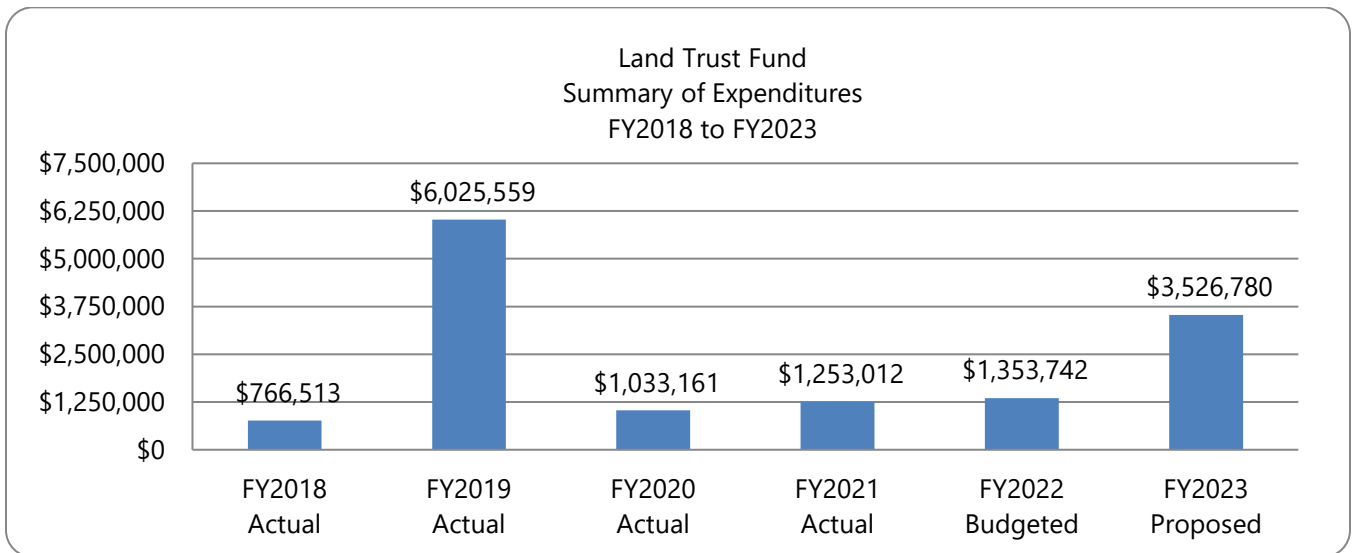
Road Service Area

The Road Service Area expenditure budget is down (\$1,037,837) or 9.9% when compared to FY2022 primarily due to a decreased transfer of \$2.3 million to the capital project fund to support future capital requirements and increased road maintenance. The capital transfer is consistent with the Service Area long-term plan of funding the capital plan with local funds. The service area does not anticipate receiving grant funds in the near future for road capital improvements.



Land Trust Fund

The Land Trust Fund expenditure budget is up \$2,173,038 or 160.52% when compared to FY2022 primarily due to an increased land sale revenue transfer of \$2.3 million to the Land Trust Investment Fund to be invested for the purpose of supporting the Land Trust Fund activities in the future. The Land Trust fund increase is also due to the addition of one FTE Surveyor along with one-time capital expenditures of \$117,000 for needed surveying equipment.



Capital Projects

The FY2023 Capital Budget includes \$5,250,000 for school district major maintenance projects and \$887,702 for general government projects. Several major school maintenance projects have been accomplished over the past couple fiscal years due to additional capital funding provided, this years' funding provides for projects such as heating ventilation and air conditioning (HVAC), boiler upgrades that will reduce utility costs, security and safety in school facilities, windows, siding, flooring replacements, electrical and lighting upgrade projects in school facilities, and construction costs for Kachemak-Selo School facility. The 911 Communications Center capital budget includes \$129,652 for facility and communications equipment and the Solid Waste Department capital budget includes \$630,000 for master planning, gas collection design, materials and facility equipment.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$390,000 at Nikiski Fire Service Area for SCBAs, radios, facility lighting and 2 snow machines; \$442,500 at Bear Creek Fire Service Area for SCBAs, radios and an Ambulance; \$345,000 at Western Emergency Service Area for SCBA's, radios, a truck lift and a utility vehicle; \$1,525,000 at Central Emergency Services for SCBA's, radios, design and other costs associated with a new relocated station #1, an ambulance, a utility vehicle, and training facilities; \$662,500 at Kachemak Emergency Service Area for SCBA's and radios, ambulance, powerlift and gurney systems; \$779,000 at North Peninsula Recreation Service Area for a multi-purpose court resurface, sidewalk replacement, boiler work, and pool sidewalk replacement and \$2,356,136 at South Peninsula Hospital for medical equipment.

Tax Rates

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. Per the Code, the maximum is increased for the tax equivalent of the local payments for voter approved debt, or to meet an emergency threatening the public peace, health, or safety. The maximum mill rate that could be levied for FY2023 is 8.36 mills. It is our goal to keep the general fund mill rate at or below the current level unless borough voters authorize significant additional debt.

The General Fund property tax rate for FY2023 decreased .20 mills to 4.50 mills. Service area property tax rate increases are to Kachemak Emergency Service Area, increasing .30 mill to 3.40 mills, and North Peninsula Recreation Service Area increasing .40 mills to 1.40 mills, all other service areas are to stay at their FY2022 levels.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2023 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 FY2022 budget.

Revenues:	<u>FY2022 Original Revenues</u>	<u>FY2023 Estimated Revenues</u>	<u>Increase (Decrease)</u>
General Property Taxes	\$ 74,472,584	\$ 78,146,409	\$ 3,673,825
Sales Tax	30,709,937	39,308,500	8,598,563
Intergovernmental:			
Federal	3,740,000	3,740,000	-
State	2,282,544	2,832,544	550,000
Other Revenue	32,070,628	35,246,095	3,175,467
Fund Balance Appropriated, net	15,310,922	11,473,176	(3,837,746)
	<u>\$ 158,586,615</u>	<u>\$ 170,746,724</u>	<u>\$ 12,160,109</u>

Property and sales tax revenues are up by a combined 33% and represents approximately 74% of total revenues (not including fund balance), this compares to 73% for FY2022 and 74% for FY2021. Other information is as follows:

- Property taxes are projected to increase approximately \$3.7 million due to the FY2023 taxable assessed values increasing 6.8% from the FY2022 original budgeted amounts. The FY2023 property tax revenue estimate is up 4.9% with a decrease to the General Fund mill rate of .20 mills, an increase to the North Peninsula Recreation Services Area mill of .40 mills and an increase to the Kachemak Emergency Service Area mill rate of .30 mills when compared to FY2022.
- Sales taxes are projected to increase approximately \$8.6 million due to a significant rebound in actual sales tax revenues in the third and fourth quarters of FY2021, providing for an increase in estimated sales tax revenues in FY2022 and FY2023. The FY2023 sales tax revenue estimate is up 2.1% compared to the revised FY2022 sales tax revenue projection.
- Other revenues are projected to increase \$3.2 million primarily due to internal service fund interfund revenue increases of \$2 million to provide for increased premiums and claim projections for both healthcare and property, liability and workers' compensation, the Land Trust fund increasing \$1.4 million due to land sales and a transfer in from the Land Trust Investment Fund, offset by decreases in interest earnings and Plant Replacement and Expansion Fund use.
- State revenues are expected to increase approximately \$550,000 as a result of increase anticipated Community Assistance funding.
- The use of fund balance as a revenue source decreased for the General Fund primarily due to a significant rebound in actual sales tax revenues in the third and fourth quarters of FY2021, providing for an increase in estimated sales tax revenues in FY2022 and FY2023.

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 FY2023. Please note that the FY2022 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.

	FY2022 Original Appropriation	FY2023 Mayor Proposed	Increase (Decrease)
Expenditures:			
General Government	\$ 19,933,272	\$ 24,107,172	\$ 4,173,900
Solid Waste	13,939,341	10,696,062	(3,243,279)
Public Safety	29,112,303	30,309,465	1,197,162
Recreation	2,630,799	3,178,910	548,111
Education	54,761,872	62,205,749	7,443,877
Road Maintenance	9,447,475	9,714,188	266,713
Hospitals	14,813,524	14,679,644	(133,880)
Internal Service	13,948,029	15,855,534	1,907,505
	<u>\$ 158,586,615</u>	<u>\$ 170,746,724</u>	<u>\$ 12,160,109</u>

Total FY2023 appropriations are up 7.67% when compared to the FY2022 original budget. For comparative purposes, the FY2022 budget was up 7.57% when compared to the original FY2021 budget. The primary drivers of this change include:

- General Government increases of \$4.2 million are primarily due to increases in a transfer to the Land Trust Fund of \$2.3 million, personnel costs associated with Collective Bargaining Agreement (CBA) requirements, healthcare costs and the addition of 4.5 FTE. General Government also saw increases of \$180,000 to pay remote sales tax collection fees, \$250,000 for the cost of annual contractual obligations and software licensing, \$117,000 for land surveying equipment, \$403,000 increase to capital spend associated with roof replacement and HVAC needs for the borough administration building, and major building maintenance at the Emergency operations building.
- Solid waste costs have decreased \$3.2 million due to the reduction of a one-time \$4.1 capital transfer to meet leachate project costs offset by annual contractual obligations, renewed operations and maintenance contracts that were bid at a higher cost than in previous years and addition of 5 FTE; one at CPL and 4 at Homer Transfer Facility.
- Public safety increase of \$1.2 million is primarily due to costs associated with personnel increases of 2 additional fire and emergency service personnel. One FTE was added to Kachemak Emergency Services and one FTE was added to Bear Creek Fire and Emergency Services to accommodate needed to support public safety.
- Education costs indicate an increase of approximately \$7.4 million. This increase is primarily due to an increase to the local contribution of \$4.56 million, a \$3 million increase to the FY2023 capital contribution, and a \$161,392 decrease to the FY2022 school debt contribution.
- Hospital expenditures have decreased due to a reduction in capital projects for South Peninsula Hospital when compared to FY2022.
- Internal Services have increased due to the addition of 2 FTE in the Risk Department, increased premiums and claim projections for both healthcare and property, liability and workers' compensation. Increases in the Insurance and Litigation Fund of \$1,451,528, increased depreciation expense in the Equipment Replacement Fund of \$25,521, and increases in healthcare premium expenditures of \$430,456.

The Future

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

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

Acknowledgement

Credit is given to those who have participated in the preparation of the FY2023 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 Chad Friedersdorff, Controller Sara Dennis, Auditor Accountant Nolan Scarlett, Payroll Accountant Sarah Hostetter, Sales Tax Supervisor Lauri Lingafelt, Property Tax Supervisor Jennifer VanHoose, and Finance Department Administrative Assistant Barbara Prestwick. All have put in long hours preparing this document.

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

Respectfully submitted,

Charlie Pierce

Charlie Pierce
Borough Mayor

Brandi Harbaugh

Brandi Harbaugh, CPA CPFO
Director of Finance

Kenai Peninsula Borough FY2023 Budget

User Guide

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

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

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

Brief Introduction to the Borough

The Kenai Peninsula Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 24,750 miles and is located in the south central part of the state of Alaska. Per the State of Alaska, Department of Commerce, Community and Economic Development, the borough's population for July 2021 is estimated to be 58,934.

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 25 for more detail)

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

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

School District

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

The Borough does assume various funding responsibility for the School District. State of Alaska statutes require the Borough to contribute to the School District a minimum contribution in an amount equal to 2.65 mills of the full and true assessed value of property. The State has also established a maximum contribution, which is equal to the minimum contribution plus 23% of basic need. Basic need is defined as total of the adjusted average daily membership times the base student allocation. For FY2023, the Borough's proposed contribution is \$52,564,284; the cap amount is \$52,564,284. The Borough's sales tax revenue is estimated to fund \$39,308,500 of that amount; the balance or \$13,255,784 will come from other sources including property taxes, state and federal sources, and interest earnings.

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

Total funding for borough schools for FY2023 is \$60,035,473; an amount equal to 63% of the Borough's General Fund budget.

Basis of Accounting & Budgeting

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

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 ACFR, capital outlays are not recognized but depreciation is.

Budget Process

The annual budget, which includes both operating and capital budgets, is the mechanism through which the Borough Assembly establishes the appropriations for the Borough. Ordinance 2022-19, a copy of which is included on pages 33 - 36, authorizes spending for the operating and capital budgets indicated in this document. The appropriations are by the fund level for operating funds and at the project level for capital funds.

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

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

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

Mill Levy

A resolution setting the mill rates is submitted to the assembly at the first Assembly meeting in June for approval as mill rates must be established prior to June 15th in accordance with Alaska Statutes. The Borough voters have approved a tax cap of 8.0 mills not including the amount needed for debt service or to meet an emergency threatening public peace, health or safety. The maximum mill rate calculation for FY2023 is 8.36 mills. The mill rate proposed for FY2023 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 funding for the services and programs it has determined to be a priority in this budget. The left hand column (title Power) provides some sources of the legal authority for the governing body to exercise its appropriation and prioritization authority. The right hand column (titled Department), are the departments where the appropriation amount and the expenditure authority can be found that reflect the governing body's priorities. Most additional optional powers may be found in Title 29 of the Alaska Statutes and in a few additional statutes outside of Title 29.

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

Fund Structure

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

GOVERNMENTAL FUNDS

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

Special Revenue Funds (200-299, 600-602): Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. State grants, education, fire and emergency medical service areas, a road service area, two road improvement funds, two recreation service area funds, the Land Trust Fund, the School Fund, the Nikiski Senior Service Area Fund, the 911 Communication Fund, the Central Kenai Peninsula Hospital Service Area, and the South Kenai Peninsula Hospital Service Areas are included in the special revenue funds.

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

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

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

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

FUNDS OMITTED FROM THE BUDGET

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

Financial Policies

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

Overall Goals

The overall financial goals underlying these policies are:

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

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

1. Operating Budget Policies

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

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

2. Debt Policies

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

3. Revenue Policies

- The Borough will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one-revenue source.
- The Borough will attempt to maintain a diversified and stable economic base by supporting policies that promote tourism, agriculture, commercial, and industrial employment.
- The Borough will estimate its annual revenues by an objective, analytical process.
- The Borough, where possible and reasonable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational, as well as capital or debt service costs.
- The Borough will regularly review user fee charges and related expenditures to determine if pre-established recovery goals are being met.
- The Borough should routinely identify governmental 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 Annual Comprehensive Financial Report (ACFR).
- The Borough will annually strive for the GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget Presentation Award.

6. Capital Budget Policies

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

7. Fund Balance Policy

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

FY2023 Budget Calendar

October 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

October 2021

15-31 Start budget document prep for new fiscal year.

November 2021

01-30 Meetings with Mayor and Finance staff to discuss budget process and budget guidelines.
 15-21 Send departments/service areas the forms to request staffing changes for the new fiscal year.
 15-30 Load current year budget information into budget excel spreadsheets and update personnel information into budgeting system and worksheets.
 29 Due date for additional staffing changes from departments/service areas due to Mayor.

November 2021						
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 2021

03 Personnel requests for overtime & temporary employees due to Finance.
 06 Send notice of kickoff meeting.
 06-15 Schedule budget informational meetings with Service Area boards for January meeting.
 06-31 Review of personnel requests submitted to Mayor including fiscal impact.
 13-31 Update budget preparation instructions, guidelines and forms to be used in submitting budget requests.

December 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January 2022

03-14 Begin scheduling budget review meetings with Mayor and administrators.
 03-14 Send budget calendars, preliminary personnel budgets and budget forms to all departments and service areas.
 03-31 Internal budget development process begins.
 04 Receive preliminary assessed value estimates from Assessor.
 12 Budget kickoff meeting: Mayor/department heads/service area administrators.
 12 Send Mayor's budget guidelines memo and Finance's budget preparation information memo to all department heads and administrators.
 05-27 Finance Department meets with service area boards to provide results of operation of prior year activity, fund balance information and to discuss their 10-year CIP needs and projections.
 20 Equipment replacement payment information provided to departments.
 21 Provide preliminary insurance costs to departments and service areas.
 31 Department budgets submitted to Finance, including department function page (mission, program description, major long-term issues and concerns, current year accomplishments, new initiatives and performance measures) and inventory of rolling stock, travel requests, budget detail and capital project requests.

January 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 2022

01 Department budget requests submitted to Finance.
 01-14 Review department budget requests and proposed fee changes. Prepare packets for meetings with the Mayor and the administrative staff.
 14-18 Department budget review meetings with Mayor and administrators.

February 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2022

01 Real Property assessment notices mailed.
 01 Service area board approved budget requests submitted to Finance.
 01-14 Review Service Area budget requests and proposed fee changes. Prepare packets for meetings with the Mayor and the administrative staff.
 14-18 Service Area Budget review meetings with Mayor and administrators.
 15 Senior citizens grant application due.
 21-25 Strategic budget planning with administration, departments and service areas.
 21-30 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.

March 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2022

01-08 Continue preparing preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
 07 Resolution setting school local effort amount to Assembly packet.
 11-22 Review draft of preliminary budget documents.
 19 BCFSA, EPHESA and SBCFSA budget presentations to the Assembly.
 21 FY2023 appropriating Ordinance to Assembly packet.
 25 Preliminary budget completed and to the printer.

April 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2022

03 Mayor's proposed budget documents presented to the Assembly.
 03 Department/service area budget presentations to the Assembly.
 03 Introduce appropriating budget ordinance.
 16-17 Department and service area budget presentations to Assembly continue.
 26 Resolution setting the mill levy to the assembly packet.

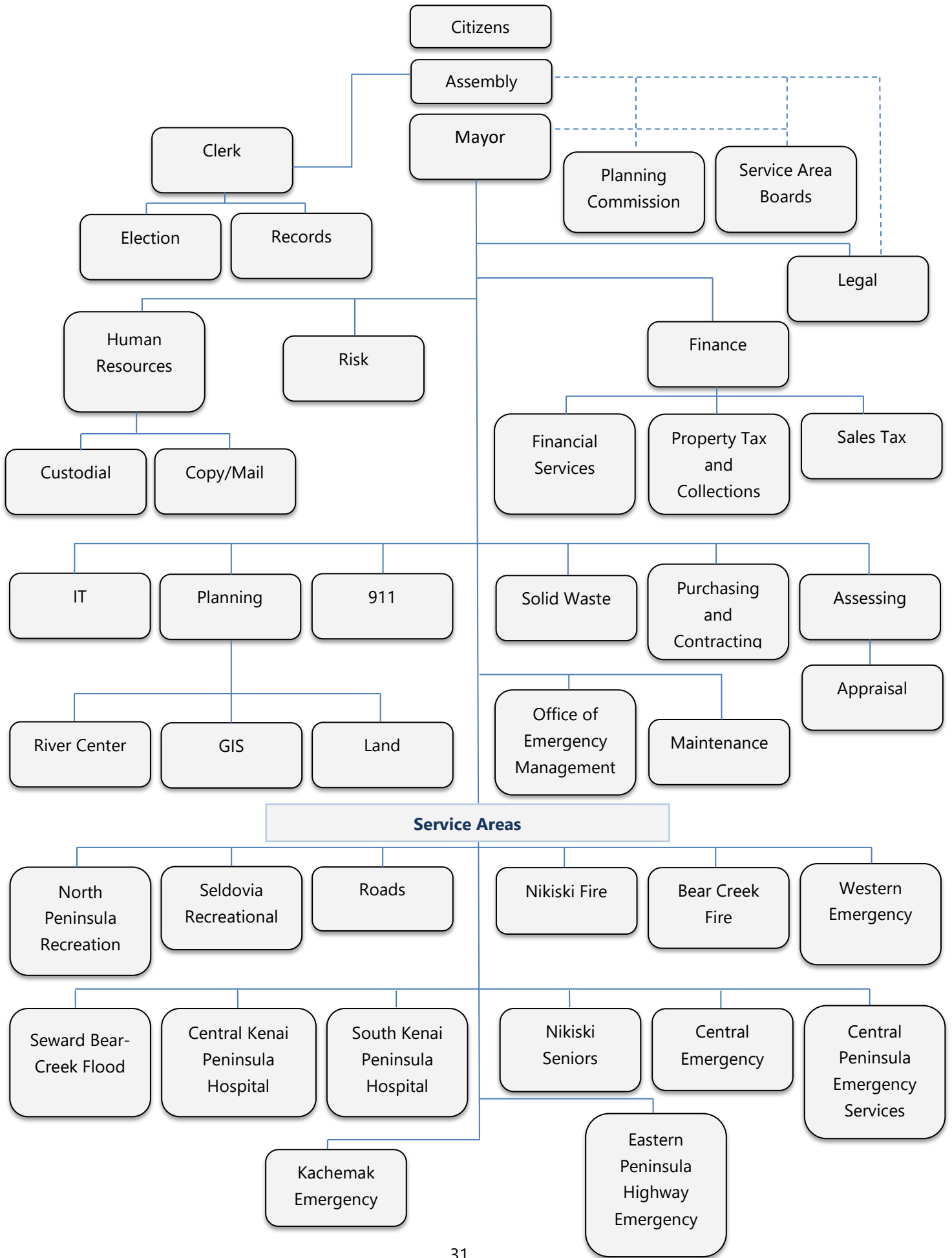
May 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June 2022

01 Assessor certifies final assessment roll.
 01-21 Update budget documents to reflect final adopted budget.
 07 Public hearing and final adoption of budgets and setting mill rates.
 10 Complete input of budget into financial system.
 21 Roll FY2023 budget into financial system.
 24-29 Finalize budget document for publication and distribution.

June 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Kenai Peninsula Borough - Organizational Chart



Kenai Peninsula Borough Staff

Charlie Pierce
Mayor

Aaron Rhoades
Chief of Staff

Vacant
Special Assistant to the Mayor

Vacant
Special Assistant to the Mayor

Borough Departments

Johni Blankenship
Borough Clerk

Sean Kelley
Borough Attorney

Aaron Rhoades
Acting Director of
Human Resources

Brandi Harbaugh
Director of
Finance

Adeena Wilcox
Borough Assessor

John Hedges
Purchasing and
Contracting Director

Vacant
Director
of Planning

Ben Hanson
Director of
Information Technology

Lee Frey
Director of
Solid Waste

Tom Nelson
Director of
Maintenance

Brenda Ahlberg
Senior Manager
Office of Emergency Management

Sovala Kisena
Risk Manager

Tammy Goggia-Cockrell
Emergency Management
Coordinator
911 Operations

Borough Service Areas

Trent Burnett
Fire Chief
Nikiski Fire
Service Area

Richard Brackin
Fire Chief
Bear Creek Fire
Service Area

Jon Marsh
Fire Chief
Western Emergency
Service Area

Roy Browning
Fire Chief
Central Emergency
Service Area

Robert Ciccirella
Fire Chief
Kachemak
Emergency Service
Area

Jackie Cason
Acting Recreation
Director
North Peninsula
Recreation Service Area

Dil Uhlin
Roads Director
Road Service
Area

Riley Shurtleff
Board Chair
Eastern Highway
Peninsula Emergency
Service Area

Mark Janes
Board Chair
Seldovia Recreational
Service Area

Ryan Kapp
Board Chair
Central Emergency
Medical Service Area

David Hettick
Board Chair
Seward Bear Creek
Flood Service Area

Borough Assembly
Central Kenai
Peninsula Hospital
Service Area

Helen Armstrong
Board Chair
South Kenai
Peninsula Hospital
Service Area

Bill Hartline
Board Chair
Nikiski Senior
Service Area

Introduced by: Mayor
 Date: 05/03/22
 Hearings: 05/17/22 & 06/07/22
 Action: Postponed as Amended
 to 06/07/22

**KENAI PENINSULA BOROUGH
 ORDINANCE 2022-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2023

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

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

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

SECTION 1. That \$94,815,167 is appropriated in the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023 as follows:

General Government Operations	\$20,327,090
Transfer to School District for Operations and In-kind Services	52,564,284
Transfer to School Debt Service	3,498,733
Transfer to Special Revenue Funds:	
Solid Waste	10,578,990
Post-Secondary Education	892,732
911 Communications Fund	150,000
Eastern Peninsula Highway Emergency Service Area	178,338
Transfer to Capital Projects Funds:	
School Revenue	5,250,000
General Government	500,000
Nikiski Fire Service Area – PILT	175,000
Bear Creek Fire Service Area – PILT	175,000
Central Emergency Service Area – PILT	175,000
Western Emergency Service Area – PILT	175,000
Kachemak Emergency Service Area – PILT	175,000

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

A. Local Effort	\$39,741,388
B. Maintenance	8,683,359
C. School District Utilities	81,600
D. School District Insurance	3,824,600
E. School District Audit	100,773
F. Custodial Services	<u>132,564</u>
Total Local Contribution per AS 14.17.410	<u>\$52,564,284</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, 2022 and ending June 30, 2023 are as follows:

Nikiski Fire Service Area	\$6,094,148
Bear Creek Fire Service Area	1,029,706
Western Emergency Service Area	2,389,669
Central Emergency Service Area	12,183,752
Central Peninsula Emergency Medical Service Area	7,346
Kachemak Emergency Service Area	2,068,203
Eastern Peninsula Highway Emergency Area	344,070
Seward Bear Creek Flood Service Area	473,746
911 Communications	4,376,985
Kenai Peninsula Borough Road Service Area	9,448,338
Engineer's Estimate Fund	12,300
North Peninsula Recreation Service Area	3,035,671
Seldovia Recreational Service Area	64,239
Post-Secondary Education	892,732
Land Trust	3,526,780
Nikiski Senior Service Area	345,219
Solid Waste	11,316,062
Central Kenai Peninsula Hospital Service Area	9,792,639
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	2,216,719
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	2,327,079

SECTION 5. That \$3,498,733 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 6. That \$571,563 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 7. That \$84,323 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 8. That \$9,275,924 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 9. That \$2,216,719 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 10. That \$1,061,250 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023 are as follows:

School Revenue	\$5,250,000
General Government	887,702
911 Communications	129,652
Solid Waste	630,000
Service Areas:	
Nikiski Fire	390,000
Bear Creek Fire	442,500
Western Emergency Service Area	345,000
Central Emergency Services	1,525,000
Kachemak Emergency Service Area	662,500
North Peninsula Recreation	779,000
Road Service Area	2,565,550
South Kenai Peninsula Hospital	2,356,136

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023 are as follows:

Insurance and Litigation	\$6,013,594
Health Insurance Reserve	9,191,940
Equipment Replacement	650,000

SECTION 13. That the FY2023 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 3, 2022, 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, 2022 are reappropriated for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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, 2022.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 1ST DAY OF JUNE, 2022.

Brent Johnson, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Kenai Peninsula Borough
Alaska**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Kenai Peninsula Borough, Alaska, for its annual budget for the fiscal year beginning July 1, 2021.

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

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

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Kenai Peninsula Borough

Date of Incorporation January 1, 1964

Authority for Incorporation State of Alaska Borough Act of 1961

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

Areawide Powers Tax assessment and collection, education, planning and zoning, solid waste disposal, 911 emergency communications, emergency management, senior citizen grant funding, postsecondary education funding, general administrative services

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

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

Area	24,750 square miles	Education	44 schools in operation
Population	58,799	Solid Waste Disposal	8 landfills; 5 manned transfer facilities; and 8 drop box transfer sites
Emergency Services	19 fire stations		
Hospitals	2 hospitals		
Roads	648 miles maintained		

Overview



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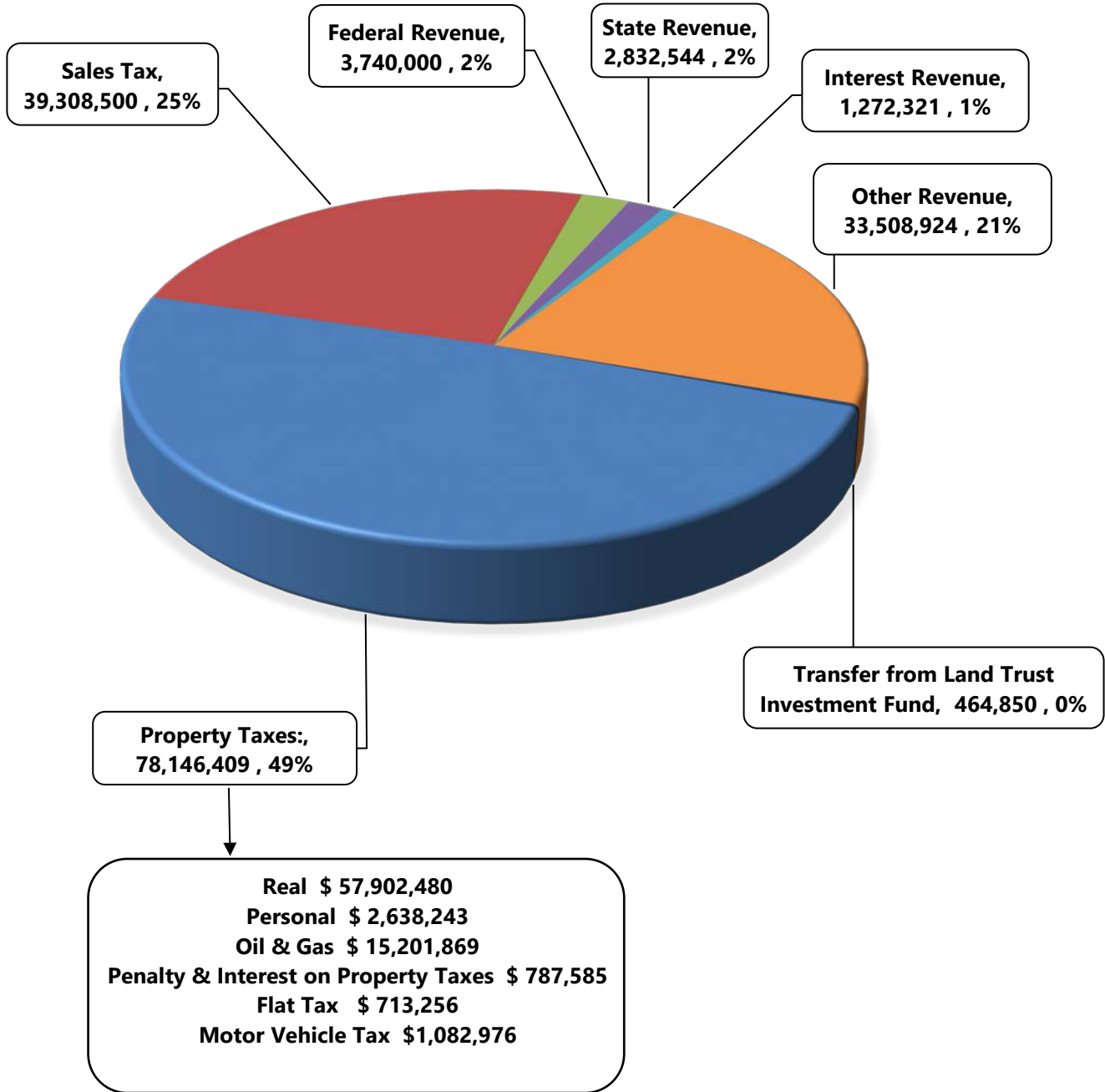
S. Hostetter

**Kenai Peninsula Borough
Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2023**

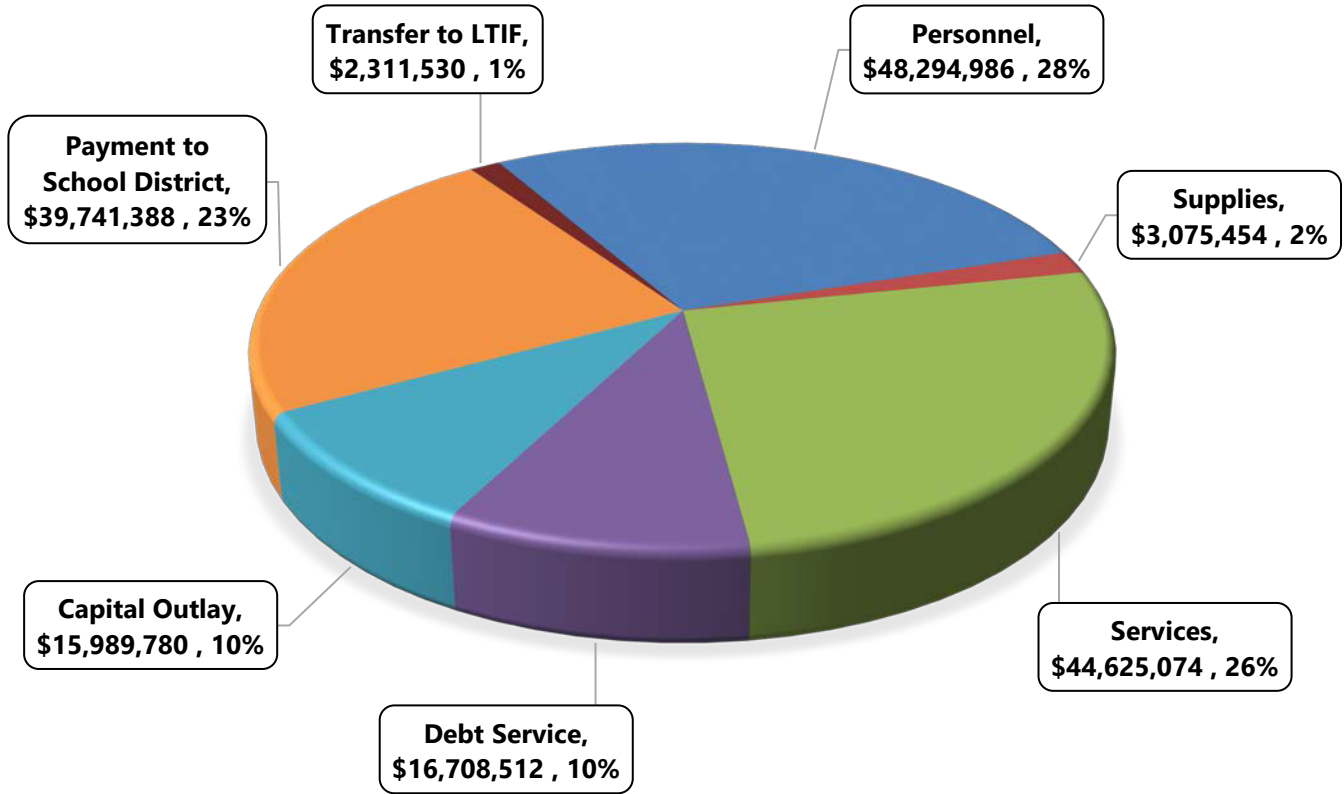
	FY2023 General Fund	FY2023 Special Revenue Fund	FY2023 Debt Service Fund	FY2023 Capital Projects Fund	FY2023 Internal Service Fund	FY2023 Total (Memorandum Only)	FY2022 Forecast Total All Fund Types	FY2021 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 31,844,357	\$ 26,058,123	\$ -	\$ -	\$ -	\$ 57,902,480	\$ 55,154,478	\$ 54,420,177
Personal	1,474,964	1,163,279	-	-	-	2,638,243	2,639,453	2,716,647
Oil & Gas (AS 43.56)	6,755,283	8,266,586	-	-	-	15,021,869	14,069,639	14,553,092
Penalty & Interest	717,562	70,023	-	-	-	787,585	659,504	771,118
Flat Tax	483,521	229,735	-	-	-	713,256	711,507	735,222
Motor Vehicle Tax	642,580	440,396	-	-	-	1,082,976	1,106,902	1,062,243
Total Property Taxes	41,918,267	36,228,142	-	-	-	78,146,409	74,341,483	74,258,499
Sales Tax	39,308,500	-	-	-	-	39,308,500	38,500,000	36,296,951
Federal Revenue	3,740,000	-	-	-	-	3,740,000	24,274,355	9,603,646
State Revenue	2,832,544	-	-	-	-	2,832,544	2,282,544	2,875,646
Interest Revenue	364,493	658,240	-	124,466	125,122	1,272,321	1,113,448	778,404
Other Revenue	215,000	17,505,919	-	343,207	15,444,798	33,508,924	40,111,559	30,774,605
Transfer from Land Trust Investment Fund	-	464,850	-	-	-	464,850	-	-
Total Revenues	88,378,804	54,857,151	-	467,673	15,569,920	159,273,548	180,623,389	154,587,751
Other Financing Sources/Transfers	-	64,629,775	16,708,512	15,766,929	-	97,105,216	90,799,942	82,077,903
Total Revenue and Other Financing Sources	88,378,804	119,486,926	16,708,512	16,234,602	15,569,920	256,378,764	271,423,331	236,665,654
Appropriations:								
Expenditures/Expenses								
Personnel	15,754,398	31,651,318	-	-	889,270	48,294,986	43,865,675	35,914,074
Supplies	187,987	2,882,767	-	-	4,700	3,075,454	2,979,131	2,205,743
Services	5,904,590	23,769,446	-	-	14,951,038	44,625,074	44,597,992	39,110,255
Debt Service	-	-	16,708,512	-	-	16,708,512	17,082,978	17,089,457
Capital Outlay	172,335	959,134	-	14,847,785	10,526	15,989,780	53,405,811	19,379,241
Payment to School District	-	39,741,388	-	-	-	39,741,388	38,537,314	38,637,268
Interdepartmental Charges	(1,692,220)	576,965	-	1,115,255	-	-	205,354	316,793
Transfer to Land Trust Investment Fund	-	2,311,530	-	-	-	2,311,530	1,203,960	612,341
Total Expenditures/Expenses	20,327,090	101,892,548	16,708,512	15,963,040	15,855,534	170,746,724	201,878,215	153,265,172
Other Financing Uses/Transfers	74,488,077	22,617,139	-	-	-	97,105,216	90,799,942	82,077,903
Total Appropriations and Other Financing Uses	94,815,167	124,509,687	16,708,512	15,963,040	15,855,534	267,851,940	292,678,157	235,343,075
Net Results From Operations	(6,436,363)	(5,022,761)	-	271,562	(285,614)	(11,473,176)	(21,254,826)	1,322,579
Projected Lapse	1,016,355	1,714,674	-	-	-	2,731,029	4,323,424	-
Change in Fund Balance/ Retained Earnings	(5,420,008)	(3,308,087)	-	271,562	(285,614)	(8,742,147)	(16,931,402)	1,322,579
Beginning Fund Balance/ Retained Earnings	30,374,397	34,216,074	-	11,912,040	10,609,856	87,112,367	104,043,769	102,721,190
Ending Fund Balance/ Retained Earnings	\$ 24,954,389	\$ 30,907,987	\$ -	\$ 12,183,602	\$ 10,324,242	\$ 78,370,220	\$ 87,112,367	\$ 104,043,769

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**TOTAL PROJECTED GOVERNMENT REVENUES
SOURCES - FY2023
\$159,273,548**



**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2023 - BY OBJECT
\$170,746,724**

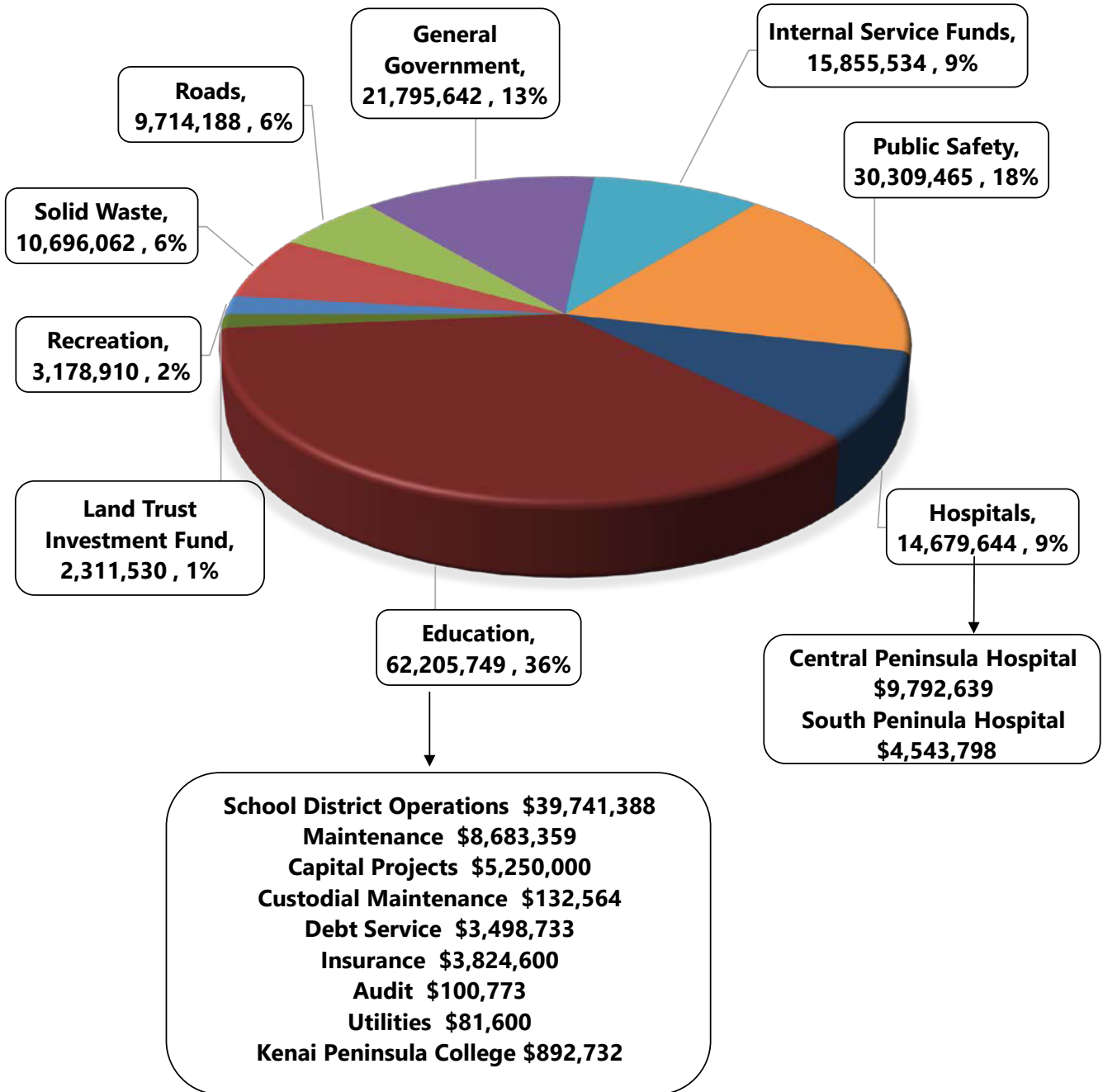


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,692,220)
Special Revenue Funds:	\$ 576,965
Capital Project Funds:	<u>\$1,115,255</u>
Other Funds*	\$ -

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

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2023 - BY FUNCTION
\$170,746,724**



Major Revenue Sources

OVERVIEW

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

PROPERTY TAXES

Real, Personal and Oil Property Taxes: The Borough's authorization to levy a property tax is provided under Alaska State Statutes 29.45. Under this section, the State requires the assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market between a willing seller and a willing buyer. The total estimated taxable assessed value for the Borough for FY2023 is \$9,019,921,000.

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 FY2023 (not including governmental property that has been exempted), these exemptions represent approximately \$7.4 million in property tax not collected in the General Fund, borough wide the estimated amount is \$13.8 million. In addition, the Borough has granted optional exemptions. In FY2023, these optional exemptions represent approximately \$5.4 million in property tax not collected for the General Fund; borough wide the estimated amount is \$10.0 million. See page 49 for the estimated exemption amount for the Borough's General Fund.

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

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

SALES TAX

A.S. Title 29.45.650 - 29.45.710 and Kenai Peninsula Borough Code of Ordinances 05.18.100 - 05.18.900 and 5.19 authorize the Borough and each of the five cities within the Borough to levy and collect sales tax on all retail sales, rents, and services made or rendered within the Borough based on the gross sales of the seller. The current Borough rate is 3% and is collected on sales, rentals and services made or rendered within the Borough, subject to the exemptions that have been provided by code. The sales tax shall be applied only to the first \$500 of each separate sale. During the October 7, 2008 municipal election, voters passed an initiative which exempts all sales of non-prepared food items from the Borough Sales Tax from September 1 to May 31 of each year. This initiative took effect January 1, 2009.

The Borough also collects sales tax on behalf of the cities within the Borough, which have various rates from 2% - 6.5%, and remits the tax that has been collected to them monthly.

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

FEDERAL REVENUES

Payment in Lieu of Taxes: A pro rata payment for federally-owned entitlement land is authorized by Chapter 69, 31 USC, Section 6902, based on the number of acres of federal lands within the Borough and the Borough population. However, the payment may not exceed a statutory limit. Funds received may be used for any governmental purpose. The estimated amount for FY2023 is \$3,100,000.

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

National Forest Receipts (Rural Secure Schools): In accordance with 43-CFR 1881.1-2, funds flow from the Federal government through the State of Alaska to municipalities for in-lieu-of-taxes on national forest lands. Payments are allocated on the basis of a formula. Funds of \$500,000 have been included in the FY2023 budget anticipating funding from the program by Congress.

STATE REVENUES

School Debt Reimbursement: A.S. Title 14.11.100, State Aid for Retirement of School Construction Debt, outlines the procedure by which the Alaska Department of Education will reimburse the Borough for expenditures on school debt. For Borough bonds issued after April 30, 1993, the reimbursement rate is 70%. For FY2023 the Borough's entitlement for debt reimbursement is projected to be the entire 70% reimbursement of \$1,277,544 based on the Governor's Proposed FY2023 budget; compared to FY2021 debt reimbursement of \$922,352 and FY2020 debt reimbursement receipt of \$0.00.

Community Assistance Program (CAP) formerly called Community Revenue Sharing: During FY17 the State of Alaska legislature passed SB 210 which changed the Community Revenue Sharing Program to the Community Assistance Program. The FY2023 budget includes CAP funding in the amount of \$850,000.

Fisheries Taxes: A.S. Title 43.75.015 refunds to local governments a portion of the taxes levied on the fishing industry. Fishery businesses are those which take, purchase or otherwise acquire a fishery resource. This revenue sharing is based on 50% of the amount of taxes collected in the Kenai Peninsula Borough outside cities and 25% of the taxes collected within the cities of the Borough; the Borough's projected share for FY2023 is \$500,000.

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

OTHER REVENUES

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

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

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

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

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

OTHER FINANCING SOURCES

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

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

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

	Real	Personal	Oil	Total Taxable Valuation	Tax Rate (Mills)	Tax Revenues Penalties, Interest
Borough	\$ 7,184,288	\$ 334,459	\$ 1,501,174	\$ 9,019,921	4.50	\$ 41,275,687
Western Emergency Service	435,538	49,069	242,881	727,488	2.95	2,150,042
Bear Creek Fire	222,574	493	-	223,067	3.25	728,623
Central Emergency Services	2,995,573	119,611	128,141	3,243,325	2.85	9,308,387
Central Peninsula Emergency Medical	6,633	785	-	7,418	1.00	7,852
Central Peninsula Hospital	4,533,895	189,144	1,314,754	6,037,793	0.01	61,530
Kachemak Emergency	477,808	7,976	-	485,784	3.40	1,656,298
Nikiski Fire	662,096	37,678	1,067,095	1,766,869	2.70	4,789,029
Nikiski Senior	577,432	33,482	1,056,721	1,667,635	0.20	333,664
North Peninsula Recreation	662,096	38,664	1,108,539	1,809,299	1.40	2,543,521
Road Service Area	4,606,065	197,408	1,451,221	6,254,694	1.40	8,813,363
Seldovia Recreational	81,184	799	-	81,983	0.75	64,511
Seward Bear Creek Flood	535,435	21,251	106	556,792	0.75	430,822
South Peninsula Hospital	1,836,897	96,144	186,419	2,119,460	1.12	2,465,598
South Peninsula Hospital (prior debt)	1,819,338	95,923	255,985	2,171,246	1.12	2,434,506

Property Tax Exemptions - Fiscal Year 2023 (Applicable to 2022 Tax Year)
General Fund - 4.50 Mills

PRELIMINARY

	Exempt General Fund Assessed Value (\$1,000)	General Fund Count	Exempted General Fund Tax Revenue	Exempted General Fund & Service Area Funds Tax Revenue
MANDATORY EXEMPTIONS				
\$150,000 Senior Citizen	\$ 799,800	5,750	\$ 3,599,100	\$ 6,732,349
ANCSA Native	846,946	1,852	3,811,257	7,113,134
Cemetery	1,816	10	8,172	10,281
Charitable	58,978	159	265,401	403,591
Disabled Veteran	57,815	414	260,168	512,254
Electric Cooperative	19,202	113	86,409	116,977
Fire Suppression	-	0	-	-
Government	7,414,700	4,944	33,366,150	56,911,905
Hospital	277,221	8	1,247,495	1,971,717
Mental Health Trust	119,792	132	539,064	1,170,258
Multi-Purpose Senior Center	4,069	5	18,311	37,327
Native Allotment (BIA)	33,730	261	151,785	276,847
Religious (Real and PPV)	101,698	203	457,641	774,732
State Educational	84,240	53	379,080	478,386
University	93,094	186	418,923	692,835
Veterans	2,820	10	12,690	21,078
Total Mandatory Exemptions	\$ 9,915,921	14,100	\$ 44,621,646	\$ 77,223,671
OPTIONAL EXEMPTIONS				
\$10,000 Volunteer Firefighter/EMS	358	36	1,611	2,851
\$50,000 Homeowner - Borough	523,308	10,982	2,354,886	4,457,714
\$100,000 Personal Property	27,676	997	124,542	196,975
\$150,000 Senior Citizen - Borough Only	485,066	4,676	2,182,797	4,054,638
Housing Authority	14,266	48	64,197	110,063
Community Purpose (Real and PPV)	76,764	190	345,438	591,685
Disabled Veteran - Borough Only	66,552	348	299,484	584,617
River Restoration & Rehabilitation	244	19	1,098	2,016
Total Optional Exemptions	\$ 1,194,234	17,296	\$ 5,374,053	\$ 10,000,773
TOTAL ALL KPB EXEMPTIONS	\$ 11,110,155		\$ 49,995,699	87,224,444
DEFERMENTS				
Agriculture Deferment	-	0	-	\$ -
Conservation Easement Deferment	-	-	-	-
LIHT Deferment	-	-	-	-
Total Deferments	-	-	\$ -	\$ -
TAX CREDITS - amt deducted from actual taxes owed.				
Disabled Resident up to \$500 tax credit - Borough	-	6	-	-
Habitat	2,300	26	-	-
Total Tax Credits	-	32	\$ -	\$ -

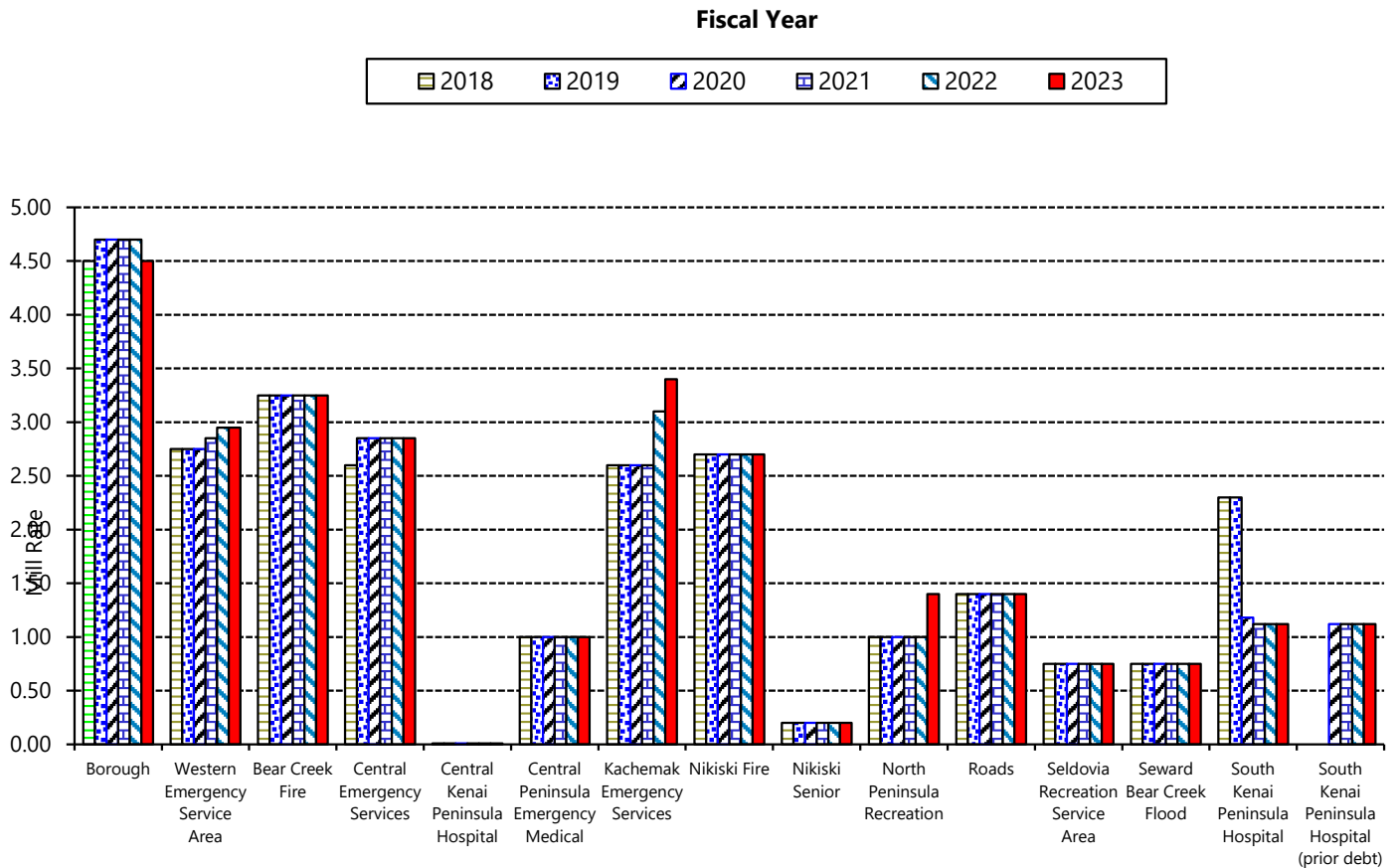
Overlapping Mill Rates

TCA Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SRSA	SBCF	WESA	CPH	SPH (Prior Debt)	SPH	Road Service Area	Total FY2023	Total FY2022	Difference FY2022 MILL/ FY2023 MILL
68 Western Emergency Services (formerly Anchor Pt Fire & EMS)	2.95	4.50									1.12	1.12	1.40	11.09	11.29	-0.20
57 Bear Creek Fire	3.25	4.50					0.75						1.40	9.90	10.10	-0.20
58 Central Emergency Services (CES)	2.85	4.50							0.01				1.40	8.76	8.96	-0.20
64 Central Peninsula Emergency Medical (CPEMS)	1.00	4.50									1.12	1.12	1.40	9.14	9.34	-0.20
59 Central Peninsula Hospital (CPH)	0.01	4.50						2.95			1.12		1.40	9.98	10.18	-0.20
61 Central Peninsula Hospital (WEST) (CPH)	0.01	4.50											1.40	5.91	6.11	-0.20
62 Central Peninsula Hospital (SOUTH) (CPH)	0.01	4.50			1.00						1.12		1.40	8.03	8.23	-0.20
63 Central Peninsula Hospital (EAST) (CPH)	0.01	4.50			1.00								1.40	6.91	7.11	-0.20
81 Kachemak Emergency Services (KES)	3.40	4.50									1.12	1.12	1.40	11.54	11.44	0.10
53 Nikiski Fire (NFSA)	2.70	4.50				1.40			0.01				1.40	10.01	9.81	0.20
55 Nikiski Senior	0.20	4.50	2.70			1.40			0.01				1.40	10.21	10.01	0.20
54 North Peninsula Recreation (NPR)	1.40	4.50		2.85					0.01				1.40	10.16	9.96	0.20
67 Road Service Area	1.40	4.50												5.90	6.10	-0.20
11 Seldovia Recreation (SRSA)	0.75	4.50									1.12		1.40	7.77	7.97	-0.20
43 Seward Bear Creek Flood (SBCF)	0.75	4.50											1.40	6.65	6.85	-0.20
52 South Peninsula Hospital (SPH-[Prior debt])	1.12	4.50									1.12			6.74	6.94	-0.20
69 South Peninsula Hospital (SPH-K-Bay)	1.12	4.50											1.40	7.02	7.22	-0.20
65 South Peninsula Hospital (Roads) / (SPH)	2.24	4.50											1.40	8.14	8.34	-0.20
20 City of Homer	4.50	4.50									1.12	1.12		11.24	11.44	-0.20
21 City of Homer- ODLSA	14.46	4.50									1.12	1.12		21.20	21.40	-0.20
80 City of Kachemak	2.00	4.50									1.12	1.12		8.74	8.94	-0.20
30 City of Kenai	4.35	4.50							0.01					8.86	9.06	-0.20
10 City of Seldovia	7.50	4.50					0.75							12.75	12.95	-0.20
40 City of Seward	3.84	4.50					0.75							9.09	9.29	-0.20
41 City of Seward Special	3.84	4.50					0.75							9.09	9.29	-0.20
70 City of Soldotna	0.50	4.50	2.85						0.01					7.86	8.06	-0.20

Mill Rate History

	Fiscal Year					
	2018	2019	2020	2021	2022	2023
Borough	4.50	4.70	4.70	4.70	4.70	4.50
Service Areas:						
* Western Emergency Service Area	2.75	2.75	2.75	2.85	2.95	2.95
Bear Creek Fire	3.25	3.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.60	2.85	2.85	2.85	2.85	2.85
Central Kenai Peninsula Hospital	0.01	0.01	0.01	0.01	0.01	0.01
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
Kachemak Emergency Services	2.60	2.60	2.60	2.60	3.10	3.40
Nikiski Fire	2.70	2.70	2.70	2.70	2.70	2.70
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.40
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seldovia Recreation Service Area	0.75	0.75	0.75	0.75	0.75	0.75
Seward Bear Creek Flood	0.75	0.75	0.75	0.75	0.75	0.75
South Kenai Peninsula Hospital	2.30	2.30	1.18	1.12	1.12	1.12
South Kenai Peninsula Hospital (prior debt)	0.00	0.00	1.12	1.12	1.12	1.12

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



Interfund Transfers Fiscal Year 2023

Transfers In																					
Special Revenue Funds																					
Transfers Out	Central Emergency		Eastern Peninsula Highway		School Fund		Post-secondary Education		911 Fund		Roads Engineers Estimate Fund		RIAD Match Fund		Solid Waste		Debt Service		Capital Projects		
General Fund	\$ 74,488,077	-	178,338	\$ 52,564,284	\$ 892,732	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,625,000
Special Revenue Funds:																					
Nikiski Fire	358,200	-	-	-	-	58,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000
Bear Creek Fire	385,437	-	-	-	-	11,114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,000
Western Emergency Services	186,119	-	-	-	-	21,119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165,000
Central Emergency Services	1,802,771	-	-	-	-	131,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,100,000
Kachemak Emergency Services	414,394	-	-	-	-	14,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
Eastern Peninsula Highway Emergency	10,050	-	-	-	-	10,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
911 Communications	624,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	624,000
Central Peninsula Emergency Medical	7,346	7,346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Peninsula Recreation	700,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	700,000
Road Service Area	2,312,000	-	-	-	-	-	-	-	-	-	-	12,000	-	-	-	-	-	-	-	-	2,300,000
Solid Waste	2,311,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250,000
Central Kenai Peninsula Hospital	9,275,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,275,924
South Kenai Peninsula Hospital Operations	2,012,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,012,929
South Kenai Peninsula Hospital Debt Fund 601	2,216,719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,216,719
	\$ 97,105,216	\$ 7,346	\$ 178,338	\$ 52,564,284	\$ 892,732	\$ 396,085	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,766,929

Interdepartmental Charges Fiscal Year 2023

	Transfers Out	Transfers In		
		General Fund	Special Revenue Fund	Capital Projects
<u>General Fund:</u>				
Purchasing & Contracting	\$ 765,902	\$ 10,000	\$ 265,647	\$ 490,255
Planning - GIS Addressing	115,682	-	115,682	-
Admin Service Fee	805,636	-	805,636	-
Indirect Charges	125,000	-	-	125,000
<u>Special Revenue Funds:</u>				
School Fund-Maintenance	800,000	110,000	190,000	500,000
	\$ 2,612,220	\$ 120,000	\$ 1,376,965	\$ 1,115,255

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

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General Fund

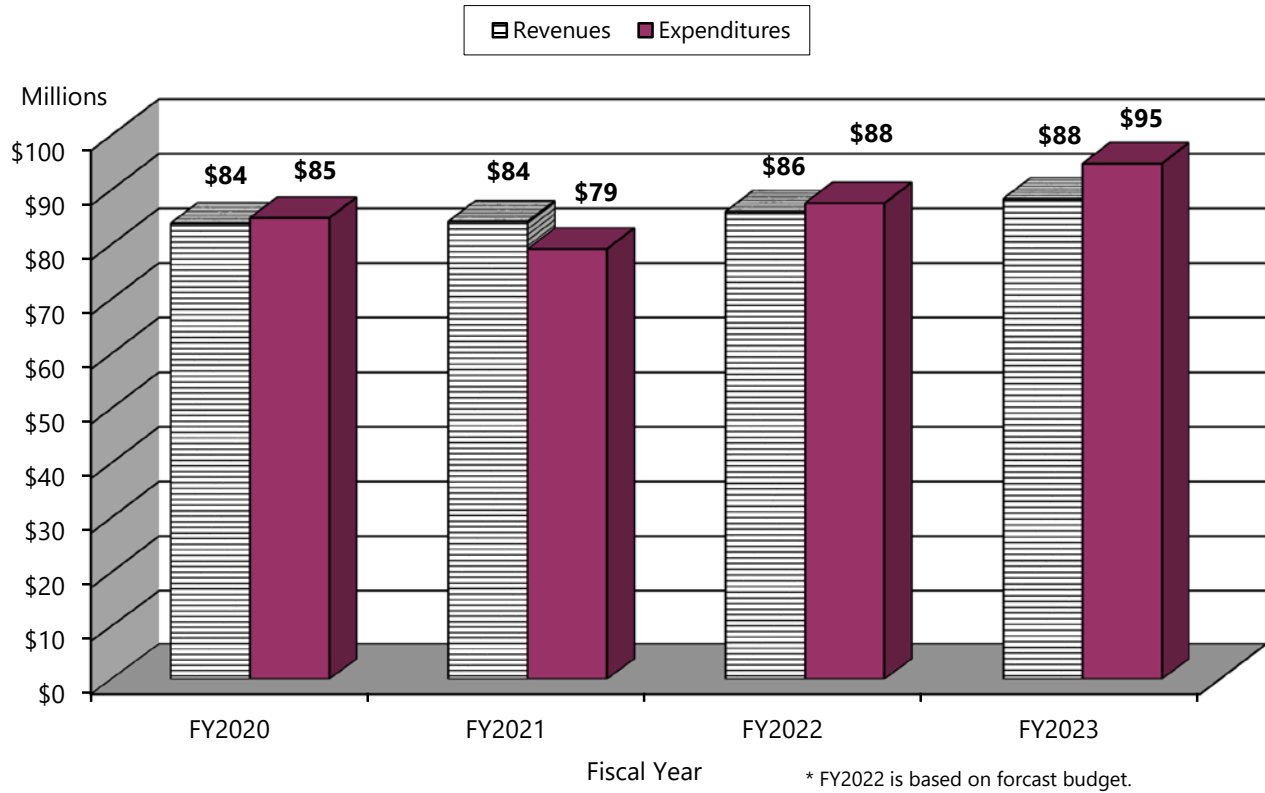
The General Fund is the general operating fund of the Borough. It is used to account for all financial resources except those that must be accounted for in another fund. The General Fund accounts for the normal activities such as general government, assessing, finance, legal, planning, along with funding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

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Fund: 100 General Fund

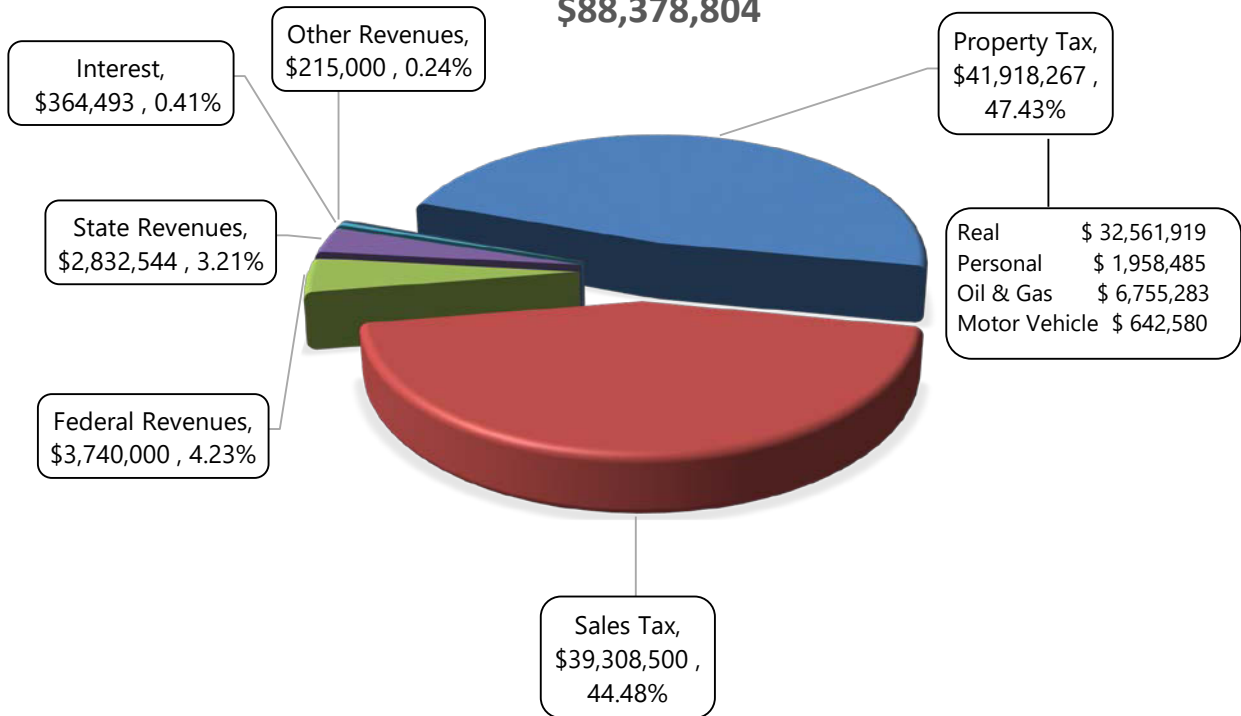
Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Values (000'S)								
Real	6,547,973	6,667,627	6,713,042	6,713,042	7,184,288	7,292,052	7,328,512	7,365,155
Personal	318,263	323,502	313,775	326,301	334,459	339,476	342,871	346,300
Oil & Gas (AS 43.56)	1,563,398	1,493,429	1,421,416	1,421,416	1,501,174	1,486,162	1,486,162	1,486,162
Total Taxable Values	8,429,634	8,484,558	8,448,233	8,460,759	9,019,921	9,117,690	9,157,545	9,197,617
Mill Rate	4.70	4.70	4.70	4.70	4.50	4.50	4.50	4.50
Revenues:								
Property Taxes:								
Real	\$ 30,613,444	\$ 31,173,174	\$ 31,078,028	\$ 31,078,028	\$ 31,844,357	\$ 32,814,234	\$ 32,978,304	\$ 33,143,198
Personal	1,555,526	1,514,985	1,445,248	1,502,942	1,474,964	1,497,089	1,512,061	1,527,183
Oil & Gas (AS 43.56)	7,343,975	7,025,200	6,680,655	6,680,655	6,755,283	6,687,729	6,687,729	6,687,729
Penalty and Interest	739,759	695,364	697,431	590,931	717,562	717,562	717,562	717,562
Flat Tax	531,429	562,520	483,521	483,521	483,521	483,521	483,521	483,521
Motor Vehicle Tax	613,446	624,648	642,580	642,580	642,580	642,580	642,580	642,580
Total Property Taxes	41,397,579	41,595,891	41,027,463	40,978,657	41,918,267	42,842,715	43,021,757	43,201,773
Sales Tax	32,964,904	36,296,951	30,709,937	38,500,000	39,308,500	40,016,053	40,736,342	41,347,387
Federal Revenue	4,027,586	3,996,811	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000
State Revenue	3,372,383	1,611,283	2,282,544	2,282,544	2,832,544	2,674,085	2,495,949	2,495,117
Interest Revenue	1,718,007	481,030	289,673	309,136	364,493	299,453	301,232	264,448
Other Revenue	201,479	212,451	225,000	225,000	215,000	215,000	215,000	215,000
Total Revenues	83,681,938	84,194,417	78,274,617	86,035,337	88,378,804	89,787,306	90,510,280	91,263,725
Other Financing Sources:								
Transfers From Other Funds:	175,000	-	-	-	-	-	-	-
Total Other Financing Sources	175,000	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	83,856,938	84,194,417	78,274,617	86,035,337	88,378,804	89,787,306	90,510,280	91,263,725
Expenditures:								
Personnel	12,934,624	13,387,742	14,485,445	14,474,955	15,754,398	16,305,802	16,876,505	17,467,183
Supplies	148,760	152,624	190,176	190,433	187,987	197,386	207,255	217,618
Services	3,925,365	4,354,155	5,384,783	6,191,096	5,912,265	6,207,878	6,518,272	6,844,186
Capital Outlay	108,037	117,446	113,707	151,280	172,335	175,782	246,095	251,017
Interdepartmental Charges	(1,057,633)	(1,306,156)	(1,457,194)	(1,448,791)	(1,699,895)	(1,733,893)	(1,768,571)	(1,803,942)
Total Expenditures	16,059,153	16,705,811	18,716,917	19,558,973	20,327,090	21,152,955	22,079,556	22,976,062
Operating Transfers To:								
Special Revenue Fund - Schools	52,489,253	47,888,909	48,000,000	48,000,000	52,564,284	52,564,284	52,564,284	52,564,284
Special Revenue Fund - Solid Waste	7,790,207	7,963,425	12,704,857	9,328,744	10,578,990	9,874,585	8,805,995	9,606,654
Special Revenue Funds - Other	1,822,460	1,284,221	1,218,487	1,717,099	1,221,070	1,245,491	1,270,401	1,295,809
Debt Service - School Debt	3,783,855	3,562,254	3,660,125	3,660,125	3,498,733	2,567,027	6,665,201	6,564,827
Capital Projects - Schools	2,660,000	1,430,000	2,250,000	4,050,000	5,250,000	2,750,000	2,750,000	2,750,000
Capital Projects - General Govt.	250,000	350,816	250,000	250,000	500,000	500,000	500,000	500,000
Capital Projects - General Govt.-PILT	-	-	112,500	112,500	-	-	-	-
Capital Projects - Fire Service Area-PILT	-	-	875,000	875,000	875,000	-	-	-
Total Operating Transfers	68,795,775	62,479,625	69,070,969	67,993,468	74,488,077	69,501,387	72,555,881	73,281,574
Total Expenditures and Operating Transfers	84,854,928	79,185,436	87,787,886	87,552,441	94,815,167	90,654,342	94,635,437	96,257,636
Net Results From Operations	(997,990)	5,008,981	(9,513,269)	(1,517,104)	(6,436,363)	(867,036)	(4,125,157)	(4,993,911)
Projected Lapse	-	-	977,899	977,899	1,016,355	1,015,342	1,059,819	1,102,851
Change in Fund Balance	(997,990)	5,008,981	(8,535,370)	(539,205)	(5,420,008)	148,306	(3,065,338)	(3,891,060)
Beginning Fund Balance	26,902,611	25,904,621	30,913,602	30,913,602	30,374,397	24,954,389	25,102,695	22,037,357
Ending Fund Balance	\$ 25,904,621	\$ 30,913,602	\$ 22,378,232	\$ 30,374,397	\$ 24,954,389	\$ 25,102,695	\$ 22,037,357	\$ 18,146,297

General Fund Revenues and Expenditures History

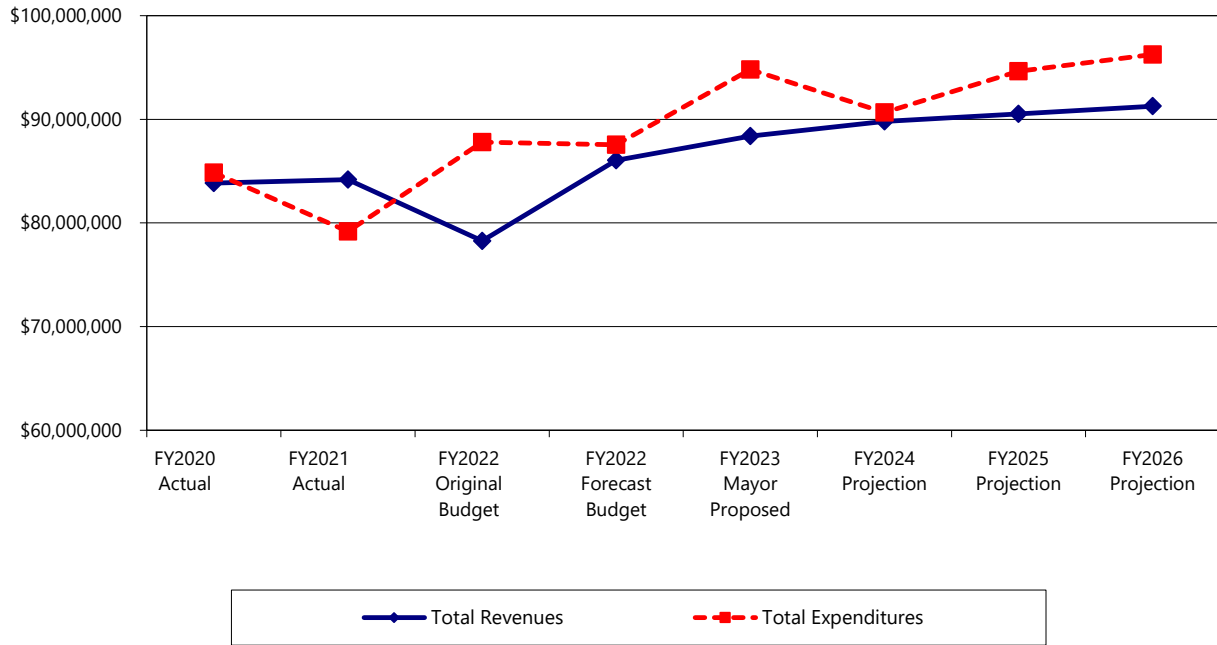


WHERE THE MONEY COMES FROM GENERAL FUND REVENUE PROJECTIONS - FY2023

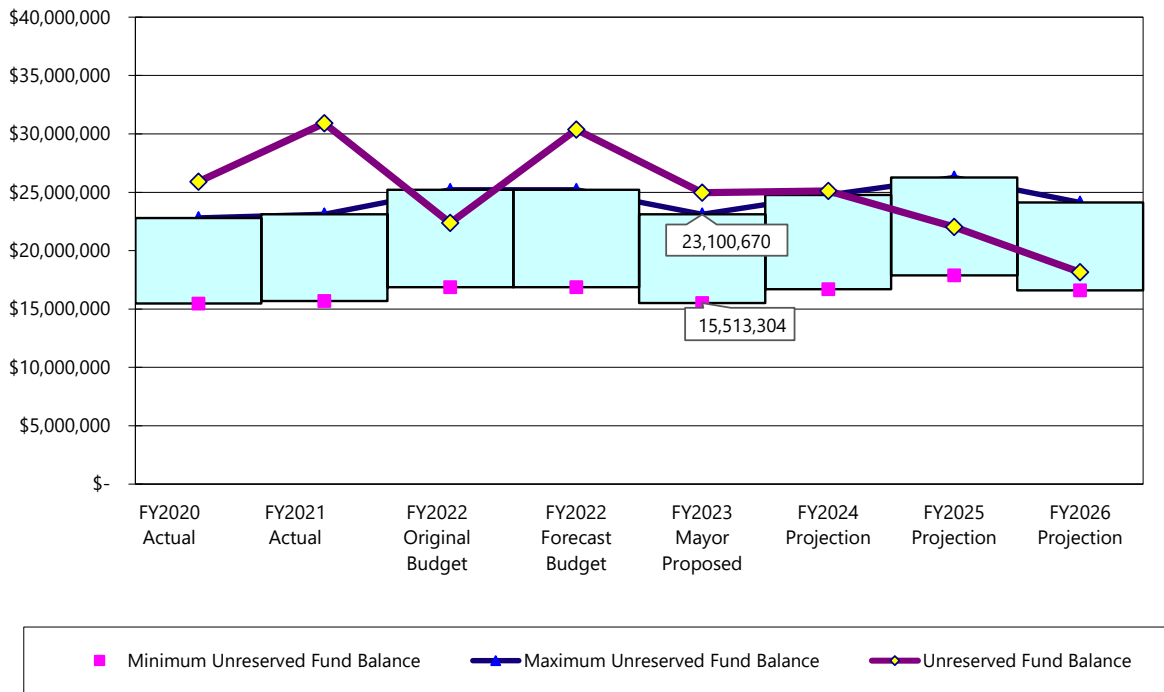
\$88,378,804



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

		FY2020	FY2021	FY2022	FY2022	FY2023	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed		
Personnel								
40110	Regular Wages	\$ 6,761,612	\$ 6,936,888	\$ 7,837,785	\$ 7,836,835	\$ 8,288,662	\$ 450,877	5.75%
40120	Temporary Wages	140,591	134,148	225,172	218,512	242,504	17,332	7.70%
40130	Overtime Wages	41,628	94,957	105,186	105,186	107,450	2,264	2.15%
40210	FICA	576,153	788,550	729,079	726,199	771,176	42,097	5.77%
40221	PERS	2,099,036	2,286,457	1,786,365	1,786,365	1,891,647	105,282	5.89%
40321	Health Insurance	2,451,177	2,202,529	2,735,750	2,735,750	3,370,350	634,600	23.20%
40322	Life Insurance	10,052	62,606	19,366	19,366	13,269	(6,097)	-31.48%
40410	Leave	844,090	862,338	996,742	996,742	1,019,340	22,598	2.27%
40511	Other benefits	10,285	19,269	50,000	50,000	50,000	-	0.00%
	Total: Personnel	12,934,624	13,387,742	14,485,445	14,474,955	15,754,398	1,268,953	8.76%
Supplies								
42020	Signage Supplies	5,954	3,376	15,000	15,000	10,000	(5,000)	-33.33%
42021	Promotional Supplies	-	-	350	350	450	100	28.57%
42120	Computer Software	18,348	20,098	14,399	15,187	10,905	(3,494)	-24.27%
42210	Operating Supplies	69,477	60,402	87,855	86,582	96,057	8,202	9.34%
42230	Fuel, Oils and Lubricants	6,996	4,161	13,450	13,350	13,950	500	3.72%
42250	Uniforms	3,162	2,715	3,817	3,817	3,625	(192)	-5.03%
42263	Training Supplies	-	-	200	200	200	-	0.00%
42310	Repair/Maintenance Supplies	23,008	23,568	29,230	27,946	29,700	470	1.61%
42360	Motor Vehicle Repair Supplies	3,131	2,721	3,900	3,900	4,200	300	7.69%
42410	Small Tools & Minor Equipment	18,684	35,583	21,975	24,101	18,900	(3,075)	-13.99%
	Total: Supplies	148,760	152,624	190,176	190,433	187,987	(2,189)	-1.15%
Services								
43006	Senior Centers Grant Program	659,598	718,296	719,494	719,494	719,494	-	0.00%
43009	Economic Development District	100,000	100,000	100,000	100,000	100,000	-	0.00%
43011	Contractual Services	753,525	705,816	910,293	1,494,401	1,006,766	96,473	10.60%
43012	Audit Services	136,450	128,338	136,450	136,816	143,520	7,070	5.18%
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43016	KPB Public Relations	33,907	41,758	100,000	100,000	100,000	-	
43017	Investment Portfolio Fees	21,713	22,223	25,000	25,000	25,000	-	0.00%
43018	KPB Promotion	-	41,961	100,000	100,000	100,000	-	
43019	Software Licensing	696,170	761,337	878,634	885,790	975,904	97,270	11.07%
43021	Peninsula Promotion	52,856	60,000	3,500	509	3,500	-	0.00%
43031	Litigation	6,567	13,661	15,000	15,000	15,000	-	0.00%
43034	Atty's Fees - Special	29,673	43,854	31,000	31,000	31,000	-	0.00%
43036	Contractual Services - ARSSTC Fee	-	306,862	300,000	450,000	480,000	180,000	60.00%
43110	Communications	110,974	116,559	142,347	142,198	144,522	2,175	1.53%
43140	Postage and Freight	88,739	93,283	110,560	110,266	113,680	3,120	2.82%
43210	Transportation/Subsistence	129,126	68,477	221,161	213,923	211,822	(9,339)	-4.22%
43215	Travel - Out of State	1,115	755	6,045	5,679	9,650	3,605	59.64%
43216	Travel - In State	8,510	-	12,500	9,932	12,500	-	0.00%
43220	Car Allowance	134,037	134,207	143,100	143,100	153,900	10,800	7.55%
43221	Car Allowance/PC	18,300	18,300	19,800	19,800	25,200	5,400	27.27%
43260	Training	25,587	17,098	49,296	53,246	54,991	5,695	11.55%
43270	Employee Development	2,545	2,887	10,000	10,000	10,000	-	0.00%
43310	Advertising	53,257	54,295	66,260	66,721	70,016	3,756	5.67%
43410	Printing	51,974	51,201	58,350	58,602	63,650	5,300	9.08%
43510	Insurance Premium	105,799	115,633	125,098	125,098	157,299	32,201	25.74%
43610	Utilities	205,869	207,322	223,016	223,016	242,208	19,192	8.61%
43720	Equipment Maintenance	40,118	43,013	62,675	62,015	66,475	3,800	6.06%
43750	Vehicle Maintenance	2,877	1,095	4,250	4,250	4,250	-	0.00%
43780	Maintenance Buildings	45,018	52,381	85,708	85,883	74,424	(11,284)	-13.17%
43810	Rents and Operating Leases	11,672	55,052	103,683	104,307	61,468	(42,215)	-40.72%

Kenai Peninsula Borough Budget Detail

Fund 100 General Fund

Total General Fund Expenditures By Line Item - Continued

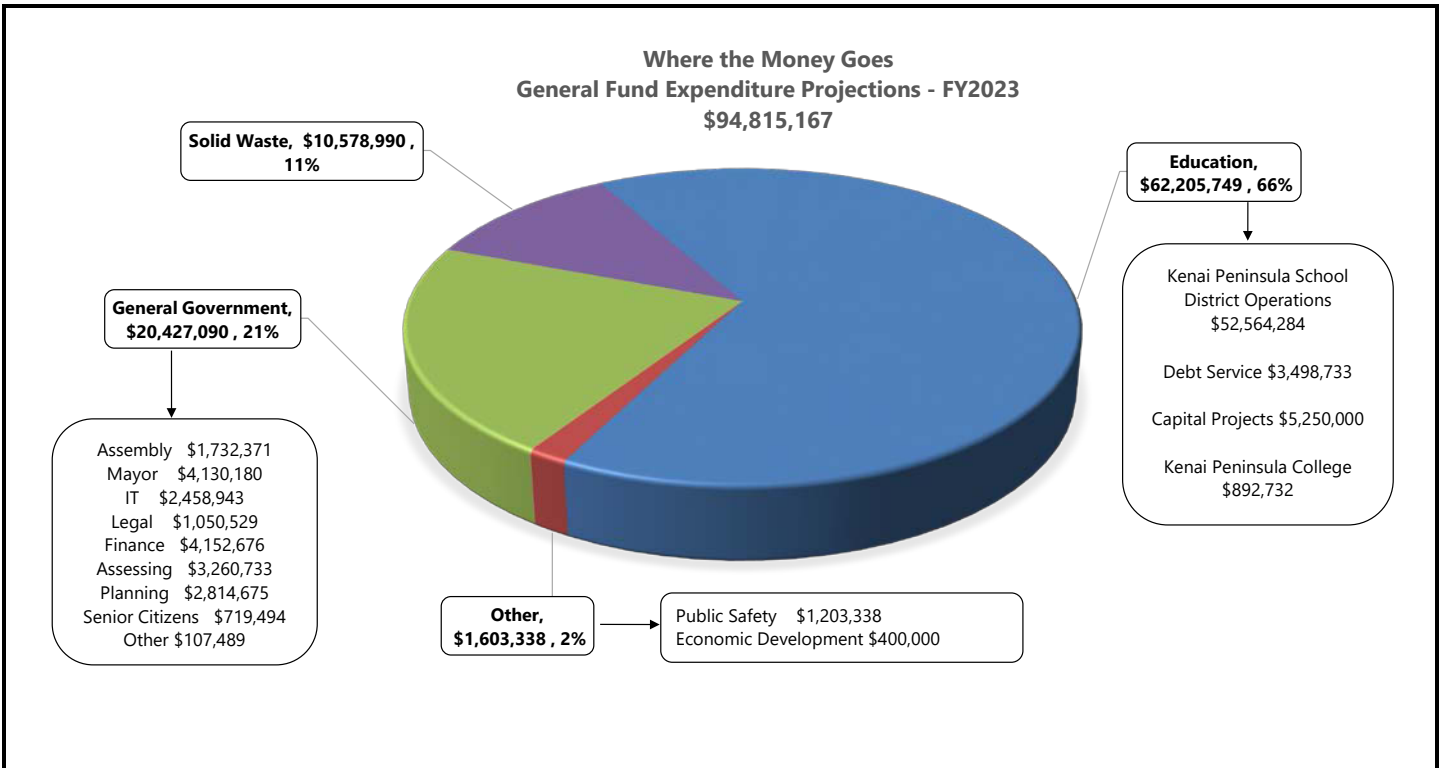
	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services - Continued							
43812 Equipment Replacement Pymt.	213,681	296,637	363,397	363,397	403,000	39,603	10.90%
43905 Uncollectable Expense	54,615	-	-	-	-	-	-
43920 Dues and Subscription	74,845	64,792	71,916	80,149	88,526	16,610	23.10%
43931 Recording Fees	8,156	12,062	14,100	14,100	14,100	-	0.00%
43932 Litigation Reports	43,092	-	66,150	131,544	120,000	53,850	81.41%
43999 Contingency	-	-	101,000	100,860	105,400	4,400	4.36%
Total: Services	3,925,365	4,354,155	5,384,783	6,191,096	5,912,265	527,482	9.80%
Capital Outlay							
48110 Office Furniture	6,392	16,151	5,244	5,244	-	(5,244)	-100.00%
48120 Major Office Equipment	-	14,841	15,700	36,793	24,000	8,300	52.87%
48311 Machinery & Equipment	1,000	-	-	14,920	-	-	-
48630 Improvements other than Buildings	-	-	-	-	-	-	-
48710 Minor Office Equipment	91,138	76,202	76,688	76,022	90,285	13,597	17.73%
48720 Minor Office Furniture	5,882	10,093	15,075	15,740	48,050	32,975	218.74%
48740 Minor Machinery & Equipment	2,425	159	-	1,561	9,000	9,000	-
48750 Minor Medical Equipment	-	-	1,000	1,000	1,000	-	0.00%
49311 Design Services	1,200	-	-	-	-	-	-
Total: Capital Outlay	108,037	117,446	113,707	151,280	172,335	58,628	51.56%
Transfers							
50235 Tfr EPHESA	350,000	284,621	215,067	215,067	178,338	(36,729)	-17.08%
50241 Tfr S/D Operations	52,489,253	47,888,909	48,000,000	48,000,000	52,564,284	4,564,284	9.51%
50242 Tfr Postsecondary Education	842,963	847,440	851,747	851,747	892,732	40,985	4.81%
50260 Tfr Disaster Relief Fund	127,246	152,160	-	498,612	-	-	-
50264 Tfr 911 Fund	502,251	-	151,673	151,673	150,000	(1,673)	-1.10%
50290 Tfr to Solid Waste	7,790,207	7,963,425	12,704,857	9,328,744	10,578,990	(2,125,867)	-16.73%
50308 Tfr School Debt	3,783,480	3,560,754	3,650,125	3,650,125	3,488,733	(161,392)	-4.42%
50349 Tfr School Debt Expense	375	1,500	10,000	10,000	10,000	-	0.00%
50400 Tfr School Capital Projects	2,660,000	1,250,000	2,250,000	4,050,000	5,250,000	3,000,000	133.33%
50401 Tfr School Bond Capital Projects	-	180,000	-	-	-	-	-
50407 Tfr General Gov't. Capital Projects	250,000	350,816	362,500	362,500	500,000	137,500	37.93%
50441 Tfr Nikiski Fire SA Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
50442 Tfr Bear Creek Fire SA Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
50443 Tfr CES Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
50444 Tfr WESA Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
50446 Tfr KESA Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
Total: Transfers	68,795,775	62,479,625	69,070,969	67,993,468	74,488,077	5,417,108	7.84%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(1,054,034)	(1,305,626)	(1,447,664)	(1,439,261)	(1,692,220)	(244,556)	16.89%
60004 Mileage Ticket Credits	(3,599)	(530)	(9,530)	(9,530)	(7,675)	1,855	-19.46%
Total: Interdepartmental Charges	(1,057,633)	(1,306,156)	(1,457,194)	(1,448,791)	(1,699,895)	(242,701)	16.66%
Department Total	\$ 84,854,928	\$ 79,185,436	\$ 87,787,886	\$ 87,552,441	\$ 94,815,167	\$ 7,027,281	8.00%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2020 Actual		FY2021 Actual		FY2022 Forecast Budget		FY2023 Proposed Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	8,429,634,000	Equivalent	8,484,558,000	Equivalent	8,460,759,000	Equivalent	9,019,921,000	Equivalent
REVENUES:								
Taxes:								
Property Tax	\$ 40,784,133	4.838	\$ 40,971,243	4.829	\$ 40,336,077	4.767	\$ 41,275,687	4.576
Motor Vehicle Tax	613,446	0.073	624,648	0.074	642,580	0.076	642,580	0.071
Sales Tax	32,964,904	3.911	36,296,951	4.278	38,500,000	4.550	39,308,500	4.358
Total Taxes	74,362,483	8.822	77,892,842	9.181	79,478,657	9.394	81,226,767	9.005
Federal Revenues	4,027,586	0.478	3,996,811	0.471	3,740,000	0.442	3,740,000	0.415
State Revenues:								
Reimbursement for School Debt	1,283,885	0.152	-	0.000	922,352	0.109	1,277,544	0.142
Revenue Sharing	843,613	0.100	312,893	0.037	300,000	0.035	850,000	0.094
Fish Tax	479,811	0.057	474,384	0.056	500,000	0.059	500,000	0.055
Other	765,074	0.091	824,006	0.097	560,192	0.066	205,000	0.023
Total State Revenues	3,372,383	0.400	1,611,283	0.190	2,282,544	0.270	2,832,544	0.314
Fees, Costs & Miscellaneous	201,479	0.024	212,451	0.025	225,000	0.027	215,000	0.024
Interest Earned	1,718,007	0.204	481,030	0.057	309,136	0.037	364,493	0.040
Total Revenues	83,681,938	9.927	84,194,417	9.923	86,035,337	10.169	88,378,804	9.798
Other Financing Sources:								
Operating Transfers:								
Special Revenue	175,000	0.021	-	0.000	-	0.000	-	0.000
Total Other Financing Sources	175,000	0.021	-	0.000	-	0.000	-	0.000
Total Revenues and Other Financing Sources	\$ 83,856,938	9.948	\$ 84,194,417	9.923	\$ 86,035,337	10.169	\$ 88,378,804	9.798
EXPENDITURES:								
General Government:								
Assembly								
Administration	\$ 455,780	0.054	\$ 403,304	0.048	\$ 495,116	0.059	\$ 542,587	0.060
Clerk	534,445	0.063	564,795	0.067	585,302	0.069	604,966	0.067
Elections	107,256	0.013	255,558	0.030	242,758	0.029	204,513	0.023
Records Management	249,235	0.030	316,120	0.037	338,957	0.040	380,305	0.042
Total Assembly	1,346,716	0.160	1,539,777	0.181	1,662,133	0.196	1,732,371	0.192
Mayor								
Administration	738,349	0.088	718,915	0.085	807,292	0.095	1,114,354	0.124
Purchasing and Contracting	582,208	0.069	640,751	0.076	650,877	0.077	710,159	0.079
Emergency Management	678,822	0.081	791,791	0.093	1,026,834	0.121	1,024,019	0.114
Human Resources-Administration	683,305	0.081	713,357	0.084	759,927	0.090	930,768	0.103
Print/Mail Services	147,138	0.017	154,905	0.018	194,590	0.023	218,225	0.024
Custodial Maintenance	115,430	0.014	123,598	0.015	125,045	0.015	132,655	0.015
Total Mayor	2,945,252	0.349	3,143,317	0.370	3,564,565	0.421	4,130,180	0.458
Information Technology	1,905,776	0.226	1,905,532	0.225	2,136,877	0.253	2,458,943	0.273
Legal	968,419	0.115	928,714	0.109	1,443,741	0.171	1,050,529	0.116
Finance								
Administration	507,120	0.060	516,919	0.061	520,778	0.062	575,508	0.064
Financial Services	988,688	0.117	1,028,219	0.121	1,160,503	0.137	1,197,353	0.133
Property Tax & Collections	938,539	0.111	934,990	0.110	1,144,818	0.135	1,153,360	0.128
Sales Tax	679,817	0.081	948,136	0.112	1,155,193	0.137	1,226,455	0.136
Total Finance	3,114,164	0.369	3,428,264	0.404	3,981,292	0.471	4,152,676	0.460
Assessing								
Administration	1,277,930	0.152	1,277,574	0.151	1,384,355	0.164	1,479,777	0.164
Appraisal	1,757,525	0.208	1,621,228	0.191	1,750,966	0.207	1,780,956	0.197
Total Assessing	3,035,455	0.360	2,898,802	0.342	3,135,321	0.371	3,260,733	0.362
Planning								
Administration	989,018	0.117	1,017,569	0.120	1,274,960	0.151	1,317,953	0.146
Geographic Information Systems	464,668	0.055	467,601	0.055	698,976	0.083	722,096	0.080
River Center	526,882	0.063	586,602	0.069	721,192	0.085	774,626	0.086
Total Planning	1,980,568	0.235	2,071,772	0.244	2,695,128	0.319	2,814,675	0.312
Senior Citizens	659,598	0.078	718,296	0.085	719,494	0.085	719,494	0.080

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2020 Actual		FY2021 Actual		FY2022 Forecast Budget		FY2023 Proposed Budget	
	Taxable Value 8,429,634,000	Mill Rate Equivalent	Taxable Value 8,484,558,000	Mill Rate Equivalent	Taxable Value 8,460,759,000	Mill Rate Equivalent	Taxable Value 9,019,921,000	Mill Rate Equivalent
Economic Development	284,568	0.034	343,719	0.041	400,000	0.047	400,000	0.044
Non-Departmental								
Contract Services	200,795	0.024	264,354	0.031	376,498	0.044	225,000	0.025
Insurance	85,315	0.010	93,930	0.011	103,924	0.012	136,125	0.015
Other	56,123	0.007	15,850	0.002	50,000	0.006	57,000	0.006
Interdepartmental Charges	(523,596)	-0.062	(646,516)	-0.076	(710,000)	-0.084	(810,636)	-0.090
Total Non-Departmental	(181,363)	-0.022	(272,382)	-0.032	(179,578)	-0.021	(392,511)	-0.044
Total Operations	16,059,153	1.905	16,705,811	1.969	19,558,973	2.312	20,327,090	2.254
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	52,489,253	6.227	47,888,909	5.644	48,000,000	5.673	52,564,284	5.828
Postsecondary Education	842,963	0.100	847,440	0.100	851,747	0.101	892,732	0.099
Disaster Relief	127,246	0.015	152,160	0.018	498,612	0.059	-	0.000
911 Communications	502,251	0.060	-	0.000	151,673	0.018	150,000	0.017
Eastern Highway Peninsula Emergency	350,000	0.042	284,621	0.034	215,067	0.025	178,338	0.020
Solid Waste	7,790,207	0.924	7,963,425	0.939	9,328,744	1.103	10,578,990	1.173
Debt Service Fund:								
School Debt	3,783,855	0.449	3,562,254	0.420	3,660,125	0.433	3,498,733	0.388
Capital Projects Funds:								
School Revenue	2,660,000	0.316	1,250,000	0.147	4,050,000	0.479	5,250,000	0.582
General Government	250,000	0.030	530,816	0.063	250,000	0.030	500,000	0.055
Nikiski Fire SA Capital Projects	-		-		175,000		175,000	0.019
Bear Creek Fire SA Capital Projects	-		-		175,000		175,000	0.019
CES Capital Projects	-		-		175,000		175,000	0.019
WESA Capital Projects	-		-		175,000		175,000	0.019
KESA Capital Projects	-		-		175,000		175,000	0.019
Total Other Financing Uses	68,795,775	8.161	62,479,625	7.364	67,880,968	8.023	74,488,077	8.258
Total Expenditures and Other Financing Uses	84,854,928	10.066	79,185,436	9.333	87,439,941	10.335	94,815,167	10.512
Fund Balance Increase/(Decrease)	\$ (997,990)	-0.118	\$ 5,008,981	0.590	\$ (1,404,604)	-0.166	\$ (6,436,363)	-0.714



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

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

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments:

- Assisted with the establishment of the Western Emergency Service Area which consolidated Anchor Point Fire and Emergency Service Area with Ninilchik Emergency Services.
- Approved amendments to various sections of borough code per requests from administration and staff.
- Realigned the Planning Commission membership districts to align with the Assembly districts and to ensure full representation from the cities within the borough.
- Formed the North Road Extension Advisory Task Force.
- Formed the Reapportionment Committee.
- Appropriating Federal Funds for various COVID relief efforts.

Performance Measures:

	CY2019* Actual	CY2020* Actual	CY2021* Actual	CY2022* Projected
Regular and Special Assembly Meetings	22	22	20	20
Legislative Priority Community Meetings	0	0	0	10
Number of Ordinances heard	69	84	95	100
Number of Resolutions heard	74	91	96	90
**Committee Meetings/Work Sessions/Other Meetings	123	104	78	80

*Reported on a calendar year basis.

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11110 - Assembly Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 44,400	\$ 45,200	\$ 44,400	\$ 44,400	\$ 44,400	\$ -	0.00%
40120 Temporary Wages - BOE	750	-	5,967	5,967	8,999	3,032	50.81%
40210 FICA	3,785	90,480	5,343	5,343	5,810	467	8.74%
40221 PERS	924	248	-	-	-	-	-
40321 Health Insurance	122,458	3,100	132,500	132,500	161,500	29,000	21.89%
40322 Life Insurance	248	295	-	-	248	248	-
Total: Personnel	172,565	143,165	188,210	188,210	220,957	32,747	17.40%
Supplies							
42120 Computer Software	-	26	-	-	-	-	-
42210 Operating Supplies	294	128	1,500	1,500	1,500	-	0.00%
42410 Small Tools & Minor Equipment	300	2,133	1,500	1,500	1,500	-	0.00%
Total: Supplies	594	2,287	3,000	3,000	3,000	-	0.00%
Services							
43011 Contractual Services	17,698	11,953	22,000	22,000	14,000	(8,000)	-36.36%
43012 Audit Services	136,450	128,338	136,450	136,816	143,520	7,070	5.18%
43019 Software Licensing	28,676	26,342	27,756	29,416	32,210	4,454	16.05%
43110 Communications	2,821	2,872	3,000	3,000	3,000	-	0.00%
43210 Transportation/Subsistence	10,908	8,709	15,000	14,800	15,000	-	0.00%
43210 Transportation/Subsistence - BOE	-	-	1,500	1,500	1,500	-	0.00%
43215 Travel Out of State	1,115	755	6,045	5,679	9,650	3,605	59.64%
43216 Travel In State	8,510	-	12,500	9,932	12,500	-	0.00%
43220 Car Allowance	19,800	19,800	19,800	19,800	19,800	-	0.00%
43260 Training	2,865	1,492	3,300	3,300	5,700	2,400	72.73%
43610 Utilities	18,104	17,580	18,415	18,415	19,500	1,085	5.89%
43720 Equipment Maintenance	1,400	1,607	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	28,342	28,356	27,200	35,248	38,250	11,050	40.63%
Total: Services	276,689	247,804	294,966	301,906	316,630	21,664	7.34%
Capital Outlay							
48710 Minor Office Equipment	5,723	10,048	2,000	2,000	2,000	-	0.00%
48740 Minor Machinery & Equipment	209	-	-	-	-	-	-
Total: Capital Outlay	5,932	10,048	2,000	2,000	2,000	-	0.00%
Department Total	\$ 455,780	\$ 403,304	\$ 488,176	\$ 495,116	\$ 542,587	\$ 54,411	11.15%

Line-Item Explanations

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

43011 Contractual Services. Radio broadcasts - based on regular meetings and additional funding for off-site and special meetings, if required (\$12,000), and miscellaneous items including Assembly photos, plaques, hearing transcripts, etc. (\$2,000).

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

43019 Software Licensing. Legistar, Media Manager, Live Manager, In-Site and Vote Cast software used to administer Assembly meetings, legislation, capture audio/video live and on demand streaming, public facing website, and eComment portal. (\$30,000), and security camera software renewal (\$210), Zoom (\$2,000).

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

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

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

43920 Dues and Subscriptions. Includes Alaska Municipal League (\$37,000) and National Association of Counties (\$1,250).

48710 Minor Office Equipment. iPad replacement as needed, cameras in chambers (2), conference phones (2).

Department Function

Fund 100

General Fund

Dept 11120

Assembly - Clerk

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments:

- Staffed regular and special Assembly meetings, committees, hearings, and work sessions.
- Processed 101 Liquor Licenses (new/renewal/transfers).
- Processed 61 Marijuana License (new/renewal/transfers).
- Clerk and Deputy Clerk members of the KPB Public Relations Team.
- Assisted the Planning Department with transition of Planning Commission meetings to the Granicus meeting platform.
- Acquired administration of the appointment process for the Planning Commission and seven (7) Advisory Planning Commissions.
- Assisted the Road Service Area with the appointment process of the members for the North Road Extension Task Force as well as creation of the related webpage.

FY2023 New Initiatives:

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

Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
Staffing History	3.67	3.67	3.67	3.67

	CY2019* Actual	CY2020* Actual	CY2021* Actual	CY2022* Projected
Public Notices	70	70	70	70
Board of Equalization Appeal Application Processed	248	192	242	300
Board of Equalization Appeals Heard	34	8	23	20
Planning Commission Decision Appeals	1	4	3	2
Regular and Special Assembly Meetings	22	22	20	20
Legislative Priority Community Meetings	0	0	0	10
Utility Special Assessment Districts	1	1	0	1
Road Improvement Assessment Districts	1	1	0	1
Administrative Appeals KPB 21.50	0	0	0	0

*Calendar year basis

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11120 - Assembly Clerk**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 252,638	\$ 262,865	\$ 294,884	\$ 294,884	\$ 292,736	\$ (2,148)	-0.73%
40130 Overtime Wages	2,123	3,210	8,780	8,780	8,272	(508)	-5.79%
40210 FICA	21,350	22,610	26,958	26,958	26,882	(76)	-0.28%
40221 PERS	80,855	88,291	67,840	67,840	67,192	(648)	-0.96%
40321 Health Insurance	90,622	93,709	97,255	97,255	116,706	19,451	20.00%
40322 Life Insurance	377	396	705	705	445	(260)	-36.88%
40410 Leave	34,756	37,644	38,918	38,918	38,466	(452)	-1.16%
40511 Other Benefits	(5)	-	-	-	-	-	-
Total: Personnel	482,716	508,725	535,340	535,340	550,699	15,359	2.87%
Supplies							
42210 Operating Supplies	1,235	612	1,000	1,000	1,000	-	0.00%
42410 Small Tools & Minor Equipment	79	46	-	-	-	-	-
Total: Supplies	1,314	658	1,000	1,000	1,000	-	0.00%
Services							
43011 Contractual Services	9,599	11,958	10,000	10,000	10,000	-	0.00%
43019 Software Licensing	191	193	200	600	200	-	0.00%
43110 Communications	2,891	2,873	3,200	3,200	3,200	-	0.00%
43140 Postage and Freight	1,462	1,790	1,500	1,100	1,500	-	0.00%
43210 Transportation/Subsistence	3,927	463	1,000	2,200	4,775	3,775	377.50%
43220 Car Allowance	6,077	6,030	6,012	6,012	6,012	-	0.00%
43260 Training	-	858	2,400	1,200	2,400	-	0.00%
43310 Advertising	15,613	14,187	13,000	13,000	13,000	-	0.00%
43410 Printing	40	-	-	-	-	-	-
43610 Utilities	6,495	6,306	6,610	6,610	7,010	400	6.05%
43720 Equipment Maintenance	1,400	1,607	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	1,854	-	-	-	-	-	-
43920 Dues and Subscriptions	790	1,110	1,040	1,040	1,170	130	12.50%
Total: Services	50,339	47,375	46,962	46,962	51,267	4,305	9.17%
Capital Outlay							
48710 Minor Office Equipment	-	7,677	2,000	2,000	2,000	-	0.00%
48720 Minor Office Furniture	-	360	-	-	-	-	-
48740 Minor Machinery & Equipment	76	-	-	-	-	-	-
Total: Capital Outlay	76	8,037	2,000	2,000	2,000	-	0.00%
Department Total	\$ 534,445	\$ 564,795	\$ 585,302	\$ 585,302	\$ 604,966	\$ 19,664	3.36%

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.

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

43219 Software Licensing. Security camera annual license (\$200).

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

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

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

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

48710 Minor Office Equipment. One desktop computer (\$1400) and one desktop printer (\$600) - regular replacement schedule for both.

Department Function

Fund 100

General Fund

Dept 11130

Assembly - Elections

Mission:

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

Program Description:

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

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments:

- Administered regular Borough election without challenge.
- Programmed ballots for the Borough and Cities of Homer, Kenai, Seldovia, Soldotna and Seward.
- Maintained up to date website to accurately reflect candidate and election information.
- Coordinated with cities within the borough to produce a comprehensive voter pamphlet for the October regular municipal election.
- Assist the cities of Homer, Seldovia and Kachemak with the administration of elections (i.e. ballot programming, inclusion in voter pamphlet and recruitment).
- Executed a Memorandum of Agreement with the cities within the borough to establish a fee schedule and roles in administering local elections.
- Obtained Election hardware and software in compliance with Human Rights Commissions Conciliation Agreement.
- Review of the informational brochure (voter pamphlet) content and future distribution process.
- Provide for accessible voting experiences for all eligible voters.

FY2023 New Initiatives:

- Assist the Reapportionment Committee with proposing apportionment plans to the Assembly to provide to the voters for consideration at the October 4, 2022 election.
- Assist the Redistricting Committee with drawing new Assembly and School Board district lines after the voters decide on a proposed plan.

Performance Measures

	CY2020* Actual	CY2021* Actual	CY2022* Projected	CY2023* Estimated
Regular Election	1	1	1	1
Special/Runoff Elections	1	0	0	1
Petitions Reviewed <i>(Initiative, Referendum, Recall, Service Area)</i>	1	0	0	0
Petitions Certified	1	0	0	0
Absentee, Special Needs & Questioned Ballots Processed	4,535	844	1,000	1,000

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11130 - Assembly Elections

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 26,879	\$ 40,191	\$ 42,000	\$ 35,340	\$ 42,000	\$ -	0.00%
40130 Overtime Wages	666	1,174	-	-	-	-	-
40210 FICA	34	1,226	3,213	333	3,213	-	0.00%
40221 PERS	104	-	-	-	-	-	-
40321 Health Insurance	166	-	-	-	-	-	-
40322 Life Insurance	1	-	-	-	-	-	-
Total: Personnel	27,850	42,591	45,213	35,673	45,213	-	0.00%
Supplies							
42120 Computer Software	-	13,500	-	-	-	-	-
42210 Operating Supplies	1,072	2,999	1,500	1,900	2,000	500	33.33%
42410 Small Tools/Minor Equipment	-	13,720	-	1,140	-	-	-
Total: Supplies	1,072	30,219	1,500	3,040	2,000	500	33.33%
Services							
43011 Contractual Services	14,777	48,809	3,000	21,151	16,800	13,800	460.00%
43019 Software Licensing	9,093	12,692	15,300	15,300	23,000	7,700	50.33%
43110 Communications	2,468	2,545	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	5,719	8,034	6,000	6,128	7,000	1,000	16.67%
43210 Transportation/Subsistence	358	112	500	334	500	-	0.00%
43310 Advertising	3,089	4,655	5,000	4,464	8,000	3,000	60.00%
43410 Printing	42,130	43,594	45,000	44,803	50,000	5,000	11.11%
43810 Rents and Operating Leases	700	47,466	92,000	92,000	49,000	(43,000)	-46.74%
Total: Services	78,334	167,907	169,800	187,180	157,300	(12,500)	-7.36%
Capital Outlay							
48120 Office Machinery and Equipment	-	14,841	-	16,865	-	-	-
Total: Capital Outlay	-	14,841	-	16,865	-	-	-
Department Total	\$ 107,256	\$ 255,558	\$ 216,513	\$ 242,758	\$ 204,513	\$ (12,000)	-5.54%

Line-Item Explanations

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

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

43011 Contractual Services. By-mail precincts ballot insertion and handling (\$3,200), Background Check for Election Workers (\$3,100), Software_Hardware On-site Support (\$10,500).

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

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

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

43810 Rents and Operating Leases. Provide for the annual leasing of a voting equipment (\$47,000) Polling Site Rentals (\$2,000).

Department Function

Fund 100

General Fund

Dept 11140

Assembly – Records Management

Mission

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

Program Description

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

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

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments

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

FY2023 New Initiatives:

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

Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
Staffing History	1.83	2.33	2.33	2.33

	CY2019* Actual	CY2020* Actual	CY2021* Actual	CY2022* Projected
Public Records Requests	289	329	322	350
Files Returned	570	346	235	300
Files Out for Review	616	304	248	300
Reviewed Box Returned	49	14	20	20
Boxes Out for Review	44	16	13	20
Microfilm Reels Indexed	261	369	402	400
Microfilm Reels Processed	255	345	402	240
New Boxes Received	228	240	277	300
Number of Boxes Shredded	648	286	591	600
Obsolete Document Destruction/Shredded	13,068 lbs.	4,963 lbs.	7,475 lbs.	8,000 lbs.

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 91,622	\$ 111,802	\$ 129,134	\$ 129,134	\$ 132,722	\$ 3,588	2.78%
40130 Overtime Wages	-	-	1,858	1,858	1,915	57	3.07%
40210 FICA	7,134	9,394	11,760	11,760	12,148	388	3.30%
40221 PERS	29,456	39,414	29,690	29,690	30,523	833	2.81%
40321 Health Insurance	50,680	59,494	61,745	61,745	74,094	12,349	20.00%
40322 Life Insurance	133	178	322	322	211	(111)	-34.47%
40410 Leave	14,048	17,806	17,860	17,860	18,578	718	4.02%
40511 Other Benefits	266	-	-	-	-	-	-
Total: Personnel	193,339	238,088	252,369	252,369	270,191	17,822	7.06%
Supplies							
42210 Operating Supplies	4,508	598	1,000	1,000	5,000	4,000	400.00%
42230 Fuel, Oil & Lubricants	47	128	400	400	400	-	0.00%
42250 Uniforms	420	417	415	415	415	-	0.00%
42310 Repair/Maintenance Supplies	-	343	-	-	-	-	-
42410 Small Tools & Minor Equipment	428	530	500	500	500	-	0.00%
Total: Supplies	5,403	2,016	2,315	2,315	6,315	4,000	172.79%
Services							
43011 Contractual Services	12,720	22,401	23,600	23,600	29,500	5,900	25.00%
43019 Software Licensing	-	12,644	15,815	16,615	17,700	1,885	11.92%
43110 Communications	657	703	750	750	750	-	0.00%
43140 Postage and Freight	60	192	500	500	500	-	0.00%
43210 Transportation/Subsistence	2,108	85	1,000	1,000	3,450	2,450	245.00%
43220 Car Allowance	1,200	1,192	1,188	1,188	1,188	-	0.00%
43260 Training	-	999	475	375	825	350	73.68%
43410 Printing	7	-	-	-	-	-	-
43610 Utilities	27,450	29,753	25,188	25,188	26,700	1,512	6.00%
43720 Equipment Maintenance	180	151	6,350	5,550	6,350	-	0.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	3,607	7,455	6,252	6,252	15,981	9,729	155.61%
43920 Dues and Subscriptions	675	441	655	655	655	-	0.00%
Total: Services	48,664	76,016	81,973	81,873	103,799	21,826	26.63%
Capital Outlay							
48710 Minor Office Equipment	1,829	-	2,400	2,400	-	(2,400)	-100.00%
Total: Capital Outlay	1,829	-	2,400	2,400	-	(2,400)	-100.00%
Department Total	\$ 249,235	\$ 316,120	\$ 339,057	\$ 338,957	\$ 380,305	\$ 41,248	12.17%

Line-Item Explanations

40110 Regular Wages. Staff includes: Deputy Clerk (33% of time) and 2 Records Technicians.

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

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

43019 Software Licensing. Support contract for Content Manager 5% increase annually (\$14,000), security camera annual license (\$200), and Archive Social (\$3,500).

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

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

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

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

**Kenai Peninsula Borough
Budget Detail**

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-2026</u>
Records software - supplemental *	\$ 9,620	\$ 3,607	\$ 3,607	\$ 10,821
Scanners (2)	2,645	2,645	2,645	5,290
FY23 Copier			2,176	6,528
FY23 Vehicle			7,553	22,659
	<u>\$ 12,265</u>	<u>\$ 6,252</u>	<u>\$ 15,981</u>	<u>\$ 45,298</u>

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

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Assembly Department Totals**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 344,260	\$ 374,667	\$ 424,018	\$ 424,018	\$ 425,458	\$ 1,440	0.34%
40120 Temporary Wages	72,029	89,233	92,367	85,707	95,399	3,032	3.28%
40130 Overtime Wages	2,789	4,384	10,638	10,638	10,187	(451)	-4.24%
40210 FICA	32,303	123,710	47,274	44,394	48,053	779	1.65%
40221 PERS	111,339	127,953	97,530	97,530	97,715	185	0.19%
40321 Health Insurance	263,926	156,303	291,500	291,500	352,300	60,800	20.86%
40322 Life Insurance	759	869	1,027	1,027	904	(123)	-11.98%
40410 Leave	48,804	55,450	56,778	56,778	57,044	266	0.47%
40511 Other Benefits	261	-	-	-	-	-	-
Total: Personnel	876,470	932,569	1,021,132	1,011,592	1,087,060	65,928	6.46%
Supplies							
42120 Computer Software	-	13,526	-	-	-	-	-
42210 Operating Supplies	7,109	4,337	5,000	5,400	9,500	4,500	90.00%
42230 Fuel, Oil, and Lubricant	47	128	400	400	400	-	0.00%
42250 Uniforms	420	417	415	415	415	-	0.00%
42310 Repair/Maintenance Supplies	-	343	-	-	-	-	-
42410 Small Tools & Minor Equipment	807	16,429	2,000	3,140	2,000	-	0.00%
Total: Supplies	8,383	35,180	7,815	9,355	12,315	4,500	57.58%
Services							
43011 Contractual Services	54,794	95,121	58,600	76,751	70,300	11,700	19.97%
43012 Audit Services	136,450	128,338	136,450	136,816	143,520	7,070	5.18%
43019 Software Licensing	37,960	51,871	59,071	61,931	73,110	14,039	23.77%
43110 Communication	8,837	8,993	9,950	9,950	9,950	-	0.00%
43140 Postage and Freight	7,241	10,016	8,000	7,728	9,000	1,000	12.50%
43210 Transportation/Subsistence	17,301	9,369	19,000	19,834	25,225	6,225	32.76%
43215 Travel out of State	1,115	755	6,045	5,679	9,650	3,605	59.64%
43216 Travel in State	8,510	-	12,500	9,932	12,500	-	0.00%
43220 Car Allowance	27,077	27,022	27,000	27,000	27,000	-	0.00%
43260 Training	2,865	3,349	6,175	4,875	8,925	2,750	44.53%
43310 Advertising	18,702	18,842	18,000	17,464	21,000	3,000	16.67%
43410 Printing	42,177	43,594	45,000	44,803	50,000	5,000	11.11%
43610 Utilities	52,049	53,639	50,213	50,213	53,210	2,997	5.97%
43720 Equipment Maintenance	2,980	3,365	10,350	9,550	10,350	-	0.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810 Rents and Operating Leases	700	47,466	92,000	92,000	49,000	(43,000)	-46.74%
43812 Equipment Replacement Pymt.	5,461	7,455	6,252	6,252	15,981	9,729	155.61%
43920 Dues and Subscriptions	29,807	29,907	28,895	36,943	40,075	11,180	38.69%
Total: Services	454,026	539,102	593,701	617,921	628,996	35,295	5.94%
Capital Outlay							
48120 Major Office Equipment	-	14,841	-	16,865	-	-	-
48710 Minor Office Equipment	7,552	17,725	6,400	6,400	4,000	(2,400)	-37.50%
48720 Minor Office Furniture	-	360	-	-	-	-	-
48740 Minor Machinery & Equipment	285	-	-	-	-	-	-
Total: Capital Outlay	7,837	32,926	6,400	23,265	4,000	(2,400)	-37.50%
Department Total	\$ 1,346,716	\$ 1,539,777	\$ 1,629,048	\$ 1,662,133	\$ 1,732,371	\$ 103,323	6.34%

Department Function

Fund 100

General Fund

Dept 11210

Mayor

Mission:

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

FY2022 Accomplishments:

- Completed another year without a Mill Rate increase.
- Created a Leadership Development vehicle to train all Borough Leaders in World Class Leadership.
- Started Leachate Design and Construction Project.
- Completed Land Sales and Over the Counter land Sales Totaling \$5,133,536.00 Dollars.
- Restructured Risk Department for greater continuity over the Borough and School District.
- Completed Facilities Strategic Assessment using FEA as a consultant.

Major Long-Term Issues and Concerns:

- Inflation and how that impacts employees.
- Fuel costs and market volatility.
- The great Resignation and Attracting, Retaining and Training the future borough employees.
- Increasing cost of wages and benefits for employees.
- Bonding issues for Central Emergency Service Area Fire Station and Kenai Peninsula Borough School facility needs.
- Revenue needs to support Educational Funding.
- Creating a Borough wide Capital Plan process.

FY2023 New Initiatives:

- Prepare for a Timber Sale in the Spring 2023.
- Complete SwipeCard Project for Borough Administration Building and School District. Increasing Safety for Employees and Students.
- Renew Escape Route Road Trade with State of Alaska.
- Collection Process for Roads Service Area Abandoned Vehicles and Expand Impound Lot.
- Create a renewable gas energy project with the the Solid Waste Department.
- Ask voters if they support bonding for major capital projects for the school facilities and fire service areas.

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing history	4.25	4.25	4.25	6.0

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11210 - Mayor Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 399,605	\$ 392,520	\$ 448,500	\$ 448,500	\$ 584,904	\$ 136,404	30.41%
40120 Temporary Wages	4,065	2,159	6,500	6,500	13,024	6,524	100.37%
40210 FICA	32,832	35,206	41,173	41,173	52,697	11,524	27.99%
40221 PERS	113,483	118,915	98,105	98,105	129,567	31,462	32.07%
40321 Health Insurance	99,998	102,221	112,625	112,625	190,800	78,175	69.41%
40322 Life Insurance	553	558	1,097	1,097	957	(140)	-12.76%
40410 Leave	39,325	29,412	49,205	49,205	57,102	7,897	16.05%
Total: Personnel	689,861	680,991	757,205	757,205	1,029,051	271,846	35.90%
Supplies							
42021 Promotional Supplies	-	-	350	350	450	100	28.57%
42120 Computer Software	-	394	175	175	650	475	271.43%
42210 Operating Supplies	1,708	947	1,750	4,250	4,250	2,500	142.86%
42410 Small Tools & Minor Equipment	-	913	575	575	700	125	21.74%
Total: Supplies	1,708	2,254	2,850	5,350	6,050	3,200	112.28%
Services							
43011 Contractual Services	3,728	695	-	1,709	1,709	1,709	-
43019 Software Licensing	191	4,193	4,200	4,200	9,782	5,582	132.90%
43021 Peninsula Promotion	2,195	-	3,500	509	3,500	-	0.00%
43110 Communications	4,116	3,507	4,000	3,851	5,575	1,575	39.38%
43140 Postage and Freight	77	115	375	375	375	-	0.00%
43210 Transportation/Subsistence	6,914	1,313	8,000	7,805	12,000	4,000	50.00%
43220 Car Allowance	11,225	10,706	10,800	10,800	18,000	7,200	66.67%
43260 Training	2,519	116	1,500	-	3,000	1,500	100.00%
43310 Advertising	983	-	1,800	1,800	1,800	-	0.00%
43410 Printing	40	48	500	500	500	-	0.00%
43610 Utilities	10,680	10,371	10,862	10,862	10,862	-	0.00%
43720 Equipment Maintenance	496	320	450	590	450	-	0.00%
43920 Dues and Subscriptions	1,578	1,406	2,100	2,100	4,200	2,100	100.00%
43999 Contingencies	-	-	1,000	860	5,400	4,400	440.00%
Total: Services	44,742	32,790	49,087	45,961	77,153	28,066	57.18%
Capital Outlay							
48710 Minor Office Equipment	1,631	2,515	900	1,526	3,900	3,000	333.33%
48720 Minor Office Furniture	864	365	400	400	1,700	1,300	325.00%
48740 Minor Machinery & Equipment	76	-	-	-	-	-	-
Total: Capital Outlay	2,571	2,880	1,300	1,926	5,600	4,300	330.77%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(533)	-	(3,150)	(3,150)	(3,500)	(350)	-
Total: Interdepartmental Charges	(533)	-	(3,150)	(3,150)	(3,500)	(350)	-
Department Total	\$ 738,349	\$ 718,915	\$ 807,292	\$ 807,292	\$ 1,114,354	\$ 307,062	38.04%

Line-Item Explanations

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

Added 1.75 FTE Special Assistants to the Mayor

43019 Software Licensing. Increase to provide for Zoom subscription(\$300), mass communications networking program (\$6,500), DocuSign (\$1,932), and other miscellaneous software (\$1,050).

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

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

48710 Minor Office Equipment. Replacement of 2 computers (\$3,900).

48720 Minor Office Furniture. Replacement of office chair(s) (\$400) and new desk for additional employee (\$1,300).

43999 Contingency. Funds set aside to cover unanticipated expenditures.

Department Function

Fund 100

General Fund

Dept. 11227

Purchasing & Contracting

Mission

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

Program Description

The objectives of the Purchasing and Contracting Department are to ensure appropriations are used wisely and in the best interest of the borough, while preserving the integrity and fairness of the competitive process; to provide guidance to all departments and service areas as it pertains to purchasing policies and procedures; to dispose of surplus tangible property of the borough, school district and service areas; and to provide project management services for major and minor projects for schools, roads, borough hospitals, solid waste, and various service area projects, which includes concept development, cost estimation, strategic planning and design development.

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments:

Purchasing Administration:

- Maintained advancing efforts on borough procurement and capital improvements through the disruptions of the pandemic and elevated workloads.
- Completed the facilities strategic assessment and launched a 5-year area wide capital plan process development.

- Supported the borough in the acquisition of approximately \$95 million worth of goods and services.
- Continued improved efficiency in open purchase order management for the Maintenance Department.
- Continued integration and internal business practices for the Purchasing and Contracting Department, updated contractual and bidding documentation for large service contracts.

Projects

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

FY2023 New Initiatives:

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

Department Function

Fund 100

General Fund

Dept. 11227

Purchasing & Contracting - Continued

Major projects in progress:

Facilities Management; Kenai Spur Hwy Extension; Homer HS Roof Phase II; West Homer Elementary School moisture infiltration issues; CPL Leachate Processing improvements; KPBSD BAS controls projects area wide Capital Plan; Nanwalak Teacher Housing; NFSA #2 Lighting; AP Fire Resch Road Fire Water Fill Site; CES Arc Loop Training Site; CPH Door and Egress improvements; CPH Sterile Radio Pharmaceuticals Processing Room (HOTLAB); CPH Heated Handicap Parking; KSELO School Design & Construction; CES Training Site Phase 2 Expansion; NPRSA Gym Curtain Procurement & Installation; NPRSA Outdoor Multi-Purpose Court Upgrades; NPRSA Poolside Trails Lighting; Seldovia Community Center; NPRSA Touchless Plumbing Fixtures Upgrades; NFSA #3 Water Treatment Consulting Services; NPRSA Skate Park Asphalt; SBCFSA Sediment Management Projects; Japanese Creek Levee Flood Feasibility Study; SBCSA Sawmill Creek Channel Extraction; CPL Leachate Infrastructure Improvement Design; Purchasing/Roads/Solid Waste Storefront Remodel; SW Homer C&D Cut Fill; SPH Facilities Master Plan; SPH A/C & DHW Professional Design; SPH Pioneer St office roof; Basargin Rd Phase III Design; Asphalt Design - Chinulna Ct; Poolside Ave; Skyline Dr; Gravel Design - Duke St; Sports Lake Rd; Hakala Dr; Cotman Ct, St Andrews Rd; Ferrin Dr; Mansfield Rd; Moose River Dr; River Ridge Rd; Walters St, Sarah St, Wilderness Ln, Frontier Ln; South Bend Bluff Subdivision RIAD; Fish Passage/Old Exit Glacier Bridge; North Road Surfacing; Gravel – Buoy Ave

Major projects completed:

Kenai MS Boiler Replacement; Earthquake Repairs – NPR, Skyview & Kenai MS; NPRSA - Pool HVAC/BAS System, Pool Roof Replacement, Heating System Improvements, Hydronic Piping Upgrades, Fire Alerting System and AV Upgrades; CPH Heated Handicap Parking; Spur Hwy Extension Project; Jacobs Ladder Access Improvements; SPH CT Department Renovation; SPH/Homer Medical Center Roof; SPH Roof Replacement; SBCFSA Kwechak Creek Sediment Project; Chapman School Intensive Needs; WESA Fire Water Fill Site; NFSA #1 Bay Exhaust System; Homer HS Roof Replacement Phase I; Redoubt Elem. Roof Replacement; CPH Day Tank Repair; NFSA #1 Energy Upgrades; Sterling Transfer Facility Clearing; CPL Leachate Design Study; SW CPL Leachate Evaporator Improvements; Homer Landfill Closure Phase II; RSA Projects: Basargin Rd Phase II; Roosevelt Cir, Hutler Rd, Creary Cir, Brushing Vegetation Control

Purchasing:

Priority/Goal: Procurement

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

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

Measures:

	FY2012 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing History	8	8	8	9

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Contracts/Agreements (long form)	40	63	50	50
Contracts/Agreements (short form)	203	214	230	250
Formal Solicitations	55	49	55	65
Number of Appeals/affirmed appeals	0	0	0	0
Supplier/Contractor Contacts	1,451	1,460	1,460	1,460

Capital Projects:

Priority/Goal: Staffing

Goal: Efficient and effective project management in a timely manner

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.)

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

Measures:

	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Project Manager to Project Ratio (Project Managers: FY20-FY22: 3, FY23: 4)	1:7	1:8	1:8	1:10	1:13
Projects completed within funding time requirements	100%	100%	100%	100%	100%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11227 - Purchasing and Contracting

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 512,158	\$ 615,931	\$ 648,667	\$ 648,667	\$ 744,501	\$ 95,834	14.77%
40120 Temporary Wages	2,338	-	6,600	6,600	6,603	3	0.05%
40130 Overtime Wages	690	331	7,610	7,610	5,157	(2,453)	-32.23%
40210 FICA	41,591	51,778	59,290	59,290	67,157	7,867	13.27%
40221 PERS	160,375	200,708	146,714	146,714	168,033	21,319	14.53%
40321 Health Insurance	176,403	190,883	185,500	185,500	254,400	68,900	37.14%
40322 Life Insurance	736	892	1,582	1,582	1,128	(454)	-28.70%
40410 Leave	69,969	83,319	87,152	87,152	93,647	6,495	7.45%
40511 Other Benefits	550	-	-	-	-	-	-
Total: Personnel	964,810	1,143,842	1,143,115	1,143,115	1,340,626	197,511	17.28%
Supplies							
42120 Computer Software	2,580	1,292	-	-	-	-	-
42210 Operating Supplies	1,136	1,394	5,000	5,000	5,000	-	0.00%
42250 Uniforms	420	417	416	416	416	-	0.00%
42263 Training Supplies	-	-	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	106	-	200	200	200	-	0.00%
42410 Small Tools & Minor Equipment	326	526	400	400	400	-	0.00%
Total: Supplies	4,568	3,629	6,216	6,216	6,216	-	0.00%
Services							
43011 Contractual Services	4,300	4,227	4,200	4,200	4,200	-	0.00%
43019 Software Licensing	5,433	6,434	11,905	13,205	10,160	(1,745)	-14.66%
43110 Communications	6,885	7,407	13,000	13,000	13,000	-	0.00%
43140 Postage and Freight	260	370	300	300	400	100	33.33%
43210 Transportation/Subsistence	7,526	6,031	43,949	42,649	43,181	(768)	-1.75%
43220 Car Allowance	10,816	14,481	14,400	14,400	18,000	3,600	25.00%
43260 Training	348	1,091	2,213	2,213	1,750	(463)	-20.92%
43310 Advertising	(706)	1,537	4,600	4,600	4,600	-	0.00%
43410 Printing	79	79	100	100	100	-	0.00%
43610 Utilities	5,278	4,862	5,548	5,548	6,103	555	10.00%
43720 Equipment Maintenance	1,887	2,084	3,000	3,000	3,200	200	6.67%
43780 Buildings/Grounds Maintenance	-	74	-	-	-	-	-
43920 Dues and Subscriptions	7,077	8,238	8,875	8,875	10,625	1,750	19.72%
Total: Services	49,183	56,915	112,090	112,090	115,319	3,229	2.88%
Capital Outlay							
48120 Major Office Equipment	-	-	-	-	5,000	5,000	-
48710 Minor Office Equipment	5,058	2,734	5,600	5,600	8,900	3,300	58.93%
48720 Minor Office Furniture	-	365	-	-	-	-	-
49311 Design Services	1,200	-	-	-	-	-	-
Total: Capital Outlay	6,258	3,099	5,600	5,600	13,900	8,300	148.21%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(442,611)	(566,734)	(616,144)	(616,144)	(765,902)	(149,758)	-
Total: Interdepartmental Charges	(442,611)	(566,734)	(616,144)	(616,144)	(765,902)	(149,758)	-
Department Total	\$ 582,208	\$ 640,751	\$ 650,877	\$ 650,877	\$ 710,159	\$ 59,282	9.11%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11227 - Purchasing and Contracting - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Purchasing and Contracting Director, Purchasing Assistant, Lead Maintenance Supply Specialist, Maintenance Supply Specialist I/II, 4 Project Managers, and an Administrative Assistant.

Add 1 Project Manager

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

43011 Contractual Services. Custodial services (\$4,200).

43019 Software Licensing. Increase to cover BlueBeam software - 8 Licenses (\$1,200), RS Means software (\$5,000), reoccurring support renewal for security camera system (\$60), three annual software subscriptions (\$2,600), Zoom conferencing (\$1,300).

43220 Car Allowance. Added car allowance for new Project Manager (\$3,600).

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

43920 Dues & Subscriptions. SWANA (Solid Waste Association of North America) (\$225), American Society of Healthcare Engineering (\$300), PMI (Project Management Institute) (\$350), NIGP (National Institute of Governmental Purchasing) (\$250), Construction Specification Institute (\$300), Amazon Business Prime (\$1,300), AutoCad (\$400), Equipment Watch (\$6,200), InfoTech, Inc. (BidExpress.com) (\$1,100) and Peninsula Clarion (\$200).

48120 Office Equipment. New copier/printer, shared costs with Roads Department and Solid Waste Department (\$5,000 per department).

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

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

<p>Department Function</p> <p>Fund 100</p> <p>Dept 11250</p>	<p>General Fund</p> <p>Office of Emergency Management</p>
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Mission

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

Program Description

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

Major programs within the office include KPB Alerts (public notification system), Incident Management Team, Community Emergency Response Team, Planning, and Training/Exercise.

Major Long Term Issues and Concerns:

- The OEM disaster response model requires trained staff from other borough departments to ensure the Incident Management Team can adequately respond and recover from emergencies and disasters. Long-duration responses make it challenging to recruit and retain a fully staffed team that are asked to commit to fourteen-day assignments, which diminishes our response capabilities.
- The larger unincorporated communities have individual response plans that support initial operations during a local emergency. OEM has had limited involvement in plan development or updates to ensure that borough authorizations are incorporated into these plans.
- The need to manage and maintain all communication assets for OEM, 911 and all emergency services areas is critical to ensure unified interoperability and redundancy. Conducting a benefit/cost analysis to evaluate the contractual services versus a full time employee may create future savings and efficiencies.

FY2022 Accomplishments

- Created an annual work plan and multi-year training plan for the OEM team that drives consistent achievements using clearly defined goals and objectives.
- Performed successful incident responses: Seward Storm/Flood (October 2021) and one tsunami warning event (July 2021).
- Completed the public outreach and hazard assessments for the KPB Community Wildfire Protection Plan.
- Developed the Distribution Management Plan for disaster relief reception during a catastrophic event in concert with FEMA and the Alaska Division of Homeland Security and Emergency Management.
- Created an alternate KPB Emergency Operations Center with three permanent workstations at the Bear Creek Fire Station.
- Installed new satellite receivers for the Siren Warning System, allowing for redundant pathways for siren activation during an emergency. Additionally, three new computer servers were installed replacing older equipment.
- Initiated and provided grant management for nine projects that created safe work or response environments among emergency, recreation, and hospital service areas under the 2021 Health Equity Grant (21VAC).

FY2023 New Initiatives:

- Support the Incident Management Team members with consistent meeting schedules and training opportunities with local, state and federal partners to develop capacity.
- Regularly meet with unincorporated communities to exercise local response plans in order to maintain relationships and address needs in these communities.
- Evaluate communications contract quarterly to support benefit/cost analysis of management and maintenance of communications assets.

Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed
Staffing history	4.00	4.00	4.00	4.00

Department Function

Fund 100

General Fund

Dept 11250

Office of Emergency Management - Continued

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:

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Number of declared disaster responses	2	1	2	2
Number of small incident responses (not including declared disasters)	2	3	5	2
Number of Public presentations, lectures and media interviews	35	20	15	20
Number of exercises and/or responses conducted	4	1	6	2
Number of active Incident Management Team members	13	15	24	20
Number of Borough employees and stipend volunteers meeting NIMS certification requirements	145	257	257	260
Number of ICS classes conducted	0	1	3	2
Number of CERT classes and/or exercises conducted	4	0	0	4
Number of active CERT trained members	180	176	176	180

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11250 - Emergency Management - Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 227,946	\$ 250,317	\$ 314,337	\$ 314,337	\$ 339,137	\$ 24,800	7.89%
40120 Temporary Wages	7,277	9,277	16,750	16,750	7,626	(9,124)	-54.47%
40130 Overtime Wages	1,474	40	3,330	3,330	3,391	61	1.83%
40210 FICA	19,246	21,251	28,833	28,833	30,495	1,662	5.76%
40221 PERS	74,608	88,479	70,375	70,375	75,565	5,190	7.37%
40321 Health Insurance	63,181	64,462	82,000	82,000	66,100	(15,900)	-19.39%
40322 Life Insurance	340	361	760	760	509	(251)	-33.03%
40410 Leave	34,983	33,200	37,772	37,772	44,218	6,446	17.07%
40511 Other Benefits	182	-	-	-	-	-	-
Total: Personnel	429,237	467,387	554,157	554,157	567,041	12,884	2.32%
Supplies							
42120 Computer Software	-	918	649	649	480	(169)	-26.04%
42210 Operating Supplies	4,144	4,407	5,300	5,300	4,000	(1,300)	-24.53%
42230 Fuels, Oils and Lubricants	2,545	2,237	4,000	4,000	4,500	500	12.50%
42250 Uniforms	1,295	845	1,500	1,500	1,000	(500)	-33.33%
42310 Repair/Maintenance Supplies	9,078	11,800	11,080	10,179	12,000	920	8.30%
42360 Motor Vehicle Repair Supplies	2,968	1,597	1,200	1,200	1,500	300	25.00%
42410 Small Tools & Minor Equipment	3,153	4,535	3,200	3,200	2,500	(700)	-21.88%
Total: Supplies	23,183	26,339	26,929	26,028	25,980	(949)	-3.52%
Services							
43011 Contractual Services	111,610	130,509	148,863	148,863	148,863	-	0.00%
43019 Software Licensing	6,168	10,741	13,042	13,042	13,042	-	0.00%
43110 Communications	29,153	36,021	37,287	37,287	37,287	-	0.00%
43140 Postage and Freight	47	1,155	300	300	300	-	0.00%
43210 Transportation/Subsistence	4,221	1,971	7,670	7,670	4,105	(3,565)	-46.48%
43260 Training	1,224	699	1,150	1,150	750	(400)	-34.78%
43310 Advertising	114	360	2,250	2,250	676	(1,574)	-69.96%
43410 Printing	38	244	650	650	300	(350)	-53.85%
43610 Utilities	13,473	13,670	14,873	14,873	16,360	1,487	10.00%
43720 Equipment Maintenance	1,847	2,560	1,400	1,400	1,400	-	0.00%
43750 Vehicle Maintenance	2,877	995	1,250	1,250	1,250	-	0.00%
43780 Building/Grounds Maintenance	22,186	32,312	44,149	44,149	48,649	4,500	10.19%
43810 Rents and Operating Leases	-	-	5,098	5,098	5,098	-	0.00%
43812 Equipment Replacement Pymt	16,107	46,065	48,043	48,043	48,043	-	0.00%
43920 Dues and Subscriptions	587	491	945	945	505	(440)	-46.56%
43999 Disaster Response Contingency	-	-	100,000	100,000	100,000	-	0.00%
Total: Services	209,652	277,793	426,970	426,970	426,628	(342)	-0.08%
Capital Outlay							
48110 Office Furniture	6,392	16,151	-	-	-	-	-
48120 Major Office Equipment	-	-	8,200	12,428	-	(8,200)	-100.00%
48311 Machinery & Equipment	1,000	-	-	-	-	-	-
48710 Minor Office Equipment	6,830	-	3,350	3,350	2,870	(480)	-14.33%
48720 Minor Office Furniture	2,528	-	2,000	2,000	500	(1,500)	-75.00%
48740 Minor Machines & Equipment	-	-	-	901	-	-	-
48750 Minor Medical Equipment	-	-	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	16,750	16,151	14,550	19,679	4,370	(10,180)	-69.97%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	4,121	-	-	-	-	-
Total: Interdepartmental Charges	-	4,121	-	-	-	-	-
Department Total	\$ 678,822	\$ 791,791	\$ 1,022,606	\$ 1,026,834	\$ 1,024,019	\$ 1,413	0.14%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11250 - Emergency Management - Administration

Line-Item Explanations

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

Remove: 1 Technician
Add: 1 Administrative Assistant

42210 Operating Supplies. Reduction due to previous one time budget for outfitting the alternate EOC at Bear Creek Fire Station.

43011 Contractual Services. Flood warning stations (\$77,200), KPB alerts system (\$26,783), radio, repeater, and siren repair and maintenance (\$17,200), flight charters for communication site maintenance (\$17,880), Janitorial Services (\$9,000), and volunteer background checks (\$800).

43019 Software Licensing. Incident Management Software (\$3,850), security cameras (\$292), Emergency Management Network (\$800), Zoom video conferencing (\$2,600) warning siren software (\$2,200), and smart teamworks collaboration software (\$3,300).

43110 Communications. Connectivity for Emergency Response Center (ERC) and alternate Emergency Operation Center (EOC - Bear Creek), long distance, cable, mobile phones, satellite phones, circuits for warning sirens, mobile data for field software.

43210 Transportation/Subsistence. Siren maintenance/repair in remote communities including across Kachemak Bay. Attend in-state training (subsidized). Conduct Community Emergency Response Team (CERT) classes, Emergency Management Institute training (FEMA subsidized). Reduced due to FEMA-subsidized opportunities.

43260 Training. Attend virtual training courses for re-certification or emergency management qualifications.

43310 Advertising. Required meeting notices for Local Emergency Planning Committee (LEPC) and preparedness outreach advertising. Decrease using multiple online platforms.

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

43780 Building / Grounds Maintenance. Includes warning siren preventative maintenance and repairs. Includes maintenance and testing for five emergency generators. Increase to remove hazardous trees (\$1,000) and 25% grant match (\$3,500) to upgrade security gate.

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

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

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

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

48710 Minor Office Equipment. Replace 2 laptop computers (\$1,435 each).

48720 Minor Office Furniture. Replacement office chair (\$500).

48750 Minor Medical Equipment. Replace shelter cots, and other mass care supplies used during disaster response and recovery that is at end of life (\$1,000).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-2026</u>
2015 towing vehicle	\$ 23,292	\$ -	\$ -	\$ -
Radio Purchase (4)	8,522	3,937	3,937	11,811
OEM SUV	18,406	9,078	9,078	27,234
2021 Radio purchase (4)	3,137	3,137	3,137	9,411
2021 EOC upgrade	9,437	9,437	9,437	28,311
2021 Siren upgrade	17,384	17,384	17,384	52,152
2022 towing vehicle	-	5,070	5,070	15,210
	<u>\$ 80,178</u>	<u>\$ 48,043</u>	<u>\$ 48,043</u>	<u>\$ 144,129</u>

<p>Fund 100</p> <p>Dept 11230</p>	<p>Department Function</p> <p>General Fund</p> <p>Human Resources – Administration</p>
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Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Provide meaningful training to the HR team to be able to provide a high level of support from a knowledgeable staff with limited means for training venues.
- Restricted interview processes with few in person interviews.
- Strategic recruitment with a budget that does not permit competitive wages in a restricted candidate pool.
- Funding for career enhancement training for HR Staff.
- Increased costs for relocation incentives with a stagnant budget.

- Continued design and implementation of digital and electronic solutions for HR files and processes.

FY2022 Accomplishments:

- Successful implementation of third party administrator, PREMERA and mandatory open enrollment
- Created Service Area Selection policy
- Provided Supervisor training to all borough directors, supervisors, and managers.
- Supported 98 position status changes, including 65 regular new hires.

FY2023 New Initiatives:

- Research for program or internal “bridge” to City Suite for digital HR filing initiative.
- Revise department organization to support changes and direction.
- Provide Leadership Development for all Senior and Mid-Level Managers.
- Conduct a Wage and Benefits Survey to ensure KPB can compete in the labor market.

Performance Measures

Priority/Goal: Human Resources

Goal: Voluntary, regrettable turnover under 10%

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

Measures:

Turnover	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Voluntary Turnover Ratio	4.00%	9.18%	9.00%	9.00%

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

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

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

Measures:

Grievances	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Grievances Unresolved by Step 3	0	0	0	0

Measures:

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed
Staffing History	4.0	4.0	4.0	4.5

Department Function

Fund 100

General Fund

Dept 11230

Human Resources - Homer and Seward Annex

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments

- Maintained open status or used creative accesses to serve the public through the COVID-19 crisis.
- Relocated the Seward Annex to Bear Creek Fire multi-use facility to better use borough assets and stage for possible consolidation of functions.

FY2023 New Initiatives

- Continue supporting annexes in cross training for the multiple functions (maintenance, roads etc.) required to better serve the communities.

Performance Measures

Priority/Goal: Homer and Seward Annexes

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

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

Measures:

Average number of residents served per month	FY2020 Actual *	FY2021 Actual*	FY2022 Estimated	FY2023 Estimated
Homer	200	200	200	49
Seward	30	30	30	14

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing History	1.5	1.0	.75	.75

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11230 - Human Resources - Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 352,139	\$ 348,780	\$ 374,043	\$ 374,043	\$ 394,115	\$ 20,072	5.37%
40120 Temporary Wages	1,268	-	1,440	1,440	1,441	1	0.07%
40130 Overtime Wages	-	15	299	299	1,013	714	238.80%
40210 FICA	27,867	28,945	33,294	33,294	34,280	986	2.96%
40221 PERS	105,424	110,177	83,316	83,316	87,993	4,677	5.61%
40321 Health Insurance	91,994	99,425	108,500	108,500	166,950	58,450	53.87%
40322 Life Insurance	483	496	913	913	641	(272)	-29.79%
40410 Leave	41,852	47,550	48,962	48,962	44,758	(4,204)	-8.59%
40511 Other Benefits	215	-	-	-	-	-	-
Total: Personnel	621,242	635,388	650,767	650,767	731,191	80,424	12.36%
Supplies							
42120 Computer Software	-	196	-	394	-	-	-
42210 Operating Supplies	3,233	2,368	3,600	2,948	5,007	1,407	39.08%
42250 Uniforms	86	181	208	208	416	208	100.00%
42310 Repair/Maintenance Supplies	193	336	100	100	100	-	0.00%
42410 Small Tools & Minor Equipment	1,092	720	500	282	700	200	40.00%
Total: Supplies	4,604	3,801	4,408	3,932	6,223	1,815	41.18%
Services							
43011 Contractual Services	2,340	2,085	5,000	5,000	80,352	75,352	1507.04%
43019 Software Licensing	8,560	21,675	30,270	30,270	34,006	3,736	12.34%
43110 Communications	6,531	6,637	6,800	6,800	7,215	415	6.10%
43140 Postage and Freight	335	276	550	550	450	(100)	-18.18%
43210 Transportation/Subsistence	2,663	2,058	9,569	9,569	7,915	(1,654)	-17.28%
43220 Car Allowance	3,639	3,611	3,600	3,600	3,600	-	0.00%
43260 Training	1,423	1,723	2,668	3,658	2,516	(152)	-5.70%
43270 Employee Development	2,545	2,887	10,000	10,000	10,000	-	0.00%
43310 Advertising	2,270	3,330	3,500	3,500	5,000	1,500	42.86%
43410 Printing	58	35	35	35	35	-	0.00%
43610 Utilities	11,735	12,349	14,213	14,213	15,635	1,422	10.00%
43720 Equipment Maintenance	3,879	3,501	3,700	3,700	5,000	1,300	35.14%
43780 Building and Grounds Maintenance	-	-	-	175	175	175	-
43810 Rents and Operating Leases	10,174	6,915	5,248	5,072	5,248	-	0.00%
43920 Dues and Subscription	452	31	315	400	1,000	685	217.46%
Total: Services	56,604	67,113	95,468	96,542	178,147	82,679	86.60%
Capital Outlay							
48110 Office Furniture	-	-	5,244	5,244	-	(5,244)	-100.00%
48710 Minor Office Equipment	779	7,585	3,900	4,292	12,957	9,057	232.23%
48720 Minor Office Furniture	-	-	-	-	2,250	2,250	-
48740 Minor Machinery & Equipment	76	-	-	-	-	-	-
Total: Capital Outlay	855	7,585	9,144	9,536	15,207	6,063	66.31%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	(530)	(850)	(850)	-	850	-
Total: Interdepartmental Charges	-	(530)	(850)	(850)	-	850	-
Department Total	\$ 683,305	\$ 713,357	\$ 758,937	\$ 759,927	\$ 930,768	\$ 171,831	22.64%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11230 - Human Resources - Administration

Line-Item Explanations

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

Added: 1/2 HR Assistant

Removed: 1/4 Admin Assistant - Homer

42210 Operating Supplies. Increase due to inflation causing supplies for new hires to cost more as well as incoming new badge system (\$1500).

42310 Repair/Maintenance Supplies. Reduced due to anticipated lack of need for battery back-up.

42410 Small Tools & Minor Equipment. Increased to cover added costs for new HR staff coming in due to vacancies. Items to include computer equipment such as keyboards.

43011 Contractual Services. Background/driving checks through Verified First (\$1,600), annual State of Alaska FICA administrative fee (\$1,452), document shredding (\$300), 1095 form filing (\$1,500), miscellaneous small contracts (\$100), Homer janitor services (\$400), and increase for Leadership training (\$65,000), and contingency (\$10,000) for labor negotiations which are expected to get underway toward the latter part of January.

43019 Software Licensing. Annual fee for on-line recruitment license, subscription, maintenance and tech support NEOGOV Insight (\$9,779), Onboard (\$8,638), security camera software renewal (\$162), Zoom license (\$260), HR share of City Suite (\$9,667), and HR share of GEMS (\$5,500). Increase is due to annual recruitment/onboarding software contract increases and an increase from the budgeted amount of the Zoom license.

43210 Transportation/Subsistence. Reduced due to removal of travel out-of-state for continuing education units to maintain Bar Association credentials for HR Director. Costs include travel for HR Director to attend quarterly Society of Human Resources meetings in Anchorage, in state travel for HR Director, HR Specialist, HR Generalist and HR Assistant to attend fall State of Alaska SHRM conference.

43310 Advertising. Increased to cover 20 job postings @ \$250 each due to an increase in job vacancies.

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

43270 Employee Development. The Collective Bargaining Agreement, effective for the period 7/1/22 through 6/30/23, set the fiscal year amount at \$10,000.

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

43810 Rents and Operating Leases. Decrease due to Seward Annex move to Bear Creek facility.

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

48710 Minor Office Equipment. Purchase of a new copier (\$4,500), new computer (\$769), soundbar (\$40) and two monitors (\$389 each) for new HR Assistant, two new laptops for new hire onboarding (\$1,435 each), and a commercial scanner (\$4,000).

48720 Minor Office Furniture. Purchase of two new chairs for new positions (\$1,000). Purchase of sit stand desk (\$1,250) for new HR position.

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Department Function

Fund 100

General Fund

Dept 11233

Human Resources- Print/Mail

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Maintaining efficiencies and cost effectiveness in an often time-sensitive environment.
- Controlling maintenance costs and out-of-service delays.

FY2022 Accomplishments

- Reorganized print shop for better workflow and reduction of safety hazards.
- Verified functionality of all machines with contractors to repair or replace as needed.
- Creation of print shop manual.

FY2023 New Initiatives:

- Continue to complete print shop manual.
- Review of software/firmware to expand print shop options.
- Prioritize local contractors for tech support to help reduce downtime.

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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Print	98%	98%	98%	98%
Mail	98%	98%	98%	98%

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing history	1.25	1.25	1.50	1.50

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11233 - Human Resources - Print/Mail

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 37,426	\$ 43,498	\$ 73,554	\$ 73,554	\$ 77,001	\$ 3,447	4.69%
40120 Temporary Wages	-	-	2,400	2,400	2,399	(1)	-0.04%
40130 Overtime Wages	-	53	-	-	-	-	-
40210 FICA	2,880	3,948	6,601	6,601	6,959	358	5.42%
40221 PERS	12,230	16,604	16,843	16,843	17,628	785	4.66%
40321 Health Insurance	25,324	24,401	26,500	26,500	31,800	5,300	20.00%
40322 Life Insurance	57	72	189	189	168	(21)	-11.11%
40410 Leave	5,856	5,167	7,330	7,330	8,444	1,114	15.20%
40511 Other Benefits	140	-	-	-	-	-	-
Total: Personnel	83,913	93,743	133,417	133,417	144,399	10,982	8.23%
Supplies							
42120 Computer Software	-	788	-	-	-	-	-
42210 Operating Supplies	13,342	12,954	14,200	11,700	14,820	620	4.37%
42250 Uniforms	210	186	416	416	416	-	0.00%
42310 Repair/Maintenance Supplies	229	-	-	-	-	-	-
42410 Small Tools & Minor Equipment	45	3,186	900	900	900	-	0.00%
Total: Supplies	13,826	17,114	15,516	13,016	16,136	620	4.00%
Services							
43019 Software Licensing	1,095	1,195	1,195	1,195	1,195	-	0.00%
43110 Communications	755	996	750	750	1,075	325	43.33%
43210 Transportation/Subsistence	912	892	996	996	650	(346)	-34.74%
43410 Printing	8	5	5	5	5	-	0.00%
43610 Utilities	7,756	7,528	9,105	9,105	10,015	910	9.99%
43720 Equipment Maintenance	21,840	22,332	25,000	25,000	26,000	1,000	4.00%
43812 Equipment Replacement Pymt.	16,836	7,581	8,606	8,606	16,225	7,619	88.53%
Total: Services	49,202	40,529	45,657	45,657	55,165	9,508	20.82%
Capital Outlay							
48710 Minor Office Equipment	173	3,519	-	2,500	525	525	-
48740 Minor Machinery & Equipment	24	-	-	-	2,000	2,000	-
Total: Capital Outlay	197	3,519	-	2,500	2,525	2,525	-
Department Total	\$ 147,138	\$ 154,905	\$ 194,590	\$ 194,590	\$ 218,225	\$ 23,635	12.15%

Line-Item Explanations

- 40110 Regular wages.** Staff includes: 1 lead mail-copy technician, and 1/2 time Administrative Assistant-Print Shop/Multidisciplinary.
- 43210 Transportation/Subsistence.** Decrease due to reduced number of daily trips to post office.
- 43812 Equipment Replacement Payments.** Scheduled replacement of equipment per following list. Increased for purchase of copiers.
- 43720 Equipment Maintenance.** Increase due to new service agreements.
- 48710 Minor Office Equipment.** Replace mini Ipad for receiving packages (\$525).
- 48740 Minor Machinery & Equipment.** Replace letter opener (\$2,000).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2022	FY2023	Projected Payments FY2024-2026
		Estimated	Projected	
Binding machine	3,689	425	-	-
Paper cutter	24,593	2,622	-	-
Paper drill	16,608	2,176	-	-
Letter opener	15,974	2,358	2,358	2,358
Folder/stuffer	-	1,025	1,025	3,075
2023 Copier	-	-	6,421	19,263
2023 Copier	-	-	6,421	19,263
	<u>\$ 60,864</u>	<u>\$ 8,606</u>	<u>\$ 16,225</u>	<u>\$ 43,959</u>

Department Function

Fund 100

General Fund

Dept 11235

Human Resources – Custodial Maintenance

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments

- Continually provided and maintained supplies of cleaning products for COVID-19 purposes throughout the Borough.
- Provided rapid response to potential COVID-19 contamination areas for deep cleaning.
- Safety focused on pathways and entryways for employees.

FY2023 New Initiatives:

- Work with staff to ensure building needs continue to be exceeded.
- Conduct a building equipment audit.

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	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Estimated
Custodial	99%	99%	100%	100%

Percentages gauged by number of complaints received by General Services.

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed
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

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 57,122	\$ 66,640	\$ 61,084	\$ 61,084	\$ 60,113	\$ (971)	-1.59%
40120 Temporary Wages	338	4,097	900	900	901	1	0.11%
40130 Overtime Wages	4	-	1,810	1,810	1,152	(658)	-36.35%
40210 FICA	4,631	5,660	5,922	5,922	5,502	(420)	-7.09%
40221 PERS	17,549	23,084	14,377	14,377	14,010	(367)	-2.55%
40321 Health Insurance	24,025	31,957	27,750	27,750	39,750	12,000	43.24%
40322 Life Insurance	77	90	194	194	117	(77)	-39.69%
40410 Leave	7,537	8,149	9,911	9,911	7,302	(2,609)	-26.32%
40511 Other Benefits	190	-	-	-	-	-	-
Total: Personnel	111,473	139,677	121,948	121,948	128,847	6,899	5.66%
Supplies							
42210 Operating Supplies	94	437	125	125	135	10	8.00%
42250 Uniforms	315	317	312	312	312	-	0.00%
42310 Repair/Maintenance Supplies	-	-	100	100	100	-	0.00%
42410 Small Tools & Minor Equipment	385	113	400	400	400	-	0.00%
Total: Supplies	794	867	937	937	947	10	1.07%
Services							
43011 Contractual Services	875	875	975	975	975	-	0.00%
43110 Communications	99	104	120	120	130	10	8.33%
43210 Transportation/Subsistence	109	622	60	60	60	-	0.00%
43610 Utilities	727	708	905	905	996	91	10.06%
43720 Equipment Maintenance	-	-	100	100	100	-	0.00%
Total: Services	1,810	2,309	2,160	2,160	2,261	101	4.68%
Capital Outlay							
48710 Minor Office Equipment	1,329	-	-	-	600	600	-
48740 Minor Machinery & Equipment	24	-	-	-	-	-	-
Total: Capital Outlay	1,353	-	-	-	600	600	-
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	(19,255)	-	-	-	-	-
Total: Interdepartmental Charges	-	(19,255)	-	-	-	-	-
Department Total	\$ 115,430	\$ 123,598	\$ 125,045	\$ 125,045	\$ 132,655	\$ 7,610	6.09%

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.

40120 Temporary wages. Decreased due to successful outsourcing of custodial contract for Office of Emergency Management, 911, and Kenai River Center buildings.

43011 Contractual Services. Window washing at the main Borough building, Human Resources, and Records offices (\$975).

48710 Minor Office Equipment. Purchase 1 monitor (\$400), 1 sound bar (\$40), 1 desktop computer (\$760) per IT replacement schedule. Note - 50% of cost charged to the School Fund Custodial Maintenance.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Human Resource Department Totals**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 446,687	\$ 458,918	\$ 508,681	\$ 508,681	\$ 531,229	\$ 22,548	4.43%
40120 Temporary Wages	1,606	4,097	4,740	4,740	4,741	1	0.02%
40130 Overtime Wages	4	68	2,109	2,109	2,165	56	2.66%
40210 FICA	35,378	38,553	45,817	45,817	46,741	924	2.02%
40221 PERS	135,203	149,865	114,536	114,536	119,631	5,095	4.45%
40321 Health Insurance	141,343	155,783	162,750	162,750	238,500	75,750	46.54%
40322 Life Insurance	617	658	1,296	1,296	926	(370)	-28.55%
40410 Leave	55,245	60,866	66,203	66,203	60,504	(5,699)	-8.61%
40511 Other Benefits	545	-	-	-	-	-	-
Total: Personnel	816,628	868,808	906,132	906,132	1,004,437	98,305	10.85%
Supplies							
42120 Computer Software	-	984	-	394	-	-	-
42210 Operating Supplies	16,669	15,759	17,925	14,773	19,962	2,037	11.36%
42250 Uniforms	611	684	936	936	1,144	208	22.22%
42310 Repair/Maintenance Supplies	422	336	200	200	200	-	0.00%
42410 Small Tools & Minor Equipment	1,522	4,019	1,800	1,582	2,000	200	11.11%
Total: Supplies	19,224	21,782	20,861	17,885	23,306	2,445	11.72%
Services							
43011 Contractual Services	3,215	2,960	5,975	5,975	81,327	75,352	1261.12%
43019 Software Licensing	9,655	22,870	31,465	31,465	35,201	3,736	11.87%
43110 Communications	7,385	7,737	7,670	7,670	8,420	750	9.78%
43140 Postage and Freight	335	276	550	550	450	(100)	-18.18%
43210 Transportation/Subsistence	3,684	3,572	10,625	10,625	8,625	(2,000)	-18.82%
43220 Car Allowance	3,639	3,611	3,600	3,600	3,600	-	0.00%
43260 Training	1,423	1,723	2,668	3,658	2,516	(152)	-5.70%
43270 Employee Development	2,545	2,887	10,000	10,000	10,000	-	0.00%
43310 Advertising	2,270	3,330	3,500	3,500	5,000	1,500	42.86%
43410 Printing	66	40	40	40	40	-	0.00%
43610 Utilities	20,218	20,585	24,223	24,223	26,646	2,423	10.00%
43720 Equipment Maintenance	25,719	25,833	28,800	28,800	31,100	2,300	7.99%
43780 Bldg and Grounds Maintenance	-	-	-	175	175	175	-
43810 Rents and Operating Leases	10,174	6,915	5,248	5,072	5,248	-	0.00%
43812 Equipment Replacement Pymt.	16,836	7,581	8,606	8,606	16,225	7,619	88.53%
43920 Dues and Subscriptions	452	31	315	400	1,000	685	217.46%
Total: Services	107,616	109,951	143,285	144,359	235,573	92,288	64.41%
Capital Outlay							
48110 Office Furniture	-	-	5,244	5,244	-	(5,244)	-100.00%
48710 Minor Office Equipment	2,281	11,104	3,900	6,792	14,082	10,182	261.08%
48720 Minor Office Furniture	-	-	-	-	2,250	2,250	-
48740 Minor Machines & Equipment	124	-	-	-	2,000	2,000	-
Total: Capital Outlay	2,405	11,104	3,900	6,792	18,332	14,432	370.05%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	(19,255)	-	-	-	-	-
60004 Mileage Ticket Credits	-	(530)	(850)	(850)	-	850	-
Total: Interdepartmental Charges	-	(19,785)	(850)	(850)	-	850	-
Department Total	\$ 945,873	\$ 991,860	\$ 1,073,328	\$ 1,074,318	\$ 1,281,648	\$ 208,320	19.41%

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Fund 100 Dept 11231	Department Function General Fund Information Technology
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Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Changing technology and required cost to maintain systems.
- Ongoing training required by constantly changing IT landscape.
- Managing increasing Information Technology scope without staffing increases.
- Bringing electronic document management, classification and retention up to the standards applied to permanent records such as microfilm/microfiche and paper.
- Increasing volume of public records requests involving electronic records retrieval.
- Increasing cost and complexity of cybersecurity infrastructure.

FY2022 Accomplishments

- Completed a general IT security assessment. (Grant awarded mid-FY2020, deferred in FY21 due to COVID-19). This will provide a roadmap for cybersecurity infrastructure and policy improvements over the next several years.
- Spearheaded industry funded construction of communication towers at 3 KPB locations (CES Sterling and Funny River, Sterling Solid Waste) improving community access to broadband and KPB WAN bandwidth at those locations.
- After transitioning a Helpdesk position to a Network Admin position in FY21, we achieved a significant improvement in patching and updating of servers, workstations, and applications, with the new position focused heavily on migrations, updates and patching.
- Assisted Clerks in their migration to a new election server platform. Coordinated contractor establishing pre-implementation recommendations and post implementation review of new election server infrastructure.

FY2023 New Initiatives:

- Improve cybersecurity posture through implementation of multiple security system recommended during FY22 IT Security Assessment.
- Establish Cybersecurity focused position within Systems Administration group or establish Security Operation Center(SOC) contract with 24/7 SOC operator.

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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
High priority incident response time	4 hours	1.23 Hours	1.75 Hours	< 4 Hours	< 4 Hours
Medium priority incident response time	8-12 hours	11 Hours	14.5 Hours	12 Hours	12 Hours
Low priority incident response time	48 hours	27.49 Hours	40.25 Hours	26 Hours	26 Hours

<p>Department Function</p> <p>Fund 100</p> <p>Dept 11231</p>	<p>General Fund</p> <p>Information Technology - Continued</p>
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Priority/Goal: Customer Service
Goal: Timely resolution of desktop computing issues.
Objective: Increase percentage of incidents closed within 1 business week.

Measures:

Percentage of Incidents Closed	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
% of incidents closed within 120 Hours	97.8%	94.7%	96.6%	98%

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

Measures:

Devices Supported:	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Desktop PC's	463	475	464	455
Phones	403	427	437	440
Printers	113	116	123	125
Servers (Virtual and Physical)	156	160	155	152
Total Number of Networked Devices	2,125	2,175	2,175	2,175
Annual Support Incidents	1,890	2,363	2,322	2,200
Ratio of Support Incidents to IT Dept FTE	157:1	197:1	194:1	169:1

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed
Staffing history	11.5	12	12	13

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11231 - Information Technology

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 859,112	\$ 862,133	\$ 983,030	\$ 983,030	\$ 1,066,426	\$ 83,396	8.48%
40130 Overtime Wages	210	15,653	5,960	5,960	5,970	10	0.17%
40210 FICA	69,426	73,279	86,033	86,033	95,850	9,817	11.41%
40221 PERS	262,181	276,602	219,735	219,735	244,282	24,547	11.17%
40321 Health Insurance	268,480	268,083	318,000	318,000	413,400	95,400	30.00%
40322 Life Insurance	1,222	1,206	2,381	2,381	1,643	(738)	-31.00%
40410 Leave	86,857	98,168	125,806	125,806	134,645	8,839	7.03%
40511 Other Benefits	1,422	-	-	-	-	-	-
Total: Personnel	1,548,910	1,595,124	1,740,945	1,740,945	1,962,216	221,271	12.71%
Supplies							
42120 Computer Software	4,606	973	5,875	5,875	5,875	-	0.00%
42210 Operating Supplies	12,916	2,912	13,380	13,380	13,380	-	0.00%
42230 Fuels, Oils & Lubricants	232	263	950	950	950	-	0.00%
42310 Repair/Maintenance Supplies	11,366	10,277	15,050	15,050	15,050	-	0.00%
42410 Small Tools & Minor Equipment	1,273	2,174	3,100	3,100	3,100	-	0.00%
Total: Supplies	30,393	16,599	38,355	38,355	38,355	-	0.00%
Services							
43011 Contractual Services	1,682	6,310	8,544	8,144	8,465	(79)	-0.97%
43019 Software Licensing	217,375	204,173	229,027	229,027	299,111	70,084	30.60%
43110 Communications	21,223	15,961	28,980	28,980	28,680	(300)	-1.04%
43140 Postage and Freight	-	118	250	250	250	-	0.00%
43210 Transportation/Subsistence	1,094	2,367	800	800	800	-	0.00%
43260 Training	-	-	5,500	5,500	5,500	-	0.00%
43310 Advertising	-	-	-	400	-	-	0.00%
43410 Printing	115	-	-	-	-	-	-
43610 Utilities	18,335	17,801	20,717	20,717	22,789	2,072	10.00%
43720 Equipment Maintenance	560	615	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	-	-	2,600	2,600	2,600	-	0.00%
43810 Rents & Operating Leases	-	-	250	250	250	-	0.00%
43812 Equipment Replacement Pymt.	41,214	41,214	32,676	32,676	37,819	5,143	15.74%
43920 Dues and Subscriptions	2,147	41	2,200	2,200	2,275	75	3.41%
Total: Services	303,745	288,600	333,544	333,544	410,539	76,995	23.08%
Capital Outlay							
48710 Minor Office Equipment	22,509	5,209	22,833	22,833	22,833	-	0.00%
48720 Minor Office Furniture	219	-	1,200	1,200	25,000	23,800	1983.33%
Total: Capital Outlay	22,728	5,209	24,033	24,033	47,833	23,800	99.03%
Department Total	\$ 1,905,776	\$ 1,905,532	\$ 2,136,877	\$ 2,136,877	\$ 2,458,943	\$ 322,066	15.07%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11231 - Information Technology - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Director, 4 Enterprise Applications Developers, 4 Network/IT Administrator, 1 IT Helpdesk Supervisor, 1 Senior IT Helpdesk Technician, 1 IT Helpdesk Technician, and 1 IT Information Technology Technician. Increased as a result of reclassifying a Supply Specialist to an Information Technology Clerk.

Added: 1 Network/IT Administrator

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

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

43011 Contractual Services. DocuSign (\$4,208), SSL certificates (\$799), records shredding fees (\$50), and hosted code repository (\$768), Web Application Firewall (\$2,400), and Application Debugging Service (\$240).

43019 Software Licensing. Primary reasons for increase in this category include Microsoft licensing increases and implementation of new software required for enhanced cyber security. Microsoft Software assurance (\$85,019), Malware prevention software support (\$44,088), SPAM and Data Loss Prevention Gateway (\$40,000), Backup software support (\$30,680), network equipment support contract (\$15,000), VMWare support (\$12,865), Phone and Voicemail system support (\$12,251), Vulnerability Scanning Software (\$10,000), Legacy Mainframe software support (\$9,667), Network Configuration Management Software (\$5,500), Patch Management Software (\$5,000), Centralized System Logging Software (\$4,500), End User Remote Access (\$4,278), Process Automation software support (\$3,671), Rapid Renewal LTO (\$2,581), SAN Array support (\$2,500), Wireless LAN Platform support (\$2,401), IT Helpdesk software (\$2,307), Password Reset Portal (\$2,000), Tech Remote Access Software (\$1,350) and misc. renewals (\$3,453).

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

43210 Transportation and Subsistence. Maintained reduction in training-related travel due to focus on training online and elimination of Harris Financial Software conference and training.

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

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

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

43920 Dues & Subscriptions. Safari books online subscriptions (\$2,200).

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

48720 Minor Office Furniture. 12 x metal parts storage cabinets with worksurface (\$1,042 each), 5 x metal toner storage cabinets (\$2,000 each) and 5 x desk returns (\$500 each).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-2026</u>
Virtual Server Software Phase II	\$ 14,652	\$ 7,326	\$ 7,326	\$ 14,652
UPS battery/cell monitoring	21,896	2,737	-	-
10G Switch Fabric Replacement	18,864	4,716	4,716	4,716
San Array Replacement	53,691	17,897	17,897	35,794
2023 Security Software	-	-	7,880	23,640
Total	<u>\$ 109,103</u>	<u>\$ 32,676</u>	<u>\$ 37,819</u>	<u>\$ 78,802</u>

Department Function

Fund 100

General Fund

Dept 11310

Legal Department

Mission

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

Program Description

The Legal Department serves the assembly, the borough administration including all borough boards, commissions, and departments, the school board and school district. Services provided include routine legal advice, issuing legal opinions, document drafting and review, preparation and/or review of ordinances and resolutions, and either directly representing our clients in litigation or coordinating with outside counsel when used.

Major Long Term Issues and Concerns:

- Continual review and updating of borough code in a consistent manner to align with current needs.
- Standardized contract clauses and processes for performance issues need to be improved to address ongoing issues.
- Digitizing department research and opinion files while maintaining file security.
- Increasing training opportunities for borough boards, public officials and management level staff on legal issues.
- A divisive climate that appears to be leading to an increase in conflicts, controversies and litigious issues.

FY2022 Accomplishments

- Assisted the clerk’s office and the reapportionment committee through the reapportionment process.
- Worked with other departments to restructure the Soldotna Public Safety Communications Center, which provides emergency and law enforcement dispatch services for the community.
- Collected over \$164,470 in delinquent sums owed to KPB.
- Assisted the Assessing Department with 65 assessed value hearing appeals.
- Staffed all assembly regular meetings and committee meetings.
- Staffed 65 BOE hearings, and the majority of Road Service Area Board and Planning Commission meetings.
- Assisted with ongoing borough COVID-19 response measures, including federal and state pass-thru funding.
- Worked with the RSA and IT Department to implement process and application for abandoned vehicles and ROW encroachment citations to improve the safety of the roadways throughout the borough.

FY2023 New Initiatives:

- Omnibus review of borough code to revise or repeal any outdated sections of the code.
- Work with the Planning Department and various stakeholders to assess pros/cons of establishing a community council system for greater community input.
- Migrate electronic and paper files to new case management system.
- Diligently work to prevent litigation whenever possible and to aggressively litigate and defend the borough when necessary.

Performance Measures

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

Measures:*

	CY2020 Actual	CY2021 Actual	CY2022 Projected	CY2023 Estimated
Delinquent Sales and Property Taxes collected (including bankruptcy case claims).	\$1,319,807	\$342,121**	\$300,000	\$300,000

*Solid Waste Property Damage Collection, Non-judicial Foreclosure Payoff, and Other Miscellaneous Non-tax Collections performance measure removed. It was applicable in FY2019 and will not be a measure/goal for the Legal Department going forward

**Average active tax collection cases for CY2021 was 114 per month

<p>Department Function</p> <p>Fund 100</p> <p>Dept 11310</p>	<p>General Fund</p> <p>Legal Department - Continued</p>
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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	CY2020 Actual	CY2021 Actual	CY2022 Projected	CY2023 Estimated
Contracts, Permits, Grants & Misc. Document Drafting &/or Reviewed	1,110*	258	250	250
Ordinances and Amendments	72	120	75	75
Resolutions and Amendments	84	102	70	70
Collection Lawsuits Filed on Behalf of KPB	31	42	15	15
Planning Commission Appeals**	n/a	9	10	10
Other lawsuits re KPB &/or KPBSD	9	10	10	10
Public record requests reviewed	328	322	300	300
Abandoned/Impounded Vehicle Notices & Citations Reviewed &/or Issued***	n/a	97	85	85
Code enforcement actions	5	13	9	9

*CY2020 Contract, Permits, Grants & Misc. Documents Drafting &/or Reviewed includes 850 CARES Act Relief Fund Applications

**Planning Commission Appeals measure added due to the substantial amount of time and assistance required for each appeal

***Abandoned/Impounded Vehicle Notices & Citations Reviewed &/or Issued measure added due to the recent implementation of the abandoned vehicle ordinance

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing History	5	5	5	5

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11310 - Legal Administration**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 437,060	\$ 451,303	\$ 483,205	\$ 482,255	\$ 484,178	\$ 973	0.20%
40120 Temporary Wages	4,159	-	5,012	5,012	5,009	(3)	-0.06%
40130 Overtime Wages	306	125	4,954	4,954	5,118	164	3.31%
40210 FICA	35,362	38,764	43,705	43,705	43,600	(105)	-0.24%
40221 PERS	132,972	146,073	108,557	108,557	108,848	291	0.27%
40321 Health Insurance	121,812	127,175	132,500	132,500	159,000	26,500	20.00%
40322 Life Insurance	616	658	1,161	1,161	724	(437)	-37.64%
40410 Leave	51,802	55,281	62,052	62,052	56,665	(5,387)	-8.68%
Total: Personnel	784,089	819,379	841,146	840,196	863,142	21,996	2.62%
Supplies							
42120 Computer Software	392	222	450	450	450	-	0.00%
42210 Operating Supplies	1,160	456	2,400	2,100	2,400	-	0.00%
42310 Repair/Maintenance Supplies	94	97	100	100	100	-	0.00%
42410 Small Tools & Minor Equipment	388	138	300	300	300	-	0.00%
Total: Supplies	2,034	913	3,250	2,950	3,250	-	0.00%
Services							
43011 Contractual Services	93,140	2,808	84,000	498,147	84,000	-	0.00%
43019 Software Licensing	4,875	4,883	5,370	5,370	4,083	(1,287)	-23.97%
43031 Litigation	6,567	13,661	15,000	15,000	15,000	-	0.00%
43034 Attorney Fees-Special Cases	29,673	43,854	31,000	31,000	31,000	-	0.00%
43110 Communications	3,744	3,938	4,500	4,500	4,500	-	0.00%
43140 Postage and Freight	622	1,236	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	969	55	3,550	2,050	1,226	(2,324)	-65.46%
43220 Car Allowance	10,432	10,833	10,800	10,800	10,800	-	0.00%
43260 Training	799	-	1,500	1,500	2,150	650	43.33%
43410 Printing	51	53	100	100	100	-	0.00%
43610 Utilities	6,085	5,907	7,000	7,000	7,700	700	10.00%
43720 Equipment Maintenance	380	480	575	575	575	-	0.00%
43812 Equipment Replacement Payment	1,167	1,167	1,167	1,167	1,168	1	0.09%
43920 Dues and Subscriptions	21,519	16,546	17,636	17,636	18,835	1,199	6.80%
Total: Services	180,023	105,421	183,198	595,845	182,137	(1,061)	-0.58%
Capital Outlay							
48710 Minor Office Equipment	1,447	3,001	2,000	3,500	2,000	-	0.00%
48720 Minor Office Furniture	731	-	-	1,250	-	-	-
48740 Minor Machinery & Equipment	95	-	-	-	-	-	-
Total: Capital Outlay	2,273	3,001	2,000	4,750	2,000	-	0.00%
Department Total	\$ 968,419	\$ 928,714	\$ 1,029,594	\$ 1,443,741	\$ 1,050,529	\$ 20,935	2.03%

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11310 - Legal Administration - Continued**

Line-Item Explanations

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|--|---|
| <p>40110 Regular Wages. Staff includes: Borough Attorney, 2 Deputy Borough Attorneys, and 2 Legal Assistants.</p> <p>43011 Contractual Services. Hiring outside counsel as needed for cases not covered by insurance and litigation fund, or where in-house staff lacks time or expertise (\$84,000).</p> <p>43019 Software Licensing. Law office software, data scrubbing program and surveillance licensing. Decrease due to conversion of Abacus to Zola office management.</p> <p>43210 Transportation/Subsistence. Decrease due to elimination of trips to Homer & Seward for court hearings and meetings now conducted via Zoom.</p> | <p>43260 Training. Increase due to number of attorneys attending AMLA, CLE's and participation fees for the DiSC leadership training for all legal staff members.</p> <p>43812 Equipment Replacement Payment. Copier replacement payment.</p> <p>43920 Dues and Subscriptions. Increase due to new five-year contract with Westlaw online services commencing July 1, 2022 - June 30, 2027. Current 5-year contract ends June 30, 2022.</p> <p>48710 Minor Office Equipment. Per replacement schedule: 1 Standard PC (\$1,100), 2 monitors (\$400 each), 1 sound bar (\$60), and 1 external DVD (\$40).</p> |
|--|---|

Equipment Replacement Payment Schedule

	<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-2026</u>
	Copier	\$ 3,501	\$ 1,167	\$ 1,168	\$ -

Department Function

Fund 100

General Fund

Dept 11410

Finance - Administration

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments

- Implemented the following Accounting Pronouncements:
 - GASB Statement 84 – Fiduciary Activities
 - GASB Statement 87 – Leases Phase 1
 - GASB Statement 90 – Major Equity Interest
 - GASB Statement 98 – The Annual Comprehensive Finance Report

- Received GFOA Certificates of Achievement for Excellence for:
 - Financial Reporting for the FY2021 Annual Comprehensive Financial Report, 43rd consecutive year.
 - Popular Annual Financial Reporting for the FY2021 Annual Financial Report, 8th consecutive year.
 - Distinguished Budget Presentation Award for the FY2022 budget document, 30th year.

FY2023 New Initiatives:

- Complete Implementation of the following Accounting Pronouncements:
 - GASB Statement 87 – Leases Phase 2
 - GASB Statement 89 – Construction costs
 - GASB Statement 92 – Omnibus 2020
 - GASB Statement 93 – Public /Private & Public/ Public Partnerships and Availability Payment Arrangements
 - GASB Statement 97 – Certain Component Unit Criteria
- Earn Government Finance Officer Associate of North America and Canada "GFOA" Certificates of Achievement for Excellence in Reporting and Presentation. GFOA awards reflect the Borough's ability to go beyond the minimum requirements of General Accepted Accounting Principles to provide transparent and thorough disclosure and reporting.
 - Certificate of Achievement for Excellence in Financial Reporting (Annual Comprehensive Financial Report).
 - Certificate of Achievement for Excellence in Popular Annual Financial Reporting (PAFR).
 - Distinguished Budget Presentation Award (Annual Budget).

Performance Measures

Priority/Goal: Effective Governance

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

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

Measures:

Award Programs	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
GFOA Certificate of Achievement- Annual Comprehensive Financial Report	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement-Popular Report	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes

Department Function Fund 100 Dept 11410	General Fund Finance – Administration - Continued
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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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Number of Ordinances reviewed/prepared	58	46	55	55
Number of Resolutions reviewed/prepared	24	22	30	30

Measures: Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
Staffing history	3	3	3	3

**Kenai Peninsula Borough
Budget Detail**

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

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 253,861	\$ 255,050	\$ 264,814	\$ 264,814	\$ 288,715	\$ 23,901	9.03%
40120 Temporary Wages	-	-	1,120	1,120	1,441	321	28.66%
40130 Overtime Wages	-	-	1,747	1,747	1,793	46	2.63%
40210 FICA	20,547	21,436	23,777	23,777	26,168	2,391	10.06%
40221 PERS	75,682	79,677	59,156	59,156	64,443	5,287	8.94%
40321 Health Insurance	75,840	76,601	79,500	79,500	95,400	15,900	20.00%
40322 Life Insurance	350	358	638	638	430	(208)	-32.60%
40410 Leave	30,943	34,478	33,601	33,601	39,611	6,010	17.89%
40511 Other Benefits	138	-	-	-	-	-	-
Total: Personnel	457,361	467,600	464,353	464,353	518,001	53,648	11.55%
Supplies							
42120 Computer Software	-	52	-	-	-	-	-
42210 Operating Supplies	1,393	2,309	2,500	2,500	2,500	-	0.00%
42410 Small Tools & Minor Equipment	445	49	400	400	400	-	0.00%
Total: Supplies	1,838	2,410	2,900	2,900	2,900	-	0.00%
Services							
43011 Contractual Services	2,804	1,595	3,000	5,187	3,500	500	16.67%
43017 Investment Portfolio Fees	21,713	22,223	25,000	25,000	25,000	-	0.00%
43019 Software Licensing	294	2,079	-	517	-	-	-
43110 Communication	1,357	1,184	1,500	1,500	1,500	-	0.00%
43140 Postage and Freight	-	-	80	174	80	-	0.00%
43210 Transportation/Subsistence	2,109	276	7,500	4,073	7,500	-	0.00%
43220 Car Allowance	7,277	7,222	7,200	7,200	7,200	-	0.00%
43260 Training	1,413	2,582	2,600	2,600	2,600	-	0.00%
43310 Advertising	-	-	-	597	-	-	-
43410 Printing	18	32	150	150	150	-	0.00%
43610 Utilities	3,204	3,111	4,000	4,000	4,400	400	10.00%
43720 Equipment Maintenance	81	67	500	500	500	-	0.00%
43920 Dues and Subscriptions	3,292	2,778	3,527	3,527	3,527	-	0.00%
Total: Services	43,562	43,149	55,057	55,025	55,957	900	1.63%
Capital Outlay							
48710 Minor Office Equipment	4,774	3,479	1,150	1,150	1,150	-	0.00%
48720 Minor Office Furniture	-	281	250	250	250	-	0.00%
48740 Minor Machinery & Equipment	57	-	-	-	-	-	-
Total: Capital Outlay	4,831	3,760	1,400	1,400	1,400	-	0.00%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(472)	-	(2,900)	(2,900)	(2,750)	150	-
Total: Interdepartmental Charges	(472)	-	(2,900)	(2,900)	(2,750)	150	-
Department Total	\$ 507,120	\$ 516,919	\$ 520,810	\$ 520,778	\$ 575,508	\$ 54,698	10.50%

Line-Item Explanations

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

43011 Contractual Services. Miscellaneous financial services (\$3,500).

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

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

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

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

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

Mission

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

Program Description

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

FY2022 Accomplishments:

- Moved to paperless payroll processing with records integration on our Timesheets system.
- Implemented lease software to create compliance with GASB 87 reporting requirements.
- Deployed a large update to our Finance software, including communication with other departments and updated user guides.

FY2023 New Initiatives:

- Continue to leverage technology to increase the value of data through higher level analysis, comparison and compilation.
- Finalize the new finance and payroll implementation by completing history imports for both systems. This will allow the use of one system for finance or payroll data inquiries.
- Create a two way integration between our finance software (HR/PR and Finance) and the Clerk’s office record management software that allows us to digitally transfer required records per code requirements.

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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Payroll checks and direct deposits issued	9,498	9,930	10,000	10,000
W-2’s issued	743	750	750	750
Ratio of PR checks issued to voided/reissued checks	1,357:1	1,241:1	1,500:1	1,500:1
Number of accounts payable invoices paid	19,502	20,128	21,500	21,500
1099’s processed	954*	251	300	300
Ratio of invoices paid per accounts payable staff	13,001:1	13,418:1	14,333:1	14,333:1

*2020 1099s were high due to CARES business interruption grants.

Department Function

Fund 100

General Fund

Dept 11430

Finance – Financial Services - Continued

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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Grant reports filed	48	75	74	60
Grants administered	23	30	32	30
Grant revenue received*	\$6,031,960	\$37,151,903	\$15,150,225	\$6,268,791
Ratio of revenue received for each grant report filed	\$125,666:1	\$495,358:1	\$52,030:1	\$116,089:1
Other State and Federal revenue receipts	\$8,143,361	\$6,694,096	\$6,385,506	\$6,342,506

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

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 businesses are accurately filing and remitting sales tax.
 - 2. Educate those doing business within the Borough on the sales tax code requirements.
 - 3. Identify and contact unregistered businesses operating within the Borough, to bring them into compliance.

Measures:

Process	FY2020 Actual	FY2021 Actual*	FY2022 Projected*	FY2023 Estimated
Sales tax audits completed	220	99	150	225
Registration of previously unregistered businesses	151	11	50	60
Sales tax estimates completed	260	341	300	300
Ratio of registered businesses to completed audits and estimates	16:1	18:1	18:1	18:1
New short term rental businesses registered	48	12	35	35

*Decline in numbers in FY2021 and FY2022 (to a lesser extent) due to COVID-19 pandemic. Business activities in general decreased, and the logistics of safely conducting sales tax audits caused a reduction in audits able to be performed. Now that new processes are in place, we anticipate returning to our normal levels in FY2023.

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
Staffing history	7.5	7.5	7.5	8.0

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11430 - Finance - Financial Services

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 459,288	\$ 476,294	\$ 528,201	\$ 528,201	\$ 572,095	\$ 43,894	8.31%
40120 Temporary Wages	1,696	-	3,040	3,040	3,198	158	5.20%
40130 Overtime Wages	4,091	3,362	16,404	16,404	15,764	(640)	-3.90%
40210 FICA	37,604	39,651	49,131	49,131	53,327	4,196	8.54%
40221 PERS	143,850	157,596	123,718	123,718	130,675	6,957	5.62%
40321 Health Insurance	140,698	156,243	172,250	172,250	161,500	(10,750)	-6.24%
40322 Life Insurance	657	690	1,318	1,318	894	(424)	-32.17%
40410 Leave	58,153	64,133	69,634	69,634	75,986	6,352	9.12%
40511 Other Benefits	907	-	-	-	-	-	-
Total: Personnel	846,944	897,969	963,696	963,696	1,013,439	49,743	5.16%
Supplies							
42120 Computer Software	-	394	-	-	-	-	-
42210 Operating Supplies	2,098	5,095	4,500	4,000	4,500	-	0.00%
42310 Repair/Maintenance Supplies	24	-	300	300	300	-	0.00%
42410 Small Tools & Minor Equipment	686	400	400	900	400	-	0.00%
Total: Supplies	2,808	5,889	5,200	5,200	5,200	-	0.00%
Services							
43011 Contractual Services	1,510	200	300	300	300	-	0.00%
43019 Software Licensing	40,701	33,922	88,232	88,232	75,000	(13,232)	-15.00%
43110 Communication	2,020	1,936	2,200	2,200	2,300	100	4.55%
43140 Postage and Freight	5,119	5,630	6,000	6,000	6,000	-	0.00%
43210 Transportation/Subsistence	5,701	2,430	7,950	7,500	8,558	608	7.65%
43220 Car Allowance	5,196	5,807	7,200	7,200	7,200	-	0.00%
43260 Training	297	135	2,395	2,395	3,000	605	25.26%
43310 Advertising	-	-	300	300	300	-	0.00%
43410 Printing	91	79	250	699	250	-	0.00%
43610 Utilities	4,330	4,207	5,000	5,000	5,500	500	10.00%
43720 Equipment Maintenance	485	67	500	500	500	-	0.00%
43812 Equipment Replacement Pymt.	67,336	67,336	67,336	67,336	67,336	-	0.00%
43920 Dues and Subscriptions	250	87	445	445	285	(160)	-35.96%
Total: Services	133,036	121,836	188,108	188,107	176,529	(11,579)	-6.16%
Capital Outlay							
48710 Minor Office Equipment	5,757	2,015	4,000	4,000	2,685	(1,315)	-32.88%
48720 Minor Office Furniture	-	510	250	250	250	-	0.00%
48740 Minor Machinery & Equipment	143	-	-	-	-	-	-
Total: Capital outlay	5,900	2,525	4,250	4,250	2,935	(1,315)	-30.94%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	(750)	(750)	(750)	-	-
Total: Interdepartmental Charges	-	-	(750)	(750)	(750)	-	-
Department Total	\$ 988,688	\$ 1,028,219	\$ 1,160,504	\$ 1,160,503	\$ 1,197,353	\$ 36,849	3.18%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11430 - Finance - Financial Services - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Financial Planning Manager, 1 Payroll Accountant, 1 General Ledger Specialist (AP), 1 Auditor, 1 Auditor/Accountant, 1 Audit Specialist, and 2 Grants/Treasury Accountants.

Reclassified: 1/2 time AP Clerk to be FTE Grants/Treasury Accountant

43011 Contract Services. Shred services (\$300).

43019 Software Licensing. Temporary lodging compliance software, (\$30,000), Innoprise financial software annual maintenance cost (\$22,080), half of GEMS FMS/HR/PR read only access (\$5,250), and half of software maintenance for the Human Resources/payroll software (\$9,670), lease management software for GASB 87 compliance (\$8,000). Reduction due to decrease in temporary lodging software.

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

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

48710 Minor Office Equipment. Replacement of three standard pcs (\$895 each).

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-2026</u>
Electronic timekeeping software	\$ 93,080	\$ 23,270	\$ 23,270	\$ 23,270
GEMS FMS/HRMS software upgrade	176,264	44,066	44,066	44,066
Total	<u>\$ 269,344</u>	<u>\$ 67,336</u>	<u>\$ 67,336</u>	<u>\$ 67,336</u>

Department Function

Fund 100

General Fund

Dept 11440

Finance – Property Tax and Collections

Mission

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

Program Description

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

Major Long Term Issues and Concerns

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

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

FY2022 Accomplishments

- Developed procedures for a large amount of duties and created a centralized location electronically to aid in cross training of staff.
- Created tracking system for each Liquor and Marijuana license to better track compliance items and renewal timelines.
- Continuation of teaming with Aumentum Technologies to test and work towards moving Special Assessments to Aumentum. This will allow the removal of a legacy in-house system, which will reduce maintenance costs for the IT Department.
- Collaborated with IT and Planning to implement the Tax Certifications to SharePoint for more efficient processing and tracking.

FY2023 New Initiatives:

- Implement the process of entering Journal Entries into Innoprise and streamline the refund process to distribute efficiency among the Finance department.
- Complete the testing phase of Special Assessments in the Aumentum Module and proceed with the final implementation phase to allow for more efficient billing, data retrieval, electronic payments, and centralized parcel information.

Performance Measures

Priority: Effective Governance

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

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

Measures:

Documents processed	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Estimated
Real Property Tax Bills Produced	65,753	66,120	65,900	66,200
Foreclosure Notices Sent	2,023	1,892	2,100	2,000
Number of Properties with Foreclosure Judgment	0 (1)	930	1,200	1,100
Clerk’s Deed filed (foreclosure process completed)	85	111(2)	0 (3)	65
% of property tax collected	99.8%	99.9%	99.9%	99.9%

- (1) Zero parcels with Foreclosure Judgment due to postponed judgement on 2019 taxes due to COVID-19.
- (2) Increase in Clerk’s Deed filed for FY2020 includes 54 parcels of the same single owner.
- (3) Zero Clerk’s Deed’s projected to be filed for FY2022 due to postponed judgement on 2019 taxes due to COVID-19.

Fund 100 Dept 11440	Department Function General Fund Finance – Property Tax and Collections - Continued
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Priority: Effective Governance

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

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

Measures:

Claims filed or Processed	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Estimated
Sales Tax Liens Filed	60	72	73	60
Small Claims Filed	29	42	31	30
Amounts secured thru Small Claim Judgments	\$44,604	\$118,601 (1)	\$93,000	\$65,000
Percentage of personal property accounts transferred	.00% (2)	.02%	.05%	.02%
Sales Tax/Personal Property Tax Collected in House(000"s)	\$964 (3)	\$824 (3)	\$1,100	\$1,000

- (1) Increase in amounts secured thru Small Claim Judgments in FY21 was in part due to catching up after not being able to file small claims due to COVID-19 and have a full and trained staff.
- (2) No accounts were transferred to collections from March 2020 until December 2020 due to COVID-19.
- (3) The decrease in Sales Tax/Personal Property Tax Collected in House for FY20 is due to vacant positions for an extended period in Delinquent Accounts and the time to train new staff.

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed
Staffing history	7	7	7	7

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11440 - Finance - Property Tax and Collections

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 352,583	\$ 362,374	\$ 409,025	\$ 409,025	\$ 399,243	\$ (9,782)	-2.39%
40120 Temporary Wages	1,375	2,359	2,400	2,400	2,402	2	0.08%
40130 Overtime Wages	366	-	2,451	2,451	2,300	(151)	-6.16%
40210 FICA	31,074	29,945	36,702	36,702	35,421	(1,281)	-3.49%
40221 PERS	115,160	120,859	93,456	93,456	91,165	(2,291)	-2.45%
40321 Health Insurance	143,814	170,981	185,500	185,500	222,600	37,100	20.00%
40322 Life Insurance	538	547	1,034	1,034	633	(401)	-38.78%
40410 Leave	50,942	48,162	52,558	52,558	46,226	(6,332)	-12.05%
40511 Other Benefits	695	-	-	-	-	-	-
Total: Personnel	696,547	735,227	783,126	783,126	799,990	16,864	2.15%
Supplies							
42120 Computer Software	-	-	4,200	4,594	-	(4,200)	-100.00%
42210 Operating Supplies	2,826	3,183	3,000	2,779	3,000	-	0.00%
42310 Repair/Maintenance Supplies	99	-	300	300	300	-	0.00%
42410 Small Tools & Minor Equipment	-	497	200	421	200	-	0.00%
Total: Supplies	2,925	3,680	7,700	8,094	3,500	(4,200)	-54.55%
Services							
43011 Contractual Services	20,216	13,368	18,261	18,261	18,361	100	0.55%
43019 Software Licensing	119,888	124,581	130,683	130,683	137,086	6,403	4.90%
43110 Communications	1,382	1,695	1,800	1,800	1,800	-	0.00%
43140 Postage and Freight	26,762	27,509	34,000	33,634	34,000	-	0.00%
43210 Transportation/Subsistence	-	-	-	-	300	300	-
43260 Training	-	-	-	-	2,425	2,425	-
43310 Advertising	7,999	7,211	8,510	8,510	9,320	810	9.52%
43410 Printing	559	74	560	560	560	-	0.00%
43610 Utilities	6,535	6,346	7,000	7,000	7,700	700	10.00%
43720 Equipment Maintenance	970	552	1,000	1,000	1,000	-	0.00%
43810 Rents & Operating Leases	366	422	422	422	422	-	0.00%
43920 Dues and Subscriptions	618	627	608	608	500	(108)	-17.76%
43931 Recording Fees	8,092	11,171	13,500	13,500	13,500	-	0.00%
43932 Litigation Reports	43,092	-	66,150	131,544	120,000	53,850	81.41%
Total: Services	236,479	193,556	282,494	347,522	346,974	64,480	22.83%
Capital Outlay							
48710 Minor Office Equipment	2,255	2,527	6,006	6,631	3,246	(2,760)	-45.95%
48720 Minor Office Furniture	200	-	325	325	325	-	0.00%
48740 Minor Machinery & Equipment	133	-	-	-	-	-	-
Total: Capital Outlay	2,588	2,527	6,331	6,956	3,571	(2,760)	-43.60%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	(880)	(880)	(675)	205	-
Total: Interdepartmental Charges	-	-	(880)	(880)	(675)	205	-
Department Total	\$ 938,539	\$ 934,990	\$ 1,078,771	\$ 1,144,818	\$ 1,153,360	\$ 74,589	6.91%

Line-Item Explanations

- 40110 Regular Wages.** Staff includes: 1 Property Tax and Collections Manager, 3 Delinquent Accounts Specialists II, 2 Senior Account Clerk (Revenue), 1 Account Clerk (Finance).
- 40210 FICA.** Increase in FICA costs.
- 40321 Health Insurance.** Increase in health insurance costs.
- 40322 Life Insurance.** Increase in life insurance costs.
- 40410 Leave.** Increase in leave costs.
- 40511 Other Benefits.** Increase in other benefits costs.
- 42120 Computer Software.** Increase in computer software costs.
- 42210 Operating Supplies.** Increase in operating supplies costs.
- 42310 Repair/Maintenance Supplies.** Increase in repair/maintenance supplies costs.
- 42410 Small Tools & Minor Office Equipment.** 10-key calculator (\$160), staples (\$40), ink cartridge for scanners (\$60).
- 43011 Contractual Services.** Collection agency (\$1,200), armored car service (\$3,686), web reports and electronic payments (\$2,000) increased usage of web and IVR, process server (\$3,000), and tax bill printing and mailing of annual reminder and delinquent bills (\$8,475).
- 43019 Software Licensing.** Yearly licensing fee for the payment processing remittance system (\$2,630), and contractually required increase to property tax billing and collection software & tax website (\$134,456).
- 43140 Postage.** Increase in postage rates.
- 43210 Transportation/Subsistence.** Increase in transportation/subsistence costs.
- 43260 Training.** To attend training on an alternating year basis to the User's Group Conference.
- 43310 Advertising.** Large increase in costs to advertise.
- 43920 Dues & Subscriptions.** Increase in credit checks.
- 43932 Litigation Reports.** Increased due to number of foreclosure notices to be mailed and higher cost with new contract.
- 48710 Minor Office Equipment.** Two desktops (\$1,790), two monitors (\$778), and one sound bar (\$38), and two replacement credit card terminals with chip card acceptance (\$640).
- 48720 Minor Office Furniture.** Replace office chair (\$250) and chair mat (\$75).

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Department Function

Fund 100

General Fund

Dept 11441

Finance – Sales Tax

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

Collaboration with the Alaska Remote Sellers Sales Tax Commission (ARSSTC) for remote sales, ensuring compliance to the sales tax ordinance of businesses currently registered with KP&B; determining physical presence and proper agency to report sales tax. Realized additional workload when implementing sales tax to E-Tax, helping existing customers transition to E-Tax; expecting efficiency benefits in FY22 to be realized in FY23.

Increased complexity of borough and city sales tax collections and reporting and the resources needed to support the increased workload as a result of the changing landscape.

FY2022 Accomplishments

- Experiencing success and efficiencies of E-Tax module; thus far in FY22 processed over 4,500 transactions and \$6.1 million dollars collected via the E-tax module
- Legislation preparation for two new special assessments, completed/closed one 10-year special assessment and processing rebates on three gas assessments.
- Implemented a tax rate change for city of Seldovia; communications mailed out to all affected businesses, updated software, and communicated with the local Chamber of Commerce.

- Collaborated with Property Tax to convert Special Assessments to Aumentum Property Tax System to realize billing and payment process efficiencies; anticipating a conversion fall 2022.
- Continued to assist with Short Term Rental Software implementation, collaboration with Audit and Sales Tax to establish a process in identifying unregistered landlords by assisted with registering multiple new businesses and filing past returns.
- Collaborated with Alaska Remote Sellers Sales Tax Commission (ARSSTC) in identifying Remote sellers and assisting with the conversion of users from filing with Borough to file with ARSSTC.

FY2023 New Initiatives:

- With implementation of the E-Tax module for sales tax; continue to evaluate sales tax processes and realize possible changes to enhance savings and efficiencies for Borough and business owners.
- Realize ways to educate the public of the E-Tax module, encouraging use to business owners to file online, reducing filing errors. For example online information and training videos.
- Continue efficiencies with special assessments and implement 10-year billing cycle on two special assessments in FY23. Complete/close one 10-year special assessment and continue rebate process on gas assessments.
- Continued evaluation of remote seller accounts, ensuring accurate physical presence identification and businesses filing with correct agency.
- Continue review of converting special assessments to Aumentum Special Assessment module, utilizing modernized technology, allowing more efficient billing, data retrieval, and centralized parcel information.
- Communicate with Govern on utilizing existing tools to enhance communications with business owners, this would affect three departments; Sales Tax, Audit, and Delinquent Accounts. Communication with Govern on enhancing the reporting process, realizing time efficiencies.

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

Priority/Goal: Effective Governance

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

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

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed
Staffing History	4	4	4	4

Priority/Goal: Effective Governance

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

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

Measures:

Forms processed/revenue collected (Ord 5.18)	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Estimated
Sales Tax Revenue (Ord 5.18)	\$32,935	\$34,215	\$30,710	\$37,636
Sales Tax Returns Processed	34,758	34,405	33,500	34,000
Registered Businesses	7,568	8,141	7,600	7,800
Sales Tax Certificates issued	774	1,140	800	900
Resale Cards issued	2,140	2,471	2,200	2,200
Exempt Cards issued	2,077	2,473	2,100	2,100
Owner Builder Cards issued	196	187	225	225
Special Assessment accounts billed and maintained	477	535	657	550
Land sales escrows maintained	38	29	36	30
Land leases monitored	27	25	27	25
Tower leases monitored	-	8	8	8

Revenue collected (Ord 5.19)	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Estimated
Sales Tax Revenue (Ord 5.19)*	\$272,000	\$1.51M	\$1.8M	\$2.5M

- Ordinance 5.19; Remote Sales (ARSSTC) established 3/2020; as of 6/2021 filings, there are 1,124 ARSSTC accounts for the state of Alaska.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11441 - Finance - Sales Tax

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 219,884	\$ 228,395	\$ 243,869	\$ 243,869	\$ 246,755	\$ 2,886	1.18%
40120 Temporary Wages	4,264	5,313	6,300	6,300	6,298	(2)	-0.03%
40130 Overtime Wages	850	918	1,197	1,197	1,205	8	0.67%
40210 FICA	18,619	19,998	22,516	22,516	22,693	177	0.79%
40221 PERS	67,737	75,050	55,338	55,338	55,965	627	1.13%
40321 Health Insurance	84,914	76,397	79,500	79,500	127,200	47,700	60.00%
40322 Life Insurance	310	336	611	611	388	(223)	-36.50%
40410 Leave	28,393	31,739	32,889	32,889	32,351	(538)	-1.64%
40511 Other Benefits	307	-	-	-	-	-	-
Total: Personnel	425,278	438,146	442,220	442,220	492,855	50,635	11.45%
Supplies							
42210 Operating Supplies	1,092	847	2,300	2,300	2,300	-	0.00%
42410 Small Tools & Minor Equipment	-	263	300	300	300	-	0.00%
Total: Supplies	1,092	1,110	2,600	2,600	2,600	-	0.00%
Services							
43011 Contractual Services	93,472	19,055	8,150	16,000	8,300	150	1.84%
43019 Software Licensing	73,103	97,292	93,795	93,795	95,078	1,283	1.37%
43036 Contractual Services - ARSSTC Fee	-	306,862	300,000	450,000	480,000	180,000	60.00%
43110 Communications	684	767	850	850	850	-	0.00%
43140 Postage and Freight	24,828	24,740	25,000	25,250	25,000	-	0.00%
43210 Transportation/Subsistence	503	-	3,550	3,550	900	(2,650)	-74.65%
43220 Car Allowance	3,639	3,611	3,600	3,600	3,600	-	0.00%
43260 Training	-	199	1,550	1,550	500	(1,050)	-67.74%
43310 Advertising	878	1,629	1,600	1,600	1,620	20	1.25%
43410 Printing	6,317	4,801	5,000	5,000	5,000	-	0.00%
43610 Utilities	2,453	2,384	3,000	3,000	3,300	300	10.00%
43720 Equipment Maintenance	2,675	2,257	6,300	6,300	6,300	-	0.00%
43812 Equipment Replacement Pymt.	43,829	43,829	99,304	99,304	99,304	-	0.00%
43920 Dues and Subscriptions	-	86	220	220	220	-	0.00%
Total: Services	252,381	507,512	551,919	710,019	729,972	178,053	32.26%
Capital Outlay							
48710 Minor Office Equipment	990	1,368	1,104	1,104	778	(326)	-29.53%
48720 Minor Office Furniture	-	-	250	250	250	-	0.00%
48740 Minor Machinery & Equipment	76	-	-	-	-	-	-
Total: Capital Outlay	1,066	1,368	1,354	1,354	1,028	(326)	-24.08%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	(1,000)	(1,000)	-	1,000	-
Total: Interdepartmental Charges	-	-	(1,000)	(1,000)	-	1,000	-
Department Total	\$ 679,817	\$ 948,136	\$ 997,093	\$ 1,155,193	\$ 1,226,455	\$ 229,362	23.00%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11441 - Finance - Sales Tax - Continued

Line-Item Explanations

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

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

43019 Software Licensing. Sales tax software annual maintenance (\$66,604), Melissa Data (\$3,150), InStream (\$20,274), imaging software annual maintenance (\$1,150), MailGun (\$1,200), and other misc. (\$2,700).

43036 Contractual Services-Remote Sales Tax Fee. Increased to cover Alaska Remote Sellers Sales Tax Collection fee (\$480,000).

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

43210 Transportation/Subsistence. Travel and attendance to annual software users conference and local required travel.

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

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

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

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

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-2026</u>
SRT Version 6 Upgrade	\$ 175,316	\$ 43,829	\$ 43,829	\$ 43,829
Sales Tax Software	-	55,475	55,475	166,425
	<u>\$ 175,316</u>	<u>\$ 99,304</u>	<u>\$ 99,304</u>	<u>\$ 210,254</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Finance Department Totals**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,285,616	\$ 1,322,113	\$ 1,445,909	\$ 1,445,909	\$ 1,506,808	\$ 60,899	4.21%
40120 Temporary Wages	7,335	7,672	12,860	12,860	13,339	479	3.72%
40130 Overtime Wages	5,307	4,280	21,799	21,799	21,062	(737)	-3.38%
40210 FICA	107,844	111,030	132,126	132,126	137,609	5,483	4.15%
40221 PERS	402,429	433,182	331,668	331,668	342,248	10,580	3.19%
40321 Health Insurance	445,266	480,222	516,750	516,750	606,700	89,950	17.41%
40322 Life Insurance	1,855	1,931	3,601	3,601	2,345	(1,256)	-34.88%
40410 Leave	168,431	178,512	188,682	188,682	194,174	5,492	2.91%
40511 Other Benefits	2,047	-	-	-	-	-	-
Total: Personnel	2,426,130	2,538,942	2,653,395	2,653,395	2,824,285	170,890	6.44%
Supplies							
42120 Computer Software	-	446	4,200	4,594	-	(4,200)	-100.00%
42210 Operating Supplies	7,409	11,434	12,300	11,579	12,300	-	0.00%
42310 Repair/Maintenance Supplies	123	-	600	600	600	-	0.00%
42410 Small Tools & Minor Equipment	1,131	1,209	1,300	2,021	1,300	-	0.00%
Total: Supplies	8,663	13,089	18,400	18,794	14,200	(4,200)	-22.83%
Services							
43011 Contractual Services	118,002	34,218	29,711	39,748	30,461	750	2.52%
43017 Investment Portfolio Fees	21,713	22,223	25,000	25,000	25,000	-	0.00%
43019 Software Licensing	233,986	257,874	312,710	313,227	307,164	(5,546)	-1.77%
43036 Contractual Services - ARSSTC Fee	-	306,862	300,000	450,000	480,000	180,000	60.00%
43110 Communication	5,443	5,582	6,350	6,350	6,450	100	1.57%
43140 Postage and Freight	56,709	57,879	65,080	65,058	65,080	-	0.00%
43210 Transportation/Subsistence	8,313	2,706	19,000	15,123	17,258	(1,742)	-9.17%
43220 Car Allowance	16,112	16,640	18,000	18,000	18,000	-	0.00%
43260 Training	1,710	2,916	6,545	6,545	8,525	1,980	30.25%
43310 Advertising	8,877	8,840	10,410	11,007	11,240	830	7.97%
43410 Printing	6,985	4,986	5,960	6,409	5,960	-	0.00%
43610 Utilities	16,522	16,048	19,000	19,000	20,900	1,900	10.00%
43720 Equipment Maintenance	4,211	2,943	8,300	8,300	8,300	-	0.00%
43810 Rents & Operating Leases	366	422	422	422	422	-	0.00%
43812 Equipment Replacement Pymt.	111,165	111,165	166,640	166,640	166,640	-	0.00%
43920 Dues and Subscriptions	4,160	3,578	4,800	4,800	4,532	(268)	-5.58%
43931 Recording Fees	8,092	11,171	13,500	13,500	13,500	-	0.00%
43932 Litigation Reports	43,092	-	66,150	131,544	120,000	53,850	81.41%
Total: Services	665,458	866,053	1,077,578	1,300,673	1,309,432	231,854	21.52%
Capital Outlay							
48710 Minor Office Equipment	13,776	9,389	12,260	12,885	7,859	(4,401)	-35.90%
48720 Minor Office Furniture	200	791	1,075	1,075	1,075	-	0.00%
48740 Minor Machinery & Equipment	409	-	-	-	-	-	-
Total: Capital Outlay	14,385	10,180	13,335	13,960	8,934	(4,401)	-33.00%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(472)	-	(5,530)	(5,530)	(4,175)	1,355	-
Total: Interdepartmental Charges	(472)	-	(5,530)	(5,530)	(4,175)	1,355	-
Department Total	\$ 3,114,164	\$ 3,428,264	\$ 3,757,178	\$ 3,981,292	\$ 4,152,676	\$ 395,498	10.53%

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Department Function
Fund 100
General Fund
Dept 11510
Assessing Administration

Mission

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

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:

- Mobile Assessor continues to be major concern. The merger of the software parent company appears to have put our project on the back burner and we continue to have issues that will not allow us to go live.

FY2022 Accomplishments:

- Completed transition to a new Admin Manager.
- Made safety a high priority in department.
- Instituted bi-weekly staff meetings.
- Continued to cross train and complete SOP's for all positions.
- Created a culture where staff want to come to work.

FY2023 New Initiatives:

- Implement new mobile assessor software.
- Continuing to transition clerical staff to assist and perform audits of exemptions.
- Coordinate with Finance Department for a CAMA System upgrade.
- Develop process to transition to electronic sales questionnaires.

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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Assessment year	2019	2020	2021	2022
50K Residential Applications approved (new)	980	913	911	886
Senior Citizen Applications approved (new)	617	546	559	566
Disabled Veteran Applications approved (new)	191	207	234	266
Disabled Resident Tax Credit Applications approved (all)	248	221	204	187
Other exemption applications approved (all)	308	486	498	510
Parcels with exemption of any type	36,111	36,754	37,215	37,838

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
Staffing history	10	9	9	9

Department Function Fund 100 Dept 11510	General Fund Assessing Administration - Continued
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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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Assessment year	2019	2020	2021	2022
Parcel count – real property	65,753	65,883	66,120	66,283
Parcel count – oil & gas accounts	208	198	209	211
Personal Property count	7,206	7,328	7,183	7,200
Ownership changes	5,842	5,550	7,078	6,536
Address Changes	5,585	5,196	5,552	5,549

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11510 - Assessing Administration**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 553,133	\$ 535,233	\$ 606,878	\$ 606,878	\$ 619,388	\$ 12,510	2.06%
40120 Temporary Wages	9,831	10,093	13,000	13,000	15,595	2,595	19.96%
40130 Overtime Wages	4,530	4,310	9,451	9,451	10,470	1,019	10.78%
40210 FICA	45,952	43,487	55,412	55,412	57,591	2,179	3.93%
40221 PERS	166,617	174,242	139,210	139,210	142,243	3,033	2.18%
40321 Health Insurance	224,064	217,152	238,500	238,500	286,200	47,700	20.00%
40322 Life Insurance	817	788	1,511	1,511	963	(548)	-36.27%
40410 Leave	65,769	72,575	71,376	71,376	78,073	6,697	9.38%
40511 Other Benefits	938	-	-	-	-	-	-
Total: Personnel	1,071,651	1,057,880	1,135,338	1,135,338	1,210,523	75,185	6.62%
Supplies							
42120 Computer Software	1,290	149	650	650	650	-	0.00%
42210 Operating Supplies	2,708	3,486	4,000	4,000	4,240	240	6.00%
42310 Repair/Maintenance Supplies	-	4	-	-	-	-	-
42410 Small Tools & Minor Equipment	387	950	500	500	500	-	0.00%
Total: Supplies	4,385	4,589	5,150	5,150	5,390	240	4.66%
Services							
43011 Contractual Services	38,975	39,916	43,700	43,700	44,700	1,000	2.29%
43019 Software Licensing	115,080	136,393	149,544	149,544	153,651	4,107	2.75%
43110 Communications	3,695	4,439	4,560	4,560	4,560	-	0.00%
43140 Postage and Freight	11,504	12,192	14,580	14,580	14,700	120	0.82%
43210 Transportation/Subsistence	7,316	86	5,009	5,009	7,314	2,305	46.02%
43220 Car Allowance	7,277	6,410	7,200	7,200	10,800	3,600	50.00%
43260 Training	1,725	250	925	925	2,225	1,300	140.54%
43310 Advertising	975	852	1,200	1,200	1,200	-	0.00%
43410 Printing	2,178	2,182	2,000	2,000	2,150	150	7.50%
43610 Utilities	6,985	6,788	8,325	8,325	9,158	833	10.01%
43720 Equipment Maintenance	198	372	1,100	1,100	1,100	-	0.00%
43920 Dues and Subscriptions	527	553	774	774	835	61	7.88%
Total: Services	196,435	210,433	238,917	238,917	252,393	13,476	5.64%
Capital Outlay							
48311 Major Machinery and Equipment	-	-	-	3,117	-	-	-
48710 Minor Office Equipment	6,916	3,674	3,150	33	4,571	1,421	45.11%
48720 Minor Office Furniture	579	998	1,800	1,635	6,900	5,100	283.33%
48740 Minor Machinery & Equipment	171	-	-	165	-	-	-
Total: Capital Outlay	7,666	4,672	4,950	4,950	11,471	6,521	131.74%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(2,207)	-	-	-	-	-	-
Total: Interdepartmental Charges	(2,207)	-	-	-	-	-	-
Department Total	\$ 1,277,930	\$ 1,277,574	\$ 1,384,355	\$ 1,384,355	\$ 1,479,777	\$ 95,422	6.89%

Line-Item Explanations

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

43011 Contractual Services. Electronic copies of recorded documents from all districts (\$4,000), all assessment notices and informational brochure annual printing and mailing (\$38,000), DMV data access (\$800), shredding service (\$100), and microfiche certified rolls (\$1,800).

43019 Software Licensing. Assessment maint/support (\$115,126), CAMA rate tables (\$12,500), mobile assessor maint/support (\$24,750), Pictometry Connect (\$375), and camera license portion (\$400).

43210 Transportation/Subsistence Increase for transportation to Anchorage for training courses and AML/AAAO meetings. Had been virtual in the past.

43260 Training. Increase to allow for Admin Manager to take one required appraisal course to remain certified (formally paid for on App DISC Training for all admin staff (525), CPR Training 1 staff (50).

48710 Minor Office Equipment. Replace 2 Standard PC (\$960 ea.), 2 monitors (\$467 ea.), 2 sound bars (\$46 ea.), 5 replacement phones (\$325 ea.)

48720 Minor Office Furniture. Replacement of 2 office chair (\$600 ea.), and 2 sit-stand workstations (\$600 ea.), replacement Director Desk and Table (\$4,500).

Department Function

Fund 100

General Fund

Dept 11520

Assessing Appraisal

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Vacant positions in department including two residential appraisers and land appraiser.
- Tabling projects/studies due to lack of staff.
- Implementation of Mobile Assessor.

FY2022 Accomplishments:

- Worked with GIS and Purchasing for a Pictometry contract that follows the assessment cycle for the next 4 years.

- Completed our first full canvas using mostly Pictometry though we were short staffed.
- Located unreported improvements/encroachments with Pictometry.
- Established weekly safety meetings.
- No reportable incidents or accidents since 7/2019.
- Completed review of field training manual.
- Completed new residential land update for Seward, Moose, Pass, Soldotna and K-Beach
- Hired new Manager, Appraisal Systems Analyst, and Commercial Appraiser.
- Created a culture where staff want to come to work.

FY2023 New Initiatives:

- Expansion of the use of Pictometry in upcoming and future canvas areas Nikiski, Nikiski Remote, Sterling & Funny River.
- Work with Admin and Finance for an update/new CAMA System.
- Once fully staffed: do focused appraisal studies.
- Continued focus on safe work habits.

Performance Measures

Measures:

	FY2020 Actual	FY2021 Actual	FY20212 Actual	FY2023 Adopted
Staff and Mileage				
Staffing History	14	14	12	12
Staff Miles Traveled	55,428	32,430	40,000	40000

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:

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Real Property Assessment Roll				
Value (000's)	\$6,547,973	\$6,667,627	\$6,720,297	\$6,818,191
% Change From Prior Year	3.16%	1.83%	0.79%	1.46%

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. Inspections vary by year due to parcels in scheduled canvas areas.
 2. Calculate the number of properties to be inspected each year to achieve a 5-year cycle
 3. Identify & request in budget the resources necessary to complete the required number of re-inspections annually

Measures:

	FY2020 Actual *	FY2021 Actual *	FY2022 Projected	FY2023 Estimated
Inspections				
Improved Parcels	7,756	6,822	5,073	7,809
Vacant Parcels	3,442	18,991	12,391	10,627
Total Inspections	11,198	25,813	17,464	18,436

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

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

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

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

Measures:

Appeals	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Informal Review	1019	571	665	730
Appeals Filed	249	193	242	266
Heard by Board of Equalization	34	8	65	70
Assessor Value Upheld	29	6	39	59

Inspection Areas	Improved Parcels	Vacant Parcels	Total Parcels	FY2017 *	FY2018 *	FY2019 *	FY2020 *	FY2021 *	FY2022 Projection	FY2023 Estimate
Anchor Point	2,038	2,852	4,890	162	220	951	1,613	301	99	
Caribou Hills/Caribou Lake	424	860	1,284	174	27	7	4	38	18	
Cooper Landing	404	265	669	26	19	26	18	301	669	
Funny River	1,321	1,727	3,048	328	555	1,239	169	366	52	3,048
Homer	5,514	3,979	9,493	29	0	3	1	789	259	
Hope/Sunrise	304	258	562	667	4,697	1,817	616	855	552	
K-Beach	2,804	1,156	3,960	30	27	23	1	1,590	5,891	
Kasilof/Clam Gulch	3,264	2,906	6,170	1,609	394	550	441	1,918	195	
Kenai	2,952	2,049	5,001	206	192	2,918	217	2,405	187	
Moose Pass	273	312	585	237	377	264	1,906	22	812	
Nikiski	2,914	4,075	6,989	76	71	64	62	7,363	234	6,989
Nikiski Remote/Pt Possess.	212	749	961			0	57	1,141	-	961
Ninilchik/Deep Creek	1,197	1,567	2,764	387	407	387	1,227	115	69	
Port Graham/Nanwalek	135	58	193	127	110	137	1,687	-	-	
Ridegway	1,914	1,214	3,128	1	0	0	89	2,049	56	
S Kachemak Bay/Waterfront	436	1,201	1,637	204	174	191	2,051	5	784	1,201
Seldovia/Barabara Heights	522	607	1,129	6	2	2	355	963	52	607
Seward	2,162	1,067	3,229	50	70	39	53	230	4,380	
Seward Remote	64	369	433	225	123	164	129	19	482	
Soldotna	1,991	837	2,828	208	187	149	158	4,028	2,514	
Sterling	3,362	2,268	5,630	3,164	328	407	274	530	150	5,630
West Side Cook Inlet	319	1,218	1,537	29	3	0	70	785	9	
Total	34,526	31,594	66,120	7,945	7,983	9,338	11,198	25,813	17,464	18,436

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

*For parcel counts from FY2016 to FY2019, land inspections were not included in the totals. Starting in FY2020, land inspections will be included.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11520 - Assessing Appraisal

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 803,767	\$ 749,930	\$ 859,103	\$ 859,103	\$ 846,265	\$ (12,838)	-1.49%
40130 Overtime Wages	11,570	27,142	17,590	17,590	16,894	(696)	-3.96%
40210 FICA	70,871	71,138	81,111	81,111	79,481	(1,630)	-2.01%
40221 PERS	260,396	258,907	199,690	199,690	196,515	(3,175)	-1.59%
40321 Health Insurance	314,826	286,222	318,000	318,000	381,600	63,600	20.00%
40322 Life Insurance	1,259	1,120	2,150	2,150	1,323	(827)	-38.47%
40410 Leave	115,933	111,704	112,984	112,984	105,218	(7,766)	-6.87%
40511 Other Benefits	1,506	-	-	-	-	-	-
Total: Personnel	1,580,128	1,506,163	1,590,628	1,590,628	1,627,296	36,668	2.31%
Supplies							
42210 Operating Supplies	2,980	1,588	2,300	2,300	2,525	225	9.78%
42230 Fuel, Oil & Lubricants	42	85	100	100	100	-	0.00%
42250 Uniforms	51	-	150	150	150	-	0.00%
42310 Repair and Maintenance Supplies	-	-	-	17	50	50	-
42360 Motor Vehicle Supplies	157	-	200	200	200	-	0.00%
42410 Small Tools & Minor Equipment	8,545	1,001	1,000	983	1,000	-	0.00%
Total: Supplies	11,775	2,674	3,750	3,750	4,025	275	7.33%
Services							
43011 Contractual Services	19,318	1,498	5,680	5,680	5,680	-	0.00%
43110 Communications	5,107	5,790	6,500	6,500	6,500	-	0.00%
43210 Transportation/Subsistence	52,443	26,221	59,030	59,030	46,785	(12,245)	-20.74%
43220 Car Allowance	41,173	36,841	39,600	39,600	39,600	-	0.00%
43260 Training	9,939	3,760	10,445	10,445	11,685	1,240	11.87%
43610 Utilities	8,566	8,315	9,555	9,555	10,510	955	9.99%
43750 Vehicle Maintenance	-	-	800	800	800	-	0.00%
43812 Equipment Replacement Pymt.	10,223	14,318	14,928	14,928	16,800	1,872	12.54%
43920 Dues & Subscriptions	3,122	2,523	2,755	2,755	2,705	(50)	-1.81%
Total: Services	149,891	99,266	149,293	149,293	141,065	(8,228)	-5.51%
Capital Outlay							
48311 Major Machinery and Equipment	-	-	-	3,117	-	-	-
48710 Minor Office Equipment	15,465	7,191	4,895	2,033	6,170	1,275	26.05%
48720 Minor Office Furniture	266	5,934	2,400	1,980	2,400	-	0.00%
48740 Minor Machinery & Equipment	-	-	-	165	-	-	-
Total: Capital Outlay	15,731	13,125	7,295	7,295	8,570	1,275	17.48%
Department Total	\$ 1,757,525	\$ 1,621,228	\$ 1,750,966	\$ 1,750,966	\$ 1,780,956	\$ 29,990	1.71%

Line-Item Explanations

40110 Regular Wages. Staff includes: Appraisal Manager, Appraisal Analyst, Principal Appraiser, Lead Appraiser, Senior Appraiser/Auditor, Appraiser III, 3 Appraiser II, Senior Personal/Real Property Appraiser, and 2 Appraisal Technicians.

42310 Repair and Maintenance Supplies. Parts to repair chairs as needed.

43011 Contractual Services. Boat/air charter to inspect properties (\$3,600), appraisal photo processing (\$2,080). Additional decrease is due to collaboration between GIS and Assessing to utilize imagery to accomplish more efficient and safer canvassing. Imagery was previously funded by the GIS Department for borough-wide functionality.

43210 Transportation/Subsistence. Reduction due to use of Pictometry and area of upcoming canvass.

43260 Training. Appraisal courses required for certification/continuing education credits (10 staff), Disc, CPR and firearms training per safety requirements.

43812 Equipment Replacement. Payment on Mobile Assessor software. See payment schedule below.

48710 Minor Office Equipment. 1 computer (\$960), 2 sound bars (\$46 ea.), and 4 monitors (\$467 ea.), and 10 phones (\$325 ea.)

48720 Minor Office Furniture. Replacement of 1 office chair (\$600) and purchase 3 sit-stand work stations (\$600 ea.).

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11520 - Assessing Appraisal - continued

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-26</u>
Assessing mobile software	<u>\$ 24,541</u>	<u>\$ 14,318</u>	<u>\$ 16,800</u>	<u>\$ 50,400</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Assessing Department Totals**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,356,900	\$ 1,285,163	\$ 1,465,981	\$ 1,465,981	\$ 1,465,653	\$ (328)	-0.02%
40120 Temporary Wages	9,831	10,093	13,000	13,000	15,595	2,595	19.96%
40130 Overtime Wages	16,100	31,452	27,041	27,041	27,364	323	1.19%
40210 FICA	116,823	114,625	136,523	136,523	137,072	549	0.40%
40221 PERS	427,013	433,149	338,900	338,900	338,758	(142)	-0.04%
40321 Health Insurance	538,890	503,374	556,500	556,500	667,800	111,300	20.00%
40322 Life Insurance	2,076	1,908	3,661	3,661	2,286	(1,375)	-37.56%
40410 Leave	181,702	184,279	184,360	184,360	183,291	(1,069)	-0.58%
40511 Other Benefits	2,444	-	-	-	-	-	-
Total: Personnel	2,651,779	2,564,043	2,725,966	2,725,966	2,837,819	111,853	4.10%
Supplies							
42120 Computer Software	1,290	149	650	650	650	-	0.00%
42210 Operating Supplies	5,688	5,074	6,300	6,300	6,765	465	7.38%
42230 Fuel, Oil & Lubricants	42	85	100	100	100	-	0.00%
42250 Uniforms	51	-	150	150	150	-	0.00%
42310 Repair/Maintenance Supplies	-	4	-	17	50	50	-
42360 Motor Vehicle Supplies	157	-	200	200	200	-	0.00%
42410 Small Tools & Minor Equipment	8,932	1,951	1,500	1,483	1,500	-	0.00%
Total: Supplies	16,160	7,263	8,900	8,900	9,415	515	5.79%
Services							
43011 Contractual Services	58,293	41,414	49,380	49,380	50,380	1,000	2.03%
43019 Software Licensing	115,080	136,393	149,544	149,544	153,651	4,107	2.75%
43110 Communications	8,802	10,229	11,060	11,060	11,060	-	0.00%
43140 Postage and Freight	11,504	12,192	14,580	14,580	14,700	120	0.82%
43210 Transportation/Subsistence	59,759	26,307	64,039	64,039	54,099	(9,940)	-15.52%
43220 Car Allowance	48,450	43,251	46,800	46,800	50,400	3,600	7.69%
43260 Training	11,664	4,010	11,370	11,370	13,910	2,540	22.34%
43310 Advertising	975	852	1,200	1,200	1,200	-	0.00%
43410 Printing	2,178	2,182	2,000	2,000	2,150	150	7.50%
43610 Utilities	15,551	15,103	17,880	17,880	19,668	1,788	10.00%
43720 Equipment Maintenance	198	372	1,100	1,100	1,100	-	0.00%
43750 Vehicle Maintenance	-	-	800	800	800	-	0.00%
43812 Equipment Replacement Pymt.	10,223	14,318	14,928	14,928	16,800	1,872	12.54%
43920 Dues and Subscriptions	3,649	3,076	3,529	3,529	3,540	11	0.31%
Total: Services	346,326	309,699	388,210	388,210	393,458	5,248	1.35%
Capital Outlay							
48311 Machinery and Equipment	-	-	-	6,234	-	-	-
48710 Minor Office Equipment	22,381	10,865	8,045	2,066	10,741	2,696	33.51%
48720 Minor Office Furniture	845	6,932	4,200	3,615	9,300	5,100	121.43%
48740 Minor Machines & Equipment	171	-	-	330	-	-	-
Total: Capital Outlay	23,397	17,797	12,245	12,245	20,041	7,796	63.67%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(2,207)	-	-	-	-	-	-
Total: Interdepartmental Charges	(2,207)	-	-	-	-	-	-
Department Total	\$ 3,035,455	\$ 2,898,802	\$ 3,135,321	\$ 3,135,321	\$ 3,260,733	\$ 125,412	4.00%

<p>Fund 100</p> <p>Dept 21110</p>	<p>Department Function</p> <p>General Fund</p> <p>Resource Planning Administration</p>
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Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Guide land use at the regional scale to promote economic development, improve public roads and other services and facilities, and maintain environmental quality.
- Keep the Kenai Peninsula unique, prosperous, vibrant, and an attractive place to live by balancing economic benefits of tourism with residents’ quality of life.
- Develop new ordinances that will minimize unsightly nuisance properties that disrupts the beauty of the communities.
- Create fines for violations of code that is sent to the court system (example citation for trespass on KPB property)
- Collect, analyze, and distribute, current and accurate information concerning population, land use, natural resources, and regulatory functions within the Borough.
- Provide information and assistance to other municipalities, local community groups, and the public regarding subdivision regulations, local option zoning, land use regulations, and land use planning.
- Identify procedures to improve information sharing and problem solving between borough departments.
- Acquire permitting software to better
- Acquire data base software to tract calls, complaints and public issues to aid in workflow documentation and statically track data.

FY2022 Accomplishments

- Continuation and growth of all Planning Department functions throughout a national pandemic.
- With numerous key positions being open due to retirements and other staff departures, remaining department staff continue to work in collaboration to ensure that all Planning Department functions were maintained for the public.
- Ordinance 2020-45: Amending KPB Code of Ordinance including Chapter 2.40 – Planning Commission, Title 20 – Subdivisions and Chapter 21.20 Hearings & Appeals. This significant code rewrite has been an ongoing project for two years. The ordinance was passed in April of 2021.
- Migration of historic platting data into the Platting SharePoint platform. This is an ongoing project with a goal of being completed by the end of 2024.
- Implemented new and improved imagery allowing us to readily identify trespass and encroachment concerns on KPB lands.
- Implemented a process to address long-term trespass issues in collaboration with Mayor’s office and legal.

FY2023 New Initiatives:

- Will continue to work with interested communities outside the incorporated cities to help develop locally driven community plans.
- Refining process improvements for the Planning Commission transition over to the Granicus meetings/records management software.
- Will continue to work with AK Department of Transportation (DOT) and the community of Cooper Landing on the design of the Sterling Highway Bypass.
- Review and update as necessary zoning related chapters of KPB Code Chapter 21, including 21.04, 21.09, 21.10, 21.29, 21.40, 21.42, 21.44, 21.46.
- Research Planning and Permitting Software to improve the department’s functionality and public use interfaces.

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing history	8.75	8.00	8.00	8.00

Department Function**Fund 100****General Fund****Dept 21110****Resource Planning Administration - Continued****Performance Measures****Priority/Goal:** Provide improved levels of service while finding ways to cut costs.**Goal:** Meet all public requests in a timely manner.**Objective:** Provide staff with updated equipment, technology and adequate training to provide timely response to public requests.**Measures:**

Description	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Front Counter Walk Ins	838	1,041	1,700	1,700
Calls for Information	3,426	4,362	4,600	4,600
Special Order Maps	572	774	950	950
Code compliance Cases	24	28	30	30
Gravel Pit Conditional Land Use Permits	5	3	8	8

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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Platting/Planning Reports	198	171	200	200
Public Hearing Notices	5,008	5,730	6,000	6,000
Recorded Plats	128	131	140	140
Met platting requirement deadlines per KPB code	100%	100%	100%	100%
Code Compliance Communication call log	45	29	35	40

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21110 - Resource Planning Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 480,426	\$ 467,194	\$ 565,836	\$ 565,836	\$ 580,142	\$ 14,306	2.53%
40120 Temporary Wages	4,187	-	20,783	20,783	21,606	823	3.96%
40120 Meeting Allowance PC	25,225	6,801	33,600	33,600	42,600	9,000	26.79%
40130 Overtime Wages	11,534	35,705	11,357	11,357	11,285	(72)	-0.63%
40210 FICA	49,105	143,943	57,131	57,131	58,990	1,859	3.25%
40221 PERS	147,963	168,071	133,158	133,158	136,325	3,167	2.38%
40321 Health Insurance	180,075	688	185,500	185,500	190,800	5,300	2.86%
40322 Life Insurance	668	52,922	1,438	1,438	979	(459)	-31.92%
40410 Leave	50,556	25,325	64,931	64,931	65,654	723	1.11%
40511 Other Benefits	716	3,419	-	-	-	-	-
Total: Personnel	950,455	904,068	1,073,734	1,073,734	1,108,381	34,647	3.23%
Supplies							
42020 Signage Supplies	5,954	3,376	-	-	1,000	1,000	-
42120 Computer Software	196	1,194	2,000	2,000	2,000	-	0.00%
42210 Operating Supplies	6,050	7,258	8,500	8,500	8,500	-	0.00%
42230 Fuel, Oil & Lubricants	3,518	1,014	7,000	6,900	7,000	-	0.00%
42310 Repair/Maintenance Supplies	197	198	-	100	-	-	-
42360 Motor Vehicle Repair Supplies	6	36	2,500	2,500	2,500	-	0.00%
42410 Small Tools & Minor Equipment	412	3,417	7,300	7,300	4,300	(3,000)	-41.10%
Total: Supplies	16,333	16,493	27,300	27,300	25,300	(2,000)	-7.33%
Services							
43011 Contractual Services	2,491	873	20,850	18,771	20,850	-	0.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	192	193	200	2,279	500	300	150.00%
43110 Communications	4,352	4,669	5,000	5,000	5,000	-	0.00%
43140 Postage and Freight	8,996	7,765	15,000	15,000	16,000	1,000	6.67%
43210 Transportation/Subsistence	2,490	583	16,200	16,200	9,330	(6,870)	-42.41%
43210 Transportation/Subsistence PC	13,306	2,492	16,500	16,500	25,200	8,700	52.73%
43220 Car Allowance	3,036	4,741	7,200	7,200	3,600	(3,600)	-50.00%
43221 Car Allowance PC	18,300	18,300	19,800	19,800	25,200	5,400	27.27%
43260 Training	1,589	1,318	5,075	5,075	3,465	(1,610)	-31.72%
43260 Training PC	240	-	3,000	3,000	3,000	-	0.00%
43310 Advertising	21,315	19,081	22,000	22,000	22,000	-	0.00%
43410 Printing	392	264	500	500	500	-	0.00%
43610 Utilities	10,270	9,972	12,500	12,500	13,750	1,250	10.00%
43720 Equipment Maintenance	183	2,964	2,500	2,500	3,800	1,300	52.00%
43750 Vehicle Maintenance	-	100	1,500	1,500	1,500	-	0.00%
43810 Rents & Operating Leases	342	114	550	550	550	-	0.00%
43812 Equipment Replacement Pymt.	6,706	6,706	5,626	5,626	10,302	4,676	83.11%
43920 Dues and Subscriptions	3,051	1,097	1,975	2,075	2,000	25	1.27%
43931 Recording Fees	64	891	500	500	500	-	0.00%
Total: Services	102,315	87,123	161,476	161,576	172,047	10,571	6.55%
Capital Outlay							
48710 Minor Office Equipment	6,039	8,605	7,750	7,585	5,100	(2,650)	-34.19%
48720 Minor Office Furniture	495	1,280	4,600	4,600	7,125	2,525	54.89%
48740 Minor Machinery & Equipment	1,208	-	-	165	-	-	-
Total: Capital Outlay	7,742	9,885	12,350	12,350	12,225	(125)	-1.01%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(87,827)	-	-	-	-	-	-
Total: Interdepartmental Charges	(87,827)	-	-	-	-	-	-
Department Total	\$ 989,018	\$ 1,017,569	\$ 1,274,860	\$ 1,274,960	\$ 1,317,953	\$ 43,093	3.38%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21110 - Resource Planning Administration - Continued

Line-Item Explanations

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

40120 Temporary Wages - PC. Planning commissioners compensation (chairman: 1 x \$150/mgt. x 24 meetings = \$3,600 plus 13 commissioners x \$125/mtg. x 24 meetings = \$39,000). Increase due to planning commission going from 11 seats to 14 seats

40120 Temporary Wages. Temporary coverage for staff absences.

42020 Signage Supplies. Increase due to signage need related to code compliance issued related to trespass

42410 Small Tools & Minor Equipment. Ongoing replacement cycle to purchase new phones (4 x \$400 each), replace 2 scanners (\$500 each), printer (\$700), and misc. small tools (\$1,000). Decrease due to replacement of all planning commission iPads in FY22.

43011 Contractual Services. Advisory planning commission budgets (\$17,350) for studies/mailings & Zoom accounts, RSAC for studies/mailings (\$500), and appeals record costs (\$3,000).

43210 Transportation/Subsistence. Travel to APA conference, agency meetings, site visits and various miscellaneous meetings.

43210 Transportation/Subsistence PC. Increase due to Planning Commission going from 11 seats to 14 seats. . The 3 seat increase of \$8,700 over prior year was for new remote location seats (Seldovia & Homer District) which adds meals/hotels/flights/mileage.

43220 Car Allowance. Planning Director only - decreased to 1.

43221 Car Allowance PC. Car allowance for the planning commissioners (14 commissioners x \$150 month x 12 months = \$25,200). Increase due to planning commission going from 11 seats to 14 seats.

43260 Training. Shotgun safety course for 2 staff members (\$200 each), continuing education to include APA Conference, and Right of Way (IRWA) classes, AICP Certification for 2 staff & CPR certifications for 2 staff members.

43720 Equipment Maintenance. Increase due to new service agreement for new copier.

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

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

48710 Minor Office Equipment. Two (2) computer workstations (\$2,150 each), and two (2) battery backups (\$400 each).

48720 Minor Office Furniture. Replace staff chairs (\$800), sit/stand stations (\$800), and desk and storage for staff office (\$3,500) file cabinet and conference table directors office (\$1,725), Storage cabinet for ammo. \$300 .

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-26</u>
2016 Truck **	\$ 14,208	\$ 2,302	\$ -	\$ -
Large Printer	8,808	3,324	3,324	3,234
2017 Vehicle (TRSF from RC)	-	-	4,802	-
2023 Copier	-	-	2,176	6,528
	<u>\$ 23,016</u>	<u>\$ 5,626</u>	<u>\$ 10,302</u>	<u>\$ 9,762</u>

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

Department Function

Fund 100

General Fund

Dept 11232

Resource Planning – Geographic Information Systems

Mission

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

Program Description

The GIS Division creates, edits, and manages data, tools and applications necessary for the operation of all Borough departments. Our primary goals are to support public safety and improve intra-departmental efficiencies. GIS is responsible for producing emergency services map books, developing and maintaining internet based mapping, disseminating data, providing ad hoc mapping services, developing and maintaining spatial database applications, and providing spatial analysis and online applications to assist various Borough departments, other agencies and the public toward making informed decisions.

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments

- Upgraded legacy GIS systems to ARCGIS Enterprise. Implemented ARCGIS Hub site which is a public portal to all GIS related offerings.
- Building Footprint dataset acquisition to improve accuracy of property locations for all users.
- Transitioned address validation to office-based imagery derived methods allowing for mass review and validation corrections.

- Upgrade ground control (survey level) and develop parcel fabric for the Kenai area.
- Upgraded primary external viewer software and developed new suite of public viewers.
- Coordinated acquisition of Pictometry across the western Kenai Peninsula, a 10-year imagery update, supporting Assessing Department’s 5-year property valuation canvassing schedule with risk reduction benefits for borough staff.
- Acquired survey ground control necessary for creating parcel fabric in the Kenai area.
- Engaged with ESRI community maps program to update streets and addressed used in basemaps and geocoding.
- Began production of updated emergency service map books.
- Worked with Alaska Geophysical Institute to update tsunami inundation mapping & to establish boundaries in Everbridge Reverse 911 for coastal communities in the KP.B.

FY2023 New Initiatives:

- Update road centerlines and address points to meet Next Generation 911 standards.
- Transitioning all GIS desktop users to ArcGIS Pro with trainings.
- Increasing communications with other departments to increase efficiencies through using GIS tools and custom applications.
- Support KP.B Reapportionment Committee in the analysis, development, and implementation, of Assembly and School District seat boundaries.
- Work with OEM to develop a general situational awareness Hub site.
- Support KP.B Spruce Bark Beetle Timber Sales efforts with development of a Hub site.
- Development of Solid Waste campus mapping to support operations and future needs planning.

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed
Staffing history	4	3.25	3.25	3.25

Department Function

Fund 100

General Fund

Dept 11232

Resource Planning – Geographic Information Systems - Continued

Performance Measures

Priority: Mapping service to the Kenai Peninsula Borough community for public safety.
Goal: Provide accurate and cost-effective mapping products to all KPB departments and service areas as well as the public.
Objective: Improve data and materials available for notifying and transmitting information to emergency service providers.
Measures:

Key Measures	CY2019 Actual	CY2020 Actual	CY2021 Actuals	CY2022 Estimated
Emergency service map books distributed	40	30	25	200 (New Imagery)

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

Key Measures	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Estimated
175 tax page updates resulting from new subdivision plats (178 subdivisions recorded, 287 deleted parcels, 441 new parcels created), to date.	200	181	175	175
GIS Online Parcel Viewer(s) visits	385,000	210,000 (Improved accuracy of view count)	237,326 Undetermined but suspected increase	225,000
Major Event Viewers & Data Hub visits	93,000 (Swan Lake Fire Viewer)	136,567 (COVID.KPB.us & CARES.KPB.us)	236,285 (COVID.KPB.us & CARES.KPB.us)	NA
Custom Digital Map Services for Departments	NA	7	12	15

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

Description	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Estimated
Street Name Resolutions	2	5	5	5
Address Signs Posted	75	75	100	100
Street Address changes	521	700	700	700
Audit Initiated Address Point changes	NA	NA	17,024	20,000
Audit Initiated MSAG changes	NA	NA	2,525	3,000

Commentary

The GIS web page continues to remain the most visited page on the Borough’s website with viewers utilizing multiple specifically targeted applications and data downloads. Users generated 341,848 tasks (printing, searching, running reports, look-ups) on KPB viewers in one month in 2020, as an example.

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11232 - Resource Planning - Geographic Information Systems

		FY2020	FY2021	FY2022	FY2022	FY2023	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed	Original	Budget %
Personnel								
40110	Regular Wages	\$ 192,241	\$ 225,877	\$ 257,906	\$ 257,906	\$ 256,113	\$ (1,793)	-0.70%
40120	Temporary Wages	-	-	8,960	8,960	8,962	2	0.02%
40130	Overtime Wages	281	1,607	7,388	7,388	7,415	27	0.37%
40210	FICA	18,182	16,996	24,684	24,684	24,344	(340)	-1.38%
40221	PERS	62,991	70,057	60,431	60,431	60,024	(407)	-0.67%
40321	Health Insurance	71,760	69,496	86,125	86,125	103,350	17,225	20.00%
40322	Life Insurance	296	317	639	639	397	(242)	-37.87%
40410	Leave	32,524	32,068	38,118	38,118	35,300	(2,818)	-7.39%
40511	Other Benefits	294	-	-	-	-	-	-
	Total: Personnel	378,569	416,418	484,251	484,251	495,905	11,654	2.41%
Supplies								
42020	Signage Supplies	-	-	15,000	15,000	9,000	(6,000)	-40.00%
42120	Computer Software	8,892	-	-	-	400	400	-
42210	Operating Supplies	3,780	3,615	7,000	7,000	7,000	-	0.00%
42410	Small Tools & Minor Equipment	115	114	200	200	200	-	0.00%
	Total: Supplies	12,787	3,729	22,200	22,200	16,600	(5,600)	-25.23%
Services								
43011	Contractual Services	-	700	142,160	128,414	141,701	(459)	-0.32%
43019	Software Licensing	65,000	61,445	61,600	62,000	69,600	8,000	12.99%
43110	Communications	1,337	1,592	1,550	1,550	1,600	50	3.23%
43140	Postage and Freight	3	8	125	125	125	-	0.00%
43210	Transportation/Subsistence	15	63	2,650	2,250	3,690	1,040	39.25%
43220	Car Allowance	27	903	900	900	900	-	0.00%
43260	Training	-	1,426	1,100	6,860	-	(1,100)	-100.00%
43410	Printing	(717)	(349)	1,000	1,000	1,000	-	0.00%
43610	Utilities	6,573	6,381	7,200	7,200	7,920	720	10.00%
43720	Equipment Maintenance	89	-	2,000	2,000	2,000	-	0.00%
43812	Equipment Replacement Pymt.	-	56,164	74,657	74,657	82,237	7,580	10.15%
	Total: Services	72,327	128,333	294,942	286,956	310,773	15,831	5.37%
Capital Outlay								
48120	Major Office Equipment	-	-	7,500	7,500	13,000	5,500	73.33%
48311	Machinery and Equipment	-	-	-	8,686	-	-	-
48710	Minor Office Equipment	928	3,074	1,500	1,335	1,000	(500)	-33.33%
48720	Minor Office Furniture	-	-	1,000	1,000	500	(500)	-50.00%
48740	Minor Machinery & Equipment	57	159	-	165	-	-	-
	Total: Capital Outlay	985	3,233	10,000	18,686	14,500	4,500	45.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	(84,112)	(121,520)	(113,117)	(115,682)	5,838	-
	Total: Interdepartmental Charges	-	(84,112)	(121,520)	(113,117)	(115,682)	5,838	-
Department Total		\$ 464,668	\$ 467,601	\$ 689,873	\$ 698,976	\$ 722,096	\$ 32,223	4.67%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11232 - Resource Planning - Geographic Information Systems

Line-Item Explanations

40110 Regular wages. Staff includes 1/4 time GIS Manager, 2 GIS Specialist, and 1 GIS Planner- Addressing & Facilities.

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

42210 Operating Supplies. Toner, ink cartridges, plotter paper, office supplies, map book paper, spiral binders. Signage supply decrease due to account for inventory of supplies carried into FY23.

43011 Contractual Services. GIS platform configuration and admin consulting-training (Geocortex/ Enterprise/ Parcel Fabric/ Data Hub/ E-911) (\$14,000); 2nd phase of 4-year Contract for Aerial Imagery (Pictometry) (\$127,701) for Kachemak Bay Area & west side of Cook Inlet in synchronization with Assessing canvas schedule and specifications to enable continued Assessing efficiencies and field work risk reduction.

43019 Software Licensing. Software licensing ArcGIS Enterprise (\$55,100) and Geocortex (\$14,500).

43210 Transportation/Subsistence. ESRI User Conference in San Diego, CA for 1 GIS representative, and borough-wide travel for addressing field verification and E911 street sign implementation.

43260 Training. ESRI User Conference registration comes with software licensing and admin consulting contract service to include customized training for program development, therefore there is no annual cost for training.

48120 Major Office Equipment. Server capacity to store imagery and geospatial data (\$7,000). Replacement of GIS capable computer per replacement schedule (\$6,000).

48710 Minor Office Equipment. Stand-up desk conversion (\$1,000).

43810 Equipment Replacement Payment. Payments on Spring 2021 Imagery acquisition per FY 22 budgeting.

60000 Charges (To) From Other Depts. Charges to the 911 Communications department for 90% of the wages and benefits of the GIS Planner-Addressing & Facilities.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-26</u>
Imagery	\$ 56,162	\$ 74,657	\$ 82,237	\$ 164,474

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Resource Planning Department Totals**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 672,667	\$ 693,071	\$ 823,742	\$ 823,742	\$ 836,255	12,513	1.52%
40120 Temporary Wages	29,412	6,801	63,343	63,343	73,168	9,825	15.51%
40130 Overtime Wages	11,815	37,312	18,745	18,745	18,700	(45)	-0.24%
40210 FICA	67,287	160,939	81,815	81,815	83,334	1,519	1.86%
40221 PERS	210,954	238,128	193,589	193,589	196,349	2,760	1.43%
40321 Health Insurance	251,835	70,184	271,625	271,625	294,150	22,525	8.29%
40322 Life Insurance	964	53,239	2,077	2,077	1,376	(701)	-33.75%
40410 Leave	83,080	57,393	103,049	103,049	100,954	(2,095)	-2.03%
40511 Other Benefits	1,010	3,419	-	-	-	-	-
Total: Personnel	1,329,024	1,320,486	1,557,985	1,557,985	1,604,286	46,301	2.97%
Supplies							
42020 Signage Supplies	5,954	3,376	15,000	15,000	10,000	(5,000)	-33.33%
42120 Computer Software	9,088	1,194	2,000	2,000	2,400	400	20.00%
42210 Operating Supplies	9,830	10,873	15,500	15,500	15,500	-	0.00%
42230 Fuel, Oil & Lubricants	3,518	1,014	7,000	6,900	7,000	-	0.00%
42310 Repair/Maintenance Supplies	197	198	-	100	-	-	-
42360 Motor Vehicle Supplies	6	36	2,500	2,500	2,500	-	0.00%
42410 Small Tools & Minor Equipment	527	3,531	7,500	7,500	4,500	(3,000)	-40.00%
Total: Supplies	29,120	20,222	49,500	49,500	41,900	(4,600)	-9.29%
Services							
43011 Contractual Services	2,491	1,573	163,010	147,185	162,551	(459)	-0.28%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	65,192	61,638	61,800	64,279	70,100	8,300	13.43%
43110 Communications	5,689	6,261	6,550	6,550	6,600	50	0.76%
43140 Postage and Freight	8,999	7,773	15,125	15,125	16,125	1,000	6.61%
43210 Transportation/Subsistence	15,811	3,138	35,350	34,950	38,220	2,870	8.12%
43220 Car Allowance	3,063	5,644	8,100	8,100	4,500	(3,600)	-44.44%
43221 Car Allowance PC	18,300	18,300	19,800	19,800	25,200	5,400	27.27%
43260 Training	1,829	2,744	9,175	14,935	6,465	(2,710)	-29.54%
43310 Advertising	21,315	19,081	22,000	22,000	22,000	-	0.00%
43410 Printing	(325)	(85)	1,500	1,500	1,500	-	0.00%
43610 Utilities	16,843	16,353	19,700	19,700	21,670	1,970	10.00%
43720 Equipment Maintenance	272	2,964	4,500	4,500	5,800	1,300	28.89%
43750 Vehicle Maintenance	-	100	1,500	1,500	1,500	-	0.00%
43810 Rents & Operating Leases	342	114	550	550	550	-	0.00%
43812 Equipment Replacement Pymt.	6,706	62,870	80,283	80,283	92,539	12,256	15.27%
43920 Dues and Subscriptions	3,051	1,097	1,975	2,075	2,000	25	1.27%
43931 Recording Fees	64	891	500	500	500	-	0.00%
Total: Services	174,642	215,456	456,418	448,532	482,820	26,402	5.78%
Capital Outlay							
48120 Major Office Equipment	-	-	7,500	7,500	13,000	5,500	73.33%
48710 Minor Office Equipment	6,967	11,679	9,250	8,920	6,100	(3,150)	-34.05%
48720 Minor Office Furniture	495	1,280	5,600	5,600	7,625	2,025	36.16%
48740 Minor Machinery & Equipment	1,265	159	-	330	-	-	-
Total: Capital Outlay	8,727	13,118	22,350	31,036	26,725	4,375	19.57%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(87,827)	(84,112)	(121,520)	(113,117)	(115,682)	5,838	-
Total: Interdepartmental Charges	(87,827)	(84,112)	(121,520)	(113,117)	(115,682)	5,838	-4.80%
Department Total	\$ 1,453,686	\$ 1,485,170	\$ 1,964,733	\$ 1,973,936	\$ 2,040,049	\$ 78,316	3.99%

Department Function

Fund 100

General Fund

Dept 21135

Resource Planning - River Center

Mission

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

Program Description

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

Major Long-term Issues and Concerns

- Address additions or deletions to the Alaska Department of Fish and Game (ADF&G) Anadromous Waters Catalog and evaluate whether updates are appropriate to the list of currently Borough-managed anadromous streams.
- Work with the Federal Emergency Management Administration (FEMA) to update the regulatory floodplain maps of the Kenai River. Final regulatory maps expected in 2024.

FY2022 Accomplishments

Personnel Management & Facility Management

- KPB planners have been consolidated under the River Center in order to administer all aspects of KPB Title 21 more effectively and efficiently.
- Initiated broadened public outreach efforts via in-person event booths, significant mail-outs, publication of digital quarterly newsletter, and annual mail outs.
- Implemented a fee schedule to offset the cost of services provided by the River Center.

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

Floodplain Management Program Administration

- Acquired live flood inundation mapping of the Kenai River.
- Successfully attained recertification in the Community Rating System (CRS) program, a FEMA program that provides reduced flood insurance premiums to policyholders in the KPB.

Anadromous Waters Habitat Protection District Administration

- Increased collaboration with agencies and organizations on the southern peninsula on issues including bluff erosion, salmon and watershed research useful for land management and RC resources.
- In conjunction with the Code Compliance Officer, RC staff worked with multiple property owners to resolve violations and compliance issues.

Planning & Zoning Administration

- Staff attended meetings and provided support for Advisory Planning Commissions.
- Collaborated with IT to create a permit tracking system for conditional land use permits in SharePoint.
- Worked through several conditional land use permit appeal hearings.
- Provided to support to various regulatory bodies for the proposed revisions to the material sites code.

FY2023 New Initiatives

- Provide cross-training to the planners to ensure institutional knowledge is retained and that processes are functional and efficient.
- Ongoing efforts to implement new public outreach and education programs to increase permitting awareness and future compliance.
- Ongoing efforts to increase the volume of tax credit, post-project, and vegetation management site visits.

Department Function

Fund 100

General Fund

Dept 21135

Resource Planning - River Center - Continued

Performance Measures

Priority/Goal: Timely, thorough and effective processing of permit applications.

Goal: Maintain high-quality customer service throughout permit process.

Objective: Provide for appropriate staff time to thoroughly review applications and issue permits.

Measures:

Permit Management

Permit Management	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Habitat Permits Issued	192	129	150	150
Minor Vegetation Permits Issued	170	182	200	225
Habitat Tax Credits Issued	12	20	30	40
Floodplain Development Permits Issued	241	169	175	200
Permit Processing Time (days)	8	9	10	10

Other	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Floodplain Determinations	324	380	575	450
Elevation Certificates Approved	8	11	15	15
Marijuana / Liquor License Reviews	169	169	150	150
Plat Reviews	138	167	180	175
Property Transfer Reports (monthly)	283	407	600	600
Public Outreach Projects	6	8	10	10

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing history (RC)	5	4	4	4

Revenues	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Permit Fees	-	-	\$7,000	\$8,500
Kenai Watershed Forum Subaward Grant	-	-	4,791	-
State Agency Leases	44,887	39,600	39,600	39,600
E911 Back-up Center Lease	-	4,950	19,800	19,800

Commentary

Staff will be focused on strengthening the newly organized team of planners while also continuing to support the important goals established at the River Center.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21135 - Resource Planning - River Center

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 219,601	\$ 230,752	\$ 291,715	\$ 291,715	\$ 304,113	\$ 12,398	4.25%
40120 Temporary Wages	2,539	4,816	4,000	4,000	8,000	4,000	100.00%
40130 Overtime Wages	2,933	1,312	3,000	3,000	8,336	5,336	177.87%
40210 FICA	18,061	19,415	26,490	26,490	28,568	2,078	7.84%
40221 PERS	68,479	73,403	66,656	66,656	70,651	3,995	5.99%
40321 Health Insurance	80,043	83,839	106,000	106,000	127,200	21,200	20.00%
40322 Life Insurance	314	326	723	723	471	(252)	-34.85%
40410 Leave	23,892	26,458	35,683	35,683	37,096	1,413	3.96%
40511 Other Benefits	316	-	-	-	-	-	-
Total: Personnel	416,178	440,321	534,267	534,267	584,435	50,168	9.39%
Supplies							
42120 Computer Software	392	-	400	400	400	-	0.00%
42210 Operating Supplies	1,708	2,809	3,000	3,000	3,000	-	0.00%
42230 Fuel, Oils & Lubricants	612	434	1,000	1,000	1,000	-	0.00%
42250 Uniforms	365	352	400	400	500	100	25.00%
42310 Repair/Maintenance Supplies	1,622	513	2,000	1,500	1,500	(500)	-33.33%
42360 Motor Vehicle Supplies	-	1,088	-	-	-	-	-
42410 Small Tools & Minor Equipment	625	158	300	800	600	300	37.50%
Total: Supplies	5,324	5,354	7,100	7,100	7,000	(100)	-1.41%
Services							
43011 Contractual Services	1,475	21,627	33,010	37,801	39,510	6,500	17.20%
43019 Software Licensing	255	267	500	500	500	-	0.00%
43110 Communications	9,697	10,923	13,000	13,000	13,000	-	0.00%
43140 Postage and Freight	2,945	2,153	5,000	5,000	6,000	1,000	20.00%
43210 Transportation/Subsistence	3,534	11,648	9,178	8,378	7,083	(2,095)	-25.01%
43220 Car Allowance	3,223	2,019	3,600	3,600	3,600	-	0.00%
43260 Training	1,206	450	1,500	1,500	1,500	-	0.00%
43310 Advertising	727	1,453	2,500	2,500	2,500	-	0.00%
43410 Printing	570	60	2,500	2,500	3,000	500	20.00%
43510 Insurance Premium	20,484	21,703	21,174	21,174	21,174	-	0.00%
43610 Utilities	30,835	32,983	33,000	33,000	36,300	3,300	10.00%
43720 Equipment Maintenance	1,568	1,477	2,200	2,200	2,200	-	0.00%
43750 Vehicle Maintenance	-	-	500	500	500	-	0.00%
43780 Buildings/Grounds Maintenance	22,832	19,995	38,959	38,959	23,000	(15,959)	-40.96%
43810 Rents and Operating Leases	90	135	115	915	900	785	85.79%
43812 Equipment Replacement Payment	4,802	4,802	4,802	4,802	7,785	2,983	62.12%
43920 Dues and Subscriptions	818	381	646	646	939	293	45.36%
43931 Recording Fees	-	-	100	100	100	-	0.00%
Total: Services	105,061	132,076	172,284	177,075	169,591	(2,693)	-1.56%
Capital Outlay							
48120 Major Office Equipment	-	-	-	-	6,000	6,000	-
48710 Minor Office Equipment	706	1,981	2,150	2,150	7,000	4,850	100.00%
48720 Minor Office Furniture	-	-	600	600	600	-	0.00%
Total: Capital Outlay	706	1,981	2,750	2,750	13,600	10,850	394.55%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	6,870	-	-	-	-	-
60004 Mileage Ticket Credits	(387)	-	-	-	-	-	100.00%
Total: Interdepartmental Charges	(387)	6,870	-	-	-	-	-
Department Total	\$ 526,882	\$ 586,602	\$ 716,401	\$ 721,192	\$ 774,626	\$ 58,225	8.13%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21135 - Resource Planning - River Center - Continued

Line-Item Explanations

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

40120 Temporary Wages. This position historically worked approximately 15 hours/week from March-June. In FY2021 the temp position worked at least 25 hours/week which allowed our full-time staff to conduct 70% more site visits, thus helping us reach our public education and outreach goals.

42210 Operating Supplies. Adaptations to COVID have resulted in more digital outreach.

42250 Uniforms. Basic uniform items needed for employees working in the field such as rain jackets, boots, etc. (\$500).

42410 Small Tools and Equipment. Increase in budget due to shotgun ammo (\$300).

43011 Contractual Services. Includes janitorial services (\$22,800), 200 feet of bank stabilization maintenance (\$12,000), bottle filler station (\$2,500), security alarm (\$720), outdoor restroom pumping (\$500), and misc. small contracts (\$990).

43210 Transportation/Subsistence. Staff travel for training (to include local workshops), HPD and floodplain site visits, estimated 150 visits borough-wide.

43260 Training. In-state local workshops and web-based training to increase planning knowledge (\$1,500).

43780 Building/Grounds Maintenance. Decrease reflects one-time maintenance upgrades in FY2022 to gate.

43810 Rents and Operating Leases. Booth rental for educational outreach at annual sport and home show events (\$450 each).

43812 Equipment Replacement Payment. Traded River Center's newer vehicle to Planning Department for an older vehicle (\$7,785).

43920 Dues and Subscriptions. Includes American Planner Association membership and certifications.

48120 Office Equipment. One-time fee for the purchase and installation of a new router (\$6,000).

48710 Minor Office Equipment. Replacement of outdated computers (4 at \$1,750 each).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-26</u>
2017 Vehicle	\$ 18,847	\$ 4,802	\$ -	\$ -
2023 Vehicle	-	-	7,785	23,355
	<u>\$ 18,847</u>	<u>\$ 4,802</u>	<u>\$ 7,785</u>	<u>\$ 23,355</u>

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<p>Department Function</p> <p>Fund 100</p> <p>Dept 6XXXX</p>	<p>General Fund</p> <p>Senior Citizens Grant Program</p>
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Mission

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

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

- Services are to be provided only to persons who are 60 years of age or older and their spouse.
- Services must be targeted to persons in greatest economic and social need.

- Transportation shall be provided to access services in the following order of priority:
 - Access to medical appointments, prescriptions, hospital, and essential (non-emergency) health services.
 - Access to nutrition and other essential support services;
 - Essential shopping and volunteers in services to older persons, disabled and children;
 - Job training and career education;
 - Attendance at senior organization meetings;
 - Non-essential shopping, business, beauticians, cultural and educational purposes.

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

Performance Measures

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

Measures: Population data from the 2010 Federal census is used in determining the allocation of the program funds. The FY2023 allocation is as follows:

	Number of Seniors	% of Population in Borough	FY2023 Funding
Anchor Point Seniors	625	7.34	\$ 44,869
Cooper Landing Seniors	260	3.05	18,665
Homer Seniors	1848	21.71	132,884
Kenai Seniors	2,356	20.66	169,221
Nikiski Seniors	738	8.67	52,981
Ninilchik Seniors	420	4.33	30,159
Seldovia Seniors	150	1.76	10,770
Seward Seniors	658	7.73	47,238
Soldotna Seniors	1,369	14.87	98,295
Sterling Seniors	841	9.88	60,376
Total Senior Centers	9,265	100.00	665,458
Friendship Center–Homer			17,754
Forget-Me-Not Day Care			36,282
Total Senior Program			\$ 719,494

Kenai Peninsula Borough Budget Detail

Fund 100 Senior Citizens Grant Program

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Senior Citizens Grant Program						
62110 Anchor Point Seniors	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	- 0.00%
62115 Cooper Landing Seniors	18,665	18,665	18,665	18,665	18,665	- 0.00%
62120 Homer Seniors	132,668	132,884	132,884	132,884	132,884	- 0.00%
62130 Kenai Seniors	126,207	169,221	169,221	169,221	169,221	- 0.00%
62140 Ninilchik Seniors	26,491	30,159	30,159	30,159	30,159	- 0.00%
62150 Seward Seniors	47,238	47,238	47,238	47,238	47,238	- 0.00%
62160 Seldovia Seniors	8,418	10,770	10,770	10,770	10,770	- 0.00%
62170 Soldotna Seniors	90,886	98,295	98,295	98,295	98,295	- 0.00%
62180 Sterling Seniors	60,376	60,335	60,376	60,376	60,376	- 0.00%
63190 Nikiski Seniors	52,981	52,981	52,981	52,981	52,981	- 0.00%
Total Senior Citizens	608,799	665,417	665,458	665,458	665,458	- 0.00%
Adult Day Care Centers						
62125 Friendship Center - Homer	17,754	17,754	17,754	17,754	17,754	- 0.00%
62195 Forget-Me-Not Care Center	33,045	35,125	36,282	36,282	36,282	- 0.00%
Total Adult Day Care Centers	50,799	52,879	54,036	54,036	54,036	- 0.00%
Total Senior Citizens Program	\$ 659,598	\$ 718,296	\$ 719,494	\$ 719,494	\$ 719,494	- 0.00%

Line-Item Explanations

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

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

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

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

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

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

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

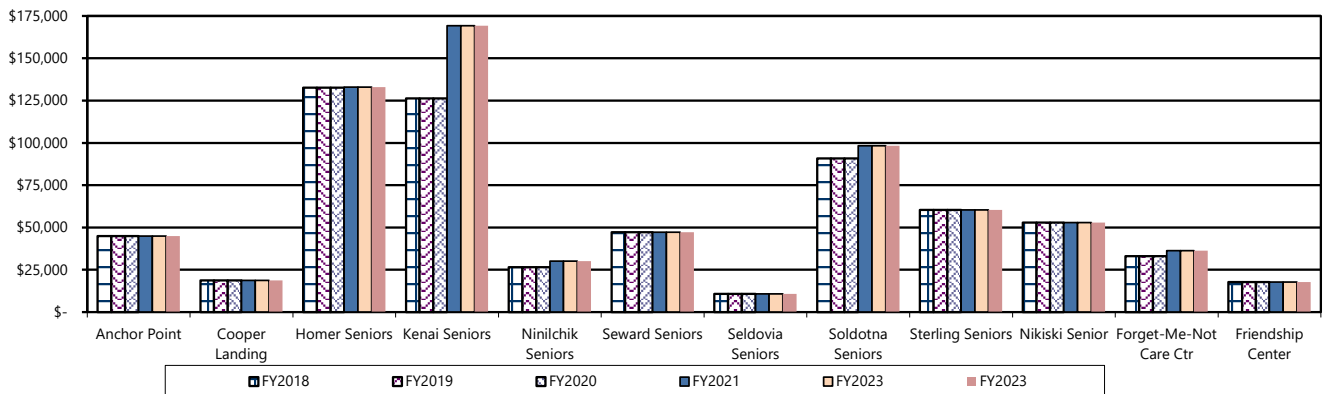
62125 Friendship Center – Homer: Payroll costs to support essential and supportive services.

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

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

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

63190 Nikiski Senior Citizens: Payroll to provide essential and supportive services.



Department Function

Fund 100

General Fund

Dept 94900

Business and Economic Development

Program Authority and Descriptions

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

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

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

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

- Update the annual Comprehensive Economic Development Strategy document on demographics, community development, infrastructure business development, etc.
- Host the 2023 Kenai Peninsula Industry Outlook Forum and 2023 Alaska Native Economic Forum.
- Manage the Business Innovation Center providing business plan development, bookkeeping, office management, market research, tenancy space, shared office services, and workforce development for new and expanding businesses.
- Update the Situations and Prospect of the Kenai Peninsula Borough report on economic data, demographics, population growth, industry spotlights, municipality profiles, etc.

Funding for FY2023 is budgeted at \$100,000 to supplement KPEDD personnel costs.

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

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

Funding for FY2023 is budgeted at \$100,000 to supplement personnel, contractual, facilities and administrative costs.

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

Funding for FY2023 is budgeted at \$100,000 to provide funding for contractual services.

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

Funding for FY2023 is budgeted at \$100,000 to provide funding for contractual services.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 94900 - Economic Development**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43009 Economic Development District	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
43011 Small Business Development Center	100,000	100,000	100,000	100,000	100,000	-	0.00%
43016 KPB Public Relations	33,907	41,758	100,000	100,000	100,000	-	100.00%
43018 KPB Promotion	-	41,961	100,000	100,000	100,000	-	100.00%
43021 Peninsula Promotion - KPTMC	50,661	60,000	-	-	-	-	-
Total: Services	284,568	343,719	400,000	400,000	400,000	-	0.00%
Department Total	\$ 284,568	\$ 343,719	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.00%

Line-Item Explanations

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

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

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

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

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 94910 - Non Departmental**

		FY2020	FY2021	FY2022	FY2022	FY2023	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Original	Proposed & Budget %
				Budget	Budget	Proposed	Budget	
Personnel								
40511	Other Benefits	\$ 1,508	\$ 15,850	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
	Total: Personnel	1,508	15,850	50,000	50,000	50,000	-	0.00%
Services								
43011	Contract Services -SPREP project	200,380	196,265	225,000	225,000	225,000	-	0.00%
43011	Contract Services -Facility Mgmt Plan	415	68,089	-	151,498	-	-	-
43510	Insurance Premium	85,315	93,930	103,924	103,924	136,125	32,201	30.99%
43905	Uncollectable Expense	54,615	-	-	-	-	-	-
	Total: Services	340,725	358,284	328,924	480,422	361,125	32,201	9.79%
Capital Outlay								
48740	Minor Machinery and Equipment	-	-	-	-	7,000	7,000	-
	Total: Capital Outlay	-	-	-	-	7,000	7,000	-
Transfers								
50235	Eastern Peninsula Highway Emergency SA	350,000	284,621	215,067	215,067	178,338	(36,729)	-17.08%
50241	S/D Operations	52,489,253	47,888,909	48,000,000	48,000,000	52,564,284	4,564,284	9.51%
50242	Postsecondary Education	842,963	847,440	851,747	851,747	892,732	40,985	4.81%
50260	Disaster relief	127,246	152,160	-	498,612	-	-	-
50264	911 Communications Fund	502,251	-	151,673	151,673	150,000	(1,673)	-1.10%
50290	Solid Waste	7,790,207	7,963,425	12,704,857	9,328,744	10,578,990	(2,125,867)	-16.73%
50308	School Debt	3,783,480	3,560,754	3,650,125	3,650,125	3,488,733	(161,392)	-4.42%
50349	Bond Issue Expense Fund	375	1,500	10,000	10,000	10,000	-	0.00%
50400	School Capital Projects	2,660,000	1,250,000	2,250,000	4,050,000	5,250,000	3,000,000	133.33%
50401	School Bond Fund Capital Projects	-	180,000	-	-	-	-	-
50407	General Govt. Capital Projects	250,000	350,816	250,000	250,000	500,000	250,000	100.00%
50407	General Govt. Capital Projects - PILT	-	-	112,500	112,500	-	(112,500)	-100.00%
50441	Nikiski Fire SA Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
50442	Bear Creek Fire SA Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
50443	CES Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
50444	WESA Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
50446	KESA Capital Projects	-	-	175,000	175,000	175,000	-	0.00%
	Total: Transfers	68,795,775	62,479,625	69,070,969	67,993,468	74,488,077	5,417,108	7.84%
Interdepartmental Charges								
60000	Charges (To)/From Other Depts.	(523,596)	(646,516)	(710,000)	(710,000)	(810,636)	(100,636)	-
	Total: Interdepartmental Charges	(523,596)	(646,516)	(710,000)	(710,000)	(810,636)	(100,636)	-
Department Total		\$ 68,614,412	\$ 62,207,243	\$ 68,739,893	\$ 67,813,890	\$ 74,095,566	\$ 5,355,673	7.79%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 94910 - Non Departmental - Continued

Line-Item Explanations

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

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

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

48740 Minor Machinery and Equipment. To purchase building AED's (\$7,000).

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

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

50264 Transfer to 911 Communications. Providing funding for 90% of the cost of the Addressing Officer and other cost not eligible to covered by the e911 surcharge.

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

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$3,488,733).

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

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

60000 Charges (to) From other Departments. (\$810,636). Amount included in the operating budget of the Purchasing and Maintenance Departments expected to be charged to the general fund \$120,000 and indirect cost recovery from Borough capital projects and grants (\$125,000). An admin service fee is charged to the operating budget of service areas and various funds to cover a portion of costs associated with providing general government services (\$805,636).

For capital projects information on this department - See the Capital Projects section pages 348-349, 351, 359, 389-391.

**Kenai Peninsula Borough
Budget Detail**

Fund 100 Total - General Fund

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
40XXX Total: Personnel	\$ 12,934,624	\$ 13,387,742	\$ 14,485,445	\$ 14,474,955	\$ 15,754,398	\$ 1,268,953	8.76%
42XXX Total: Supplies	148,760	152,624	190,176	190,433	187,987	(2,189)	-1.15%
43XXX Total: Services	3,925,365	4,354,155	5,384,783	6,191,096	5,912,265	527,482	9.80%
48XXX Total: Capital Outlay	108,037	117,446	113,707	151,280	172,335	58,628	51.56%
50XXX Total: Transfers	68,795,775	62,479,625	69,070,969	67,993,468	74,488,077	5,417,108	7.84%
6XXXX Total: Interdepartmental Charges	(1,057,633)	(1,306,156)	(1,457,194)	(1,448,791)	(1,699,895)	(242,701)	16.66%
Fund Totals	\$ 84,854,928	\$ 79,185,436	\$ 87,787,886	\$ 87,552,441	\$ 94,815,167	\$ 7,027,281	8.00%

Special Revenue Funds

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

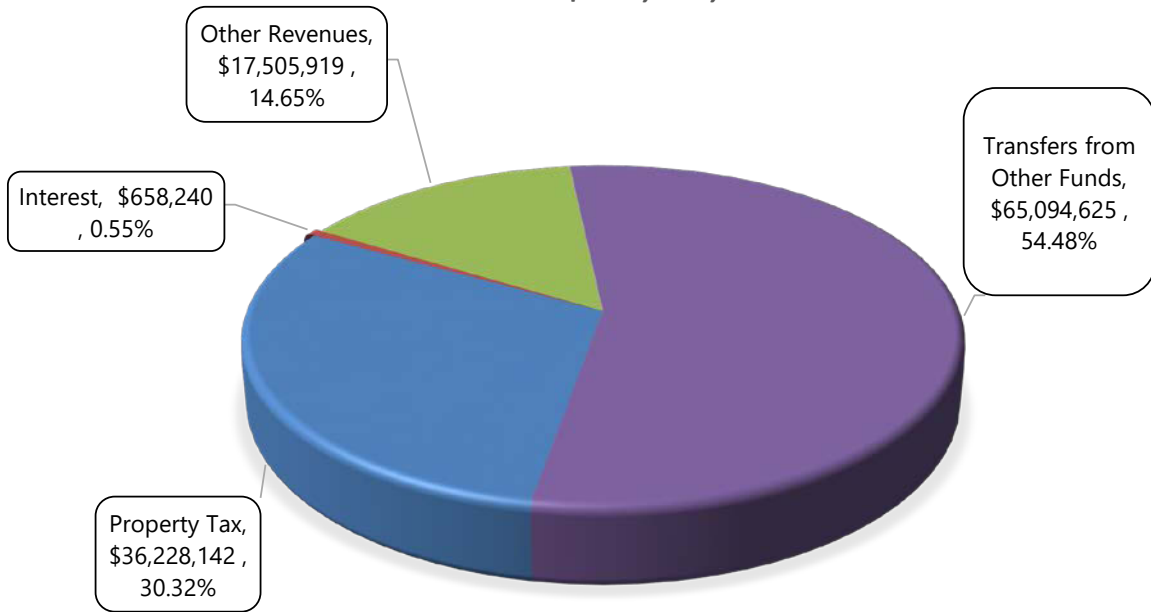
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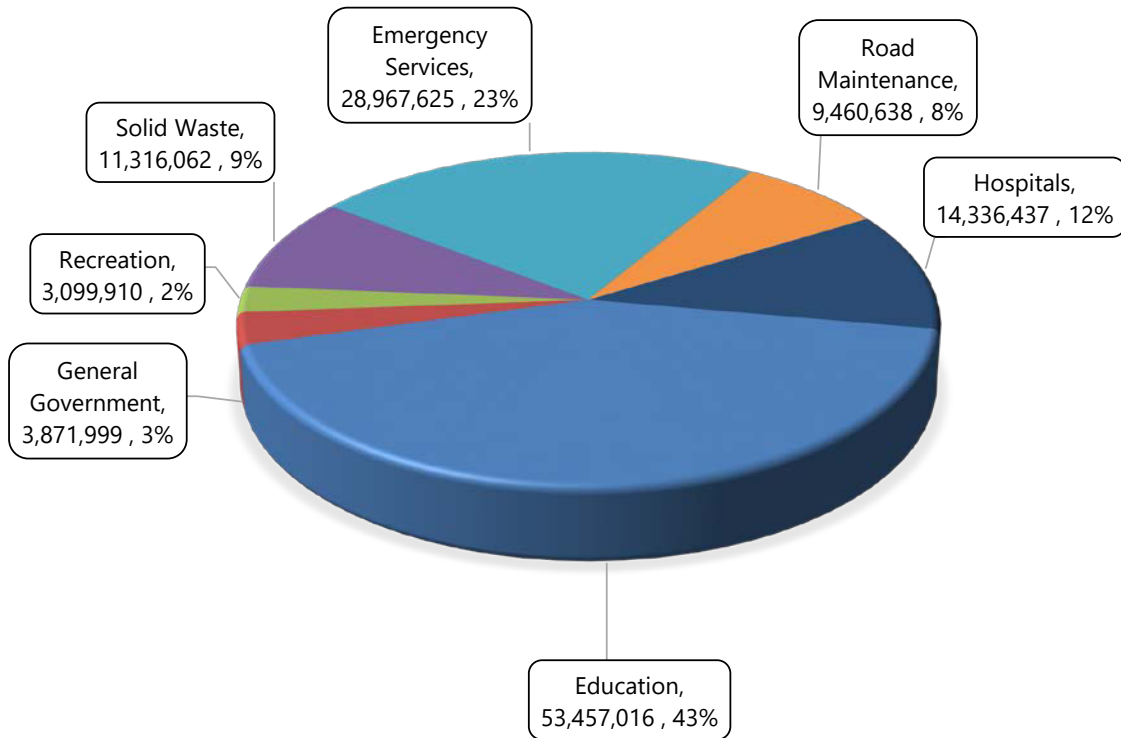
Total Special Revenue Funds - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Revenues:								
Property Taxes								
Real	\$ 22,846,650	\$ 23,247,003	\$ 24,160,667	\$ 24,076,450	\$ 26,058,123	\$ 26,098,200	\$ 25,623,455	\$ 26,126,086
Personal	1,117,526	1,201,662	1,134,425	1,136,511	1,163,279	1,163,515	1,132,015	1,138,507
Oil & Gas (AS 43.56)	7,811,765	7,527,892	7,388,984	7,388,984	8,266,586	8,081,566	7,725,942	7,725,942
Interest	80,222	75,754	68,737	68,573	70,023	70,371	69,315	70,589
Flat Tax	260,894	172,702	227,986	227,986	229,735	234,279	238,913	243,638
Motor Vehicle Tax	430,858	437,595	464,322	464,322	440,396	448,347	457,314	466,461
Total Property Taxes	32,547,915	32,662,608	33,445,121	33,362,826	36,228,142	36,096,278	35,246,954	35,771,223
Federal Revenue	3,476	2,164,180	-	2,321,014	-	-	-	-
State Revenue	1,107,430	1,194,402	-	-	-	-	-	-
Interest Earnings	1,344,935	170,109	627,006	626,606	658,240	581,190	532,504	507,655
Fees	1,806,421	1,589,002	3,408,376	3,282,927	3,575,670	3,631,004	3,631,004	3,631,004
Other Revenue	12,394,478	13,393,420	13,100,542	14,817,172	13,930,249	12,035,811	8,776,281	8,839,304
Total Revenues	49,204,655	51,173,721	50,581,045	54,410,545	54,392,301	52,344,283	48,186,743	48,749,186
Other Financing Sources:								
Transfer From Other Funds	62,352,242	58,726,138	62,397,974	59,021,861	65,094,625	65,735,797	64,772,869	65,601,780
Total Other Financing Sources	62,352,242	58,726,138	62,397,974	59,021,861	65,094,625	65,735,797	64,772,869	65,601,780
Total Revenues and Other Financing Sources	111,556,897	109,899,859	112,979,019	113,432,406	119,486,926	118,080,080	112,959,612	114,350,966
Expenditures:								
Personnel	21,598,660	22,001,392	29,198,726	28,801,127	31,651,318	32,333,716	33,064,076	33,845,044
Supplies	2,040,890	2,049,022	2,667,014	2,784,473	2,882,767	2,926,095	2,984,750	3,055,218
Services	19,206,124	20,228,919	22,000,609	24,166,941	23,964,146	23,936,644	24,402,175	24,880,209
Capital Outlay	706,776	783,941	859,652	1,010,391	959,134	867,534	807,891	818,411
Interdepartmental Charges	61,729	305,319	326,411	336,515	382,265	377,785	380,682	385,815
Total Expenditures	43,614,179	45,368,593	55,052,412	57,099,447	59,839,630	60,441,774	61,639,574	62,984,697
Operating Transfers To:								
Land Trust Investment Fund	285,505	612,341	500,000	1,203,960	2,267,130	1,500,000	500,000	500,000
School Operations	41,440,829	38,637,268	36,537,314	38,537,314	39,741,388	40,356,532	40,027,946	39,691,144
Special Revenue Funds	324,587	1,741,743	474,630	474,630	265,431	363,864	374,185	384,985
Internal Service Funds	(10,912)	-	-	385,082	-	-	-	-
Capital Projects Fund	8,850,000	5,745,239	12,423,768	8,536,919	9,141,929	7,848,538	6,695,000	6,635,000
Debt Service Fund	13,327,755	13,422,616	13,422,853	13,413,593	13,254,179	11,169,101	7,125,173	9,130,775
Total Operating Transfers	64,217,764	60,159,207	63,358,565	62,551,498	64,670,057	61,238,035	54,722,304	56,341,904
Total Expenditures and Operating Transfers	107,831,943	105,527,800	118,410,977	119,650,945	124,509,687	121,679,809	116,361,878	119,326,601
Net Results From Operations	3,724,954	4,372,059	(5,431,958)	(6,218,539)	(5,022,761)	(3,599,729)	(3,402,266)	(4,975,635)
Projected Lapse	-	-	1,399,235	3,345,525	1,714,674	1,754,473	1,788,293	1,826,198
Change in Fund Balance	3,724,954	4,372,059	(4,032,723)	(2,873,014)	(3,308,087)	(1,845,256)	(1,613,973)	(3,149,437)
Beginning Fund Balance	28,992,075	32,717,029	37,089,088	37,089,088	34,216,074	30,907,987	29,062,730	27,443,556
Ending Fund Balance	\$ 32,717,029	\$ 37,089,088	\$ 33,056,365	\$ 34,216,074	\$ 30,907,987	\$ 29,062,731	\$ 27,448,757	\$ 24,294,119

**SPECIAL REVENUE FUNDS
WHERE THE MONEY COMES FROM FY2023
\$119,486,926**



**SPECIAL REVENUE FUNDS
APPROPRIATIONS BY FUNCTION - FY2023
\$124,509,687**



**Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2023**

	Emergency Services							
	Nikiski Fire	Bear Creek Fire	Western Emergency Services	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Eastern Peninsula Highway Emergency SA	Seward Bear Creek Flood
Taxable Value (000'S):								
Real	662,096	222,574	435,538	2,995,573	6,633	477,808	-	535,435
Personal	37,678	493	49,069	119,611	785	7,976	-	21,251
Oil & Gas (AS 43.56)	1,067,095	-	242,881	128,141	-	-	-	106
Total Taxable Value	1,766,869	223,067	727,488	3,243,325	7,418	485,784	-	556,792
Mill Rate	2.70	3.25	2.95	2.85	1.00	3.40	-	0.75
Property Taxes								
Real	\$ 1,787,659	\$ 723,366	\$ 1,284,837	8,537,383	\$ 6,633	\$ 1,624,547	\$ -	\$ 401,576
Personal	99,696	1,570	141,858	334,074	769	26,576	-	15,619
Oil & Gas (AS 43.56)	2,881,157	-	716,499	365,202	-	-	-	80
Interest	9,537	987	3,447	18,000	-	1,800	-	835
Flat Tax	10,980	2,700	3,401	53,728	450	3,375	-	12,712
Motor Vehicle Tax	44,469	13,796	10,664	129,394	-	24,316	-	7,430
Total Property Taxes	4,833,498	742,419	2,160,706	9,437,781	7,852	1,680,614	-	438,252
Interest Revenue	103,779	14,919	18,235	161,391	-	17,366	12,886	11,592
Other Revenue	340,000	102,582	157,000	846,000	-	40,000	-	-
Transfer From Other Funds	-	-	-	7,346	-	-	178,338	-
Total Revenues and Other Financing Sources	5,277,277	859,920	2,335,941	10,452,518	7,852	1,737,980	191,224	449,844
Expenditures								
Personnel	4,235,702	416,291	1,512,563	8,025,744	-	1,100,149	-	202,744
Supplies	331,396	25,518	135,805	477,828	-	135,100	1,893	6,100
Services	920,607	180,260	329,066	1,314,990	-	269,223	323,735	226,526
Capital Outlay	111,342	6,486	129,854	309,224	-	109,000	-	16,821
Payment to School District	-	-	-	-	-	-	-	-
Interdepartmental Charges	136,901	15,714	51,862	253,195	-	40,337	8,392	21,555
Total Expenditures	5,735,948	644,269	2,159,150	10,380,981	-	1,653,809	334,020	473,746
Transfers to Other Funds	358,200	385,437	230,519	1,802,771	7,346	414,394	10,050	-
Total Expenditures and Operating Transfers	6,094,148	1,029,706	2,389,669	12,183,752	7,346	2,068,203	344,070	473,746
Net Results From Operations	(816,871)	(169,786)	(53,728)	(1,731,234)	506	(330,223)	(152,846)	(23,902)
Projected Lapse	315,477	38,656	107,958	311,429	-	57,883	8,525	24,945
Change in Fund Balance	(501,394)	(131,130)	54,230	(1,419,805)	506	(272,340)	(144,321)	1,043
Beginning Fund Balance	5,035,155	745,972	911,768	8,069,536	23	868,292	644,321	579,606
Ending Fund Balance	\$ 4,533,761	\$ 614,842	\$ 965,998	\$ 6,649,731	\$ 529	\$ 595,952	\$ 500,000	\$ 580,649

(Continued)

Combined Revenues and Appropriations - continued
Special Revenue Funds
Fiscal Year 2023

	Emergency Services	Recreation		Road Improvement			Education	
	911 Communications	North Peninsula Recreation	Seldovia Recreation	Roads	Engineer's Estimate Fund	RIAD Match Fund	School Fund	Post- Secondary Education
Taxable Value (000'S):								
Real	-	662,096	81,184	4,606,065	-	-	-	-
Personal	-	38,664	799	197,408	-	-	-	-
Oil & Gas (AS 43.56)	-	1,108,539	-	1,451,221	-	-	-	-
Total Taxable Value	-	1,809,299	81,983	6,254,694	-	-	-	-
Mill Rate	-	1.40	0.75	1.40	-	-	-	-
Property Taxes								
Real	\$ -	\$ 926,934	\$ 60,888	\$ 6,448,491	\$ -	\$ -	\$ -	\$ -
Personal	-	53,047	587	270,844	-	-	-	-
Oil & Gas (AS 43.56)	-	1,551,955	-	2,031,709	-	-	-	-
Interest	-	7,920	-	17,502	-	-	-	-
Flat Tax	-	3,665	3,036	44,817	-	-	-	-
Motor Vehicle Tax	-	16,470	265	122,539	-	-	-	-
Total Property Taxes	-	2,559,991	64,776	8,935,902	-	-	-	-
Interest Revenue	-	21,589	2,223	51,151	500	11,332	-	-
Other Revenue	3,575,670	235,340	1,050	-	-	-	-	-
Transfer From Other Funds	396,085	-	-	-	12,000	-	52,564,284	892,732
Total Revenues and Other Financing Sources	3,971,755	2,816,920	68,049	8,987,053	12,500	11,332	52,564,284	892,732
Expenditures								
Personnel	2,956,696	1,424,436	-	1,097,190	2,000	-	6,917,695	-
Supplies	16,750	146,727	5,000	65,255	-	-	1,024,095	-
Services	660,772	680,573	53,672	5,790,961	10,000	-	5,360,609	892,732
Capital Outlay	3,985	26,967	4,000	8,875	-	-	64,850	-
Payment to School District	-	-	-	-	-	-	39,741,388	-
Interdepartmental Charges	114,782	56,968	1,567	174,057	300	-	(544,353)	-
Total Expenditures	3,752,985	2,335,671	64,239	7,136,338	12,300	-	52,564,284	892,732
Transfers to Other Funds	624,000	700,000	-	2,312,000	-	-	-	-
Total Expenditures and Operating Transfers	4,376,985	3,035,671	64,239	9,448,338	12,300	-	52,564,284	892,732
Net Results From Operations	(405,230)	(218,751)	3,810	(461,285)	200	11,332	-	-
Projected Lapse	112,590	81,748	1,927	392,499	-	-	-	-
Change in Fund Balance	(292,640)	(137,003)	5,737	(68,786)	200	11,332	-	-
Beginning Fund Balance	1,818,597	1,079,469	111,143	2,557,572	50,963	566,608	1,461,882	-
Ending Fund Balance	\$ 1,525,957	\$ 942,466	\$ 116,880	\$ 2,488,786	\$ 51,163	\$ 577,940	\$ 1,461,882	\$ -

Combined Revenues and Appropriations - continued
Special Revenue Funds
Fiscal Year 2023

	<u>General Government</u>		<u>Solid Waste</u>	<u>Hospitals</u>			<u>Total</u>
	Land Trust	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital Debt prior	South Kenai Peninsula Hospital Operations	
Taxable Value (000'S):							
Real	-	577,432	-	4,533,895	1,819,338	1,836,897	
Personal	-	33,482	-	189,144	95,923	96,144	
Oil & Gas (AS 43.56)	-	1,056,721	-	1,314,754	255,985	186,419	
Total Taxable Value	-	1,667,635	-	6,037,793	2,171,246	2,119,460	
Mill Rate	-	0.20	-	0.01	1.12	1.12	
Property Taxes							
Real	\$ -	\$ 115,486	\$ -	\$ 45,339	\$ 2,037,659	\$ 2,057,325	\$ 26,058,123
Personal	-	5,972	-	1,854	105,285	105,528	1,163,279
Oil & Gas (AS 43.56)	-	211,344	-	13,148	286,703	208,789	8,266,586
Interest	-	272	-	121	4,859	4,743	70,023
Flat Tax	-	590	-	1,068	-	89,213	229,735
Motor Vehicle Tax	-	2,659	-	875	-	67,519	440,396
Total Property Taxes	-	336,323	-	62,405	2,434,506	2,533,117	36,228,142
Interest Revenue	91,306	4,563	2,000	44,442	37,212	51,754	658,240
Other Revenue	1,933,078	-	600,000	9,675,199	-	-	17,505,919
Transfer From Other Funds	464,850	-	10,578,990	-	-	-	65,094,625
Total Revenues and Other Financing Sources	2,489,234	340,886	11,180,990	9,782,046	2,471,718	2,584,871	119,486,926
Expenditures							
Personnel	798,552	-	2,961,556	-	-	-	31,651,318
Supplies	9,900	-	501,400	-	-	-	2,882,767
Services	284,505	345,219	5,510,096	504,112	-	306,488	23,964,146
Capital Outlay	135,970	-	31,760	-	-	-	959,134
Payment to School District	-	-	-	-	-	-	39,741,388
Interdepartmental Charges	30,723	-	-	12,603	-	7,662	382,265
Total Expenditures	1,259,650	345,219	9,004,812	516,715	-	314,150	99,581,018
Transfers to Other Funds	2,267,130	-	2,311,250	9,275,924	2,216,719	2,012,929	24,928,669
Total Expenditures and Operating Transfers	3,526,780	345,219	11,316,062	9,792,639	2,216,719	2,327,079	124,509,687
Net Results From Operations	(1,037,546)	(4,333)	(135,072)	(10,593)	254,999	257,792	(5,022,761)
Projected Lapse	125,965	-	135,072	-	-	-	1,714,674
Change in Fund Balance	(911,581)	(4,333)	-	(10,593)	254,999	257,792	(3,308,087)
Beginning Fund Balance	3,043,534	228,153	-	2,222,124	1,860,592	2,360,764	34,216,074
Ending Fund Balance	\$ 2,131,953	\$ 223,820	\$ -	\$ 2,211,531	\$ 2,115,591	\$ 2,618,556	\$ 30,907,987

**Kenai Peninsula Borough
Budget Detail**

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

		FY2020	FY2021	FY2022	FY2022	FY2023	Difference Between	
		Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	\$ 9,950,145	\$ 10,041,454	\$ 14,399,027	\$ 13,997,066	\$ 15,500,853	\$ 1,101,826	7.65%
40111	Special Pay	35,565	37,271	74,035	74,035	72,249	(1,786)	-2.41%
40120	Temporary Wages	932,613	980,477	1,238,892	1,238,792	1,153,909	(84,983)	-6.86%
40130	Overtime Wages	794,678	851,609	1,210,879	1,212,089	1,261,847	50,968	4.21%
40131	FLSA Overtime Wages	61,827	62,830	192,052	192,052	229,108	37,056	19.29%
40210	FICA	995,732	1,008,807	1,500,525	1,500,827	1,564,017	63,492	4.23%
40221	PERS	3,522,339	3,792,770	3,566,662	3,567,647	3,853,467	286,805	8.04%
40321	Health Insurance	3,607,925	3,498,615	4,913,323	4,913,323	6,071,148	1,157,825	23.57%
40322	Life Insurance	14,921	15,033	35,947	35,950	24,215	(11,732)	-32.64%
40410	Leave	1,635,782	1,678,210	2,037,384	2,037,690	1,890,505	(146,879)	-7.21%
40511	Other Benefits	47,133	38,066	30,000	31,656	30,000	-	0.00%
	Total: Personnel	21,598,660	22,005,142	29,198,726	28,801,127	31,651,318	2,452,592	8.40%
Supplies								
42020	Signage Supplies	22,081	22,030	34,050	33,955	32,950	(1,100)	-3.23%
42120	Computer Software	14,063	11,044	7,015	10,478	6,831	(184)	-2.62%
42210	Operating Supplies	217,797	230,956	352,119	363,264	353,187	1,068	0.30%
42220	Fire/Medical/Rescue Supplies	201,493	202,080	272,442	277,442	284,942	12,500	4.59%
42230	Fuel, Oils and Lubricants	334,151	324,052	475,563	514,458	587,953	112,390	23.63%
42250	Uniforms	72,915	84,116	117,560	120,560	121,618	4,058	3.45%
42263	Training Supplies	15,091	20,378	51,006	53,406	50,841	(165)	-0.32%
42310	Repair/Maint Supplies	823,619	797,681	987,635	991,203	1,015,093	27,458	2.78%
42360	Motor Vehicle Repair	222,412	205,673	254,543	293,543	302,283	47,740	18.76%
42410	Small Tools & Equipment	107,720	137,493	103,481	114,564	113,969	10,488	10.14%
42960	Recreational Program Supplies	9,548	9,769	11,600	11,600	13,100	1,500	12.93%
	Total: Supplies	2,040,890	2,045,272	2,667,014	2,784,473	2,882,767	215,753	8.09%
Services								
43011	Contractual Services	4,517,982	4,452,011	5,396,271	6,483,532	5,641,850	245,579	4.55%
43012	Audit Services	233,940	237,247	261,242	261,242	266,135	4,893	1.87%
43014	Physical Examinations	8,288	159,722	164,578	164,578	161,998	(2,580)	-1.57%
43015	Water/Air Sample Test	94,781	112,613	140,396	141,913	169,041	28,645	20.40%
43019	Software Licensing	291,733	281,649	295,483	298,826	367,710	72,227	24.44%
43023	Kenai Peninsula College	842,963	847,440	851,747	851,747	892,732	40,985	4.81%
43050	Solid Waste Fees	1,109	427	1,500	1,500	1,520	20	1.33%
43095	SW Closure/Post Closure	850,608	947,940	873,340	873,340	765,450	(107,890)	-12.35%
43100	Land Management Program Services	-	7,500	15,000	15,000	15,000	-	0.00%
43110	Communications	274,631	303,258	361,102	365,997	362,893	1,791	0.50%
43140	Postage and Freight	22,868	21,286	34,255	35,977	37,315	3,060	8.93%
43210	Transport/Subsistence	254,266	201,488	349,144	337,543	355,816	6,672	1.91%
43220	Car Allowance	8,291	11,808	10,400	11,695	17,100	6,700	64.42%
43260	Training	26,056	45,858	122,960	128,672	157,035	34,075	27.71%
43310	Advertising	17,617	23,207	28,250	30,036	31,170	2,920	10.34%
43410	Printing	1,135	342	11,150	10,856	5,364	(5,786)	-51.89%
43510	Insurance Premium	4,087,270	4,521,620	4,534,340	4,527,585	5,512,339	977,999	21.57%
43600	Project Management	-	-	6,000	6,000	4,000	(2,000)	-33.33%
43610	Utilities	1,462,654	1,524,047	1,641,614	1,631,768	1,745,060	103,446	6.30%
43720	Equipment Maintenance	87,306	86,734	147,976	148,811	167,431	19,455	13.15%
43750	Vehicles Maintenance	74,423	73,685	122,100	168,675	109,480	(12,620)	-10.34%
43764	Snow Removal	430,666	525,839	350,000	750,000	357,000	7,000	2.00%
43765	Policing Sites	-	-	7,000	7,000	7,000	-	0.00%
43780	Maint Buildings & Grounds	421,985	348,374	622,129	749,160	688,447	66,318	10.66%
43810	Rents and Operating Leases	58,742	87,145	102,581	131,536	98,354	(4,227)	-4.12%
43812	Equipment Replacement Pymt.	281,204	286,085	328,991	328,991	413,267	84,276	25.62%
43920	Dues and Subscriptions	23,367	29,737	37,010	40,476	47,039	10,029	27.10%
43931	Recording Fees	1,096	379	1,000	1,000	4,500	3,500	350.00%
43933	Collection Fees	-	(100)	500	500	500	-	0.00%
43936	USAD Assessments	-	5,728	-	-	-	-	-
43951	Road Maintenance - Dust Control	283,965	330,748	450,000	523,038	550,000	\$ 100,000	22.22%

Kenai Peninsula Borough

Budget Detail

Special Revenue Fund Total Expenditure Summary By Line Item - Continued

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services - Continued							
43952 Road Maintenance	4,519,835	4,745,931	4,700,000	5,100,000	5,000,000	300,000	6.38%
43960 Recreational Program Expenses	5,605	4,896	12,550	12,550	10,600	(1,950)	-15.54%
45110 Land Sale Property Tax	21,738	-	20,000	26,922	-	(20,000)	-100.00%
Total: Services	19,206,124	20,224,644	22,000,609	24,166,466	23,963,146	2,062,537	9.37%
Capital Outlay							
48120 Major Office Equipment	46,021	16,757	36,834	63,990	5,000	(31,834)	-86.43%
48310 Vehicles	-	-	45,000	45,000	8,900	(36,100)	-80.22%
48311 Machinery and Heavy Equipment	129,011	75,659	75,255	149,936	188,754	113,499	150.82%
48513 Recreation Equipment	12,099	-	-	-	8,482	8,482	-
48514 Firefighting/Rescue Equipment	53,076	20,644	31,000	31,898	35,200	4,200	13.55%
48515 Medical Equipment	81,852	53,126	43,600	41,528	45,804	2,204	5.06%
48520 Storage/Buildings/Containers	4,680	5,700	-	-	-	-	-
48525 Land Purchase	-	-	-	-	12,000	12,000	-
48610 Land Purchase	-	-	-	1,200	5,500	5,500	-
48710 Minor Office Equipment	80,654	164,759	100,648	96,640	111,681	11,033	10.96%
48720 Minor Office Furniture	9,399	30,588	26,950	24,999	20,700	(6,250)	-23.19%
48740 Minor Machines & Equipment	47,078	69,286	59,639	77,188	51,717	(7,922)	-13.28%
48750 Minor Medical Equipment	22,899	23,114	54,527	48,203	41,991	(12,536)	-22.99%
48755 Minor Recreational Equipment	7,244	29,541	35,000	32,598	8,800	(26,200)	-74.86%
48760 Minor Fire Fighting Equipment	191,868	277,007	331,219	377,231	386,125	54,906	16.58%
49311 Design Services	2,400	4,275	-	475	1,000	1,000	-
49433 Plan Reviews	18,495	17,760	19,980	19,980	28,480	8,500	42.54%
Total: Capital Outlay	706,776	788,216	859,652	1,010,866	960,134	100,482	11.69%
Transfers To							
50100 General Fund	-	-	-	-	-	-	-
50211 Central Emergency Services	7,788	7,667	7,455	7,455	7,346	(109)	-1.46%
50237 Engineer's Estimate Fund	-	-	12,000	12,000	12,000	-	0.00%
50238 RIAD Match Fund	74,615	-	200,000	200,000	-	(200,000)	-100.00%
50241 KPBSD Operations	41,440,829	38,637,268	36,537,314	38,537,314	39,741,388	3,204,074	8.77%
50252 Land Trust Investment Fund	285,505	612,341	500,000	1,203,960	2,311,530	1,811,530	362.31%
50264 911 Communications	242,184	245,186	255,175	255,175	246,085	(9,090)	-3.56%
50340 SW Debt Service Fund	1,063,500	1,064,750	1,063,750	1,063,750	1,061,250	(2,500)	-0.24%
50342 Debt Service- Bear Creek Fire	94,520	95,160	95,320	86,060	84,323	(10,997)	-11.54%
50358 Debt Service- CES	471,042	571,062	571,063	571,063	571,563	500	0.09%
50360 Debt Service- CPGH	9,471,999	9,471,850	9,473,351	9,473,351	9,275,924	(197,427)	-2.08%
50361 Debt Service- SPH	2,226,694	2,220,169	2,219,369	2,219,369	2,216,719	(2,650)	-0.12%
50400 School Capital Projects	1,000,000	-	-	-	-	-	-
50411 SWD Capital Projects	250,000	245,239	4,400,000	262,000	1,250,000	(3,150,000)	-71.59%
50434 Road Service Area Capital Projects	2,000,000	2,300,000	3,800,000	3,800,000	2,300,000	(1,500,000)	-39.47%
50441 NFSA Capital Projects	1,400,000	400,000	300,000	300,000	300,000	-	0.00%
50442 BCFSFA Capital Projects	100,000	100,000	250,000	250,000	290,000	40,000	16.00%
50443 CES Capital Project	1,250,000	600,000	1,200,000	1,200,000	1,100,000	(100,000)	-8.33%
50444 APFEMSA Capital Project	200,000	100,000	375,000	434,221	165,000	(210,000)	-56.00%
50446 KES Capital Project/Debt Service	100,000	100,000	150,000	150,000	400,000	250,000	166.67%
50455 911 Capital Projects Fund	-	-	-	-	624,000	-	-
50459 NPRSA Capital Project	850,000	200,000	250,000	250,000	700,000	450,000	180.00%
50491 SPH Capital Project	1,700,000	1,700,000	1,698,768	1,890,698	2,012,929	314,161	18.49%
50601 SPH Special Revenue Debt	-	1,489,045	-	-	-	-	-
50830 RIAD Projects	(10,912)	-	-	385,082	-	-	-
Total: Transfers	64,217,764	60,159,737	63,358,565	62,551,498	64,670,057	687,492	1.09%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	87,518	88,224	143,117	143,117	125,682	(17,435)	-12.18%
60001 Charges (To) From Maint/Purchasing	217,913	227,255	239,782	239,782	255,647	15,865	6.62%
60002 Charges (To) From Maint/Other Depts.	(308,763)	(308,480)	(300,000)	(300,000)	(300,000)	-	-
60003 Charges (To) From Maint/Cap Proj	(425,661)	(292,128)	(500,000)	(500,000)	(500,000)	-	-
60004 Mileage Ticket Credits	(4,562)	(2,328)	(3,700)	(3,700)	(4,700)	(1,000)	-
61990 Administrative Service Fee	501,263	592,776	747,212	757,316	805,636	58,424	7.82%
Total: Interdepartmental Charges	67,708	305,319	326,411	336,515	382,265	55,854	17.11%
Department Total	\$ 107,837,922	\$ 105,528,330	\$ 118,410,977	\$ 119,650,945	\$ 124,509,687	\$ 5,574,710	4.71%

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Emergency Services

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

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

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

Nikiski Fire Service – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Nikiski area and Cook Inlet. There are currently 25 permanent employees, and 30 volunteers.

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

Western Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, Ninilchik, and surrounding areas. This service area has 10 permanent employees and 40 volunteers.

Central Emergency Services (CES) – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Soldotna, Kasilof, Kalifornsky Beach, and Sterling areas. There are currently 48 permanent employees and 30 volunteers.

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

Kachemak Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the areas surrounding the City of Homer and Kachemak City. This service area has 8 permanent full-time and 30 volunteers.

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

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

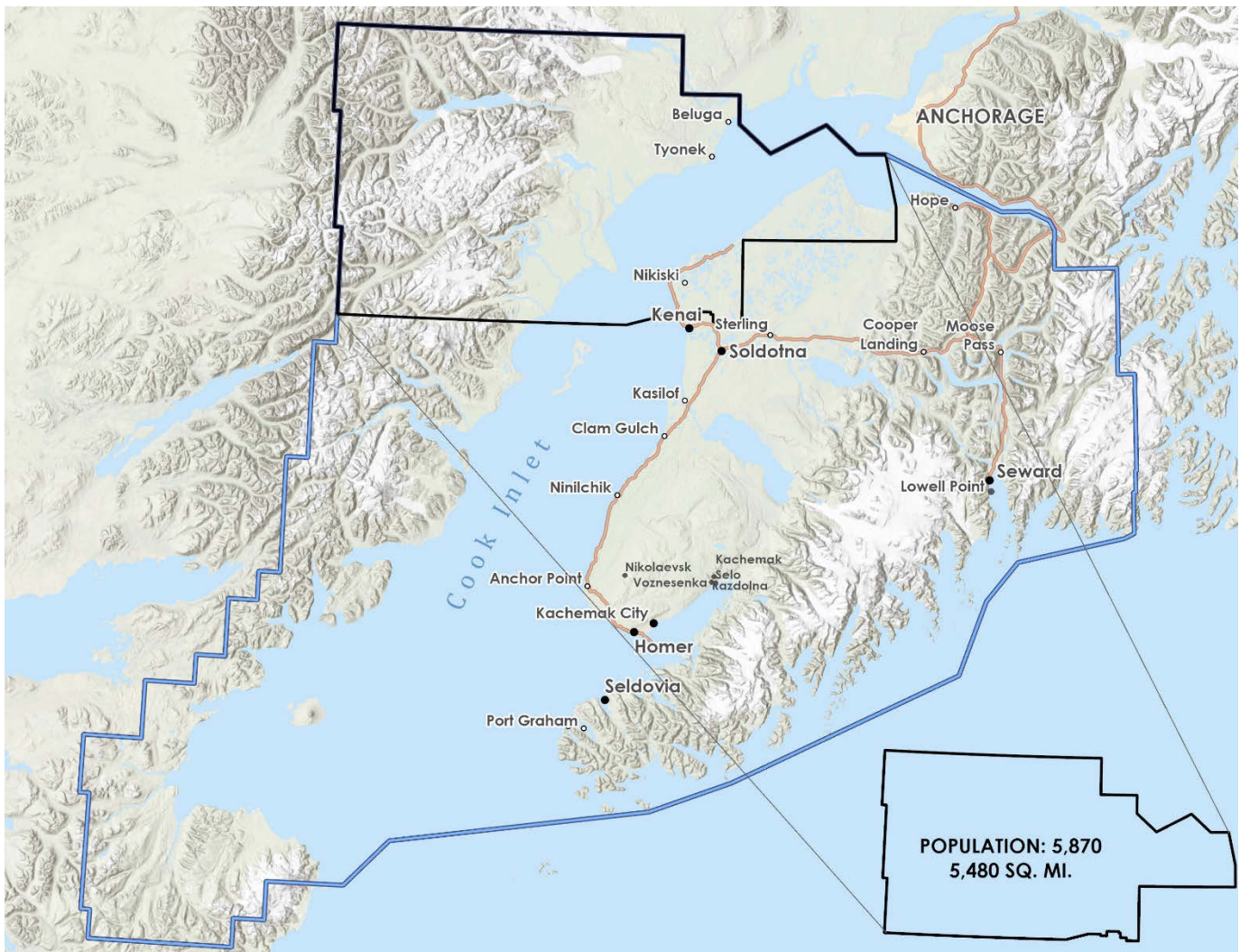
911 Communication Fund – this fund is set up to account for revenues and expenditures associated with operating the Borough's 911 service. The area of service served by this department includes the Kenai Peninsula Borough and the areas in the Municipality of Anchorage along the Seward highway up to McHugh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

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 5,870 within a 5,480 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 25 permanent employees, and 30 volunteer members are cross-trained to respond not only to fire and medical emergencies but also specialize in high angle, confined space, industrial firefighting, and cold water surface and dive rescue. 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.

The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is 2.70 mills for fiscal year 2023.



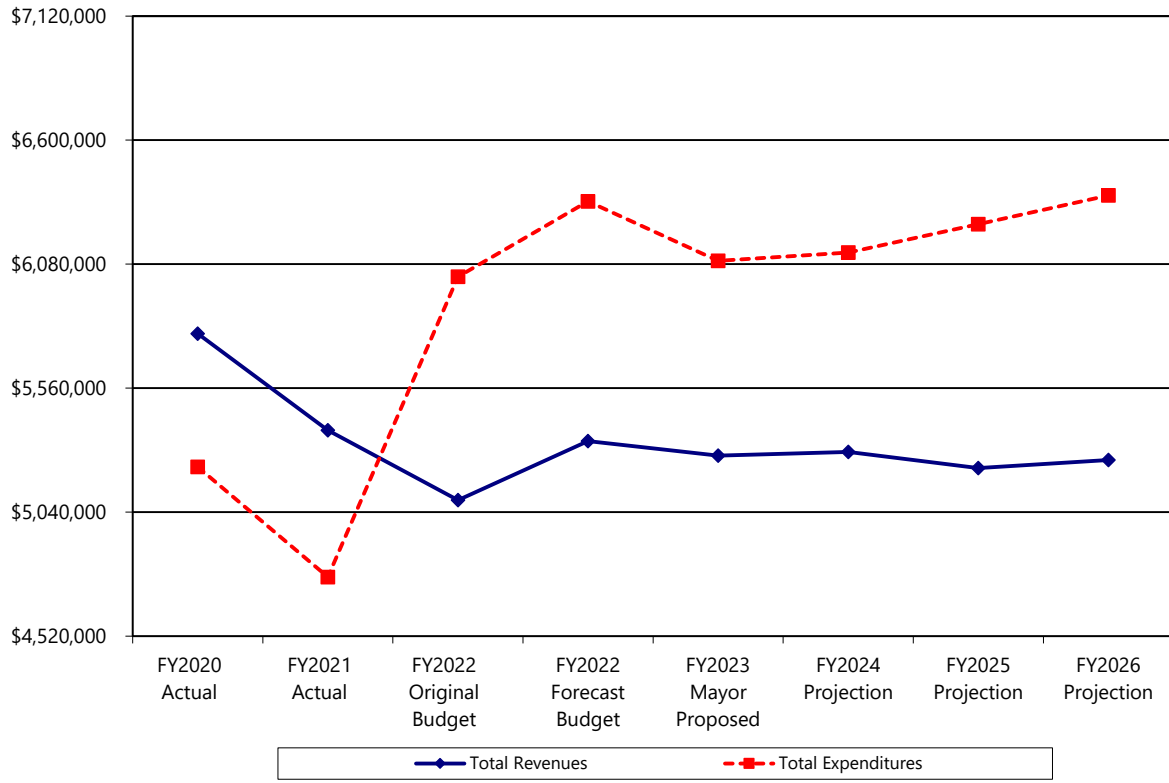
Board Members

Peter Ribbens
Mark Cialek
Janet Hilleary
Jasper Covey
Daniel Gregory
Todd Paxton
Amber Oliva-Douglas
Fire Chief: Trent Burnett

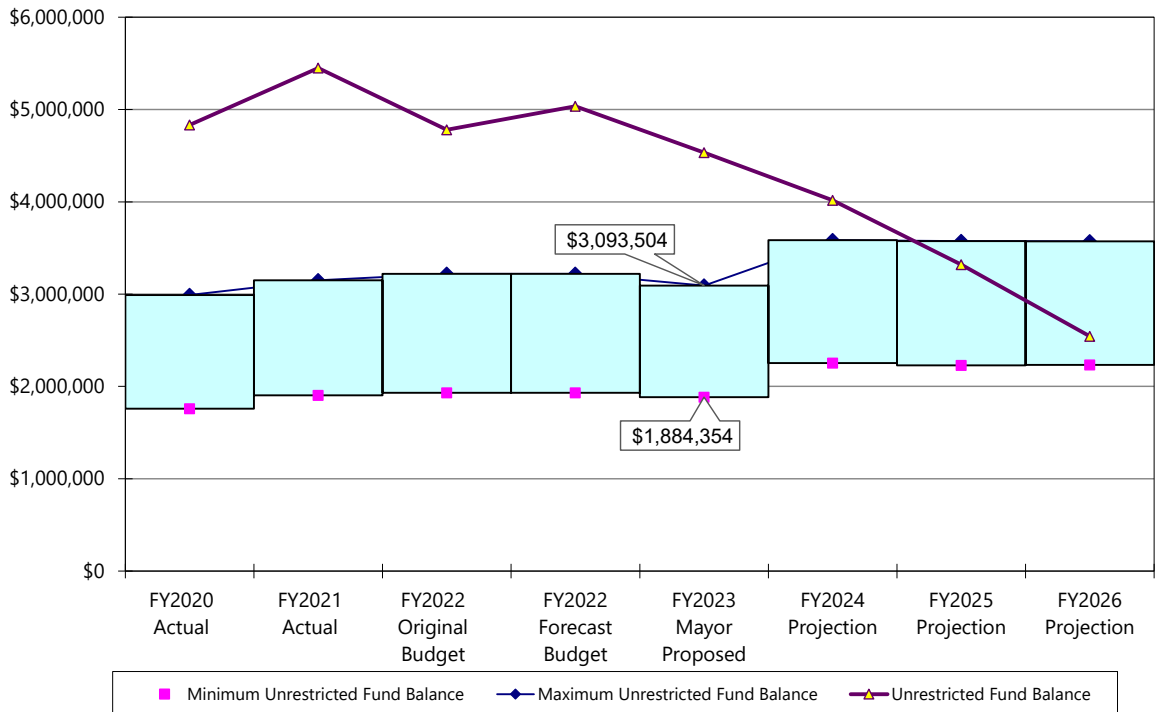
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Taxable Values (000's)								
Real	666,850	676,324	649,842	649,842	662,096	668,717	675,404	688,912
Personal	43,688	38,366	37,305	37,305	37,678	38,055	38,436	38,820
Oil & Gas (AS 43.56)	1,105,937	1,066,130	1,009,503	1,009,503	1,067,095	1,067,095	1,035,082	1,035,082
	1,816,475	1,780,820	1,696,650	1,696,650	1,766,869	1,773,867	1,748,922	1,762,814
Mill Rate	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Revenues:								
Property Taxes								
Real	\$ 1,823,093	\$ 1,811,027	\$ 1,754,573	\$ 1,754,573	\$ 1,787,659	\$ 1,805,536	\$ 1,823,591	\$ 1,860,062
Personal	109,926	104,437	98,709	98,709	99,696	100,694	101,702	102,718
Oil & Gas (AS 43.56)	3,049,301	2,881,380	2,725,658	2,725,658	2,881,157	2,881,157	2,794,721	2,794,721
Interest	6,111	7,774	9,158	9,158	9,537	9,575	9,440	9,515
Flat Tax	11,628	11,200	10,980	10,980	10,980	11,200	11,424	11,652
Motor Vehicle Tax	44,075	44,862	47,484	47,484	44,469	45,358	46,265	47,190
Total Property Taxes	5,044,134	4,860,680	4,646,562	4,646,562	4,833,498	4,853,520	4,787,143	4,825,858
Federal Revenue	3,476	5,059	-	316,016	-	-	-	-
State Revenue	229,412	187,347	-	-	-	-	-	-
Interest Earnings	212,834	20,058	103,779	103,379	103,779	90,675	80,347	66,415
Other Revenue	298,854	310,714	340,000	272,000	340,000	348,500	357,213	366,143
Total Revenues	5,788,710	5,383,858	5,090,341	5,337,957	5,277,277	5,292,695	5,224,703	5,258,416
Expenditures:								
Personnel	2,835,257	3,098,442	4,199,261	4,199,261	4,235,702	4,320,416	4,406,824	4,494,960
Supplies	193,077	200,455	310,513	310,513	331,396	324,764	331,259	337,884
Services	532,624	627,321	877,427	1,185,735	920,607	939,019	957,799	976,955
Capital Outlay	118,230	279,713	144,402	144,402	111,342	82,155	83,798	85,474
InterDepartmental Charges	92,976	104,817	135,215	142,923	136,901	141,659	144,492	147,382
Total Expenditures	3,772,164	4,310,748	5,666,818	5,982,834	5,735,948	5,808,013	5,924,172	6,042,655
Operating Transfers To:								
Special Revenue Fund	57,880	57,278	60,009	60,009	58,200	60,528	62,949	65,467
Capital Projects Fund	1,400,000	400,000	300,000	300,000	300,000	260,000	260,000	260,000
Total Operating Transfers	1,457,880	457,278	360,009	360,009	358,200	320,528	322,949	325,467
Total Expenditures and Operating Transfers	5,230,044	4,768,026	6,026,827	6,342,843	6,094,148	6,128,541	6,247,121	6,368,122
Net Results From Operations	558,666	615,832	(936,486)	(1,004,886)	(816,871)	(835,846)	(1,022,418)	(1,109,706)
Projected Lapse	-	-	268,718	590,905	315,477	319,441	325,829	332,346
Change in Fund Balance	558,666	615,832	(667,768)	(413,981)	(501,394)	(516,405)	(696,589)	(777,360)
Beginning Fund Balance	4,274,638	4,833,304	5,449,136	5,449,136	5,035,155	4,533,761	4,017,356	3,320,767
Ending Fund Balance	\$ 4,833,304	\$ 5,449,136	\$ 4,781,368	\$ 5,035,155	\$ 4,533,761	\$ 4,017,356	\$ 3,320,767	\$ 2,543,407

Nikiski Fire Service Area Revenues and Expenditures



Nikiski Fire Service Area Unrestricted Fund Balance



Department Function

Fund 206

Nikiski Fire Service Area

Dept 51110

Mission

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

Always Ready – Proud to Serve

Program Description

- The Nikiski Fire Department provides fire protection, emergency medical service, and rescue capabilities to a population of 6,000 citizens within a 5,480 square mile area that includes the Cook Inlet.
- Five fire stations located in the service area; three stations in Nikiski (two on the Kenai Spur Highway and one on Holt Lamplight), one station in Tyonek, and one station in Beluga.
- The department has 25 permanent employees, 30 volunteers, and 7 elected fire board members.

Major Long Term Issues and Concerns:

- Maintain current staffing levels with the increased cost of providing emergency services and increased call volume.
- Providing adequate levels of training to all members.
- Develop new programs with incentives to encourage volunteerism.
- Address local and state issues with recruitment and retention of full time and volunteer members.
- Address patient care response for aging/elderly population.

FY 2022 Accomplishments:

- Provided a safe work environment, which reduced property damage and personal injury.

- Installed air purification system for diesel exhaust removal at Station 1.
- Provide confined space rescue training for all personnel.
- Purchased a new response/plow truck to be placed into service to provide emergency response and clear station parking lots of snow.
- Completed purchase of Self-Contained Breathing Apparatus to complete the inventory for the service area.
- Maintained a health and wellness program to reduce injuries and to have healthier employees to respond.
- Purchase a new ambulance to add to our emergency response fleet.
- Updated high angle rescue equipment.
- Hired two additional personnel to assist in emergency response and station staffing.
- Phase one completion of emergency radio replacement.
- Completed phase one of Station 2 lighting upgrade project (all interior lights).
- Borough wide paramedic refresher training for all paramedics.

FY 2023 New Initiatives:

- Continue to provide a safe work environment to reduce property damage and personal injury.
- Complete the purchase/upgrade of new portable and mobile radios.
- Upgrade off road emergency response capabilities.
- Conduct rescue training (surface water rescue/boat operations) for all new personnel so that all employees can provide response and continue to provide a high level of service to our community.
- Complete the lighting upgrade for Station #2.
- Continue health and wellness program.
- Continue cancer prevention initiatives.

Performance Measures

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Full Time Staff	21	21	25	25
Volunteers (Nikiski, Beluga and Tyonek)	30	30	30	30

Department Function

Fund 206

Nikiski Fire Service Area - Continued

Dept 51110

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 23 uniformed employees (FTE's), 30 volunteer members.

Certification levels	Benchmark	Chiefs (3 FTE's)	Captains (7 FTE's)	Engineers (5 FTE's)	Firefighters (8 FTE's)	Volunteers (30)	FY2022 Totals	FY2023 Projected Totals
Paramedic 2	10	---	2	3	---	3	9	8
Paramedic 1	4	---	---	1	5	2	4	8
Emergency Medical Technician 3	25	3	3	1	1	2	23	10
Emergency Medical Technician 2	5	---	---	---	1	1	---	2
Emergency Medical Technician 1	5	---	---	---	---	7	2	7
Emergency Trauma Technician	5	---	---	---	---	13	4	13
Alaska Fire Service Instructor 2	5	1	---	---	---	1	2	1
Alaska Fire Service Instructor 1	15	1	5	2	1	1	13	10
Alaska Fire Officer 2	6	2	---	---	---	---	2	2
Alaska Fire Officer 1	6	1	3	---	---	1	9	5
FADO-Pumper	10	1	2	2	1	1	7	7
FADO-MWS	10	---	1	1	1	1	4	4
FADO-Aerial	10	---	1	1	1	1	4	4
Alaska Firefighter 2	48	3	5	3	8	7	18	26
Alaska Firefighter 1	5	---	---	---	2	6	8	8
Alaska Basic Firefighter	10	---	---	---	---	6	6	6
Public Safety Dive Technician	12	1	1	2	---	1	7	4
Rope Rescue Technician	23	3	4	5	8	1	17	21
Confined Space Rescue Technician	23	3	4	5	8	1	17	21
Forestry Red Card	23	1	5	5	3	5	19	19
Alaska Fire Investigator Technician	6	1	1	2	---	---	3	4
Alaska Certified Fire Investigator	3	1	---	---	---	---	1	1
Managing Fire Officer Certification	1	1	---	---	---	---	1	1
Executive Fire Officer Certification	1	---	---	---	---	---	---	---

Department Function

Fund 206

Nikiski Fire Service Area - Continued

Dept 51110

Priority/Goal: Emergency Medical/Fire Rescue Response

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

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

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

Nikiski Fire Station		Station #1		Station #2		Station #3	
#1 Incident Type	Benchmark (Minutes)	CY2020 Response Count/Avg. Response Time	CY2021 Response Count/Avg. Response Time	CY2020 Response Count/Avg. Response Time	CY2021 Response Count/Avg. Response Time	CY2020 Response Count/Avg. Response Time *	CY2021 Response Count/Avg. Response Time
Fire (Buildings, Automobiles, Forest)	8	16/10.81	15/10.00	9/6.67	13/7.17	n/a	4/7.25
Emergency Medical Services and Rescue	8	247/5.62	302/7.02	318/6.63	366/5.84	n/a	20/6.00
Explosions & Ruptures	8	2/9.00	-	-	-	n/a	-
Hazardous Conditions (Gas, CO, Electrical)	8	11/11.36	10/5.40	11/6.09	10/7.70	n/a	1/6.00
Service Calls (Public, Smoke Odor, Standby)	8	67/7.36	56/8.15	110/5.75	133/5.04	n/a	5/5.00
Good Intent Call (Cancelled Call, Nothing Found)	8	17/6.40	30/7.13	23/8.08	11/10.17	n/a	1/1.00
False Alarm (Fire Alarm Malfunctions)	8	4/11.00	4/7.25	7/5.57	11/5.90	n/a	2/8.50
Special Incident Type Other	8	9/3.86	3/4.00	15/4.25	4/2.50	n/a	-

*Nikiski Fire Station #3 opened in 2021

Call Volume Per Calendar Year	CY2020 Actual	CY2021 Actual	CY2022 Estimated	CY2023 Projected
Fire (Buildings, Automobiles, Forest)	25	32	30	30
Emergency Medical Services and Rescue	565	688	680	680
Explosions and Ruptures	2	-	2	2
Hazardous Conditions (Gas, CO, Electrical)	22	21	22	30
Service Calls (Public, Smoke Odor, Standby)	177	194	200	200
Good Intent Call (Cancelled Call, Nothing Found)	40	42	50	50
False Alarm (Fire Alarm Malfunctions)	11	17	15	15
Other	26	7	8	5
Total Call Volume	870	1,001	1,007	1,012
Annual Fire Loss (Property and Contents)*	\$1,199,620	\$2,095,730	\$500,000	\$500,000

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

Commentary

Nikiski Fire Department is dedicated to the Community of Nikiski for being the highest level of professional Emergency Services in the State of Alaska that meets the ever-changing needs of the community while ensuring a safe and secure environment for all through professional development, unity and teamwork. Members continue to receive some of the highest levels of training in fire protection and emergency medical services available at the state and national levels.

**Kenai Peninsula Borough
Budget Detail**

Fund 206

Department 51110 - Nikiski Fire Service Area

		FY2020	FY2021	FY2022	FY2022	FY2023	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed	Original Budget	%
Personnel								
40110	Regular Wages	\$ 1,228,964	\$ 1,279,230	1,984,529	1,984,529	1,967,386	\$ (17,143)	-0.86%
40111	Special Pay	11,788	12,329	23,205	23,205	23,342	137	0.59%
40120	Temporary Wages	75,815	90,076	125,000	125,000	126,477	1,477	1.18%
40130	Overtime Wages	227,388	280,700	300,733	300,733	299,620	(1,113)	-0.37%
40130	Overtime Stand-by Wages	79,342	81,862	80,000	80,000	81,862	1,862	2.33%
40131	FLSA Overtime Wages	24,995	26,418	32,000	32,000	71,144	39,144	122.33%
40210	FICA	138,882	147,032	228,728	228,728	219,484	(9,244)	-4.04%
40221	PERS	490,269	585,745	535,349	535,349	546,969	11,620	2.17%
40321	Health Insurance	335,880	363,701	556,500	556,500	667,800	111,300	20.00%
40322	Life Insurance	1,735	1,918	4,927	4,927	3,040	(1,887)	-38.30%
40410	Leave	217,379	228,985	328,290	328,290	228,578	(99,712)	-30.37%
40511	Other Benefits	2,820	446	-	-	-	-	-
	Total: Personnel	2,835,257	3,098,442	4,199,261	4,199,261	4,235,702	36,441	0.87%
Supplies								
42120	Computer Software	-	3,060	1,500	1,500	1,500	-	0.00%
42210	Operating Supplies	20,482	21,776	42,295	42,295	42,103	(192)	-0.45%
42220	Fire/Medical/Rescue Supplies	76,241	73,584	108,912	108,912	109,912	1,000	0.92%
42230	Vehicle/Equipment Fuel	32,330	27,969	60,000	60,000	67,200	7,200	12.00%
42250	Uniforms	28,962	23,157	39,350	39,350	39,350	-	0.00%
42263	Training Supplies	1,685	5,904	6,691	6,691	4,316	(2,375)	-35.50%
42310	Repair & Maintenance Supplies	5,856	3,798	8,765	8,765	20,465	11,700	133.49%
42360	Vehicle Repair/Maintenance Supplies	21,052	29,326	35,500	35,500	39,050	3,550	10.00%
42410	Small Tools & Equipment	6,469	11,881	7,500	7,500	7,500	-	0.00%
	Total: Supplies	193,077	200,455	310,513	310,513	331,396	20,883	6.73%
Services								
43011	Contractual Services	178,211	193,278	251,440	547,840	240,688	(10,752)	-4.28%
43014	Physical Examinations	-	52,614	47,800	47,800	38,000	(9,800)	-20.50%
43015	Sample Testing	617	836	1,500	1,500	1,500	-	0.00%
43019	Software Licensing	8,034	14,464	16,300	18,208	26,350	10,050	61.66%
43110	Communications	24,218	27,646	35,920	35,920	36,060	140	0.39%
43140	Postage	163	2,075	3,000	3,000	3,000	-	0.00%
43210	Transportation and Subsistence	25,633	11,617	26,000	26,000	27,500	1,500	5.77%
43220	Car Allowance	6	-	-	-	-	-	-
43260	Training	3,962	12,555	34,300	34,300	34,000	(300)	-0.87%
43310	Advertising	192	440	500	500	500	-	0.00%
43410	Printing	160	-	500	500	500	-	0.00%
43510	Insurance Premium	148,800	145,182	210,078	210,078	226,751	16,673	7.94%
43610	Utilities	115,592	123,331	178,368	178,368	192,638	14,270	8.00%
43720	Equipment Maintenance	4,894	5,038	10,650	20,650	30,750	20,100	188.73%
43750	Vehicle Maintenance	1,275	8,534	8,000	14,022	18,000	10,000	125.00%
43780	Building and Grounds Maintenance	9,401	11,518	30,242	24,220	21,190	(9,052)	-29.93%
43810	Rents and Operating Leases	9,910	11,341	13,550	13,550	14,050	500	3.69%
43920	Dues and Subscriptions	1,556	6,852	9,279	9,279	9,130	(149)	-1.61%
	Total: Services	532,624	627,321	877,427	1,185,735	920,607	43,180	4.92%
Capital Outlay								
48120	Office Equipment	15,379	-	-	-	-	-	-
48311	Machinery and Equipment	5,657	37,354	10,000	10,000	-	(10,000)	-100.00%
48514	Fire Fighting/Rescue Equipment	27,246	12,334	14,500	15,398	5,000	(9,500)	-65.52%
48515	Medical Equipment	5,118	17,348	-	-	10,400	10,400	-
48710	Minor Office Equipment	192	54,982	8,800	8,800	10,900	2,100	23.86%
48720	Minor Office Furniture	-	22,235	7,000	6,102	2,000	(5,000)	-71.43%
48740	Minor Machinery and Equipment	5,473	18,772	4,100	4,100	4,100	-	0.00%
48750	Minor Medical Equipment	11,337	15,705	21,691	21,691	11,291	(10,400)	-47.95%
48755	Minor Recreation Equipment	3,606	15,038	5,000	5,000	4,000	(1,000)	-20.00%
48760	Minor Fire Fighting/Rescue Equipment	44,222	85,945	73,311	73,311	63,651	(9,660)	-13.18%
	Total: Capital Outlay	118,230	279,713	144,402	144,402	111,342	(33,060)	-22.89%

**Kenai Peninsula Borough
Budget Detail**

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

		FY2020	FY2021	FY2022	FY2022	FY2023	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed	Original Budget	%
Transfers								
50264	Tfr 911 Communications	57,880	57,278	60,009	60,009	58,200	(1,809)	-3.01%
50441	Tfr Nikiski Fire Capital Project Fund	1,400,000	400,000	300,000	300,000	300,000	-	0.00%
	Total: Transfers	1,457,880	457,278	360,009	360,009	358,200	(1,809)	-0.50%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(858)	(373)	(3,000)	(3,000)	(3,000)	-	-
61990	Admin. Service Fee	93,834	105,190	138,215	145,923	139,901	1,686	1.22%
	Total: Interdepartmental Charges	92,976	104,817	135,215	142,923	136,901	1,686	1.25%
Department Total		\$ 5,230,044	\$ 4,768,026	\$ 6,026,827	\$ 6,342,843	\$ 6,094,148	\$ 67,321	1.12%

**Kenai Peninsula Borough
Budget Detail**

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

Line-Item Explanations

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

40130 Overtime Wages/Stand-by Wages. Increase to standby wages to more accurately show expenditures.

42263 Training Supplies. Decrease due to removing AEMT books (\$2,375).

42310 Repair & Maintenance Supplies. Increase due to filters for air filtration systems at Stations 1 & 3 (\$11,700).

43011 Contractual Services. Physician sponsor contract (\$117,608), ambulance billing - systems design (\$23,540), Zoll Autopulse preventative maintenance (\$8,000), EMS training simulator maintenance (\$2,300), EMS/FF instructor fees (\$8,000), technical rescue class (\$10,000), Image Trend (\$5,000), medevac services (\$7,500), Hurst rescue tool annual service (\$5,000), Operative IQ (\$3,000), U/L ladder/pump testing (\$3,700), Target Solutions (\$9,000), Stryker power gurneys maintenance (\$10,000), Anvil of Crom strength/power program (\$4,500), used car training (\$1,360), repair of medical bags, patches and embroidery (\$4,500), physician travel costs (\$5,000), life raft repack service (\$2,400) and other small misc. contracts (\$10,280).

43014 Physical Examinations. Decrease in cost of annual physicals exams to cover 18 FTE and volunteer FF's each fiscal year to cover every 2 year compliance.

43019 Software Licensing. Computer software licensing (\$500), vehicle diagnostic licensing (\$1,000), security camera licensing (\$1,500), CAD software licensing (\$10,000), CrewSense/Target Solutions (\$4,500), PS Trax/Station Automation (\$3,800), Zoom video communications (\$800), G2 US Digital Design - dispatch component (\$1,100), FLOW MSP - App (\$2,700) and Knox Box Cloud software (\$450).

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

43720 Equipment Maintenance. Increase due to extractor maintenance (\$400), SCBA bottle maintenance and hydro testing (\$2,500), CAD - US Digital Design maintenance (\$9,700), radio pmi's (\$4,500) and air compressor maintenance (\$3,000).

43750 Vehicle Maintenance. Increase due to replacement transmission (\$6,500), installation of Liquid Spring suspension - Medic 1 (\$6,000), machine shop services (\$1,000), outside shop services (\$2,000), radiator repair/replacement (\$1,000) and tire alignments (\$1,500).

43780 Building and Grounds Maintenance. Decrease due to one-time Seimens upgrade and increase of overhead door maintenance.

48514 Fire Fighting/Rescue Equipment. Rapid deployment craft (\$5,000).

48515 Medical Equipment. McGrath laryngoscope (\$5,400) and Zoll AED (\$5,000).

48710 Minor Office Equipment. 4 desktop computers (\$890 each), 5 monitors (\$400 each), 4 sound bars (\$40 each), 1 web cam/mic (\$280) and 1 hand held radio (\$4,900).

48720 Minor Office Equipment. 4 chairs (\$500 each).

48740 Minor Machinery and Equipment. Storage tank fuel pump (\$1,800), trash pump (\$1,500) and miscellaneous tools (\$800).

48750 Minor Medical Equipment. Lucas medical equipment (\$2,400), pedi sensors (\$2,100), AED X Series attachments (\$2,400) and other misc. equipment (\$4,391).

48755 Minor Recreation Equipment. Treadmill (\$4,000).

48760 Minor Fire Fighting/Rescue Equipment. Turnout gear (\$26,250), nozzles (\$2,000), fire fighting hand tools (\$2,701), scene lighting (\$2,240), stainless steel stokes basket (\$1,000), rescue manikin (\$2,000), Beluga/Tyonek fire fighting gear (\$8,000), forestry gear/hose (\$8,500), rescue rope (\$9,000) and other misc. equipment (\$1,960).

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

61990 Admin Service Fee. The administrative service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 348-349, 352, 362 & 395-396.

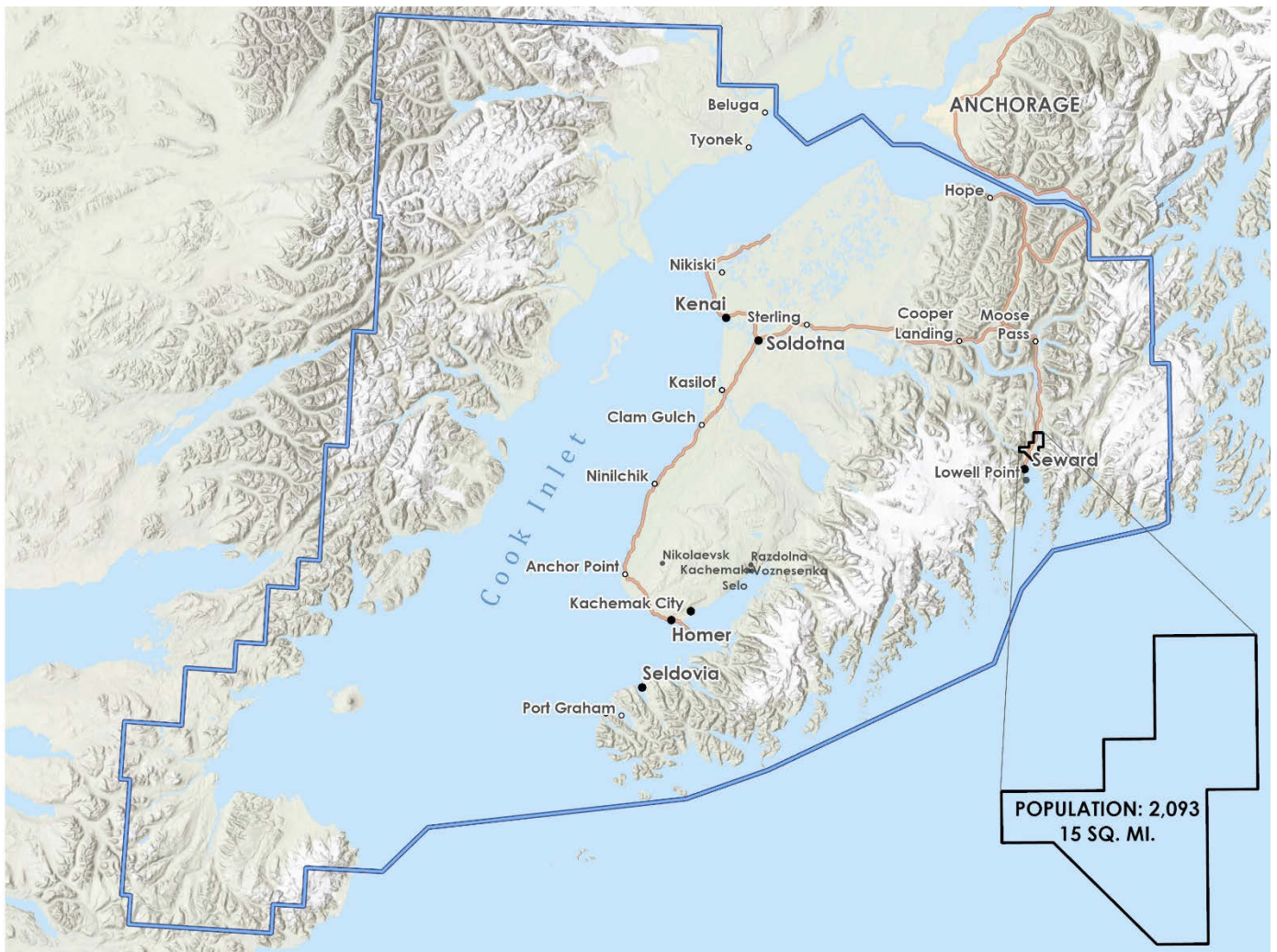
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Bear Creek Fire Service Area

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

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

Revenue is raised through property taxes. The mill rate is 3.25 mills for fiscal year 2023.



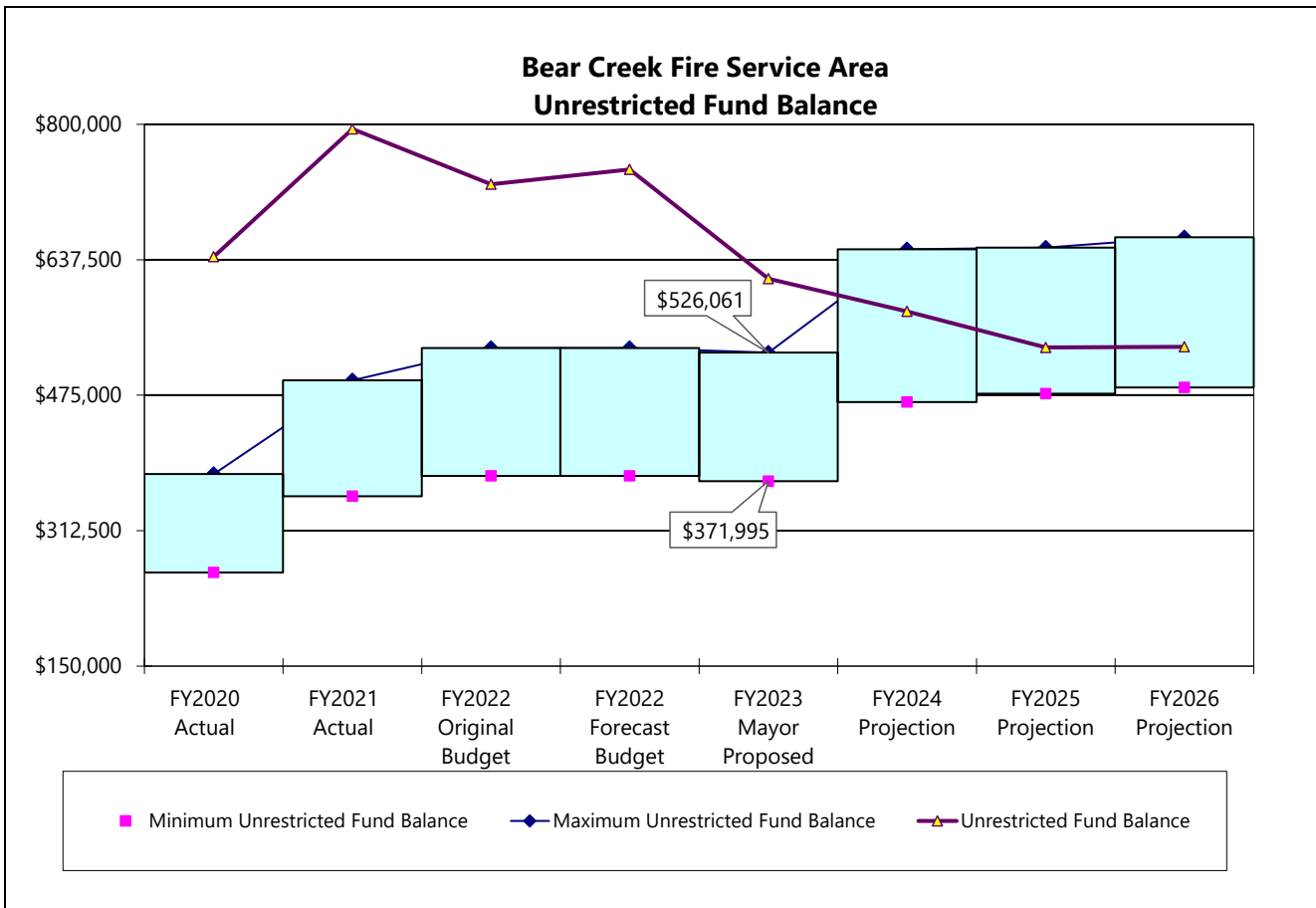
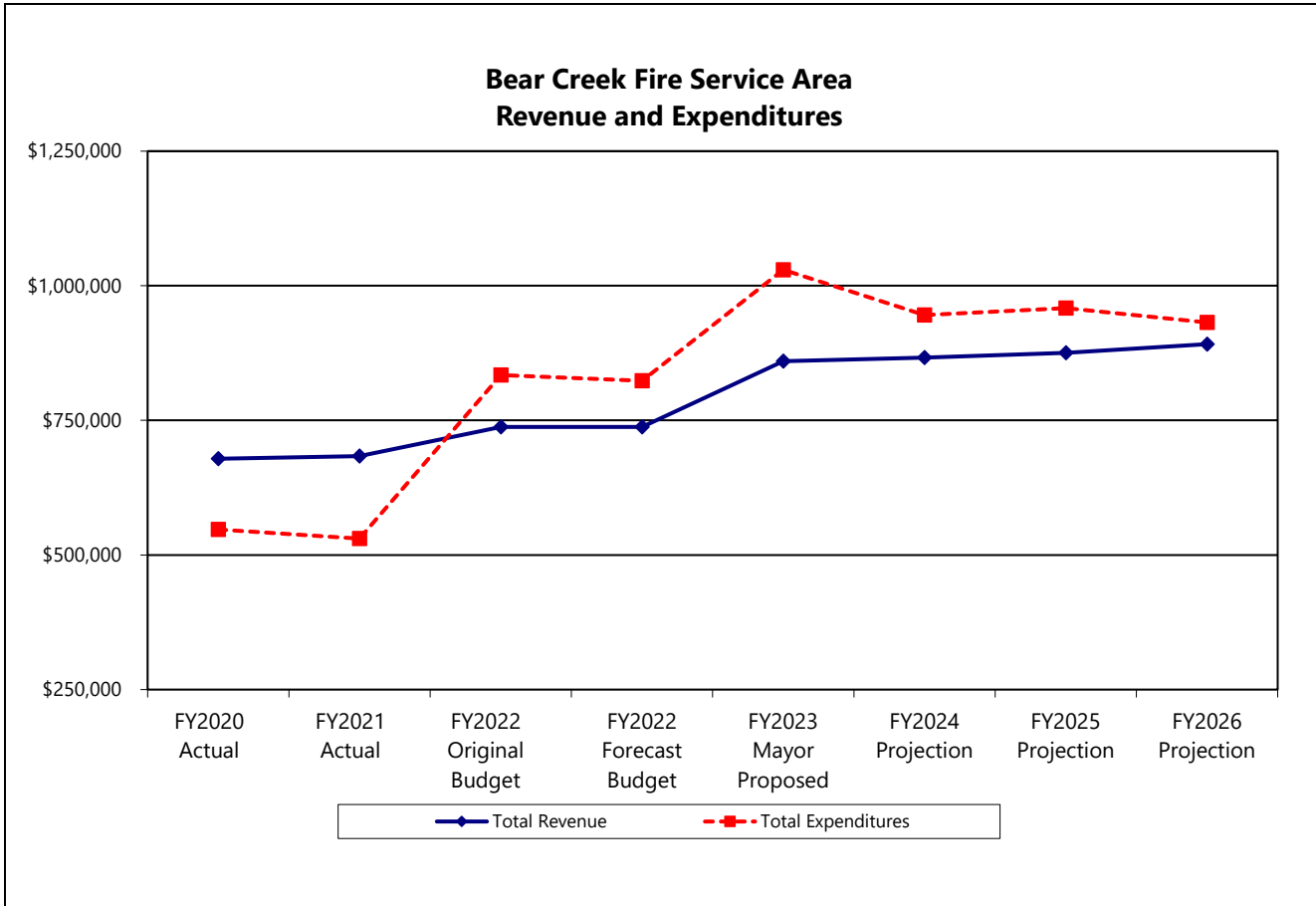
Board Members

Earl Kloster
James Sheehan
Jeffrey Wolf
Daniel Logan
Jena Petersen

Fire Chief: Richard Brackin

Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	178,931	182,901	187,859	187,859	222,574	224,800	227,048	231,589
Personal	1,192	2,297	488	488	493	498	503	508
Oil & Gas (AS 43.56)	9	-	-	-	-	-	-	-
	<u>180,132</u>	<u>185,198</u>	<u>188,347</u>	<u>188,347</u>	<u>223,067</u>	<u>225,298</u>	<u>227,551</u>	<u>232,097</u>
Mill Rate	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 580,802	\$ 590,576	\$ 610,542	\$ 610,542	\$ 723,366	\$ 730,600	\$ 737,906	\$ 752,664
Personal	3,851	7,516	1,554	1,554	1,570	1,586	1,602	1,618
Oil & Gas (AS 43.56)	30	-	-	-	-	-	-	-
Interest	2,147	2,321	968	968	987	1,007	1,027	1,048
Flat Tax	3,447	3,291	2,700	2,700	2,700	2,754	2,809	2,865
Motor Vehicle Tax	13,637	13,955	14,804	14,804	13,796	14,072	14,353	14,640
Total Property Taxes	<u>603,914</u>	<u>617,659</u>	<u>630,568</u>	<u>630,568</u>	<u>742,419</u>	<u>750,019</u>	<u>757,697</u>	<u>772,835</u>
State Revenue	10,717	11,143	-	-	-	-	-	-
Interest Earnings	23,413	2,094	12,959	12,959	14,919	12,297	11,508	10,647
Other Revenue	40,671	52,715	94,073	94,073	102,582	104,381	106,220	108,100
Total Revenues	<u>678,715</u>	<u>683,611</u>	<u>737,600</u>	<u>737,600</u>	<u>859,920</u>	<u>866,697</u>	<u>875,425</u>	<u>891,582</u>
Expenditures:								
Personnel	201,079	192,480	260,743	260,743	416,291	424,617	433,109	441,771
Supplies	13,289	6,803	26,445	26,445	25,518	26,028	26,549	27,080
Services	126,722	111,334	169,196	167,696	180,260	183,865	187,542	191,293
Capital Outlay	4,594	8,422	10,536	10,536	6,486	6,551	6,617	6,683
Interdepartmental Charges	6,917	7,974	11,673	11,636	15,714	16,027	16,345	16,671
Total Expenditures	<u>352,601</u>	<u>327,013</u>	<u>478,593</u>	<u>477,056</u>	<u>644,269</u>	<u>657,088</u>	<u>670,162</u>	<u>683,498</u>
Operating Transfers To:								
Special Revenue Fund	-	8,182	10,432	10,432	11,114	11,559	12,021	12,502
Debt Service Fund	94,520	95,160	95,320	86,060	84,323	86,931	86,503	85,855
Capital Projects Fund	100,000	100,000	250,000	250,000	290,000	190,000	190,000	150,000
Total Operating Transfers	<u>194,520</u>	<u>203,342</u>	<u>355,752</u>	<u>346,492</u>	<u>385,437</u>	<u>288,490</u>	<u>288,524</u>	<u>248,357</u>
Total Expenditures and Operating Transfers	<u>547,121</u>	<u>530,355</u>	<u>834,345</u>	<u>823,548</u>	<u>1,029,706</u>	<u>945,578</u>	<u>958,686</u>	<u>931,855</u>
Net Results From Operations	131,594	153,256	(96,745)	(85,948)	(169,786)	(78,881)	(83,261)	(40,273)
Projected Lapse	-	-	30,417	37,455	38,656	39,425	40,210	41,010
Change in Fund Balance	131,594	153,256	(66,328)	(48,493)	(131,130)	(39,456)	(43,051)	737
Beginning Fund Balance	509,615	641,209	794,465	794,465	745,972	614,842	575,386	532,335
Ending Fund Balance	<u>\$ 641,209</u>	<u>\$ 794,465</u>	<u>\$ 728,137</u>	<u>\$ 745,972</u>	<u>\$ 614,842</u>	<u>\$ 575,386</u>	<u>\$ 532,335</u>	<u>\$ 533,072</u>



Department Function

Fund 207

Bear Creek Fire Service Area

Dept 51210

Mission

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

Program Description

The Bear Creek Fire Service Area provides support staff consisting of a three-quarter Fire Chief, a three-quarter Fire Technician, and a Board of Directors to assist the Bear Creek Volunteer Fire & EMS, Inc., consisting of 29 volunteers, in providing emergency response to the residents of BCFSA and the State of Alaska. The Service Area and volunteer group work cooperatively in providing community fire suppression, rescue and emergency medical services, firefighter and EMS training, and public education to residents in the community as well as the greater Seward Area.

Major Long Term Issues and Concerns:

- Rebuilding the Capital Projects Fund to reflect a realistic and sustainable asset replacement program.
- Increase training requirements for certification of volunteers in firefighting and EMS.
- Providing training and apparatus replacement program that supports a unit based response.

FY2022 Accomplishments

- Hosted a Firefighter I Course with 11 attendees, with 8 from Bear Creek.

- Hosted an ETT/EMT I Bridge Course with 8 attendees
- Hosted a CPR Instructor Class with 8 attendees from Bear Creek.
- Added a second engine/pumper apparatus to fleet. The new engine provides backup for the first engine if it needs work. It will also allow us to provide mutual and automatic aid to other agencies like Seward Fire and EPHESA, and still keep an engine in the service area for structure fires.
- Fully transitioned to EMS only response gear.

FY2023 New Initiatives/Goals:

- Add additional Fire Technician to Staff to cover increased responsibilities. This has been a needed position but sustainable funding was not available until now.
- Introduce Pay-Per-Call Stipend to Volunteers to be consistent with other Borough Fire and Medical Service Areas. of \$20 per call in an effort to increase involvement and to show appreciation for their service to the community.
- Begin the multi-year plan to transition to a unit-based response.
- Initiate seasonal CPR Courses for community residents and businesses.
- Begin Replacement of Communication Equipment to improve responder safety, more efficient communications, as well as to comply with ALMR Radio Upgrade requirements.
- Replace end-of-life Ambulance.

Performance Measures

Priority/Goal: Public Safety

Goal: Volunteer recruitment and retention

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

Measures:

Membership Numbers	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed
Staffing history	2	2	2	3
Volunteer firefighters	28	27	30	32
Total number of new volunteer recruits	5	4	8	5

Department Function

Fund 207

Bear Creek Fire Service Area - Continued

Dept 51210

Priority/Goal: Public Safety

Goal: Fire Prevention Education

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

Measures:

Fire Prevention & Education Functions	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Open houses/activities exposing general public to fire prevention education	5	1	3	4
In-school visits for fire prevention education	1	0	0	1
Smoke detector installation/evaluation	2	2	5	10
Community Q-CPR &/or 1 st Aid courses	35	10	10	15

Priority/Goal: Public Safety

Goal: Improved Response Times/Types

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

Measures:

Average Times & Types of Calls	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
First responding unit from time of call to enroute	6:57	6:48	6:29	6:00
Response time: from time of call to scene of incident – inside the Service Area	8:50	10:48	12:00	10:00
Response time: from time of call to scene of incident – outside the Service Area (Mutual Aid)	28:00	34:20	17:18	20:00
Total number of calls	119	133	98	116
Total number of EMS/Rescue calls	62	90	75	83
Total number of fire calls	17	13	7	10
Total number of other calls	9	8	6	7
Total number of cancelled in-route	31	22	10	16

	FY2020 Actual		FY2021 Actual		FY2022 Projected		FY2023 Estimated	
	Calls	Responders	Calls	Responders	Calls	Responders	Calls	Responders
Response/Aid provided by Bear Creek Fire SA								
Bear Creek Fire Service Area	94	4	119	3	92	4	106	5
Automatic Aid given – fire calls	15	5	11	6	4	5	5	6
Search and Rescue	1	5	3	6	2	6	5	7
Aid provided to Bear Creek								
Automatic Aid received– fire calls	9	7	2	5	1	6	3	7

Department Function

Fund 207

Bear Creek Fire Service Area - Continued

Dept 51210

Priority/Goal: Public Safety

Goal: Standardized Level of Certification for Responders

- Objective:**
1. Establish Emergency Trauma Technician as a basic level of training for all volunteers.
 2. Expand Emergency Medical Services to include transport for service area.
 3. Establish four levels of qualifications for all volunteers.

Measures:

Certified First Responders	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Volunteer first responders	28	27	30	32
ETT – Certifications	6	8	11	6
EMT-1 Certifications	19	15	21	21
Exterior Firefighter/ FFI / FFII & Fire Officer	14	13	16	17
Fire ground Support Personnel (Rehab, etc.)	14	14	14	15
Weekly Operational/Administrative & Non-Certified Training sessions days / hours	101 sessions 162 hrs.	54 sessions 144 hrs.	84 sessions 202 hrs.	67 sessions 134 hrs.
Additional Certified Firefighter & EMS Training sessions / hours	43 sessions 148 hrs.	3 sessions 30 hrs.	40 sessions 247 hrs.	20 sessions 160 hrs.

Commentary

The department administration, with the support of volunteers, will continue to build upon and foster the relationship with the service area board and assembly to move the service area ahead financially & as a vital community service.

**Kenai Peninsula Borough
Budget Detail**

Fund 207

Department 51210 - Bear Creek Administration

		FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 97,119	\$ 96,533	\$ 135,395	\$ 135,395	\$ 202,751	\$ 67,356	49.75%
40120	Temporary Wages	12,494	6,153	14,525	14,525	18,849	4,324	29.77%
40130	Overtime	-	-	876	876	9,148	8,272	944.29%
40210	FICA	8,572	8,296	12,739	12,739	19,393	6,654	52.23%
40221	PERS	32,884	32,471	30,494	30,494	47,701	17,207	56.43%
40321	Health Insurance	40,646	35,901	53,000	53,000	95,400	42,400	80.00%
40322	Life Insurance	137	132	332	332	314	(18)	-5.42%
40410	Leave	9,103	12,994	13,382	13,382	22,735	9,353	69.89%
40511	Other Benefits	124	-	-	-	-	-	-
	Total: Personnel	201,079	192,480	260,743	260,743	416,291	155,548	59.66%
Supplies								
42120	Computer Software	-	-	315	315	321	6	1.90%
42210	Operating Supplies	1,055	813	4,250	4,250	4,250	-	0.00%
42220	Fire/Medical/Rescue Supplies	68	2,150	4,170	4,170	4,170	-	0.00%
42230	Fuel, Oils and Lubricants	1,679	1,880	6,500	6,500	5,500	(1,000)	-15.38%
42250	Uniforms	792	411	2,270	2,270	2,315	45	1.98%
42263	Training Supplies	2,800	179	2,340	2,340	2,340	-	0.00%
42310	Repair/Maintenance Supplies	1,325	166	2,500	2,500	2,500	-	0.00%
42360	Motor Vehicle Repair Supplies	4,474	60	3,000	3,000	3,000	-	0.00%
42410	Small Tools & Equipment	1,096	1,144	1,100	1,100	1,122	22	2.00%
	Total: Supplies	13,289	6,803	26,445	26,445	25,518	(927)	-3.51%
Services								
43011	Contractual Services	16,436	15,562	25,728	24,180	23,632	(2,096)	-8.15%
43014	Physical Examinations	456	1,659	11,100	11,100	11,000	(100)	-0.90%
43019	Software Licensing	3,914	4,036	4,044	4,352	4,585	541	13.38%
43110	Communications	9,033	7,610	9,000	9,000	9,000	-	0.00%
43140	Postage and Freight	46	15	100	100	100	-	0.00%
43210	Transportation/Subsistence	2,671	841	2,450	2,450	2,750	300	12.24%
43260	Training	202	450	1,080	2,580	975	(105)	-9.72%
43510	Insurance Premium	37,037	36,274	21,123	21,123	29,771	8,648	40.94%
43610	Utilities	45,394	33,941	50,000	49,000	48,000	(2,000)	-4.00%
43720	Equipment Maintenance	1,536	969	8,000	5,735	13,450	5,450	68.13%
43750	Vehicle Maintenance	480	4,260	15,000	15,000	15,000	-	0.00%
43780	Buildings/Ground Maintenance	7,685	5,015	20,191	20,143	19,000	(1,191)	-5.90%
43810	Rents & Operating Leases	92	92	95	100	102	7	7.37%
43920	Dues and Subscriptions	1,740	610	1,285	2,833	2,895	1,610	125.29%
	Total: Services	126,722	111,334	169,196	167,696	180,260	11,064	6.54%
Capital Outlay								
48710	Minor Office Equipment	2,077	-	-	-	-	-	-
48750	Minor Medical Equipment	1,345	1,877	5,536	5,536	1,000	(4,536)	-81.94%
48760	Minor Fire Fighting Equipment	1,172	6,545	5,000	5,000	5,486	486	9.72%
	Total: Capital Outlay	4,594	8,422	10,536	10,536	6,486	(4,050)	-38.44%
Transfers								
50264	911 Communications	-	8,182	10,432	10,432	11,114	682	6.54%
50342	Bear Creek Debt Service	94,520	95,160	95,320	86,060	84,323	(10,997)	-11.54%
50442	Bear Creek Capital Projects	100,000	100,000	250,000	250,000	290,000	40,000	16.00%
	Total: Transfers	194,520	203,342	355,752	346,492	385,437	29,685	8.34%

**Kenai Peninsula Borough
Budget Detail**

Fund 207

Department 51210 - Bear Creek Administration - Continued

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
61990 Admin Service Fee	6,917	7,974	11,673	11,636	15,714	4,041	34.62%
Total: Interdepartmental Charges	6,917	7,974	11,673	11,636	15,714	4,041	34.62%
Department Total	\$ 547,121	\$ 530,355	\$ 834,345	\$ 823,548	\$ 1,029,706	\$ 195,361	23.41%

Line-Item Explanations

40110 Regular Wages. Staff includes 1 Fire Chief and 2 Firefighter Technician. 1/4 of the Fire Chief and 1/4 of one Technician are reimbursed through contract agreement with EPHESA.

Added: 1 Fire Technician

40120 Temporary Wages. Increased to add volunteer stipends consistent with other service areas.

40130 Overtime. Increased to cover anticipated overtime for the Firefighter Technician.

42230 Fuel, Oils, & Lubricants. Reduced to reflect a more accurate value for fuel usage. (-\$1,000)

43011 Contractual Services. Reduced due to voice notification/EDispatch program costs being moved to Dues and Subscriptions. FY2023 Cotractual services: Medical directors program (\$14,732), on-call maintenance and vehicle/small engine maintenance (\$5,000), out-of-state background checks and DMV checks on perspective employees (\$500), air quality testing for SCBA compressor (\$500), EMT I /Bridge course (\$2,400) and embroidery services for uniforms (\$500).

43019 Software Licensing. Increased to cover costs of zoom liscense (\$433). Milestone surveillance plan (\$452) and Target Solutions training and ISO tracking serfvce plan (\$3,700).

43210 Transportation/Subsistence. Increased to cover costs of meals during classes. (\$300). Quarterly medical director run review & leadership meetings (\$500), administrative travel and per diem to Soldotna for budget, dispatch, and service area related meetings (\$1,450), and meal allowance for volunteers on long-term incidents (\$500).

43510 Insurance Premium. Increase due to personnel changes that influenced premiums (\$8,648). Premiums are for coverage of workman's compensation, property, liability, and other insurance.

43720 Equipment Maintenance. Increased to cover radio maintenance costs (\$7,665) and annual SCBA maintenance (\$1,300). Copier maintenance contract (\$600), SCBA compressor annual maintenance (\$1,200), extrication tools annual maintenance (\$2,100), and Fit Tester annual calibration (\$585).

43920 Dues & Subscriptions. Increased due to voice notification/EDispatch program costs being moved to Dues and Subscriptions (\$1,600). Alaska & local association memberships for fire chiefs (\$260), and other firefighter-related miscellaneous memberships, dues licensing, and subscriptions (\$1,035).

48750 Minor Medical Equipment. Reduced due to one-time purchases in FY22. Purchase of EMS gear for EMS only calls. (\$1,000).

48760 Minor Firefighting Equipment. Purchase two sets of structural firefighting gear (\$2,500 each) and 10% Match for Volunteer Firefighters Assistance Grant (\$486).

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

50342 Transfer to Debt Service. To cover the current portion of principal and interest for bonds issued in FY2013 to finance the construction of the multi-use facility (\$84,324).

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

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

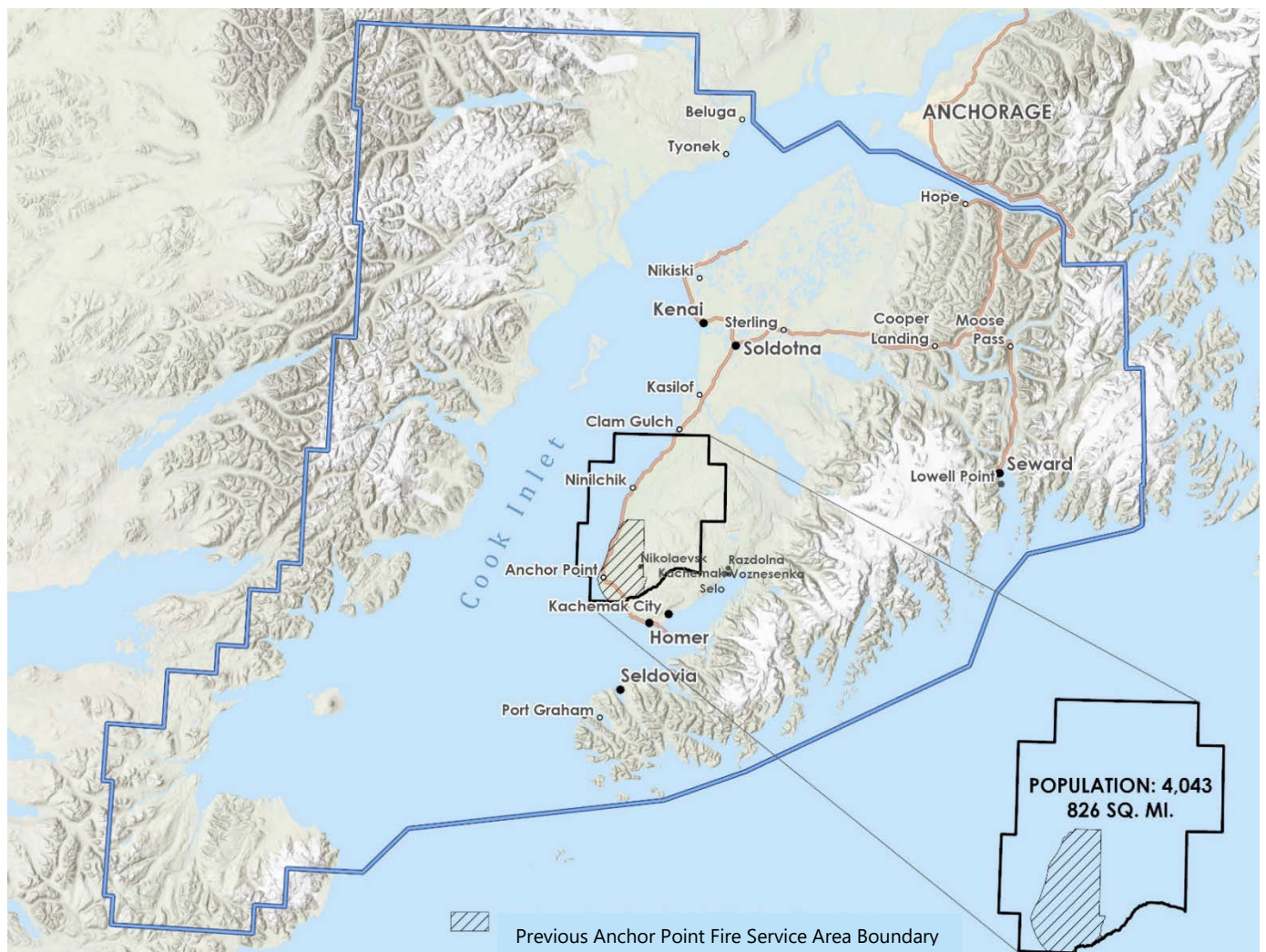
For capital projects information of this department - See the Capital Projects section - Pages 348-349, 353, 363, & 397-398.

Western Emergency Service Area

Originally established in October 1983, and expanded 612 square miles to include the Ninilchik area in February 2021, this service area provides fire protection and emergency services in the Anchor Point, Ninilchik, Happy Valley, Clam Gulch, Nikolaevsk and Caribou Hills. The service area covers 45 miles of the Sterling Highway, all of the Old Seward Highway, Oil Well Road, and the majority of the North Fork Loop. The department is staffed by 10 full-time permanent employees and 40 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

The service area operates five engine/pumpers (one of which are housed in the satellite station in Nikolaevsk Village), one rescue truck, five pumper/tenders, five ALS ambulances (one of which is housed in the satellite station in Nikolaevsk Village), one ladder truck, three command vehicles, six utility vehicles (one of which is housed in the Nikolaevsk station), two wildland brush truck, and two UTVs for wildland and beach access.

The major source of revenue is property tax. The mill rate is 2.95 mills for fiscal year 2023.



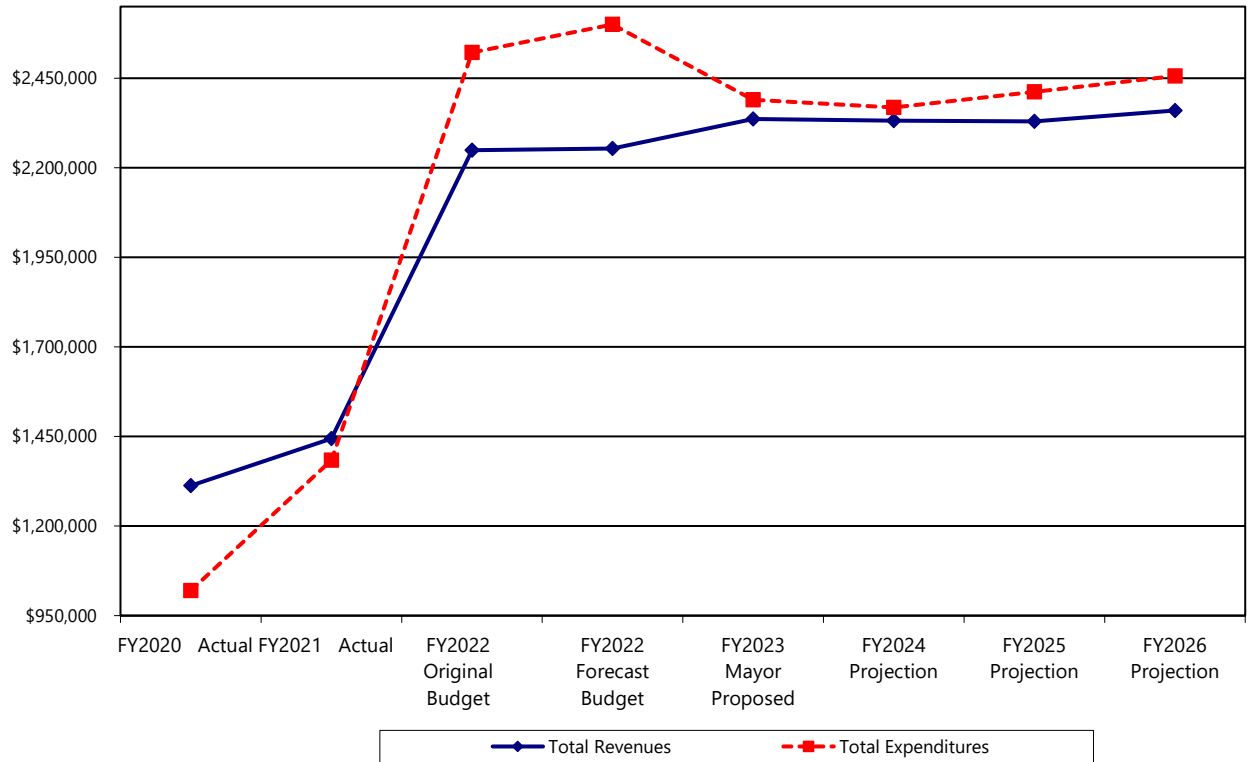
Board Members

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

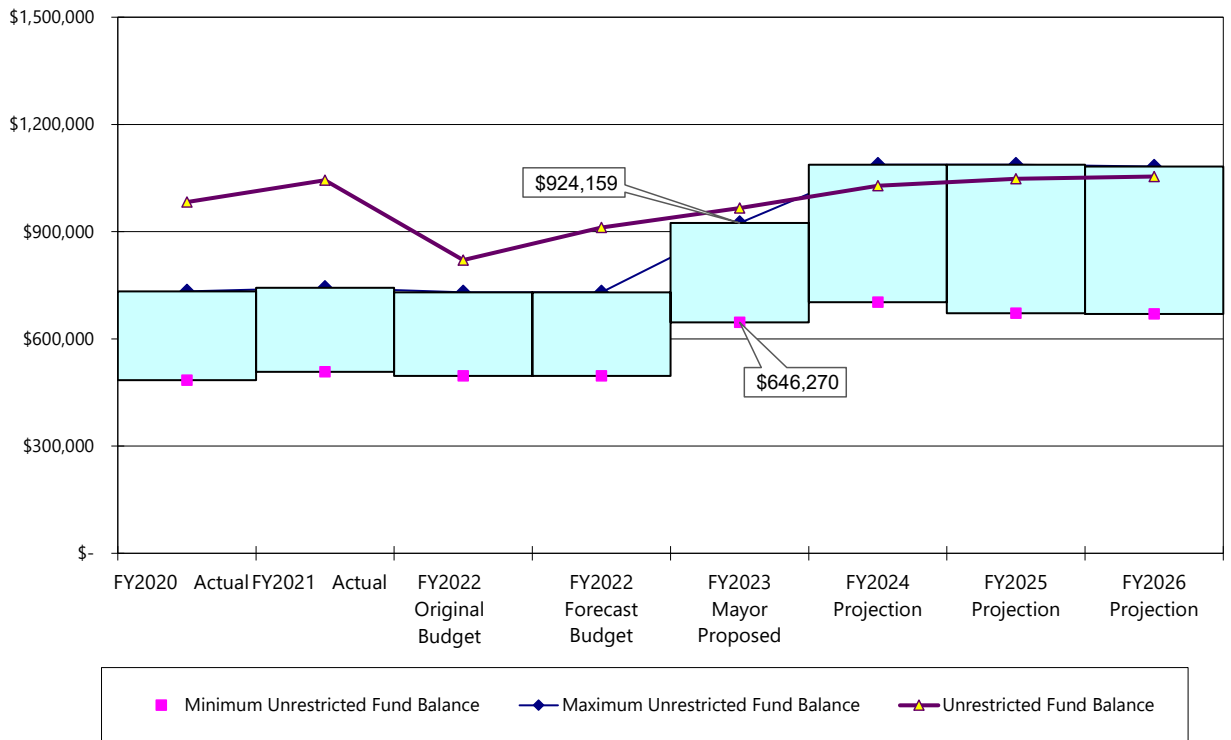
Fund: 209 Western Emergency Service Area - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	235,726	241,239	418,695	418,695	435,538	439,893	444,292	453,178
Personal	26,990	27,896	48,583	48,583	49,069	49,560	50,056	50,056
Oil & Gas (AS 43.56)	155,268	162,153	229,854	229,854	242,881	235,595	228,527	228,527
	417,984	431,288	697,132	697,132	727,488	725,048	722,875	731,761
Mill Rate	2.75	2.85	2.95	2.95	2.95	2.95	2.95	2.95
Revenues:								
Property Taxes								
Real	\$ 641,252	\$ 683,774	\$ 1,235,150	\$ 1,235,150	\$ 1,284,837	\$ 1,297,684	\$ 1,310,661	\$ 1,336,875
Personal	74,175	79,490	140,453	140,453	141,858	143,278	144,712	144,712
Oil & Gas (AS 43.56)	426,986	462,137	678,069	678,069	716,499	695,005	674,155	674,155
Interest	4,416	3,379	4,504	4,504	3,447	3,464	3,481	3,498
Flat Tax	5,155	5,570	3,401	3,401	3,401	3,418	3,435	3,452
Motor Vehicle Tax	10,297	11,030	11,100	11,100	10,664	10,877	11,095	11,317
Total Property Taxes	1,162,281	1,245,380	2,072,677	2,072,677	2,160,706	2,153,726	2,147,539	2,174,009
Federal Revenues	-	7,512	-	4,998	-	-	-	-
State Revenues	31,900	41,213	-	-	-	-	-	-
Interest Earnings	40,862	3,751	19,262	19,262	18,235	19,320	20,570	20,952
Other Revenue	77,626	146,414	157,000	157,000	157,000	158,570	161,741	164,976
Total Revenues	1,312,669	1,444,270	2,248,939	2,253,937	2,335,941	2,331,616	2,329,850	2,359,937
Expenditures:								
Personnel	526,100	805,222	1,434,637	1,434,637	1,512,563	1,542,814	1,573,670	1,605,143
Supplies	59,141	93,650	138,139	138,139	135,805	138,521	141,291	144,117
Services	158,750	227,547	371,729	385,855	329,066	335,647	342,360	349,207
Capital Outlay	44,552	111,114	127,360	132,303	129,854	131,153	132,465	133,790
Interdepartmental Charges	16,768	30,772	51,797	51,852	51,862	53,703	54,745	55,806
Total Expenditures	805,311	1,268,305	2,123,662	2,142,786	2,159,150	2,201,838	2,244,531	2,288,063
Operating Transfers To:								
Special Revenue Fund	14,668	15,220	23,040	23,040	21,119	21,964	22,843	23,757
Capital Projects Fund	200,000	100,000	375,000	434,221	165,000	100,000	100,000	100,000
Debt Service Fund	-	-	-	-	44,400	44,400	44,400	44,400
Total Operating Transfers	214,668	115,220	398,040	457,261	230,519	166,364	167,243	168,157
Total Expenditures and Operating Transfers	1,019,979	1,383,525	2,521,702	2,600,047	2,389,669	2,368,202	2,411,774	2,456,220
Net Results From Operations	292,690	60,745	(272,763)	(346,110)	(53,728)	(36,586)	(81,924)	(96,283)
Projected Lapse	-	-	49,626	214,279	107,958	99,083	101,004	102,963
Change in Fund Balance	292,690	60,745	(223,137)	(131,831)	54,230	62,497	19,080	6,680
Beginning Fund Balance	690,164	982,854	1,043,599	1,043,599	911,768	965,998	1,028,495	1,047,575
Ending Fund Balance	\$ 982,854	\$ 1,043,599	\$ 820,462	\$ 911,768	\$ 965,998	\$ 1,028,495	\$ 1,047,575	\$ 1,054,255

Western Emergency Service Area Revenues and Expenditures



Western Emergency Service Area Unrestricted Fund Balance



Department Function

Fund 209

Western Emergency Service Area

Dept 51410

Mission

Western Emergency Services is committed to meeting the needs and exceeding the expectations of the citizens of our community with effective emergency and non-emergency services by protecting life and property through firefighter/EMS training, public fire education, and fire prevention.

Program Description

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

Major Long Term Issues and Concerns:

- Continued volunteer recruitment and retention.
- Continued training of current volunteers and newly recruited members.
- Obtaining funds to replacement plan for aging apparatus and utility vehicles.
- Construction of a new station in Happy Valley to address a 10-mile stretch along the Sterling Highway in between Ninilchik and Anchor Point that are not within 5 miles of a station.
- Obtaining funding for the renovation and expansion of Station 3 in Anchor Point.
- Meeting minimum staffing requirement of 2 per station, to continue decreased response times.
- Secure funding for live-fire training facility within the service area

FY2022 Accomplishments

- Completed the first full fiscal year of operating the expanded Western Emergency Service Area.
- Reduced response times from dispatch to en route by 76% resulting in more than 80% of all calls being responded to in under one minute.
- Increased EMS level of service for all career line staff to AEMT or paramedic
- Replaced 4 cardiac monitor defibrillators to standardize all six monitors between stations.
- Replaced all self-contained breathing apparatus and compressors/fill stations to be NFPA compliant and remain interoperable with the surrounding agency.
- Acquired surplus engine, tanker, and rescue truck to replace outdated and unsafe apparatus.
- Completion of the service areas first Fire Apparatus Driver Operator course for state certification.
- Completed construction of water fill site capital project at Resch Road to cut water shuttle times in half for fire suppression in Happy Valley.

FY2023 New Initiatives:

- Purchase building currently leased to house ladder truck and land adjacent to the Anchor Point station for future expansion.
- Review all existing incident preplans and, complete new preplans for all commercial properties in the newly expanded service area.
- Implement and promote a Knox rapid access system for commercial properties and businesses
- Purchase response/plow vehicle to provide access for other apparatus on emergency scenes.
- Purchase heavy-duty mobile truck lift to increase the capabilities of the service area mechanic.

Performance Measures

Priority/Goal: Public Safety

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

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

Measures: Certification and qualifications of employees and volunteer members.

Department Personnel	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
EMS trained	24	34	40	40
Fire trained	20	38	40	40
Total Responders available	29	48	50	50

Department Function

Fund 209

Western Emergency Service Area - Continued

Dept 51410

Measures:

Certified First Responders	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Emergency Trauma Technician	1	1	5	2
Emergency Medical Technician 1	15	11	14	15
Emergency Medical Technician 2	3	2	2	6
Emergency Medical Technician 3	6	7	4	6
Advanced Emergency Medical Technician	0	0	8	11
Mobile Intensive Care Paramedic	0	1	6	6
Exterior Firefighter/ FFI / FFII	21	21	38	40
Certified Fire Investigator	1	2	2	2
Alaska Fire Service Instructor 1	2	3	6	9
Alaska Fire Service Instructor 2	1	3	3	3
Live Fire Instructor	1	2	3	3
ETT/EMT Instructor	2	3	6	8

Priority/Goal: Fire and Emergency Medical Response

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

Objective: Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies.

Measures:

Call Volume By Calendar Year	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Projected
Fires (Buildings, Vehicles, Wildland)	26	30	39	43
Overpressure Rupture, Explosion, Overheat (no fire)	0	0	0	0
Emergency Medical Services & Rescue	180	210	449	494
Hazardous Conditions	2	6	14	15
Service Calls (Public, Smoke Odor, Standby)	22	3	11	12
Good Intent Calls (Cancelled, Nothing Found)	33	29	43	45
False Alarms	6	6	6	10
Total Call Volume	269	283	562	596
Total Ambulance Transports	172	149	316	340
Fire Responder Average	11	12	10	12
EMS Responder Average	5	4	3	4
Annual Fire Loss	\$296,850	\$301,500	\$1,216,550	\$700,000

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

Service Area Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing history (FTE)	5	10	10	10

**Kenai Peninsula Borough
Budget Detail**

Fund 209

Department 51410 - Western Emergency Service Area

		FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 235,908	\$ 371,344	\$ 662,071	\$ 662,071	\$ 695,439	\$ 33,368	5.04%
40111	Special Pay	-	1,642	6,630	6,630	5,558	(1,072)	-16.17%
40120	Temporary Wages	36,948	41,157	88,200	88,200	119,472	31,272	35.46%
40130	Overtime Wages	33,465	42,992	65,224	65,224	65,762	538	0.82%
40131	FLSA Overtime Wages	-	2,289	17,408	17,408	15,385	(2,023)	-11.62%
40210	FICA	24,931	37,716	72,463	72,463	76,163	3,700	5.11%
40221	PERS	74,875	134,703	168,230	168,230	174,933	6,703	3.98%
40321	Health Insurance	89,138	126,348	265,000	265,000	286,200	21,200	8.00%
40322	Life Insurance	328	522	1,656	1,656	1,078	(578)	-34.90%
40410	Leave	30,195	46,489	87,755	87,755	72,573	(15,182)	-17.30%
40511	Other Benefits	312	20	-	-	-	-	-
	Total: Personnel	526,100	805,222	1,434,637	1,434,637	1,512,563	77,926	5.43%
Supplies								
42120	Computer Software	6,044	5,050	1,200	1,200	1,200	-	0.00%
42210	Operating Supplies	6,574	8,493	21,539	21,539	21,539	-	0.00%
42220	Fire/Medical/Rescue Supplies	14,486	25,584	28,660	28,660	28,660	-	0.00%
42230	Fuel, Oils and Lubricants	12,383	17,334	28,063	28,063	28,063	-	0.00%
42250	Uniforms	5,704	12,866	12,000	12,000	12,000	-	0.00%
42263	Training Supplies	747	2,871	8,000	8,000	8,000	-	0.00%
42310	Repair/Maintenance Supplies	1,312	1,883	9,500	9,500	9,500	-	0.00%
42360	Motor Vehicle Repair	8,488	10,279	17,543	17,543	17,543	-	0.00%
42410	Small Tools & Equipment	3,403	9,290	11,634	11,634	9,300	(2,334)	-20.06%
	Total: Supplies	59,141	93,650	138,139	138,139	135,805	(2,334)	-1.69%
Services								
43011	Contractual Services	29,250	35,502	53,933	53,233	53,735	(198)	-0.37%
43014	Physical Examinations	848	13,424	25,038	25,038	25,038	-	0.00%
43019	Software Licensing	4,472	23,694	27,700	27,700	25,620	(2,080)	-7.51%
43110	Communications	11,616	17,318	34,755	34,755	31,874	(2,881)	-8.29%
43140	Postage and Freight	-	137	1,000	1,000	300	(700)	-70.00%
43210	Transport/Subsistence	18,736	12,563	18,071	11,551	17,381	(690)	-3.82%
43260	Training	4,571	2,390	9,050	7,443	9,050	-	0.00%
43310	Advertising	-	-	200	200	200	-	0.00%
43410	Printing	-	-	100	100	100	-	0.00%
43510	Insurance Premium	57,968	62,539	102,539	102,539	85,280	(17,259)	-16.83%
43610	Utilities	22,191	28,482	36,113	36,113	36,113	-	0.00%
43720	Equipment Maintenance	2,803	2,264	15,000	15,000	12,400	(2,600)	-17.33%
43750	Vehicle Maintenance	2,523	770	6,000	33,853	15,000	9,000	150.00%
43780	Buildings/Grounds Maintenance	1,944	6,040	14,000	8,400	14,000	-	0.00%
43810	Rents and Operating Leases	783	20,816	25,790	25,790	-	(25,790)	-100.00%
43920	Dues and Subscriptions	1,045	1,608	2,440	3,140	2,975	535	21.93%
	Total: Services	158,750	227,547	371,729	385,855	329,066	(42,663)	-11.48%
Capital Outlay								
48120	Office Machines	-	-	-	8,649	-	-	-
48514	Fire Fighting/Rescue Equipment	-	-	-	-	5,000	5,000	-
48515	Medical Equipment	-	18,638	43,600	41,528	2,404	(41,196)	-94.49%
48710	Minor Office Equipment	15,368	32,572	14,890	6,241	13,300	(1,590)	-10.68%
48720	Minor Office Furniture	3,411	2,970	5,000	2,407	-	(5,000)	-100.00%
48740	Minor Machines & Equipment	-	-	1,150	1,150	1,150	-	0.00%
48750	Minor Medical Equipment	5,769	825	11,800	10,476	14,200	2,400	20.34%
48755	Minor Recreation Equipment	2,969	6,407	9,500	7,598	-	(9,500)	-100.00%
48760	Minor Firefighting/Rescue Equipment	17,035	49,702	41,420	54,254	93,800	52,380	126.46%
	Total: Capital Outlay	44,552	111,114	127,360	132,303	129,854	2,494	1.96%
Transfers								
50264	911 Communications	14,668	15,220	23,040	23,040	21,119	(1,921)	-8.34%
50252	Loan Payment - Land Acquisition	-	-	-	-	44,400	44,400	-
50444	Western Emergency Capital Projects	200,000	100,000	375,000	434,221	165,000	(210,000)	-56.00%
	Total: Transfers	214,668	115,220	398,040	457,261	230,519	(167,521)	-42.09%

**Kenai Peninsula Borough
Budget Detail**

Fund 209

Department 51410 - Western Emergency Service Area - Continued

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	(1,902)	(243)	-	-	(800)	(800)	-
61990 Admin Service Fee	18,670	31,015	51,797	51,852	52,662	865	1.67%
Total: Interdepartmental Charges	16,768	30,772	51,797	51,852	51,862	65	0.13%
Department Total	\$ 1,019,979	\$ 1,383,525	\$ 2,521,702	\$ 2,600,047	\$ 2,389,669	\$ (132,033)	-5.24%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief , 1 Assistant Chief, 1 Mechanic, 1 Firefighter Technician and 5 Firefighters.

40120 Temporary Wages. Increased to cover additional stipends for increased volunteer shifts.

43011 Contractual Services. Medical director contract (\$14,935), annual ground ladder, aerial and pump testing (\$8,700), O2 cylinder maintenance (\$1,500), patient care reporting platform (\$4,500), ambulance billing service (\$7,500), drug disposal services (\$500), annual appreciation, training & retention banquet (\$4,500), medical equipment service contract (\$9,400), background checks (\$1,200) and Embroidery/sewing repair service (\$1,000).

43019 Software Licensing. Security cameras software (\$700), fire/ems records management software (\$4,500), pediatric guide and protocol software (\$2,200), training maintenance database software (\$7,500), vehicle diagnostic software (\$2,500), vehicle maintenance & equipment inventory supply software (\$4,200), CAD interface software (\$3,500) and video conferencing license (\$520)

43110 Communications. Decreased to bring more in line with prior year actuals after expanding service area and adding Ninilchik Station.

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium in Anchorage (\$7,110), Alaska State Firefighter Conference (\$7,110) and Fire Chief Summit in Juneau (\$3,161).

43260 Training. Alaska State Firefighter conference (\$2,800) EMS Symposium (\$2,450), annual training for EMT, Firefighter and Haz-Mat Ops classes (\$3,000) and Fire Chief's Conference (\$800).

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

43720 Equipment Maintenance. SCBA testing & compressor maintenance (\$9,500) and Konica Minolta (\$2,900).

43750 Vehicle Maintenance. Increased for more complex vehicle repair and maintenance problems that will be done by vendor services.

43810 Rents and Operating Leases. Decreased due to removal of lease and replaced by loan to LTIF for land acquisition.

43920 Dues and Subscriptions. International, Alaska and Local Association memberships for Fire Chiefs (\$750), and other firefighter related miscellaneous memberships, dues, licensing and subscriptions (\$2,225).

48514 Firefighting/Rescue Equipment. Master stream monitor with nozzle (\$5,000). Reduced due to one-time purchase in FY22.

48515 Medical Equipment. Southern Region EMS Council grant matching funds (\$2,404).

48710 Minor Office Equipment. 2 computers (\$1,300 each), 4 monitors (\$350 ea.) per 5 year scheduled replacement plan, 7 ipads for CAD interface (\$900 each), and communication equipment replacement for items that become damaged beyond repair (\$3,000).

48720 Minor Office Furniture. Reduced due to one-time purchases in FY22.

48740 Minor Machines & Equipment. Miscellaneous replacement of minor equipment (\$1,150).

48750 Minor Medical Equipment. Four video laryngoscopes (\$3,300 each) and miscellaneous medical equipment (\$1,000).

48755 Minor Recreational Equipment. Reduced due to one-time purchases in FY22.

48760 Minor Fire Fighting Equipment. 8 sets of new turnout gear, helmets, boots, gloves and other related PPE per 10 year replacement plan (\$36,500), VFA grant matching funds (\$500), air lifting bags (\$9,000), positive pressure ventilation fans (\$8,000), portable scene lights (\$2,800), cutoff saws (\$4,000), , rope rescue equipment (\$8,500), 3 thermal imaging cameras (\$14,000), vehicle stabilization lifting struts (\$7,000) and miscellaneous minor fire equipment that may become damaged during use (\$3,500). All items except for turnout replacements are one time purchases.

50252 Loan Payment to LTIF Fund - Land Acquisition. Increased to provide for annual Payment to LTIF for Land acquisition (\$44,400).

50444 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information of this department - See the Capital Projects section - Pages 348-349, 353, 364 & 399-401.

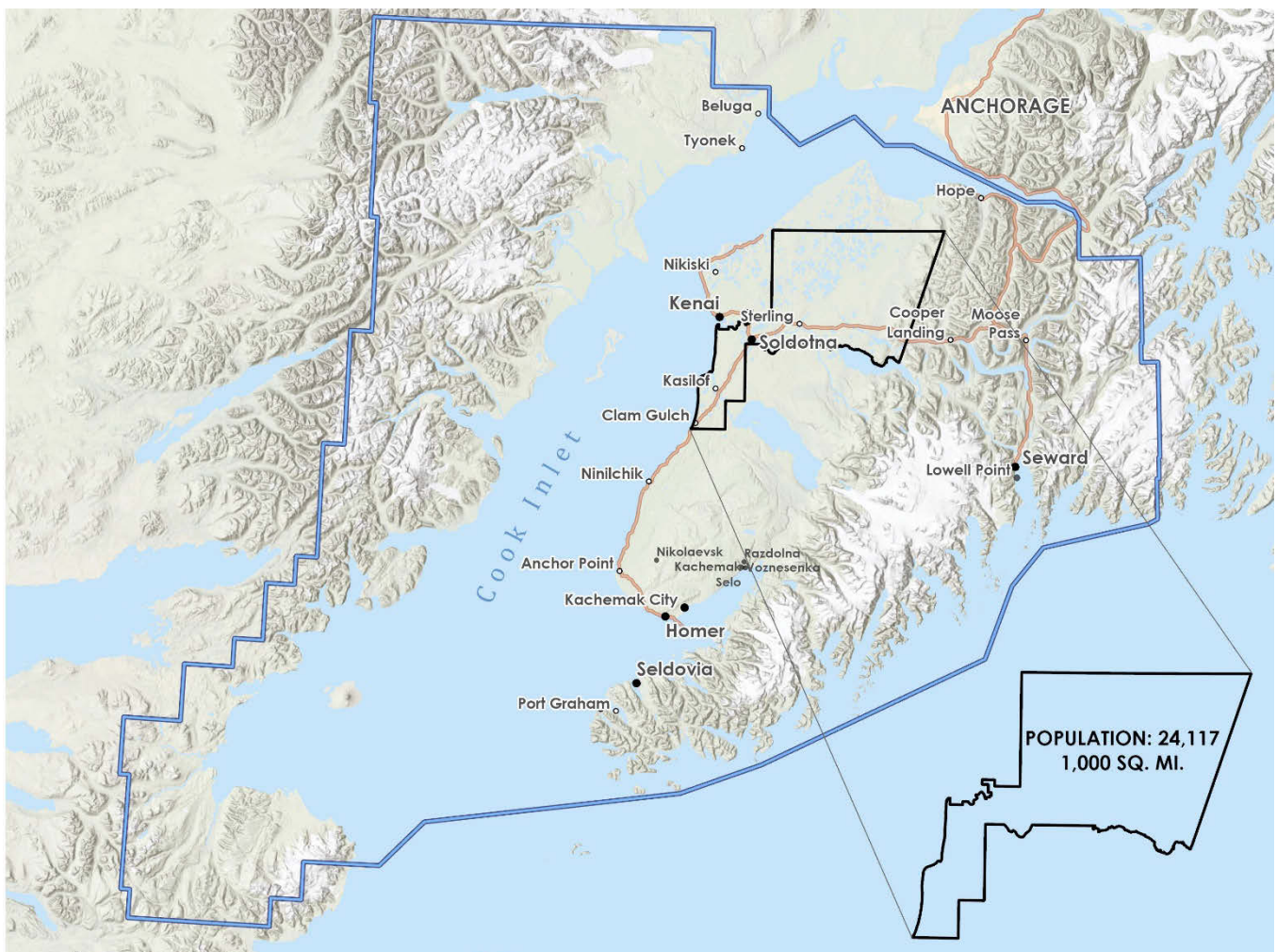
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Central Emergency Service Area

In October 1991, voters approved the unification of the Ridgeway/Sterling Fire Service Area, the Kalifornsky Fire Service Area, a portion of the Central Peninsula Emergency Medical Service Area, and fire powers from the City of Soldotna. Previously, these areas had been operating as Central Emergency Services under an intergovernmental agreement to provide fire and emergency medical services. At the October 2004 election voters elected to admit the more populated areas of the Central Peninsula Emergency Medical Service Area to this service area. A five-member joint operations board is elected by voters within the Central Emergency Service Area and the Central Peninsula Emergency Medical Service Area.

The staff includes 48 permanent employees and 30 volunteers. There are 8 fire stations, 5 staffed stations and 3 un-staffed sub-stations.

The mill levy for the service area is 2.85 for fiscal year 2023. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



Board Members

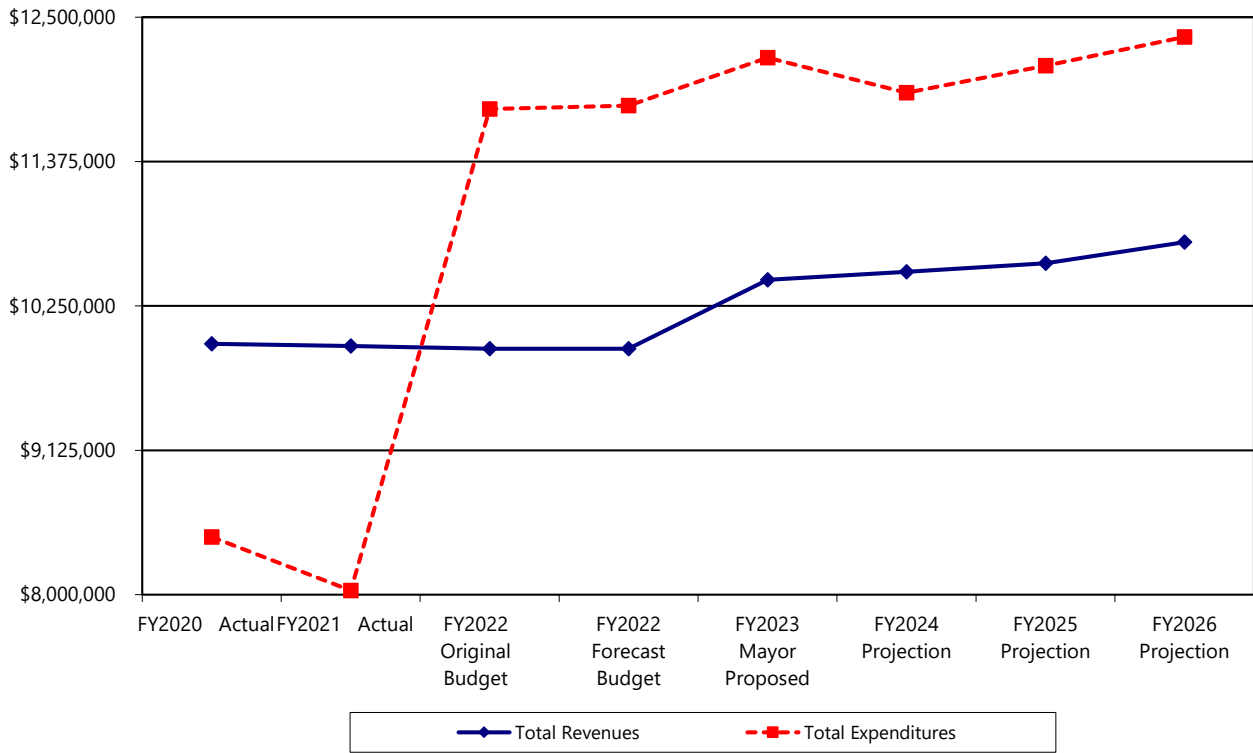
Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Fire Chief: Roy Browning

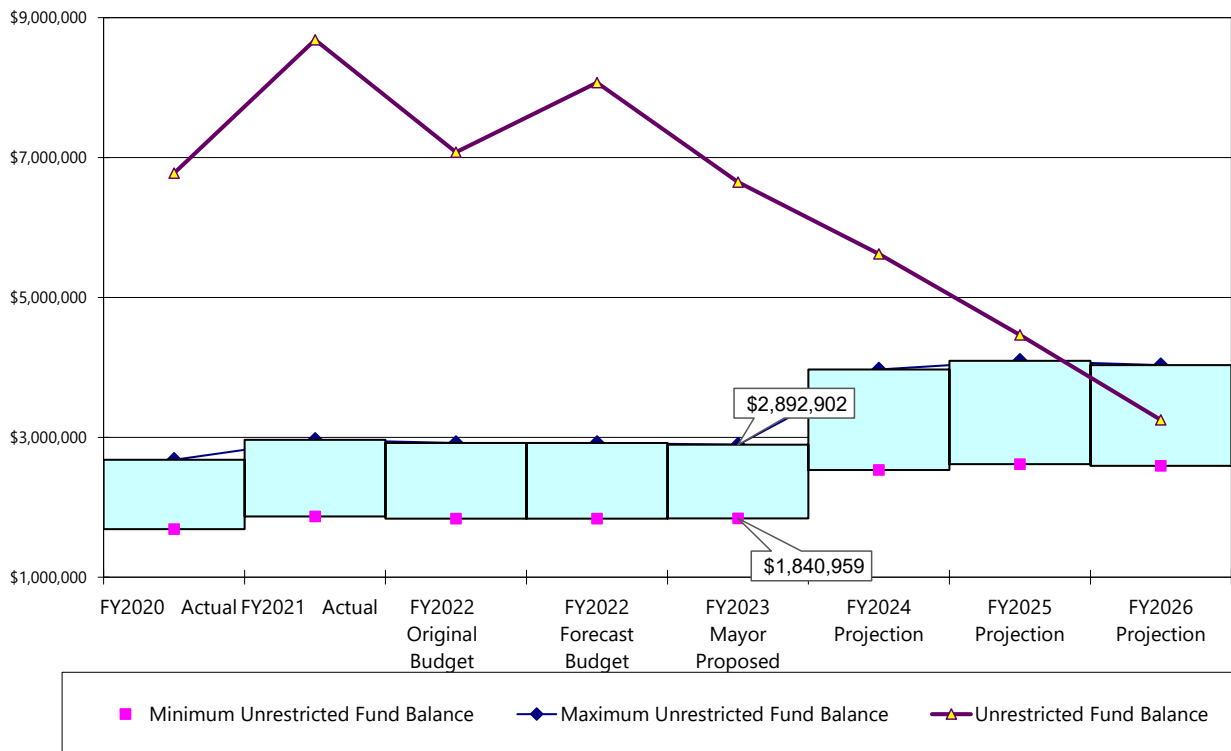
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	2,732,911	2,787,832	2,819,759	2,819,759	2,995,573	3,025,529	3,055,784	3,116,900
Personal	118,548	118,707	118,427	118,427	119,611	120,807	122,015	123,235
Oil & Gas (AS 43.56)	117,007	114,987	118,107	118,107	128,141	124,297	120,568	120,568
	<u>2,968,466</u>	<u>3,021,526</u>	<u>3,056,293</u>	<u>3,056,293</u>	<u>3,243,325</u>	<u>3,270,633</u>	<u>3,298,367</u>	<u>3,360,703</u>
Mill Rate	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
Revenues:								
Property Taxes								
Real	\$ 7,733,748	\$ 7,913,642	\$ 8,036,313	\$ 8,036,313	\$ 8,537,383	\$ 8,622,758	\$ 8,708,984	\$ 8,883,165
Personal	345,172	338,601	330,767	330,767	334,074	337,414	337,414	337,414
Oil & Gas (AS 43.56)	333,471	327,713	336,605	336,605	365,202	354,246	343,619	343,619
Interest	23,236	21,534	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	62,011	63,716	53,728	53,728	53,728	54,803	55,899	57,017
Motor Vehicle Tax	128,544	130,244	138,661	138,661	129,394	131,982	134,622	137,314
Total Property Taxes	<u>8,626,182</u>	<u>8,795,450</u>	<u>8,914,074</u>	<u>8,914,074</u>	<u>9,437,781</u>	<u>9,519,563</u>	<u>9,599,265</u>	<u>9,777,631</u>
Federal Revenues	-	1,507	-	-	-	-	-	-
State Revenues	272,150	320,279	-	-	-	-	-	-
Interest Earnings	263,776	24,860	148,680	148,680	161,391	132,995	112,471	89,242
Other Revenue	785,313	788,315	846,000	846,000	846,000	854,460	863,005	871,635
Total Revenues	<u>9,947,421</u>	<u>9,930,411</u>	<u>9,908,754</u>	<u>9,908,754</u>	<u>10,445,172</u>	<u>10,507,018</u>	<u>10,574,741</u>	<u>10,738,508</u>
Operating Transfers From:								
Special Revenue Fund	7,788	7,512	7,455	7,455	7,346	7,935	8,019	8,171
Total Operating Transfers	<u>7,788</u>	<u>7,512</u>	<u>7,455</u>	<u>7,455</u>	<u>7,346</u>	<u>7,935</u>	<u>8,019</u>	<u>8,171</u>
Total Revenues and Operating Transfers	<u>9,955,209</u>	<u>9,937,923</u>	<u>9,916,209</u>	<u>9,916,209</u>	<u>10,452,518</u>	<u>10,514,953</u>	<u>10,582,760</u>	<u>10,746,679</u>
Expenditures:								
Personnel	5,072,512	5,138,880	7,797,880	7,797,880	8,025,744	8,186,259	8,349,984	8,516,984
Supplies	317,625	284,925	435,020	435,020	477,828	487,385	497,133	507,076
Services	885,193	997,941	1,192,827	1,192,827	1,314,990	1,341,290	1,368,116	1,395,478
Capital Outlay	136,675	116,911	212,742	240,375	309,224	315,408	318,562	321,748
Interdepartmental Charges	163,221	175,988	240,962	240,962	253,195	258,259	263,345	268,532
Total Expenditures	<u>6,575,226</u>	<u>6,714,645</u>	<u>9,879,431</u>	<u>9,907,064</u>	<u>10,380,981</u>	<u>10,588,601</u>	<u>10,797,140</u>	<u>11,009,818</u>
Operating Transfers To:								
Special Revenue Fund	153,139	146,632	133,395	133,395	131,208	136,456	141,914	147,591
Capital Projects Fund	1,250,000	600,000	1,200,000	1,200,000	1,100,000	700,000	700,000	700,000
Debt Service Fund	471,042	571,062	571,063	571,063	571,563	486,688	483,063	488,438
Total Operating Transfers	<u>1,874,181</u>	<u>1,317,694</u>	<u>1,904,458</u>	<u>1,904,458</u>	<u>1,802,771</u>	<u>1,323,144</u>	<u>1,324,977</u>	<u>1,336,029</u>
Total Expenditures and Operating Transfers	<u>8,449,407</u>	<u>8,032,339</u>	<u>11,783,889</u>	<u>11,811,522</u>	<u>12,183,752</u>	<u>11,911,745</u>	<u>12,122,117</u>	<u>12,345,847</u>
Net Results From Operations	1,505,802	1,905,584	(1,867,680)	(1,895,313)	(1,731,234)	(1,396,792)	(1,539,357)	(1,599,168)
Projected Lapse	-	-	260,847	1,282,091	311,429	370,601	377,900	385,344
Change in fund balance	1,505,802	1,905,584	(1,606,833)	(613,222)	(1,419,805)	(1,026,191)	(1,161,457)	(1,213,824)
Beginning Fund Balance	5,271,372	6,777,174	8,682,758	8,682,758	8,069,536	6,649,731	5,623,540	4,462,083
Ending Fund Balance	<u>\$ 6,777,174</u>	<u>\$ 8,682,758</u>	<u>\$ 7,075,925</u>	<u>\$ 8,069,536</u>	<u>\$ 6,649,731</u>	<u>\$ 5,623,540</u>	<u>\$ 4,462,083</u>	<u>\$ 3,248,259</u>

Central Emergency Services Revenues and Expenditures



Central Emergency Services Unrestricted Fund Balance



Department Function

Fund 211

Central Emergency Service Area

Dept 51610

Mission

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

Teamwork-Integrity-Dedication-Pride

Program Description

- CES serves a population of 24,196 citizens within a 2,200 square mile service area.
- CES operates three staffed stations and two part-time/volunteer staffed stations.
- Staffing consists of 46 career, 2 support, and 30 volunteer personnel.

Major Long Term Issues and Concerns:

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

FY 2022 Accomplishments:

Administration

- Standard Operating Guidelines (SOG) revised/updated.
- Implementation of Project Management Workflow to improve efficiency.
- Completed Knox Key Secure fleet replacement to increase security and accountability for our fire apparatus.
- Continued to work with Borough Land Management in acquiring land for a new Soldotna Fire Station.
- Hiring and training of seven full-time firefighters in preparation of full time staffing of Funny River Fire Station #5 giving residents the same level of staffing as Kalifornsky Beach and Sterling.
- Promoted six firefighters to the rank of Engineer, which gives the fire department more response capability and skills by having more fire truck pump operators.
- Started construction work on the fire training site expansion, which will give the fire department double the room for training evolutions.

Operations/Training:

- Purchased ALS Training Manikins and certified instructors for EMS simulation using the new equipment, this gives the Paramedics and EMTs state of the art training simulation experience for enhancing the skills for medical treatment to our patients.
- Implementation of new Flow-MSP Pre-Planning software for updated pre-fire plans data. This allows fire crews to update building pre-plans throughout the community for safety training and emergency plans of commercial businesses and facilities. This allows fire crews to have critical pre-plan data before arrival to assist in expediting emergency plans saving crucial time on scene for life saving and reduction of property damage.
- Alaska Firefighter 1 class delivered, having classes hosted by CES enhances recruitment and retention of volunteers
- Alaska Fire Instructor 1 and 2 class delivered, creating more in-house state certified instructors, helping maintain state accreditations and reducing costs of outside training.
- Provided multiple certifications and trainings in house, including ETT, Firefighter 1, Fire Officer 1, Fire Instructor 1 & 2, and Certified Car Seat Technicians. Offering training in house ensures our personnel are trained to our standards and reduces overall training costs compared to external training.
- Took delivery and put into service two new fire trucks. This added equipment gives the service area reliable front-line equipment for the next twenty years.

FY2023 New Initiatives:

- Continue to work on full-time staffing of Funny River Fire Station #5 giving our Funny River residents the same staffing level as Kalifornsky Beach and Sterling.
- Continue work on acquisition of Soldotna Fire Station land and begin design work for future station to replace the current Station #1, which is inadequate due to age.
- Continue work on Officer Development Program to improve morale, accountability and succession planning.
- Continue Training Site Expansion Project with Capital Projects to improve training operations to increase skill level of personnel to deliver better services.
- Implementation of the Supplemental Emergency Medical Transport (SMET), federal reimbursement program for additional uncompensated fees for ambulance service. This program will bring additional revenue for ambulance transport fees to help assist the department by keeping as low of cost of EMS service to the community.

Department Function	
Fund 211	Central Emergency Service Area
Dept 51610	

Performance Measures

FTE Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Full Time staffing history	44	44	48	48
Volunteers staffing history	29	25	23	30

Priority/Goal: Emergency Medical Services (EMS)

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

Objective: Provide advanced level EMS care on scene within 8 minutes 90% of the time. (NFPA 1710)

Measures:

EMS Response Time Analysis	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Average Response Time	6:37	7:04	7:10	7:15
% of Calls Under 8 Minute Response Time	79.57%	75.64%	75.00%	75.00%
% of Calls Advanced Life Support (ALS) Paramedic Response	98.22%	96.74%	95%	95%

Priority/Goal: Fire and Emergency Medical Training

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

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

Measures: Certification and qualifications of the 46 uniformed employees (FTE), 23 Volunteer members.

Certification Levels	Benchmark	Chiefs (3 FTE's)	Captains (8 FTE's)	Engineers (18 FTE's)	Firefighters (16 FTE's)	Vols. (23)	FY 2021 Totals	FY 2022 Totals
Paramedic 2	15	-	5	4	1	-	12	10
Paramedic 1	10	-	-	4	8	1	10	13
Emergency Medical Technician 3	12	-	2	10	2	1	16	15
Emergency Medical Technician 2	4	-	-	2	-	1	4	3
Emergency Medical Technician 1	20	-	-	2	-	10	9	11
Emergency Trauma Technician	10	1	-	-	-	4	5	4
Alaska Fire Service Instructor 2	5	2	1	1	1	-	8	5
Alaska Fire Service Instructor 1	25	3	7	13	6	1	31	30
Alaska Fire Officer 1	20	3	7	5	1	2	19	18
Alaska Firefighter 2	48	3	7	21	6	1	46	46
Alaska Firefighter 1	60	3	7	20	12	11	52	53
Basic Firefighter	12	-	-	-	-	5	12	5
Dive Rescue Technician	9	-	3	5	1	-	9	9
Forestry Red Card	35	-	3	14	7	-	26	24
Alaska Fire Investigator Tech.	6	-	6	3	2	-	8	11
Alaska Certified Fire Investigator	5	1	1	1	1	-	3	4

Department Function

Fund 211

Central Emergency Service Area

Dept 51610

Priority/Goal: Fire and Emergency Medical Response

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

Objective: Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies. Reduce the amount of property loss due to fire by arriving on scene within 8 minutes.

Measures:

CES Annual NFPA Survey	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimated
Fire (Buildings, Vehicles, Wildland)	98	62	60	63
Emergency Medical Service & Rescue	1,867	1,951	2,152	2,259
Explosions & Ruptures	4	-	4	4
Hazardous Conditions (Gas, CO, Electrical)	84	79	120	126
Service Calls (Lift Assist, Smoke Odor, Agency Stand-By)	204	445	347	364
Good Intent Call (Cancelled Call, Public Assist, Nothing Found)	249	92	98	103
False Alarm (Fire Alarm Malfunctions)	140	114	98	103
Average Response Times All Calls	11:34	7:31	8:00	8:00
Total	2,646	2,743	2,879	3,022
Annual Fire Loss (Property & Contents)	\$1,612,500	\$1,071,422	\$2,250,000	\$2,000,000

Commentary

Funding and construction for a new Soldotna station must be a priority in order to meet the demands of the Service Area. The increased requests for emergency services in the City of Soldotna and surrounding areas have long outpaced the operational capacity of the current 65-year old Soldotna Fire Station. Reduction in revenue and elimination of state capital awards for local requests have compounded an extreme challenge for CES in balancing services while deferring additional needs. Deferred maintenance in all fire stations will need to be addressed to improve the longevity of facilities. CES will need to focus on training a younger workforce, improvement in training delivery and planning will reduce risk and ensure a properly trained workforce for response to the ever-rising demands for service. CES has plans to staff Funny River Fire Station full-time, with the additional personnel. This will aid in limiting resource draws from the core of the Soldotna area. The Central Peninsula's aging population and growing medical facility infrastructure will ensure a steady increase in the need and reliance on emergency medical treatment and transport. The department has seen a steady increase in non-emergency related transports and lift assists that will continue to trend as the community ages. CES continues to see a large increase in the number of simultaneous calls that occur. This will be a challenge for the organization moving forward.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,206,858	\$ 2,253,444	\$ 3,666,733	\$ 3,666,733	\$ 3,788,488	\$ 121,755	3.32%
40111 Special Pay	23,777	23,300	44,200	44,200	43,349	(851)	-1.93%
40120 Temporary Wages	137,232	138,451	262,140	262,140	272,201	10,061	3.84%
40130 Overtime Wages	300,617	292,517	509,089	509,089	493,195	(15,894)	-3.12%
40131 FLSA Overtime Wages	36,832	34,123	142,644	142,644	142,579	(65)	-0.05%
40210 FICA	230,243	231,161	408,924	408,924	409,352	428	0.10%
40221 PERS	859,392	956,305	979,817	979,817	1,004,116	24,299	2.48%
40321 Health Insurance	845,700	799,793	1,166,000	1,166,000	1,399,200	233,200	20.00%
40322 Life Insurance	3,491	3,445	9,143	9,143	5,879	(3,264)	-35.70%
40410 Leave	416,880	404,788	609,190	609,190	467,385	(141,805)	-23.28%
40511 Other Benefits	11,490	1,553	-	-	-	-	-
Total: Personnel	5,072,512	5,138,880	7,797,880	7,797,880	8,025,744	227,864	2.92%
Supplies							
42120 Computer Software	7,051	394	900	900	900	-	0.00%
42210 Operating Supplies	23,191	20,439	38,660	38,660	39,260	600	1.55%
42220 Fire/Medical/Rescue Supplies	95,030	86,581	110,700	110,700	117,200	6,500	5.87%
42230 Fuel, Oils and Lubricants	54,986	59,432	93,500	93,500	103,500	10,000	10.70%
42250 Uniforms	21,541	18,103	37,060	37,060	40,568	3,508	9.47%
42263 Training Supplies	7,069	9,706	26,250	26,250	28,350	2,100	8.00%
42310 Repair/Maintenance Supplies	13,555	19,281	25,950	25,950	30,950	5,000	19.27%
42360 Motor Vehicle Repair	68,942	50,365	74,500	74,500	86,300	11,800	15.84%
42410 Small Tools & Equipment	26,260	20,624	27,500	27,500	30,800	3,300	12.00%
Total: Supplies	317,625	284,925	435,020	435,020	477,828	42,808	9.84%
Services							
43011 Contractual Services	170,033	176,978	206,663	206,663	221,680	15,017	7.27%
43014 Physical Examinations	-	87,228	56,340	56,340	56,340	-	0.00%
43015 Water/Air Sampling	-	-	-	267	360	360	-
43019 Software Licensing	68,799	51,061	62,498	62,498	96,193	33,695	53.91%
43110 Communications	56,495	66,139	73,151	73,151	73,426	275	0.38%
43140 Postage and Freight	135	1,728	1,500	1,500	1,500	-	0.00%
43210 Transportation/Subsistence	20,327	13,581	57,516	57,516	65,016	7,500	13.04%
43220 Car Allowance	66	-	-	-	-	-	-
43260 Training	4,050	8,982	32,595	32,595	40,595	8,000	24.54%
43310 Advertising	390	417	2,350	2,350	1,750	(600)	-25.53%
43410 Printing	-	-	515	515	515	-	0.00%
43510 Insurance Premium	326,043	357,180	372,455	372,455	380,609	8,154	2.19%
43610 Utilities	131,368	137,147	142,573	142,573	153,978	11,405	8.00%
43720 Equipment Maintenance	36,560	36,718	68,080	68,080	72,574	4,494	6.60%
43750 Vehicles Maintenance	6,974	5,210	22,700	22,700	14,700	(8,000)	-35.24%
43780 Buildings/Grounds Maintenance	51,467	41,183	65,547	65,280	106,147	40,600	61.94%
43810 Rents and Operating Leases	7,896	7,220	18,520	18,520	18,520	-	0.00%
43920 Dues and Subscriptions	4,590	7,169	9,824	9,824	11,087	1,263	12.86%
Total: Services	885,193	997,941	1,192,827	1,192,827	1,314,990	122,163	10.24%
Capital Outlay							
48311 Machinery & Equipment	-	6,302	36,755	36,755	18,254	(18,501)	-50.34%
48513 Recreational Equipment	6,428	-	-	-	8,482	8,482	-
48514 Fire Fighting/Rescue Equipment	-	-	16,500	16,500	25,200	8,700	52.73%
48515 Medical Equipment	7,358	17,140	-	-	15,000	15,000	-
48520 Storage/Buildings/Containers	4,680	-	-	-	-	-	-
48710 Minor Office Equipment	9,807	2,376	8,400	8,400	34,300	25,900	308.33%
48720 Minor Office Furniture	4,763	274	7,000	7,000	12,000	5,000	71.43%
48740 Minor Machines & Equipment	14,848	13,701	33,099	33,099	18,300	(14,799)	-44.71%
48750 Minor Medical Equipment	1,641	2,995	10,500	10,500	4,500	(6,000)	-57.14%
48760 Minor Fire Ftg/Rescue Equipment	87,150	74,123	100,488	128,121	173,188	72,700	72.35%
Total: Capital Outlay	136,675	116,911	212,742	240,375	309,224	96,482	45.35%

**Kenai Peninsula Borough
Budget Detail**

Fund 211

Department 51610 - Central Emergency Services - Continued

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers							
50264 911 Communications	153,139	146,632	133,395	133,395	131,208	(2,187)	-1.64%
50358 CES Debt Service	471,042	571,062	571,063	571,063	571,563	500	0.09%
50443 CES Capital Projects	1,250,000	600,000	1,200,000	1,200,000	1,100,000	(100,000)	-8.33%
Total: Transfers	1,874,181	1,317,694	1,904,458	1,904,458	1,802,771	(101,687)	-5.34%
Interdepartmental Charges							
60000 Charges (To) From Other Dept's	(309)	-	-	-	-	-	-
60004 Mileage Ticket Credits	(334)	(1,712)	-	-	-	-	-
61990 Admin Service Fee	163,864	177,700	240,962	240,962	253,195	12,233	5.08%
Total: Interdepartmental Charges	163,221	175,988	240,962	240,962	253,195	12,233	5.08%
Department Total	\$ 8,449,407	\$ 8,032,339	\$ 11,783,889	\$ 11,811,522	\$ 12,183,752	\$ 399,863	3.39%

**Kenai Peninsula Borough
Budget Detail**

Fund 211

Department 51610 - Central Emergency Services - Continued

Line-Item Explanations

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

Remove - 1 Firefighter Technician
Add - 1 Captain

40120 Temporary wages. Increase for Temporary Mechanic's Helper.

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

42220 Fire Medical Supplies. Increase for supplies for new ambulance, as well as increased medication costs and volume of usage.

42360 Vehicle Repair & Maintenance. Increase to account for higher fuel costs.

43011 Contractual Services. Medical director contract (\$117,608), ambulance billing (\$37,000), UL aerial, ladder, pumper test (\$16,000), boat operations class instructor fees (\$7,380), paramedic refresher instructor fees (\$5,500), custodial services-OEM (\$8,400), drain haz-mat removal (\$4,000) bunker gear repair (\$2,800), medical director travel/training (\$1,867), vehicle towing (\$2,000), DEA drug disposal (\$750), E-Dispatch (\$2,150) background checks (\$800), annual bond audit fee (\$1,500), Image Trend live tech support (\$6,500), CLIA License (\$2,500) and other miscellaneous small contracts (\$4,925).

43019 Software Licensing. Increase due to new Fire Station Alerting system (\$25,000), Fire records management software (\$18,000), fire building pre-plan software (\$600), fire scenario training software (\$495), pediatric guide software (\$1,550), Microsoft outlook software w/upgrades (\$2,500), scheduling software (\$6,000), security camera software (\$1,700), SOP software management (\$240), CAD Integration (split with 911, \$8,500) station encoder interface software (\$6,500), training maintenance database software (\$10,500), vehicle diagnostic software (\$1,550), Knox key secure system (\$1,038), Sim Man trainer (\$1,500) vehicle maintenance equipment inventory supply software (\$10,000) and meeting software Zoom (\$520).

43260 Training. One-time increase to start youth program (\$5,000).

43210 Transportation and Subsistence. Increased for additional out of area conferences and trainings.

43720 Equipment Maintenance. Appliance repair (\$1,000), copier maintenance (\$3,000), exercise equipment maintenance/repair (\$1,500), gas monitor calibration/repair (\$1,600), dive cylinder testing (\$1,800), I-Stat maintenance (\$750), I-Stat testing (\$4,850), KPB fire extinguisher service /maintenance (\$1,200), ladder maintenance (\$500), OHD fit test calibration (\$1,000) posi-check annual calibration (\$2,000), radio equipment maintenance (\$15,080), SCBA repairs (\$2,000) and powercot/lifepack service contract (\$37,044).

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

43810 Rents and Operating Leases. Booth rentals for public education (\$80), oxygen cylinder rental (\$3,000), portable toilet rental for training site (\$3,500), propane tank rental (\$550), room rental for awards (\$750), bunker gear rental (\$1,900), tool rental (\$900) and training/conference room at Soldotna Prep (\$7,840).

48311 Machinery & Equipment. Forcible entry training door prop (\$9,854) and training crash manikan (\$8,400).

48514 Firefighting Equipment. One-time purchase of three thermal imaging safety cameras (\$8,400 each).

48515 Medical Equipment. LUCAS CPR device for Funny River ambulance (\$15,000).

48710 Minor Office Equipment. Replace 3 computer towers, monitors, and sound bars for Deputy Chief, Training Office #2, and Senior Captain Office and printer (\$4,900), one-time purchase to replace 30 Ipads for response vehicles (\$27,000), 1 satellite phone (\$1,700) and Optiplex for SoPrep training room (\$700).

48720 Minor Office Furniture. Five office chairs (\$375 each), five mattress replacements (\$400 each), one desk (\$1,625), five recliners (\$1,200 each) and four stools (\$125 each).

48740 Minor Machines and Equipment. Two Fold-a-Tanks (\$4,400 each) gas detection and monitoring equipment (\$4,500), Station 5 dishwasher (\$1,000), Station 3 Oven/Stove (\$1,000), Station 4 Refrigerator (\$1,000) and washer (\$1,000).

48750 Minor Medical Equipment. Automated External Defibrillator-AED (\$4,500).

48755 Minor Recreation Equipment. Weight equipment, free weights (\$8,482)

48760 Minor Firefighting Rescue Equipment. Bunker gear (\$56,820), firefighter tools to outfit apparatus per ISO, SCBA tanks, electric smoke fans, hard suction hose, rescue tools, supply and wildland hose (\$69,000), wildland PPE (\$15,000), water dive/rescue (\$17,868), 12 PPE ballistic vests (\$12,000) and swift water rescue suits (\$2,500)

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

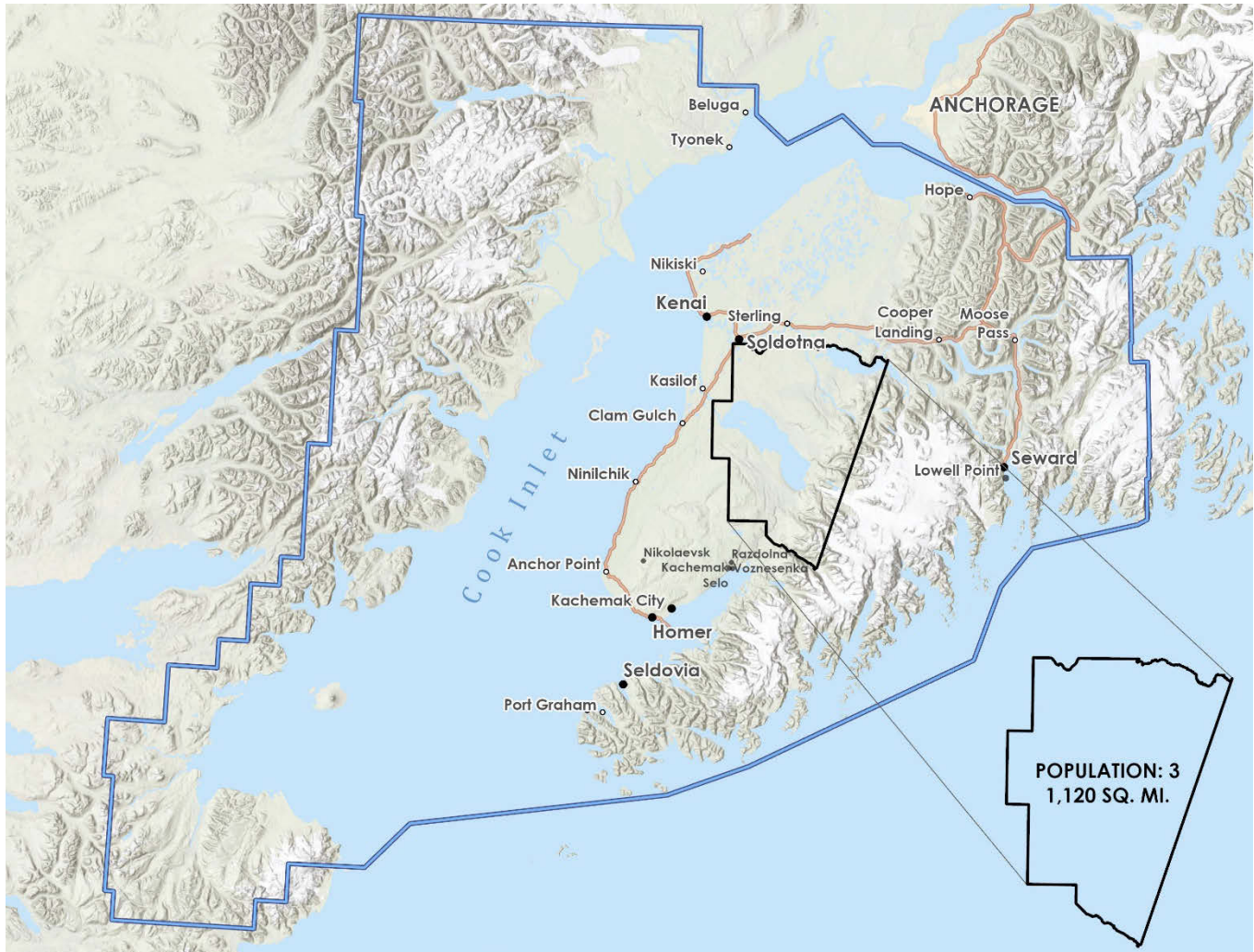
For capital projects information on this department - See the capital projects section - Pages 348-349, 353-354, 365, & 402-409.

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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 2023 is 1.00, which is the maximum allowed.



Board Members

Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Chief: Roy Browning

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

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	6,442	6,432	6,112	6,112	6,633	6,699	6,766	6,901
Personal	838	810	777	777	785	793	801	809
	7,280	7,242	6,889	6,889	7,418	7,492	7,567	7,710
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 6,438	\$ 6,392	\$ 6,112	\$ 6,112	\$ 6,633	\$ 6,699	\$ 6,766	\$ 6,901
Personal	838	811	761	761	769	777	785	793
Interest	21	20	-	-	-	-	-	-
Flat Tax	491	444	450	450	450	459	468	477
Total Property Taxes	7,788	7,667	7,323	7,323	7,852	7,935	8,019	8,171
Total Revenues	7,788	7,667	7,323	7,323	7,852	7,935	8,019	8,171
Expenditures								
Operating Transfers To:								
Central Emergency Services	7,788	7,512	7,455	7,455	7,346	7,935	8,019	8,171
Total Operating Transfers	7,788	7,512	7,455	7,455	7,346	7,935	8,019	8,171
Total Expenditures and Operating Transfers	7,788	7,512	7,455	7,455	7,346	7,935	8,019	8,171
Net Results From Operations	-	155	(132)	(132)	506	-	-	-
Beginning Fund Balance	-	-	155	155	23	529	529	529
Ending Fund Balance	\$ -	\$ 155	\$ 23	\$ 23	\$ 529	\$ 529	\$ 529	\$ 529

**Kenai Peninsula Borough
Budget Detail**

Fund 220

Department 52110 - Central Peninsula EMSA Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers							
50211 Tfr Central Emergency Services	\$ 7,788	\$ 7,667	\$ 7,455	\$ 7,455	\$ 7,346	(109)	-1.46%
Total: Transfers	7,788	7,667	7,455	7,455	7,346	(109)	-1.46%
Department Total	\$ 7,788	\$ 7,667	\$ 7,455	\$ 7,455	\$ 7,346	\$ (109)	-1.46%

Line-Item Explanation

50211 Transfer to Central Emergency Services. Emergency medical services for the service area residents are provided by Central Emergency Services (CES), with compensation provided by the transfer of funds collected on the service areas one mill rate to CES (See CES for description of activity, pages 191-199).

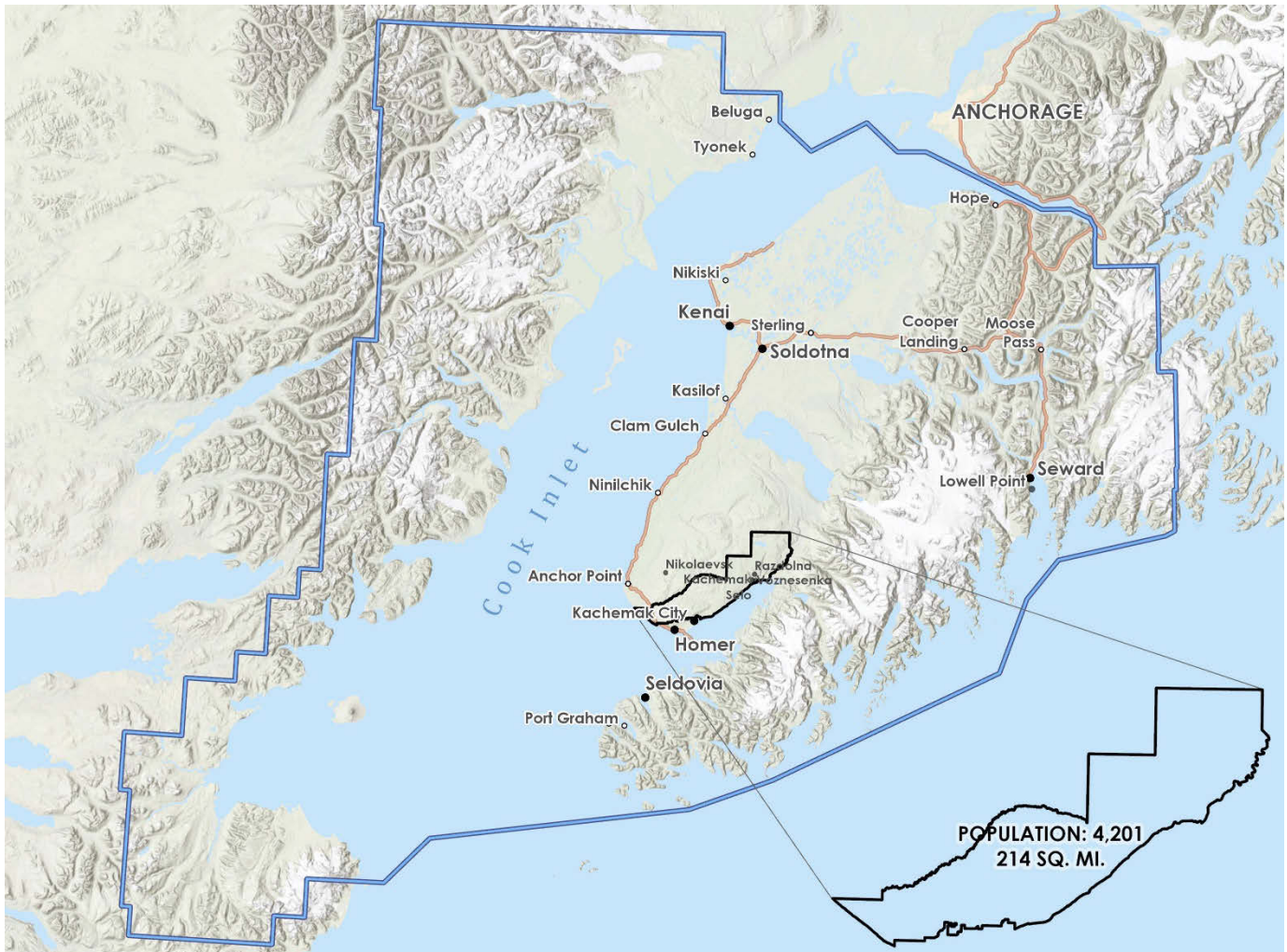
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Kachemak Emergency Service Area

This service area was created on October 10, 2000, to provide fire protection and emergency medical service for the area surrounding the City of Homer and Kachemak City. The fire department is staffed by 8 permanent full-time employees and 30 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

Revenue is raised through property tax. The mill rate is 3.40 mills for fiscal year 2023.

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



Board Members

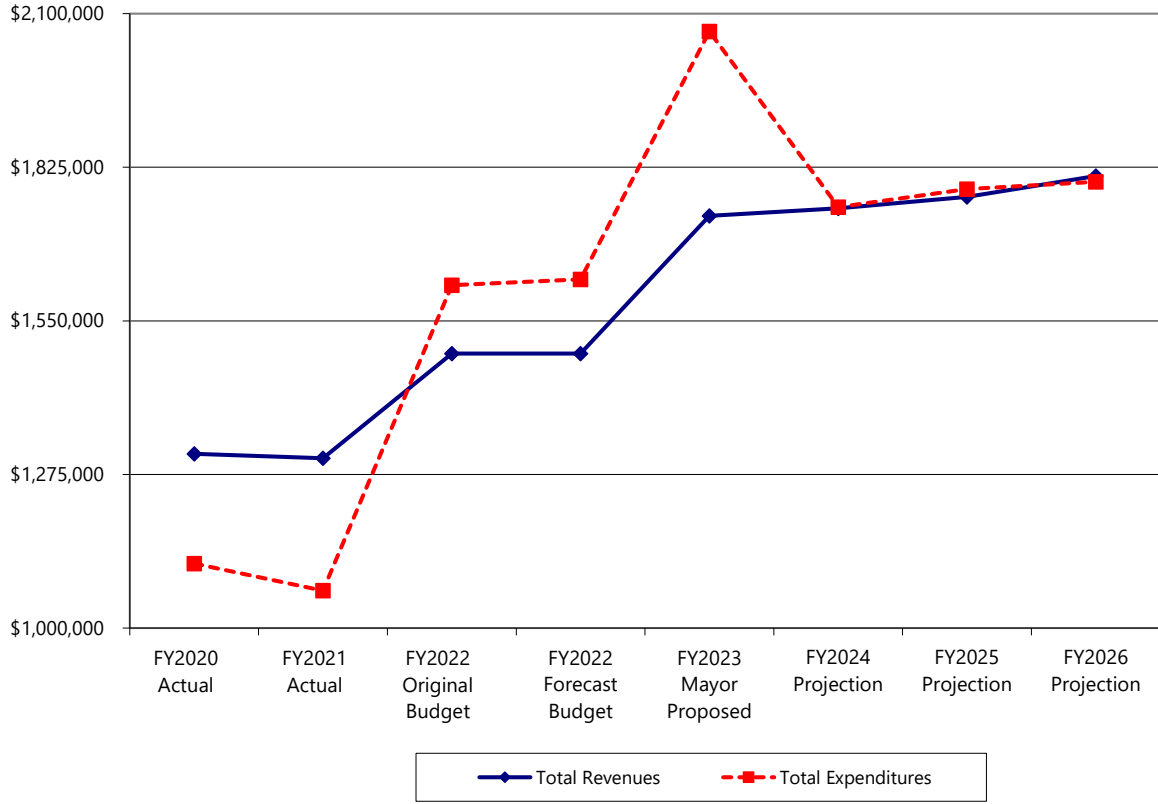
Milli Martin
Jeffrey Serio
Roy J. Wilson
Donald Cotogno
Matthew Schneyer

Chief: Bob Ciciarella

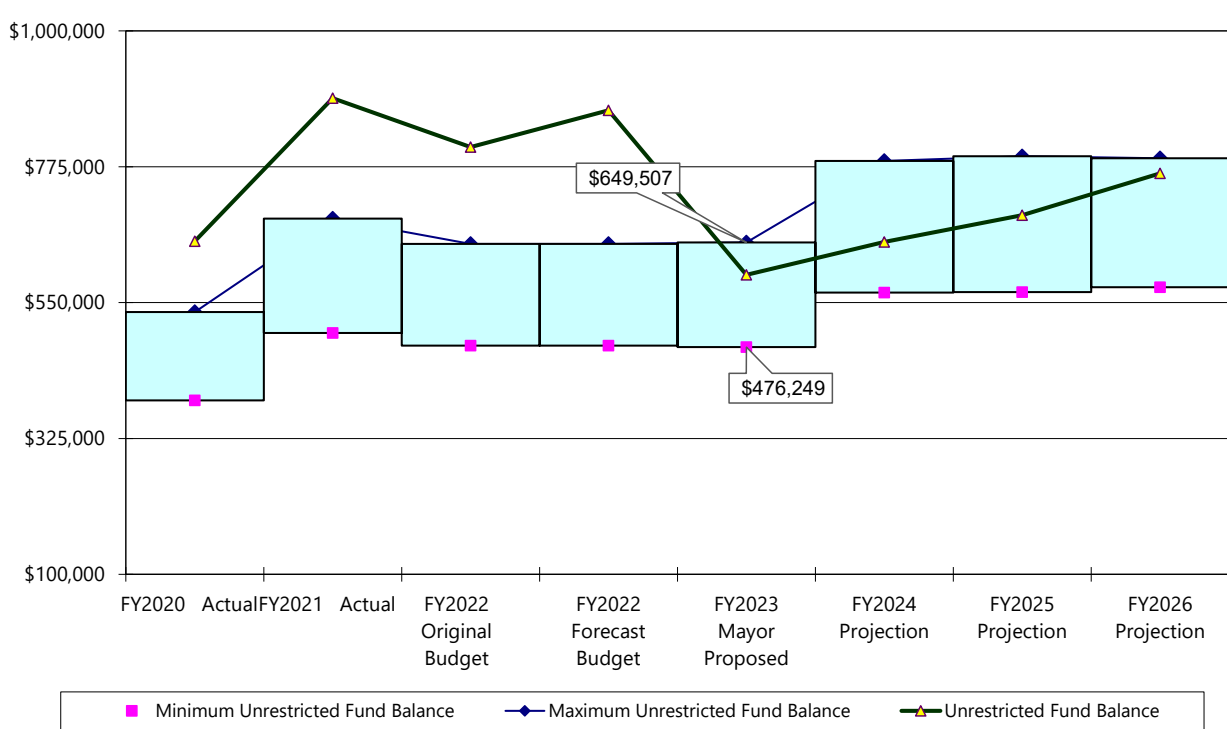
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	431,747	451,120	446,024	446,024	477,808	482,586	487,412	497,160
Personal	6,518	6,841	7,897	7,897	7,976	8,056	8,137	8,218
	<u>438,265</u>	<u>457,961</u>	<u>453,921</u>	<u>453,921</u>	<u>485,784</u>	<u>490,642</u>	<u>495,549</u>	<u>505,378</u>
Mill Rate	2.60	2.60	3.10	3.10	3.40	3.40	3.40	3.40
Revenues:								
Property Taxes								
Real	\$ 1,112,608	\$ 1,157,851	\$ 1,382,674	\$ 1,382,674	\$ 1,624,547	\$ 1,640,792	\$ 1,657,201	\$ 1,690,344
Personal	15,863	17,775	23,991	23,991	26,576	26,843	27,112	27,382
Interest	3,011	2,935	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	6,005	6,396	3,375	3,375	3,375	3,443	3,512	3,582
Motor Vehicle Tax	24,035	24,597	25,896	25,896	24,316	24,802	25,298	25,804
Total Property Taxes	<u>1,161,522</u>	<u>1,209,554</u>	<u>1,437,736</u>	<u>1,437,736</u>	<u>1,680,614</u>	<u>1,697,716</u>	<u>1,714,996</u>	<u>1,749,022</u>
Federal Revenue	-	12,034	-	-	-	-	-	-
State Revenue	64,032	25,545	-	-	-	-	-	-
Interest Earnings	25,955	2,526	13,788	13,788	17,366	11,919	13,012	13,892
Other Revenue	60,402	54,349	40,000	40,000	40,000	42,000	44,100	46,305
Total Revenues	<u>1,311,911</u>	<u>1,304,008</u>	<u>1,491,524</u>	<u>1,491,524</u>	<u>1,737,980</u>	<u>1,751,635</u>	<u>1,772,108</u>	<u>1,809,219</u>
Expenditures:								
Personnel	587,642	555,756	928,951	928,951	1,100,149	1,122,152	1,144,595	1,167,487
Supplies	67,677	67,016	108,000	127,400	135,100	131,530	134,161	136,844
Services	185,493	211,160	273,007	258,607	269,223	253,799	258,875	264,053
Capital Outlay	139,516	94,323	102,000	107,700	109,000	71,710	72,427	73,151
Interdepartmental Charges	23,755	25,834	35,299	35,304	40,337	39,480	40,251	41,038
Total Expenditures	<u>1,004,083</u>	<u>954,089</u>	<u>1,447,257</u>	<u>1,457,962</u>	<u>1,653,809</u>	<u>1,618,671</u>	<u>1,650,309</u>	<u>1,682,573</u>
Operating Transfers To:								
Special Revenue Fund	11,497	12,874	16,345	16,345	14,394	14,970	15,569	16,192
Capital Projects Fund	100,000	100,000	150,000	150,000	400,000	120,000	120,000	100,000
Total Operating Transfers	<u>111,497</u>	<u>112,874</u>	<u>166,345</u>	<u>166,345</u>	<u>414,394</u>	<u>134,970</u>	<u>135,569</u>	<u>116,192</u>
Total Expenditures and Operating Transfers	<u>1,115,580</u>	<u>1,066,963</u>	<u>1,613,602</u>	<u>1,624,307</u>	<u>2,068,203</u>	<u>1,753,641</u>	<u>1,785,878</u>	<u>1,798,765</u>
Net Results From Operations	196,331	237,045	(122,078)	(132,783)	(330,223)	(2,006)	(13,770)	10,454
Projected Lapse	-	-	41,338	112,576	57,883	56,653	57,761	58,890
Change in Fund Balance	196,331	237,045	(80,740)	(20,207)	(272,340)	54,647	43,991	69,344
Beginning Fund Balance	455,123	651,454	888,499	888,499	868,292	595,952	650,599	694,590
Ending Fund Balance	<u>\$ 651,454</u>	<u>\$ 888,499</u>	<u>\$ 807,759</u>	<u>\$ 868,292</u>	<u>\$ 595,952</u>	<u>\$ 650,599</u>	<u>\$ 694,590</u>	<u>\$ 763,934</u>

Kachemak Emergency Service Area Revenues and Expenditures



Kachemak Emergency Service Area Unrestricted Fund Balance



Department Function

Fund 212

Kachemak Emergency Service Area

Dept 51810

Mission

To provide safe, effective, high quality and affordable fire suppression and emergency medical service to reduce the loss of life and property accomplished through the mandating and execution of proactive programs while promoting a positive and dependable environment for volunteers.

Program Description

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

Major Long Term Issues and Concerns:

- Sustainability of responses for Kachemak community without commercial or industrial revenue.
- Continued reduction in numbers of active volunteer Responders.
- Need for 56-hour employees to cover increased call volume.
- Lack of living quarters, storage and office space at Stations 1 and 2 and finding a cost effective solution.

- Support for a response plan for Kachemak Selo community and proposed new school.

FY2022 Accomplishments:

- Staffed Station 2 for improved response times during weekdays.
- Completed joint agency Firefighter I Recruit Class with 6 new KESA recruits.
- Manned both stations during weekdays.
- Held rope rescue training to reinstate High Angle/Low Angle Rescue Team.
- KESA and WESA joint EMT I class for new recruits provided.

FY2023 New Initiatives:

- Continue to staff Station 2 during weekdays for emergency response.
- Reinstatement and training for villages.
- Purchase man camp facility for Station 2 to accommodate personnel space.

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 call for all areas.
 2. Continue to deliver professional services while leaving a positive impression and outcome to the customer.
 3. Build on strengths and ratify areas of deficiency.

Measures:

Average Response Times by Station	Benchmark (minutes)	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Diamond Ridge	8	12	15	12	12
Fritz Creek/McNeil Canyon	8	9	8	10	10
Voznesenka / Razdolna	8	16	17	15	12

Call Volume Vs. Responder Average	CY2021 Actual		CY2022 Actual		CY2023 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
West Side Station 2 – Fire calls	35	10	37	10	40	10
West Side Station 2 – EMS calls	56	5	60	5	65	5
East Side Station 1 - Fire calls	53	12	57	12	63	12
East Side Station 1 – EMS calls	109	6	115	5	130	5
WESA -Automatic Aid– fire calls	7	7	8	7	10	7
WESA -Mutual Aid– fire calls	4	6	5	7	6	7
WESA -Mutual Aid– EMS calls	2	5	3	5	4	5
City of Homer -Automatic Aid - Fire calls	10	8	10	8	12	10
City of Homer -Mutual Aid - Fire calls	2	8	2	8	2	8
City of Homer – Mutual aid – EMS calls	5	5	5	5	6	5
Total Calls	235		302		338	

Department Function

Fund 212

Kachemak Emergency Service Area - Continued

Dept 51810

Measures:

Kachemak Emergency Service Area Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing history (FTE)	5	5	7	8
Volunteer firefighters	23	29	30	30

Priority/Goal: Increase service level for emergency medical response.

Goal: Establish program service area-wide for advance life support care in line with other advanced service areas within the Borough.

- Objective:**
1. Train responders to master new standing orders and increased medical procedures.
 2. Upgrade medical equipment and supplies to support standing orders.
 3. Complete expanded scope training enabling EMT's to perform new medical procedures and use new medications.
 4. Implement physician based trainings and training for each advanced EMT Level in order to maintain advanced level responders.

Measures:

	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Physician Based Training	15	11	10	12	12
EMT II Training	10	15	9	12	12
EMT III Training	10	9	8	12	12
ACLS Training	10	10	8	12	12
PALS Class	2	2	1	2	2

Priority/Goal: Increase service level for fire and rescue response

Goal: Establish program service area-wide for improved firefighting and rescue capabilities in line with other advanced service areas in the Borough.

- Objective:**
1. Improve fire officer staff and capabilities.
 2. Increase engineer staffing through training.
 3. Establish and train specialized crews.
 4. Acquire equipment to support fire, EMS, and search & rescue operations.

Measures:

	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Firefighter II/Officer Training	12	10	10	12	12
Engineer Training	10	5	5	6	6
Truck Company Operations Training	10	3	4	6	6
Specialized Training including Rapid Intervention Team, Confined Space Rescue, High Angle Rescue, Fire Investigation	8	5	7	8	8
Wildland Fire Training	6	7	6	6	6

Commentary

KESA continues to provide leading edge service through implementing the latest in EMS and firefighting technology and best practices. The training and execution for Tele-medicine, on-scene blood analysis, and respiratory therapy continues to save lives and reverse deteriorating conditions in numerous patients. Best practice and innovative systems have also paid off in firefighting practices. Houses that otherwise would have been a total loss in past years are being saved to the point where homeowners can salvage valued possessions. Property owners are getting a significant savings on their insurance premiums with the drop in ISO ratings. The issue going forward is the ability to continue to provide this high level of service with the resources available, both human and financial. This continues to be the standard year to year.

**Kenai Peninsula Borough
Budget Detail**

Fund 212

Department 51810 - Kachemak Emergency Service Area

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 280,493	\$ 238,166	\$ 473,936	\$ 473,936	\$ 544,862	\$ 70,926	14.97%
40120 Temporary Wages	49,417	61,574	33,900	33,900	33,900	-	0.00%
40130 Overtime Wages	11,538	23,667	25,847	25,847	47,803	21,956	84.95%
40210 FICA	27,649	26,476	45,602	45,602	53,557	7,955	17.44%
40221 PERS	87,652	82,424	112,601	112,601	133,693	21,092	18.73%
40321 Health Insurance	96,853	91,289	185,500	185,500	225,100	39,600	21.35%
40322 Life Insurance	394	319	1,178	1,178	845	(333)	-28.27%
40410 Leave	33,330	31,841	50,387	50,387	60,389	10,002	19.85%
40511 Other Benefits	316	-	-	-	-	-	-
Total: Personnel	587,642	555,756	928,951	928,951	1,100,149	171,198	18.43%
Supplies							
42120 Computer Software	-	78	-	-	-	-	-
42210 Operating Supplies	9,769	8,658	20,000	20,000	20,000	-	0.00%
42220 Fire/Medical/Rescue Supplies	15,668	14,181	20,000	25,000	25,000	5,000	25.00%
42230 Fuel, Oils and Lubricants	15,113	9,384	25,000	25,000	30,000	5,000	20.00%
42250 Uniforms	5,908	13,765	10,000	10,000	10,000	-	0.00%
42263 Training Supplies	2,790	1,718	5,000	7,400	5,100	100	2.00%
42310 Repair & Maintenance Supplies	2,094	3,667	8,000	8,000	15,000	7,000	87.50%
42360 Motor Vehicle Repair Supplies	10,802	7,927	10,000	22,000	20,000	10,000	100.00%
42410 Small Tools & Equipment	5,533	7,638	10,000	10,000	10,000	-	0.00%
Total: Supplies	67,677	67,016	108,000	127,400	135,100	27,100	25.09%
Services							
43011 Contractual Services	37,532	49,306	51,171	51,171	46,738	(4,433)	-8.66%
43014 Physical Examinations	4,065	-	15,000	15,000	20,000	5,000	33.33%
43019 Software Licensing	460	6,243	5,000	5,000	5,000	-	0.00%
43110 Communications	13,739	13,650	16,000	16,000	14,000	(2,000)	-12.50%
43140 Postage and Freight	575	711	1,500	1,500	1,500	-	0.00%
43210 Transportation & Subsistence	7,178	4,205	22,600	18,650	17,100	(5,500)	-24.34%
43260 Training	1,340	50	5,200	5,200	17,600	12,400	238.46%
43310 Advertising	-	575	-	-	-	-	-
43410 Printing	-	-	500	500	510	10	2.00%
43510 Insurance Premium	56,092	60,200	53,793	53,793	55,289	1,496	2.78%
43610 Utilities	34,778	36,983	35,000	35,000	32,000	(3,000)	-8.57%
43720 Equipment Maintenance	4,837	4,421	17,046	10,046	10,000	(7,046)	-41.34%
43750 Vehicle Maintenance	17,354	16,472	40,000	28,000	15,000	(25,000)	-62.50%
43780 Building & Grounds Maint	2,550	13,203	5,000	12,000	25,000	20,000	400.00%
43810 Rents and Operating Leases	2,104	2,165	2,118	2,668	3,000	882	41.64%
43920 Dues and Subscriptions	2,889	2,976	3,079	4,079	6,486	3,407	110.65%
Total: Services	185,493	211,160	273,007	258,607	269,223	(3,784)	-1.39%
Capital Outlay							
48120 Major Office Equipment	6,267	6,889	6,500	19,007	-	(6,500)	-100.00%
48311 Machinery and Equipment	-	-	23,500	23,500	20,000	(3,500)	-14.89%
48514 Firefighting/Rescue Equipment	16,493	-	-	-	-	-	0.00%
48515 Medical Equipment	69,376	-	-	-	18,000	18,000	-
48710 Minor Office Equipment	5,176	20,271	17,000	9,648	10,000	(7,000)	-41.18%
48720 Minor Office Furniture	-	4,759	-	-	-	-	-
48750 Minor Medical Equipment	2,807	1,712	5,000	-	11,000	6,000	120.00%
48760 Minor Fire Ftg/Rescue Equipment	39,397	60,692	50,000	55,545	50,000	-	0.00%
Total: Capital Outlay	139,516	94,323	102,000	107,700	109,000	7,000	6.86%
Transfers							
50264 911 Communications	11,497	12,874	16,345	16,345	14,394	(1,951)	-11.94%
50446 KES Capital Projects	100,000	100,000	150,000	150,000	400,000	250,000	166.67%
Total: Transfers	111,497	112,874	166,345	166,345	414,394	248,049	149.12%

**Kenai Peninsula Borough
Budget Detail**

Fund 212

Department 51810 - Kachemak Emergency Service Area - Continued

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
61990 Administrative Service Fee	23,755	25,834	35,299	35,304	40,337	5,038	14.27%
Total: Interdepartmental Charges	23,755	25,834	35,299	35,304	40,337	5,038	14.27%
Department Total	\$ 1,115,580	\$ 1,066,963	\$ 1,613,602	\$ 1,624,307	\$ 2,068,203	\$ 454,601	28.17%

Line-Item Explanations

- 40110 Regular Wages.** Staff includes: Chief, Deputy Chief, 6 Firefighter Technicians.
- Added:** One FTE Firefighter Technician
- 40120 Temporary Wages.** For volunteer call-out. Reduction due to low volunteer turnout.
- 40130 OT Wages.** The majority of the calls are being run by the full-time staff during off hours. This has increased our OT Budget.
- 42220 Fire/Medical/Rescue Supplies.** Increased due to larger call volume for medicals and inventory management.
- 42230 Fuels, Oils, and Lubricants.** Increased call volume and full-time staff response with apparatus.
- 42310 Repair & Maintenance Supplies.** Increased for one-time (\$3,500) in station repairs due to aging.
- 42360 Motor Vehicle Repair Supplies.** increased as we are able to go back to doing significant repair work in-house due to expertise.
- 43011 Contractual Services.** New Radio Maintenance Contract (\$8,322) Also includes contracts for I Am Responding emergency notification and response system (\$895), medical director contract (\$13,068), laboratory director with CLIA (clinical laboratory improvement amendment) license (\$2,000), inventory and maintenance tracking system (\$6,602), Image Trend support (\$1,220), ambulance billing service (\$2,000), Phillips MRX service (\$935), turnout gear repairs (\$1,000), ISTAT maintenance (\$2,000), UL pump and ladder testing (\$6,700), fire extinguisher service (\$650), and misc. small contracts (\$1,346).
- 43014 Physical Examinations.** Increased for additional members due for bi-annual physical exams next FY. Baseline exams with exams on a two year cycle.
- 43019 Software Licensing.** CrewForce Software license (\$3,800), security camera system (\$500) and other small software licenses (\$700).
- 43110 Communications:** TLS pipe going to both stations, cellular data lines for the heart monitor to transmit tele-medicine to the hospital, and cellular data lines for the MDT's. Decrease based on run rates from last 2 years.
- 43210 Transportation/Subsistence.** Travel associate with Paramedic School. Attendance at conferences including Alaska EMS Symposium, Alaska Fire Investigators conference, Alaska Fire Chief conference, Alaska Fire conference, and volunteers meals.
- 43260 Training.** Increased for a Firefighter Tech to attend Paramedic School (\$12,400). Also includes various conferences including Alaska Firefighters conference, Alaska Fire Chiefs summit, Alaska EMS symposium, and misc. recertifications and training.
- 43510 Insurance Premium.** Premium for coverage for workman's compensation, property, liability, and other insurance.
- 43720 Equipment Maintenance.** Decreased due to one-time costs associated with FY22.
- 43750 Vehicle Maintenance.** Decreased for costs associated with contracted mechanic services. Able to do minor repairs in-house.
- 43780 Building & Grounds Maint.** Increased for repairs at Station 1 to replace light fixtures in Apparatus Bay (\$7,000), Station Sign (\$5,000) and water filter systems at both Stations (\$8,000). Sanding and Snow Push-Back, other misc. (\$5,000).
- 43810 Rents and Operating Leases.** Includes repeater site rental (\$1,250), propane tank lease (\$123), O2 cylinder rental (\$1,307), and postage meter rental (\$320).
- 48120 Major Office Equipment** Decrease due to one-time purchases in FY22.
- 48311 Machinery and Equipment.** Office trailer or Office Solution not purchased in 2021 due to market changes (\$20,000). Decrease due to one-time FY22 purchase of utility trailer.
- 48515 Medical Equipment.** Increase due to one-time purchase of I-Simulate (\$18,000).
- 48710 Minor Office Equipment.** Purchase of new computers (\$4,000) and Smart Board (\$6,000) for Station 2. Decrease due to one-time purchases in FY22.
- 48750 Minor Medical Equipment.** Increased for replacement CPR Training Manikins and two AED Trainers (\$6,000) and other miscellaneous minor equipment. (\$5,000).
- 48760 Minor Fire Fighting Equipment.** 10 sets of turnout gear replacement and new purchases for additional volunteers (\$25,000), thermal imaging camera (\$6,500), Helmet replacements (\$4,000), Additional response parkers (\$5,000), nozzles, adapters, tools and misc. equipment (\$9,500).
- 50264 Transfer to 911 Fund.** To cover charges from the 911 fund for cost of operating the 911 call center.
- 50446 Transfer to KES Capital Projects Fund.** Annual transfer to fund capital projects.
- 61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 348-349, 354, 366, 410-412.

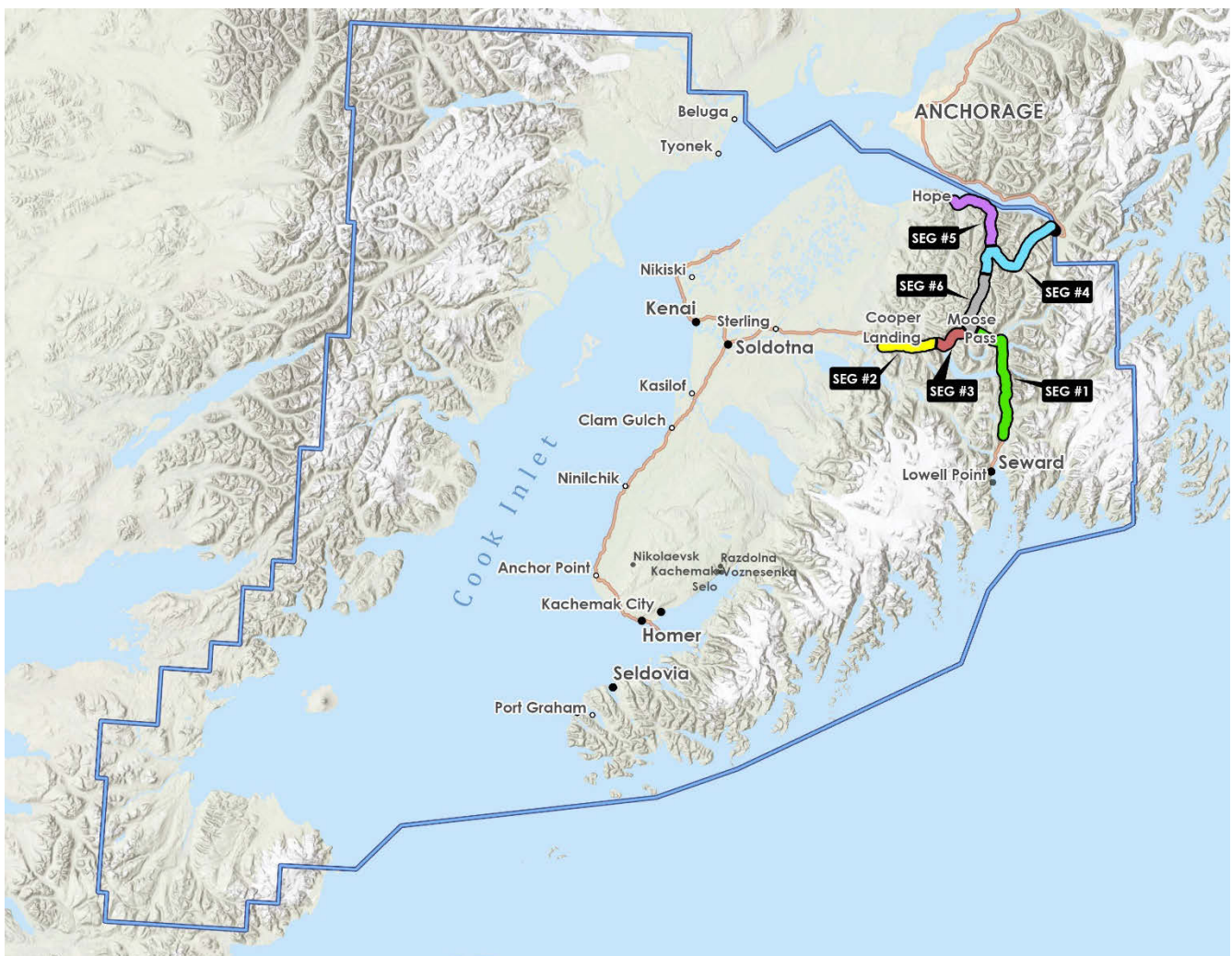
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Eastern Peninsula Highway Emergency Service Area

This service area was created on May 16, 2017, to provide fire protection and emergency services along the heavily traveled highways that serves as the sole road connections between various communities of the Kenai Peninsula and Turnagin Pass. The department is staffed by .50 contracted FTEs. Five Borough residents are appointed by the Mayor and confirmed by the Assembly to serve on its board.

The response area covered by the service area is between milepost 8.5 and 75 along the Seward Highway and between mile post 37 and 58 along the Sterling Highway and between milepost 0 and 13 along the Hope Highway near the communities of Hope, Cooper Landing, Moose Pass, and Seward. Emergency services will be contracted with community volunteer groups in the area.

The major source of revenue is a transfer from the General Fund utilizing the federal Payment in Lieu of Taxes (PILT) funds.



Board Members

Cirstina Rolfe
Riley Shurtleff
Sean Carrington
Jared Fink
Jessica Hogan

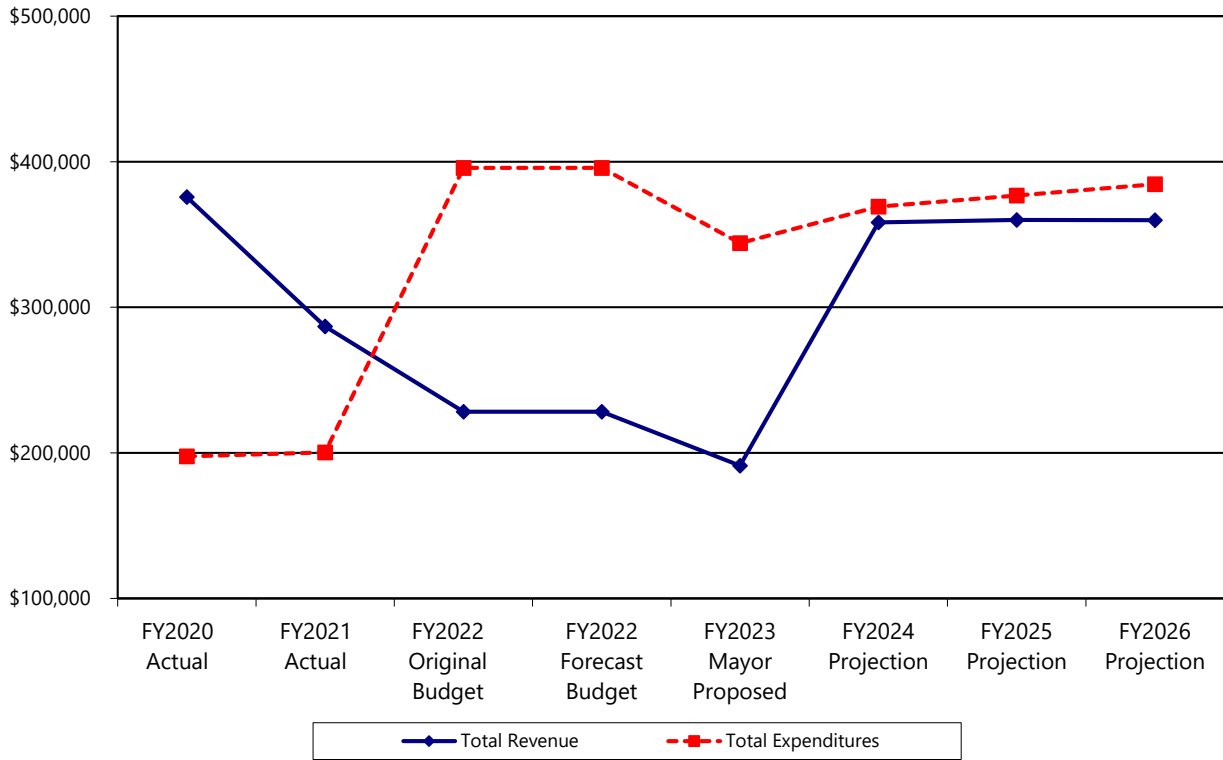
EPHESA DISPATCH RESPONSE AREAS

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

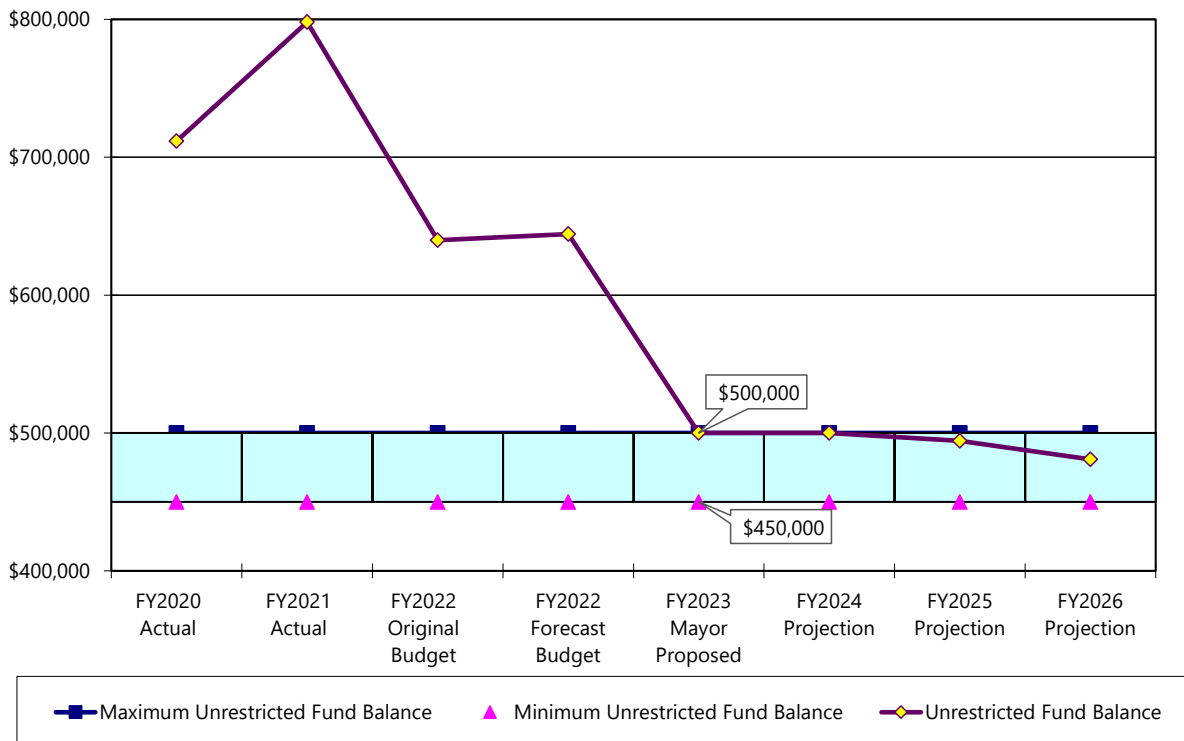
Fund: 235 Eastern Peninsula Highway Emergency Service Area - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ 25,693	\$ 2,164	\$ 13,151	\$ 13,151	\$ 12,886	\$ 10,000	\$ 10,000	\$ 9,885
Total Revenues	25,693	2,164	13,151	13,151	12,886	10,000	10,000	9,885
Operating Transfers From:								
General Fund	350,000	284,621	215,067	215,067	178,338	348,371	350,000	350,000
Total Operating Transfers	350,000	284,621	215,067	215,067	178,338	348,371	350,000	350,000
Total Revenues and Operating Transfers	375,693	286,785	228,218	228,218	191,224	358,371	360,000	359,885
Expenditures:								
Supplies	17	570	2,393	2,393	1,893	1,931	1,970	2,009
Services	176,091	172,606	310,777	310,777	323,735	330,210	336,814	343,550
Capital Outlay	12,229	17,441	61,000	61,000	-	17,790	18,146	18,509
Interdepartmental Charges	4,236	4,766	9,653	9,653	8,392	8,748	8,923	9,102
Total Expenditures	192,573	195,383	383,823	383,823	334,020	358,679	365,853	373,170
Operating Transfers To:								
Special Revenue Fund	5,000	5,000	11,954	11,954	10,050	10,452	10,870	11,305
Total Operating Transfers	5,000	5,000	11,954	11,954	10,050	10,452	10,870	11,305
Total Expenditures and Operating Transfers	197,573	200,383	395,777	395,777	344,070	369,131	376,723	384,475
Net Results From Operations	178,120	86,402	(167,559)	(167,559)	(152,846)	(10,760)	(16,723)	(24,590)
Projected Lapse	-	-	9,266	13,852	8,525	10,760	10,976	11,195
Change in Fund Balance	178,120	86,402	(158,293)	(153,707)	(144,321)	-	(5,747)	(13,395)
Beginning Fund Balance	533,506	711,626	798,028	798,028	644,321	500,000	500,000	494,253
Ending Fund Balance	\$ 711,626	\$ 798,028	\$ 639,735	\$ 644,321	\$ 500,000	\$ 500,000	\$ 494,253	\$ 480,858

Eastern Peninsula Highway Emergency Service Area Revenue and Expenditures



Eastern Peninsula Highway Emergency Service Area Unrestricted Fund Balance



Department Function

Fund 235

Eastern Peninsula Highway Emergency Service Area

Dept 51710

Mission

The mission of the Eastern Peninsula Highway Emergency Service Area is to provide consistent and coordinated response to incidents requiring fire and emergency medical services along heavily traveled highway corridor.

Program Description

- The Eastern Peninsula Highway Emergency Service Area provides fire protection and emergency medical services within the highway corridor between mileposts 8.5 - 75 Seward Highway, mile 0 – 13 Hope Highway, and mile 37-58 of the Sterling Highway, consisting of 103.5 highway miles.
- The Service Area has 0.50 contracted FTE employees, and 5 appointed board members.

Major Long Term Issues and Concerns:

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

FY2022 Accomplishments

- Finalized cooperative agreement among cooperating agencies.
- Introduced a run-time minimum and stipend for the purpose of improving response times and responder availability.
- Provided radio equipment to interior cooperating agencies that meet ALMR repeater upgrade requirements.

FY2023 New Initiatives/Goals:

- Continue to incentivize reduced response times and responder availability.
- Continue to adjust segment boundaries and limit award of segments based on agency performance and location.
- Provide financial assistance for ETT/EMT I Bridge, Extrication, and Fire courses to the contracted agencies that host them.

Performance Measures

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Contracted FTEs	0.50	0.50	0.50	0.50

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

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

Measures: Percent covered per segment in fiscal year

Segments	FY2022 Response Coverage to Current Date			
	Benchmark	First Response	Fire/ Extrication	Ambulance transport
8.5 to 37 Seward Hwy	100%	100%	100	100%
37.1 to 50 Seward Hwy	100%	100%	100	100%
51 to 75 Seward Hwy	100%	67%	67%	94%
37 to 45 Sterling Hwy	100%	N/A	N/A	N/A
46 to 58 Sterling Hwy	100%	100%	100%	100%
0 to 13 Hope Hwy	100%	100%	100%	100%

Department Function

Fund 235

Eastern Peninsula Highway Emergency Service Area - Continued

Dept 51710

- Priority:** Public Safety
Goal: Improve coverage through Tiered Dispatch
Objective: 1. Improve the success of Primary Dispatch Response for Medical/Fire/Rescue Extrication
 2. Award dispatch priority based on agency strength and location
 3. Improve communications

Measures: Level of Service call volume for each Segment
 Percent of Primary Secondary Tertiary Response in each segment for each Level of Service

FY2022 to Current date	Segment 1 8.5 to 37 Seward Hwy	Segment 2 46 to 58 Sterling Hwy	Segment 3 37 to 45.9 Sterling Hwy	Segment 4 50.1 to 75 Seward Hwy	Segment 5 0 to 13 Hope Hwy	Segment 6 37.1 to 50 Seward Hwy
EPHESA – MVC	5	5	N/A	14	2	1
EPHESA – Fire calls only	1	N/A	N/A	4	N/A	N/A
EPHESA – EMS calls only	1	N/A	N/A	N/A	N/A	N/A

Primary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 50.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 50 Seward Hwy	
	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22
1 st Responder	78%	100%	100%	100%	100%	N/A	27%	67%	0%	100%	89%	100%
Ground Transport	100%	100%	100%	100%	100%	N/A	93%	94%	100%	100%	100%	100%
Fire / Rescue Extrication	44%	100%	N/A	100%	100%	N/A	N/A	67%	N/A	100%	100%	100%

Secondary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 50.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 50 Seward Hwy	
	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22
1 st Responder	78%	0%	0%	0%	0%	N/A	73%	33%	100%	0%	11%	0%
Ground Transport	56%	0%	0%	0%	0%	N/A	0%	6%	0%	0%	0%	0%
Fire / Rescue Extrication	0%	0%	N/A	0%	0%	N/A	N/A	33%	N/A	0%	0%	0%

Tertiary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 50.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 50 Seward Hwy	
	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22
1 st Responder	0%	0%	0%	0%	0%	N/A	0%	0%	0%	0%	0%	0%
Ground Transport	0%	0%	0%	0%	0%	N/A	7%	0%	0%	0%	0%	0%
Fire / Rescue Extrication	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A	0%	N/A	0%

*N/A = Not applicable

- Priority:** Public Safety
Goal: Improve Response Times by Interior Agencies on the Highway Corridor
Objective: 1. Award dispatch priority based on agency strength and location
 2. Award dispatch priority based on Dispatch to Enroute Times
 3. Financially incentivize agencies to improve Response Times
Measures: Average times for Interior Agencies from Dispatch to Enroute with Apparatus

Enroute Times	Cooper Landing		Moose Pass		Hope		SVAC	
	FY21	FY22	FY21	FY22	FY21	FY22	FY21	FY22
Dispatch to Enroute Times	5 m 34 s	4 m 48 s	22 m 55 s	15 m 40 s	15 m 40 s	8 m 0 s	4 m 45 s	12 m 30 s

**Kenai Peninsula Borough
Budget Detail**

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42210 Operating Supplies	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ -	0.00%
42250 Uniforms	17	-	18	18	18	-	0.00%
42263 Training Supplies	-	-	1,125	1,125	1125	-	0.00%
42310 Repair & Maintenance Supplies	-	-	500	500	-	(500)	-100.00%
42410 Small Tools & Equipment	-	570	-	-	-	-	-
Total: Supplies	17	570	2,393	2,393	1,893	(500)	-20.89%
Services							
43011 Contractual Services	169,818	168,741	301,868	301,768	310,927	9,059	3.00%
43019 Software Licensing	-	-	16	16	18	2	12.50%
43110 Communications	1,908	1,850	2,100	2,100	2,142	42	2.00%
43140 Postage and Freight	-	-	100	100	100	-	0.00%
43210 Transportation/Subsistence	1,911	298	2,600	2,600	2,600	-	0.00%
43260 Training	400	-	1,110	1,110	1,110	-	0.00%
43310 Advertising	-	-	-	-	-	-	-
43510 Insurance Premium	334	334	673	673	2,186	1,513	224.81%
43610 Utilities	1,474	1,116	2,000	2,000	2,040	40	2.00%
43720 Equipment Maintenance	146	124	100	200	102	2	2.00%
43780 Buildings/Grounds Maintenance	100	143	210	210	210	-	0.00%
43920 Dues and Subscriptions	-	-	-	-	2,300	2,300	-
Total: Services	176,091	172,606	310,777	310,777	323,735	12,958	4.17%
Capital Outlay							
48311 Machinery & Equipment	-	9,131	-	-	-	-	-
48514 Fire Fighting/Rescue Equipment	9,337	8,310	-	-	-	-	-
48760 Minor Fire Fighting Equipment	2,892	-	61,000	61,000	-	(61,000)	-100.00%
Total: Capital Outlay	12,229	17,441	61,000	61,000	-	(61,000)	-100.00%
Transfers							
50264 911 Communications	5,000	5,000	11,954	11,954	10,050	(1,904)	-15.93%
Total: Transfers	5,000	5,000	11,954	11,954	10,050	(1,904)	-15.93%
Interdepartmental Charges							
61990 Admin Service Fee	4,236	4,766	9,653	9,653	8,392	(1,261)	-13.06%
Total: Interdepartmental Charges	4,236	4,766	9,653	9,653	8,392	(1,261)	-13.06%
Department Total	\$ 197,573	\$ 200,383	\$ 395,777	\$ 395,777	\$ 344,070	\$ (51,707)	-13.06%

**Kenai Peninsula Borough
Budget Detail**

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area - Continued

Line-Item Explanations

42310 Repair & Maintenance Supplies. Reduced due to there being no need for repair & maintenance supplies in the current fiscal year (\$500).

43011 Contractual Services. Includes agency-strengthening stipends (\$60,000), agency-performance stipends (\$155,000), contracted personnel (\$70,860), Medical Director contract (\$11,867), Medicare validation (\$750), Instructor-provided training for extrication course (\$3,550), ETT course (\$1,500), EMT 1 course (\$2,400) and misc. small contracts (\$5,000).

43210 Transportation/Subsistence. Mileage and Per Diem reimbursement for personnel work on board, budget and quarterly reviews (\$2,600).

43260 Training. Certification Fees for ETT (\$60), EMT I (\$150), Haz-Mat (\$450) and Firefighter I courses (\$450).

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

43610 Utilities. Shared utility expenses with BCFSA (\$2,040).

43780 Buildings/Grounds Maintenance. Shared building and grounds maintenance expenses with BCFSA (\$210).

43920 Dues and Subscriptions. Increased due to voice notification/EDispatch program costs being moved from Contractual Services to Dues and Subscriptions (\$2,300).

48760 Minor Fire Fighting Equipment. Decrease due to one-time purchases in FY2022.

50264 911 Communications. E911 Dispatch from Soldotna (\$10,143).

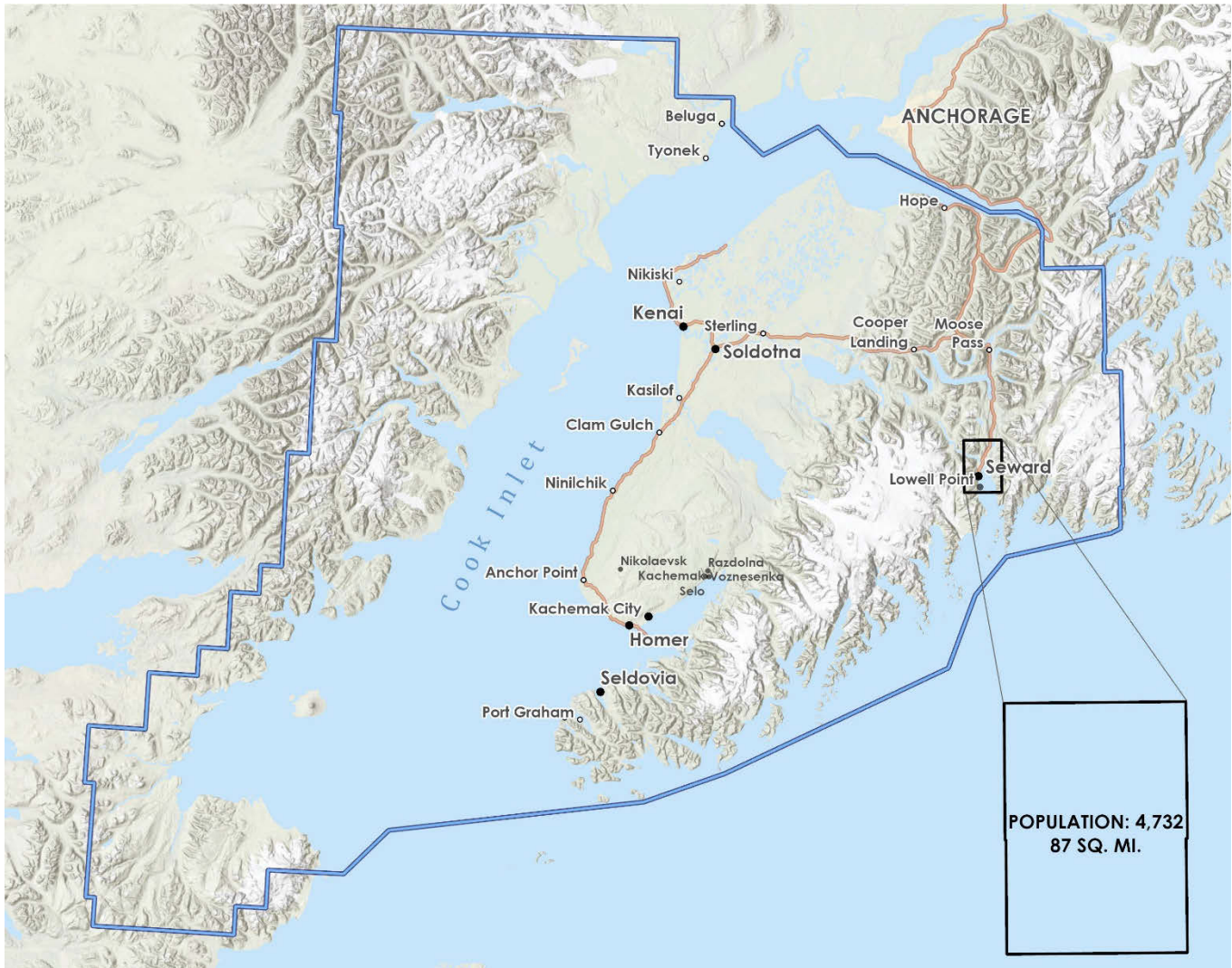
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount is 2.5% of the personnel, supplies, services and capital outlay budgets.

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Seward-Bear Creek Flood Service Area

Established in August 2003, this service area was established to provide flood planning, protection and mitigation services to the residents of the service area. The service area is overseen by an elected seven-member board, each serving one to three-year terms. The department is staffed by 1.5 permanent employees.

Revenue is raised through property tax. The mill rate is .75 mills for fiscal year 2023.



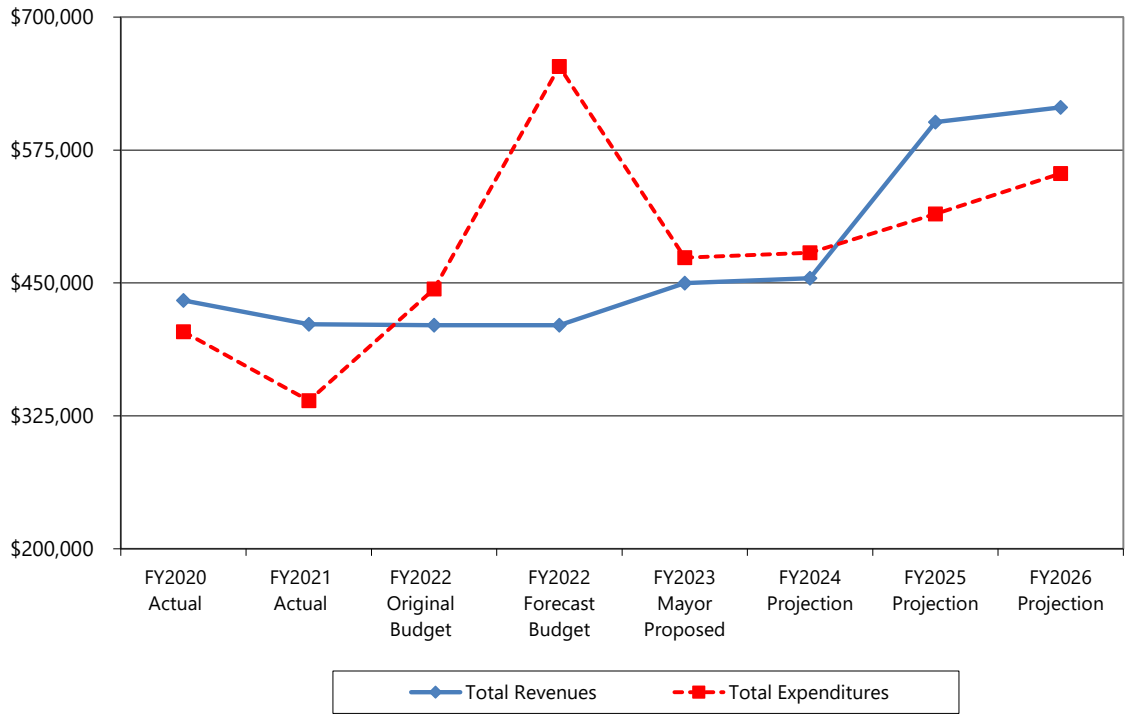
Board Members

David Hettick Sr.
Robert (Bob) Reisner
Edward Decastro
Dwayne Atwood
Steven Taylor
Vacant
Mark Ganser

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

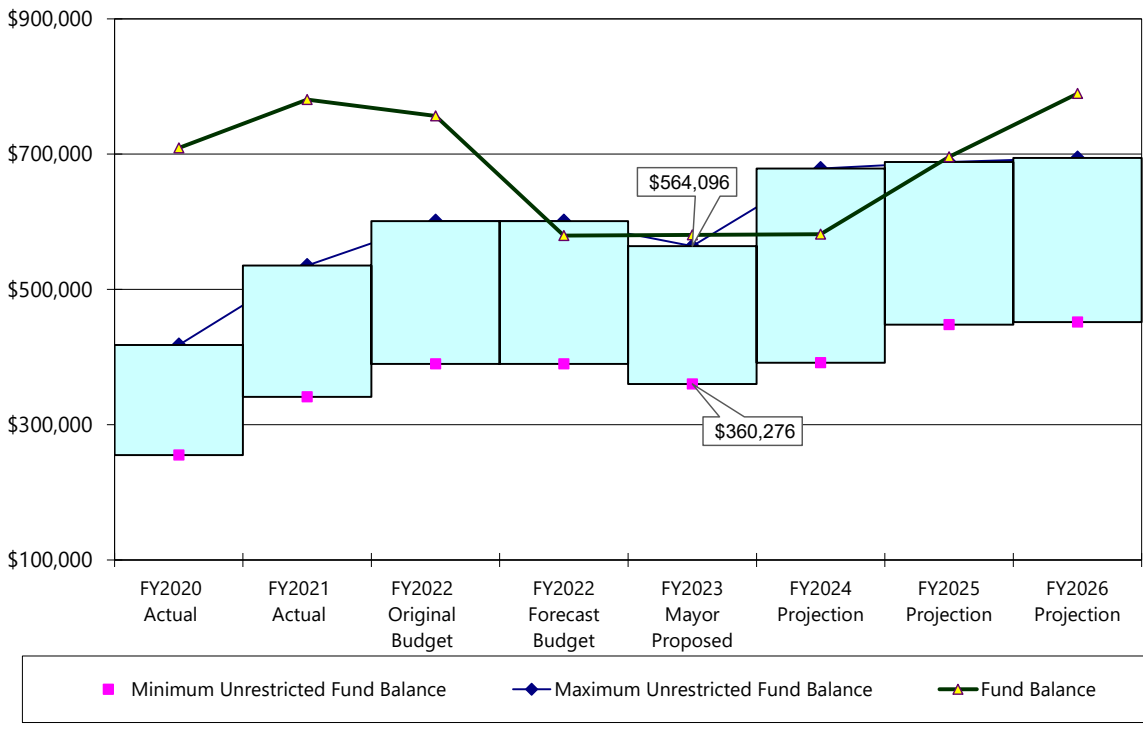
Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	457,359	472,028	484,235	484,235	535,435	540,789	546,197	557,121
Personal	24,558	21,294	21,041	21,041	21,251	21,464	21,679	21,896
Oil & Gas (AS 43.56)	7,014	-	106	106	106	103	100	100
	<u>488,931</u>	<u>493,322</u>	<u>505,382</u>	<u>505,382</u>	<u>556,792</u>	<u>562,356</u>	<u>567,976</u>	<u>579,117</u>
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 342,919	\$ 350,326	\$ 363,176	\$ 363,176	\$ 401,576	\$ 405,592	\$ 546,197	\$ 557,121
Personal	22,578	19,691	15,465	15,465	15,619	15,776	21,245	21,458
Oil & Gas (AS 43.56)	5,261	-	80	80	80	77	100	100
Interest	1,464	1,196	757	757	835	843	1,135	1,157
Flat Tax	20,023	21,632	12,712	12,712	12,712	12,966	13,225	13,490
Motor Vehicle Tax	7,381	7,478	7,936	7,936	7,430	7,579	7,731	7,886
Total Property Taxes	<u>399,626</u>	<u>400,323</u>	<u>400,126</u>	<u>400,126</u>	<u>438,252</u>	<u>442,833</u>	<u>589,633</u>	<u>601,212</u>
State Revenue	6,771	8,441	-	-	-	-	-	-
Interest Earnings	27,189	2,229	10,133	10,133	11,592	11,613	11,634	13,922
Other Revenue	-	100	-	-	-	-	-	-
Total Revenues	<u>433,586</u>	<u>411,093</u>	<u>410,259</u>	<u>410,259</u>	<u>449,844</u>	<u>454,446</u>	<u>601,267</u>	<u>615,134</u>
Total Revenues and Operating Transfers	<u>433,586</u>	<u>411,093</u>	<u>410,259</u>	<u>410,259</u>	<u>449,844</u>	<u>454,446</u>	<u>601,267</u>	<u>615,134</u>
Expenditures:								
Personnel	176,698	182,344	189,103	190,480	202,744	206,799	211,969	218,328
Supplies	1,575	4,890	4,260	4,551	6,100	6,222	6,346	6,473
Services	216,912	141,139	198,619	404,997	226,526	226,526	256,557	286,688
Capital Outlay	-	2,611	12,147	10,989	16,821	17,157	17,500	17,850
Interdepartmental Charges	8,983	8,330	40,136	42,509	21,555	21,668	22,559	23,483
Total Expenditures	<u>404,168</u>	<u>339,314</u>	<u>444,265</u>	<u>653,526</u>	<u>473,746</u>	<u>478,372</u>	<u>514,931</u>	<u>552,822</u>
Total Expenditures and Operating Transfers	<u>404,168</u>	<u>339,314</u>	<u>444,265</u>	<u>653,526</u>	<u>473,746</u>	<u>478,372</u>	<u>514,931</u>	<u>552,822</u>
Net Results From Operations	29,418	71,779	(34,006)	(243,267)	(23,902)	(23,926)	86,336	62,312
Projected Lapse	-	-	9,620	42,054	24,945	24,991	28,040	31,101
Change in Fund Balance	29,418	71,779	(24,386)	(201,213)	1,043	1,065	114,376	93,413
Beginning Fund Balance	679,622	709,040	780,819	780,819	579,606	580,649	581,714	696,090
Ending Fund Balance	<u>\$ 709,040</u>	<u>\$ 780,819</u>	<u>\$ 756,433</u>	<u>\$ 579,606</u>	<u>\$ 580,649</u>	<u>\$ 581,714</u>	<u>\$ 696,090</u>	<u>\$ 789,503</u>

Seward-Bear Creek Flood Service Area Revenues and Expenditures



◆ Total Revenues
 -■- Total Expenditures

Seward-Bear Creek Flood Service Area Unrestricted Fund Balance



■ Minimum Unrestricted Fund Balance
 ◆ Maximum Unrestricted Fund Balance
 —▲— Fund Balance

Department Function

Fund 259

Seward-Bear Creek Flood Service Area

Dept 21212

Mission

The mission of the Seward-Bear Creek Flood Service Area is to provide flood planning, protection, and mitigation services in coordination with the appropriate agencies, to reduce the risk of flood damage to private and public property, through addressing issues that best reflect a fair use of the tax-levy for watershed-wide benefit.

Program Description

The Seward-Bear Creek Flood Service Area is responsible for providing hazard planning and mitigation services to the Seward-Bear Creek-Lowell Point community. The Board of Directors is tasked to determine flood-planning needs, to advise and facilitate hazard reduction measures.

Major Long-Term Issues and Concerns:

- Deployment of a sediment management and maintenance program for local area creeks is a long-term process and requires agency and private property owner partnerships, site access, funding, permits, and plans for regular sediment and debris removal at critical maintenance sites.
- Disposal of material excavated from area creeks and determining areas outside the floodplain for gravel depositing.

SBCFSA requests assistance from KPB Departments on these long-term issues:

- Gaining site control of Box Canyon Creek and the water diversion structure, through land acquisition, easement or other mechanism, to implement the US Army Corps of Engineers preferred flood risk management alternative.
- Allow personnel staffing that fully meets the needs of the service area.

FY2022 Accomplishments

- Implemented a Sediment Management & Maintenance Program to maintain active channels and embankments at five regular maintenance sites.
- In partnership with US Fish & Wildlife Service, State of Alaska Fish & Game, Kachemak Heritage Land Trust, and other local stakeholders, developed a strategic conservation plan for the Salmon Creek Conservation Area including acquisition of high-risk parcels in the floodplain.
- In partnership with the US Army Corps of Engineers, SBCFSA, KPB and the City of Seward, completed a feasibility study for flood risk management on Japanese Creek.

FY2023 New Initiatives:

- Expanding the Sediment Management & Maintenance Program to include upper Salmon Creek revetment site.
- Complete flood hazard analysis, updated mapping and design plans for Dieckgraeff Road crossings, sediment catch basin, and drainage improvements for the Japanese Creek alluvial fan.
- In partnership with the US Army Corps of Engineers, complete a federal interest determination study of Box Canyon Creek alluvial fan.
- Complete flood hazard analysis of lower Salmon Creek and update the Seward Mapped Flood Data Area.
- Partner with US Fish & Wildlife Service, State of Alaska Fish & Game, Kachemak Heritage Land Trust, and other local stakeholders, to rank priority parcels, and apply for grants for the acquisition of high-risk properties in the Salmon Creek Conservation Area.

Performance Measures

Priority/Goal: Public Outreach and Education

Goal: Raise public awareness of floodplain risks, mitigation efforts, and national flood insurance program

- Objective:**
1. Send out educational mailing to all service area property owners
 2. Conduct community work sessions/public meetings

Measures:

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Number of bulk educational mailings	0	0	1	1
Number of community work sessions/ public meetings	2	0	2	2

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Service Area staffing history	1.5	1.5	1.5	1.5

Department Function

Fund 259

Seward-Bear Creek Flood Service Area - Continued

Dept 21212

Priority/Goal: Flood Mitigation

Goal: Prioritize, plan, and facilitate flood mitigation projects

- Objective:**
1. Obtain grant funding for risk assessment or mitigation projects
 2. Complete in-stream and multi-agency mitigation projects

Measures:

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Grant/Partnership Mitigation Funding Applications	2	2	2	2
In-Stream Mitigation Projects	4	4	3	2
Multi-Agency Mitigation Projects	2	2	0	1

Commentary

In-progress and completed FY22 mitigation projects approved by the service area board under contractual services:

Grant Applications or Partnership Agreements (grant/project costs expended in FY22)

- US Army Corps of Engineers Japanese Creek Feasibility Study – SBCFSA/KPB/City of Seward Local Sponsor Partnership – SBCFSA local match \$180,000 (currently in project close out)
- US Army Corps of Engineers Box Canyon Creek Federal Interest Determination Study – SBCFSA no local match required (in process)

Flood Mitigation Projects (project costs expended in FY22)

- Japanese Creek Maintenance – \$19,200 (to be completed Spring 2022)
- Kwechak Creek Sediment Management & Embankment Maintenance – \$54,500 (completed)
- Salmon Creek (SC15) Sediment Management & Embankment Maintenance – Project budget \$65,000 (to be completed Spring 2022)
- Established Ground Control at Lost Creek, Box Canyon Creek & Salmon Creek (SC15) – \$28,030 (completed)

Multi-Agency Mitigation Projects (project costs expended in FY22)

- Multiple projects in the planning phase.

Emerging Situation Projects (project costs expended in FY22)

- No emergent situations to date.

Anticipated Supplemental Appropriations from Unrestricted Fund Balance	FY2023	FY2024	FY2025
Flood Mitigation Projects			
Projects in the planning phase. Exact costs, partnership agreements, grant funding and project years to be determined. Anticipated SBCFSA match listed with funding/agreements from other partner agencies expected.			
<ul style="list-style-type: none"> • Japanese Creek Parcel Acquisitions/Easements 	\$75,000	-	-
<ul style="list-style-type: none"> • Salmon Creek Flood Hazard Analysis & Updated Seward Flood Data Area Mapping 	\$85,000	-	-
<ul style="list-style-type: none"> • Local Sponsor Match for US Army Corps of Engineers Box Canyon Flood Risk Management Feasibility Study 	-	\$600,000	-
<ul style="list-style-type: none"> • US Dept. of Agriculture Forest Service Small Land Tract Conveyance – Box Canyon Water Diversion Structure 	-	-	\$125,000

**Kenai Peninsula Borough
Budget Detail**

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 81,016	\$ 82,445	\$ 91,034	\$ 91,991	\$ 92,599	\$ 1,565	1.72%
40130 Overtime Wages	946	2,260	2,731	2,731	2,960	229	8.39%
40210 FICA	6,540	6,802	8,392	8,468	8,586	194	2.31%
40221 PERS	26,936	29,321	21,431	21,641	21,838	407	1.90%
40321 Health Insurance	50,498	50,727	53,000	53,000	63,600	10,600	20.00%
40322 Life Insurance	124	129	230	232	196	(34)	-14.78%
40410 Leave	10,362	10,660	12,285	12,417	12,965	680	5.54%
40511 Other Benefits	276	-	-	-	-	-	-
Total: Personnel	176,698	182,344	189,103	190,480	202,744	13,641	7.21%
Supplies							
42020 Signage Supplies	-	450	300	300	200	(100)	-33.33%
42120 Computer Software	-	-	200	360	-	(200)	-100.00%
42210 Operating Supplies	411	444	3,000	1,990	3,000	-	0.00%
42230 Vehicle/Equipment Fuel	-	-	-	-	800	800	-
42250 Uniforms	268	146	200	200	200	-	0.00%
42310 Repair & Maintenance Supplies	-	-	60	60	-	(60)	-100.00%
42360 Vehicle Repair/Maintenance Supplies	-	-	-	-	1,400	1,400	-
42410 Small Tools & Equipment	896	3,850	500	1,641	500	-	0.00%
Total: Supplies	1,575	4,890	4,260	4,551	6,100	1,840	43.19%
Services							
43011 Contractual Services	199,222	122,935	175,000	380,333	200,000	25,000	14.29%
43019 Software Licensing	-	-	-	867	1,020	1,020	-
43110 Communications	2,080	1,951	856	1,969	1,941	1,085	126.75%
43140 Postage	91	89	1,000	707	1,000	-	0.00%
43210 Transportation and Subsistence	2,237	2,069	6,123	6,249	7,066	943	15.40%
43220 Car Allowance	5	51	-	39	-	-	-
43260 Training	399	1,179	965	965	1,100	135	13.99%
43310 Advertising	416	664	600	600	600	-	0.00%
43510 Insurance Premium	390	434	796	796	812	16	2.01%
43610 Utilities	-	-	2,975	2,975	2,711	(264)	-8.87%
43720 Equipment Maintenance	1,057	377	500	500	350	(150)	-30.00%
43750 Vehicle Maintenance	-	-	-	-	300	300	-
43780 Building and Grounds Maintenance	-	-	-	293	-	-	-
43810 Rents and Operating Leases	10,433	10,846	8,738	7,638	8,640	(98)	-1.12%
43920 Dues and Subscriptions	582	544	1,066	1,066	986	(80)	-7.50%
Total: Services	216,912	141,139	198,619	404,997	226,526	27,907	14.05%
Capital Outlay							
48310 Vehicles	-	-	-	-	8,900	8,900	-
48610 Land Purchase	-	-	-	1,200	5,500	5,500	-
48710 Minor Office Equipment	-	2,351	5,557	3,199	2,421	(3,136)	-56.43%
48720 Minor Office Furniture	-	260	3,600	3,600	-	(3,600)	-100.00%
48740 Minor Machinery and Equipment	-	-	2,990	2,990	-	(2,990)	-100.00%
Total: Capital Outlay	-	2,611	12,147	10,989	16,821	4,674	38.48%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	30,000	30,000	10,000	(20,000)	-66.67%
60004 Mileage Ticket Credits	-	-	(700)	(700)	-	700	-
61990 Admin. Service Fee	8,983	8,330	10,836	13,209	11,555	719	6.64%
Total: Interdepartmental Charges	8,983	8,330	40,136	42,509	21,555	(18,581)	-46.30%
Department Total	\$ 404,168	\$ 339,314	\$ 444,265	\$ 653,526	\$ 473,746	\$ 29,481	6.64%

**Kenai Peninsula Borough
Budget Detail**

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: .75 Service Area Program Lead and .75 Administrative Assistant.

42230 Vehicle/Equipment Fuel. Increase due to newly acquired borough vehicle.

42360 Vehicle Repair/Maintenance Supplies. Increase due to purchase of winter tires (\$1,300) and safety kit (\$100).

43011 Contractual Services. Increase due to increased cost of Sediment Management & Maintenance Program (\$170,000), emerging situations (\$20,000) and Salmon Creek revetment ground control (\$10,000).

43110 Communications. Increase due to addition of SpitWSpots (\$1,077), monthly charges for borough telephone lines (\$264) and iPad cellular service for in-field work (\$600).

43210 Transportation and Subsistence. Mileage for in-field work in personal vehicle (\$1,000), travel to out-of-state floodplain conferences (\$4,299), travel for meetings/training in Anchorage & Soldotna (\$1,047) and board meeting food allowance (\$720).

43260 Training. Registration fees for out-of-state conferences for Program Lead (\$1,100), floodplain management certification requires 16 continuing education credits every 2 years.

43750 Vehicle Maintenance. Oil changes for borough vehicle (\$300).

43920 Dues and Subscriptions. Data transmission for 2 iridium stream gages (\$392), Certified Floodplain Managers Certification (\$120 - every other year), NORFMA and ASFPM floodplain managers membership for training and support (\$330) and satellite communication subscription for emergency locator for in-field safety (\$144).

48310 Vehicles. Purchase of borough vehicle from OEM (\$8,900).

48610 Land Purchase. Acquisition of undeveloped, high flood risk parcels (\$5,500).

48710 Minor Office Equipment. Per replacement schedule: 1 laptop (\$1,575) and 1 iPad for in-field work (\$846).

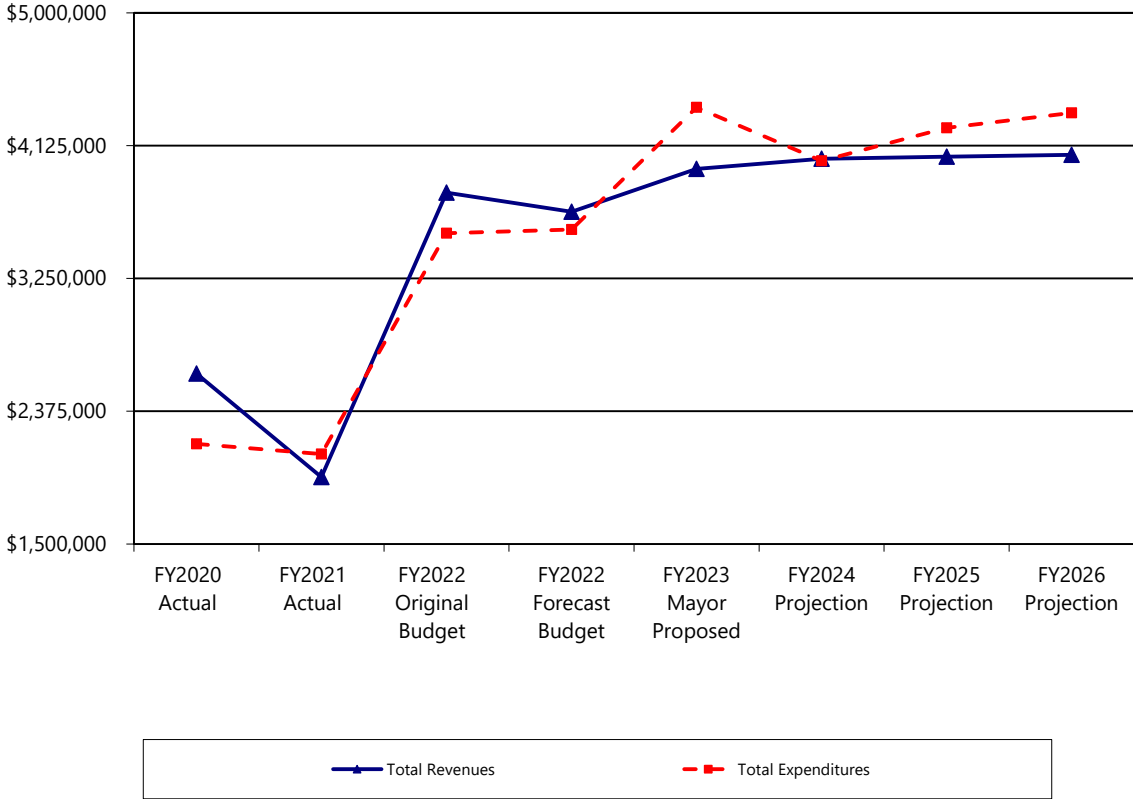
60000 Charges (To) From Other Depts. These are charges paid to the Purchasing & Contracting department for project management on SBCFSA projects.

61990 Admin. Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, capital outlay and interdepartmental wage charges.

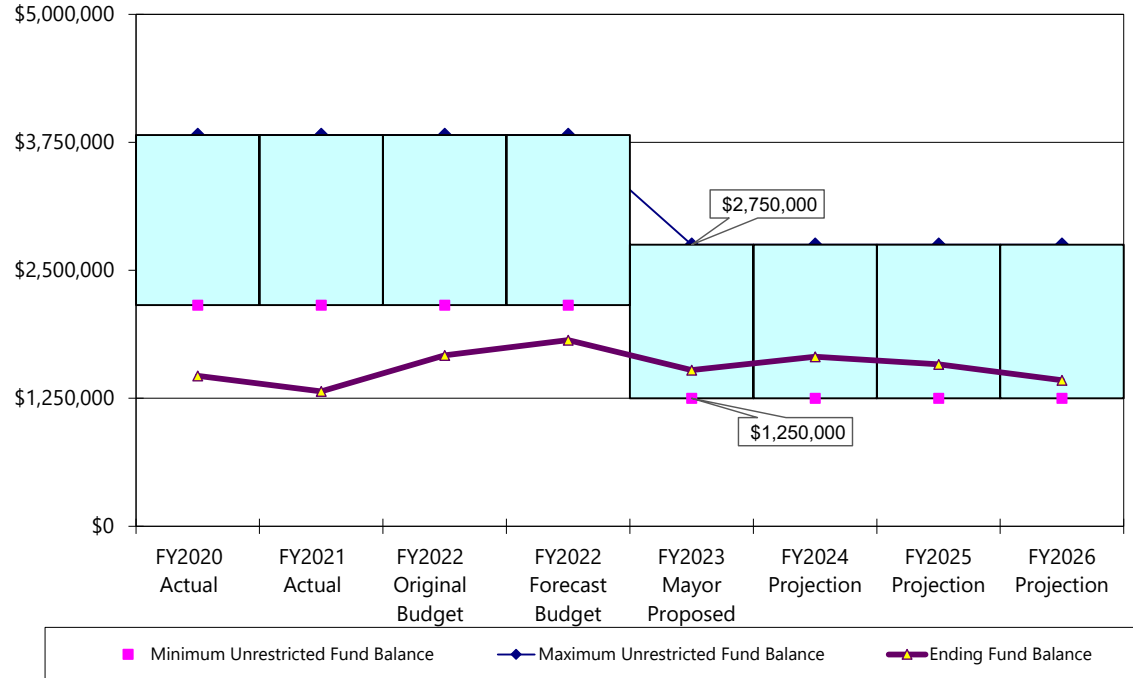
Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
E911 Surcharge Charges	\$ 1,386,819	\$ 1,322,016	\$ 1,482,557	\$ 1,482,557	\$ 1,512,208	1,512,208	1,512,208	1,512,208
Fees for service	419,602	266,986	1,925,819	1,800,370	2,063,462	2,118,796	2,118,796	2,118,796
State revenues	71,603	106,985	-	-	-	-	-	-
Other Revenue	150	-	-	-	-	-	-	-
Total Revenues	1,878,174	1,695,987	3,408,376	3,282,927	3,575,670	3,631,004	3,631,004	3,631,004
Operating Transfers From:								
General Fund	502,251	-	151,673	151,673	150,000	152,250	154,534	156,852
Nikiski Fire Service Area	57,880	57,278	60,009	60,009	58,200	60,528	62,949	65,467
Western Emergency Service Area	14,668	15,220	23,040	23,040	21,119	21,964	22,843	23,757
Central Emergency Service Area	153,139	146,632	133,395	133,395	131,208	136,456	141,914	147,591
Bear Creek Fire Service Area	-	8,182	10,432	10,432	11,114	11,559	12,021	12,502
Kachemak Emergency Service Area	11,497	12,874	16,345	16,345	14,394	14,970	15,569	16,192
EPHESA	5,000	5,000	11,954	11,954	10,050	10,452	10,870	11,305
Total Operating Transfers	744,435	245,186	406,848	406,848	396,085	408,179	420,700	433,666
Total Revenues and Operating Transfers	2,622,609	1,941,173	3,815,224	3,689,775	3,971,755	4,039,183	4,051,704	4,064,670
Expenditures:								
Personnel	1,480,117	1,401,173	2,729,296	2,729,296	2,956,696	3,030,613	3,106,378	3,184,037
Supplies	6,037	9,886	16,300	16,300	16,750	17,169	17,598	18,038
Services	537,242	568,087	642,083	649,833	660,772	677,291	694,223	711,579
Capital Outlay	49,084	25,670	47,669	63,169	3,985	4,085	4,187	4,292
Interdepartmental Charges	87,827	88,224	113,117	113,117	114,782	117,652	120,593	123,608
Total Expenditures	2,160,307	2,093,040	3,548,465	3,571,715	3,752,985	3,846,810	3,942,979	4,041,554
Operating Transfers To:								
Capital Projects Fund - 911	-	-	-	-	624,000	178,538	300,000	300,000
Total Operating Transfers	-	-	-	-	624,000	178,538	300,000	300,000
Total Expenditures and Operating Transfers	2,160,307	2,093,040	3,548,465	3,571,715	4,376,985	4,025,348	4,242,979	4,341,554
Net Results From Operations	462,302	(151,867)	266,759	118,060	(405,230)	13,835	(191,275)	(276,884)
Projected Lapse	-	-	84,626	383,074	112,590	115,404	118,289	121,247
Change in Fund Balance	462,302	(151,867)	351,385	501,134	(292,640)	129,239	(72,986)	(155,637)
Beginning Fund Balance	1,007,028	1,469,330	1,317,463	1,317,463	1,818,597	1,525,957	1,655,196	1,582,210
Ending Fund Balance	\$ 1,469,330	\$ 1,317,463	\$ 1,668,848	\$ 1,818,597	\$ 1,525,957	1,655,196	1,582,210	1,426,573
Fund Balance Designation:								
Restricted for Capital Replacement	\$ -	\$ -	\$ 455,631	\$ 455,631	\$ 4,682	\$ 4,514	\$ 5,243	\$ 5,243
Unrestricted	1,469,330	1,317,463	1,213,217	1,362,966	1,521,275	1,650,682	1,576,967	1,421,330
Ending Fund Balance	\$ 1,469,330	\$ 1,317,463	\$ 1,668,848	\$ 1,818,597	\$ 1,525,957	1,655,196	1,582,210	1,426,573

911 Communications Revenues & Expenditures



911 Communications Ending Fund Balance



<p>Fund 264</p> <p>Dept 11255</p>	<p>Department Function</p> <p>911 Communications</p>
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Mission

Our mission is to enhance the quality of life of the Kenai Peninsula Borough citizens by serving as the communications link between the citizen and the public safety services.

Program Description

The Soldotna Public Safety Communications Center (SPSCC) is responsible for providing emergency and routine public safety radio, telephone, 9-1-1 and computer-aided dispatching services to multiple law enforcement, fire, and EMS agencies. We will strive to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner. We recognize that service is our one and only product and we share a common ongoing goal to provide it at the highest possible level. We recognize that our strength and success are tied directly to the unique contributions of each of us working in the spirit of cooperation and teamwork.

Major Long Term Issues and Concerns

- Increased facility space to accommodate personnel, office and storage.

FY2022 Accomplishments:

- Established SPSCC Working Group with agency users
- Upgrade of the borough Enterprise Computer Aided Dispatch (CAD) system to the latest release.
- Provisioning of new 2021 aerial imagery for the 911 call management (Guardian) mapping module (replaced previous imagery from 2012)
- Integration of the RapidSOS emergency response data platform within both the CAD and Guardian mapping modules, providing a redundant set of caller location data and other critical information for 911 calls.
- The migration over to a new call logging (recording) system that supports all the new NENA i3 (NG911) standards.
- Added user agency: BCFSa
- Implemented apparatus based dispatching for NFD through CAD response plans.
- Implemented Text-to-911

FY2023 New Initiatives:

- Exploring new AI technology for 911 call taking and Quality Improvement.
- Employee wellness program.
- QI Program - Continue to make strides and improvements to ensure we meet national benchmarks and standards.

Performance Measures

Priority/Goal: Public Safety Communications

Goal: To deliver the highest level of professional service to the public, emergency responders and external agencies.

Objective:

1. Answer 95% of all 9-1-1 calls within 15 seconds or less (NFPA 1221).
2. Answer 90% of all 9-1-1 calls within 10 seconds or less (internal goal).

Measure:

	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Average 9-1-1 time to answer	:10	:08	N/A	:06	:06
Total 9-1-1 calls received		24,482	27,914	27,000	28,000
Average 9-1-1 call duration		2:33	N/A	2:32	2:33
E911 Surcharge		\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00

Department Function Fund 264 Dept 11255	911 Communications - Continued
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Priority/Goal: Training

Goal: Educate our staff

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

Measure:

	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Estimated
Percent of staff passing EMD, EFD classes	100%	100%	100%	100%	100%

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted
Staffing history	13	16	23	23

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
CAD (Computer Aided Dispatch) calls for service law enforcement	55,955	67,677	68,500	69,000
CAD (Computer Aided Dispatch) calls for service EMS/Fire	4,569	4,550	4,732	4,921

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 752,212	\$ 721,645	\$ 1,484,105	\$ 1,484,105	\$ 1,543,424	\$ 59,319	4.00%
40120 Temporary Wages	395	6,164	-	-	-	-	-
40130 Overtime Wages	2,273	2,797	57,686	57,686	52,852	(4,834)	-8.38%
40210 FICA	67,079	62,951	134,525	134,525	140,724	6,199	4.61%
40221 PERS	271,665	271,074	349,883	349,883	363,100	13,217	3.78%
40321 Health Insurance	276,198	229,087	530,000	530,000	667,800	137,800	26.00%
40322 Life Insurance	1,096	1,018	3,723	3,723	2,421	(1,302)	-34.97%
40410 Leave	107,694	106,437	169,374	169,374	186,375	17,001	10.04%
40511 Other Benefits	1,505	-	-	-	-	-	-
Total: Personnel	1,480,117	1,401,173	2,729,296	2,729,296	2,956,696	227,400	8.33%
Supplies							
42120 Computer Software	788	418	300	300	400	100	33.33%
42210 Operating Supplies	812	1,809	3,000	3,000	3,000	-	0.00%
42263 Training Supplies	-	-	1,100	1,100	1,100	-	0.00%
42310 Repair/Maintenance Supplies	2,307	2,989	10,000	10,000	10,250	250	2.50%
42410 Small Tools & Equipment	2,130	4,670	1,900	1,900	2,000	100	5.26%
Total: Supplies	6,037	9,886	16,300	16,300	16,750	450	2.76%
Services							
43011 Contractual Services	171,641	181,630	190,590	192,340	188,700	(1,890)	-0.99%
43019 Software Licensing	176,242	143,981	144,210	144,210	154,608	10,398	7.21%
43110 Communications	84,381	91,598	110,000	110,000	110,000	-	0.00%
43210 Transportation/Subsistence	4,213	947	4,656	4,656	5,880	1,224	26.29%
43260 Training	1,565	6,435	7,535	13,535	9,230	1,695	22.50%
43410 Printing	-	-	100	100	100	-	0.00%
43510 Insurance Premium	5,983	6,482	15,918	9,164	16,316	398	2.50%
43610 Utilities	52,087	53,363	64,515	55,669	59,200	(5,315)	-8.24%
43720 Equipment Maintenance	30,623	31,715	18,500	18,500	17,375	(1,125)	-6.08%
43780 Building/Ground Maintenance	9,201	8,873	21,636	17,436	15,600	(6,036)	-27.90%
43810 Rents and Operating Leases	-	4,950	-	19,800	19,800	19,800	-
43812 Equipment Replacement Payment	460	37,261	63,623	63,623	63,163	(460)	-0.72%
43920 Dues and Subscriptions	846	852	800	800	800	-	0.00%
Total: Services	537,242	568,087	642,083	649,833	660,772	18,689	2.91%
Capital Outlay							
48120 Major Office Equipment	24,375	9,868	30,334	36,334	-	(30,334)	-100.00%
48710 Minor Office Equipment	24,721	15,802	15,635	25,135	985	(14,650)	-93.70%
48720 Minor Office Furniture	(12)	-	1,700	1,700	3,000	1,300	76.47%
Total: Capital Outlay	49,084	25,670	47,669	63,169	3,985	(43,684)	-91.64%
Transfers							
50455 911 Capital Projects Fund	-	-	-	-	624,000	624,000	-
Total: Transfers	-	-	-	-	624,000	624,000	-
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	87,827	88,224	113,117	113,117	115,682	2,565	2.27%
60004 Mileage Ticket Credits	-	-	-	-	(900)	(900)	-
Total: Interdepartmental Charges	87,827	88,224	113,117	113,117	114,782	1,665	1.47%
Department Total	\$ 2,160,307	\$ 2,093,040	\$ 3,548,465	\$ 3,571,715	\$ 4,376,985	\$ 828,520	23.35%

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Emergency Management Coordinator, 1 911 Operations Manager, 3 Shift Supervisors, 15 Public Safety Dispatchers, 1 Quality Assurance Specialist, 1 CAD Specialist, and 1 Emergency Management Technical Specialist (IT).

42310 Repair/Maintenance Supplies. 75% of cost for power module for ERC (75% = \$5,550) (the remaining 25% to be covered by OEM) and spare parts not under warranty or support (\$3,500), and replace rack mounted UP batteries (\$1200).

42410 Small Tools. Dispatch headsets and bases (\$2,000)

43011 Contractual Services. Payments to cities for E911 services (\$158,400), EMD sponsoring physician (\$15,750), telelanguage services (\$150), KPB hosted EMD and EFD courses (\$6,000), and janitorial services (\$8,400)

43019 Software Licensing. Solacom Guardian technical support call handling annual maintenance (\$36,000), and 911 Datamaster ALI/GIS database software tech support and licensing (\$13,000), security camera software renewal, (\$184), CAD software maintenance (\$45,150), EMD, EFD, AQUA protocol software and cardset support and updates, (\$17,304), Microsoft Windows Server (\$5,500), EqualLogic SAN support (\$3,100), Solarwinds software maintenance (\$350), AudioCodes Voice Gateways annual technical support & hardware support (\$8,200), VMWare renewal foundation for 911 servers (\$11,000), Criticalll software (\$750), and Cisco contract support renewals (\$5,000) Atlas scheduling software (\$650), Nokia IP Router (\$800), Zoom License (\$260), Pacific Applied Technology-ASPIN connectivity (\$1,900), and PowerDMS policy-procedure training platform (\$5,460)

43110 Communications. Dedicated long distance circuits, trunks, and data lines and connectivity (\$107,300), cell phone stipend for IT Specialist, Senior Manager, and Alternate Manager (\$900 each).

43210 Transportation/Subsistence. Travel costs and lodging for annual conferences with subject matter pertaining to 911, public safety, and emerging technologies.

43260 Training. Police Legal Sciences online training (\$2,280), IAED EMD/EFD recertifications (\$1,500), BLS (\$500), and miscellaneous staff training (\$2,000), management training (\$2,000), and IAED Navigator Conference (\$950)

43610 Utilities. Maintenance and utility costs (\$59,200)

43720 Equipment Maintenance. Radio maintenance contract (\$16,375), and Bizhub maintenance contact (\$1,000).

43780 Building/Grounds Maintenance. Grounds maintenance (\$1,000), and elevator maintenance (\$2,100), generator/building maintenance (\$9,500), snow removal (3,000)

43810 Rents and Leases- 911 back up center location lease (\$19,800).

48710 Minor Office Equipment. Equallogic SAN (\$385) and KRC printer (\$600)

48720 Minor Office Furniture. Dispatch chair replacement (\$1500), office cubicle unit (\$1,500)

60000 Charges (To) From Other Departments. These are charges from Resource Planning -GIS for 90% of the wages and benefits of the Addressing Officer responsible for all 911 addressing and database management (\$115,682).

For capital projects information on this department - See the Capital Projects Section - Pages 348-349, 351-352, 361 & 389

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-26</u>
SAN Replication/ data protection **	\$ 2,299	\$ -	\$ -	\$ -
Call Manager Software	36,801	36,801	36,801	110,403
Logger FY22	-	26,362	26,362	79,086
	<u>\$ 39,100</u>	<u>\$ 63,163</u>	<u>\$ 63,163</u>	<u>\$ 189,489</u>

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

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Recreation Service Areas

The Borough has two (2) recreation service areas, the North Peninsula Recreation Service Area and the Seldovia Recreation Service Area. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget

The major source of revenue for each of these service areas is property tax. Additional funding is provided through user fees, state grants and interest earnings.

North Peninsula Recreation Service Area - this service area provides recreation services for the residents of Nikiski and Tyonek.

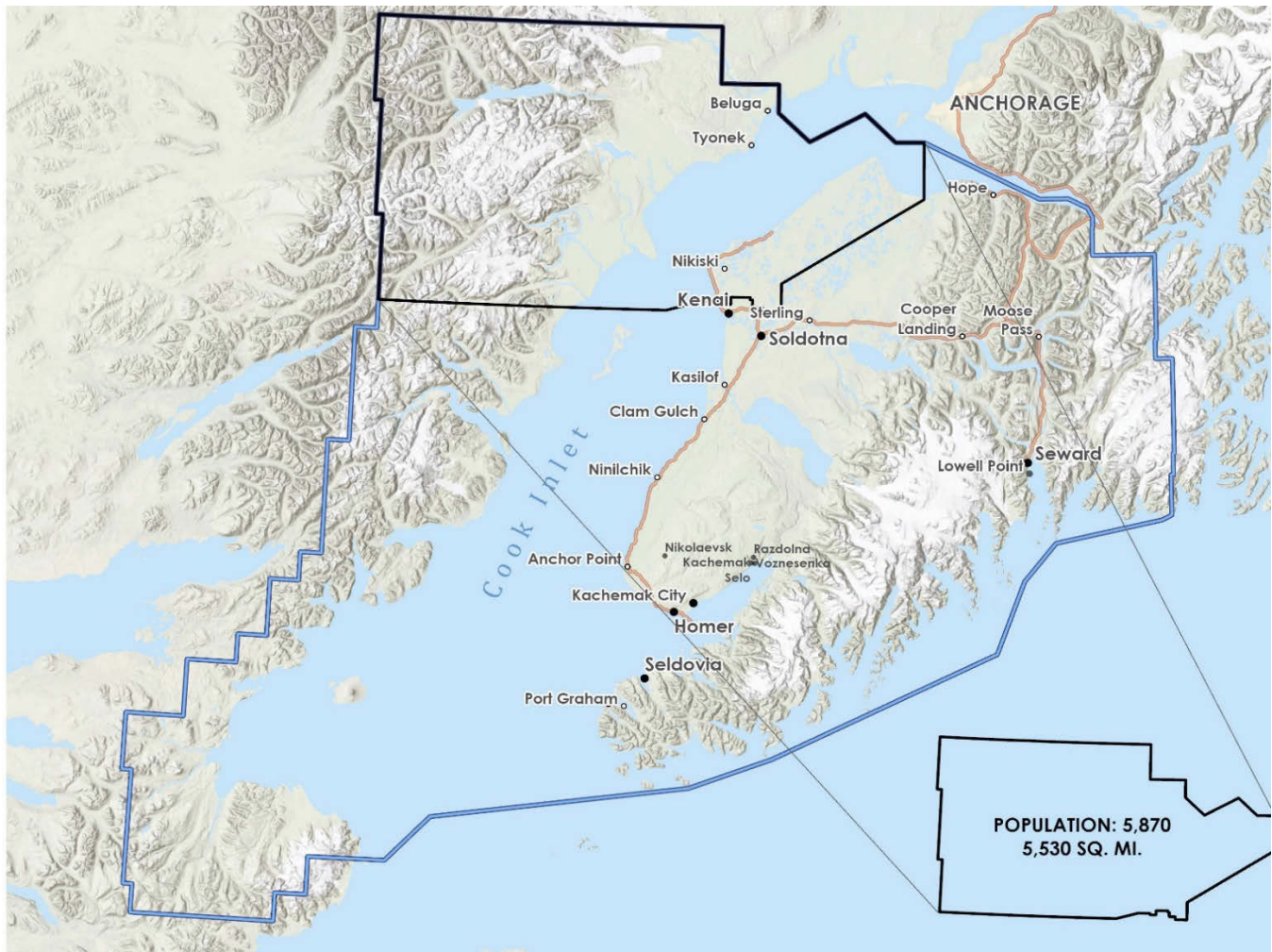
Seldovia Recreational Service Area - this service area provides recreational services for the residents of Seldovia.

North Peninsula Recreation Service Area

The recreation service area was formed to provide recreation services for the Nikiski and Tyonek area residents. Established in 1974, five elected members serve on its board. The service area has 9.5 permanent employees. Programs include basketball, volleyball, flag football, pickle ball, kickball, hockey, teen night, open gym activities, community classes and aquatic programs. The service area sponsors "Family Fun in the Midnight Sun" in June as a community wide event. The Boys & Girls Club of South Central Alaska is contracted to provide the recreation services for the Village of Tyonek.

Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an indoor swimming pool with waterslide, multipurpose fields, community playgrounds, covered natural ice rink, trail systems, skateboard park, racquetball courts with exercise area, disc golf course and a community center. The Nikiski Community Recreation Center (NCRC) currently houses a teen center, full swing golf simulator, gymnasium used for sporting activities and leagues, and banquet room and classroom/training spaces used for rentals for small and large group gatherings.

Revenues are derived primarily through property tax. The mill rate for fiscal year 2023 is 1.40 mills. Other revenues include facility user fees, program fees, and interest income.



Board Members

Stacy Oliva

Michele Carver

Felix Martinez

Harrison Deveer

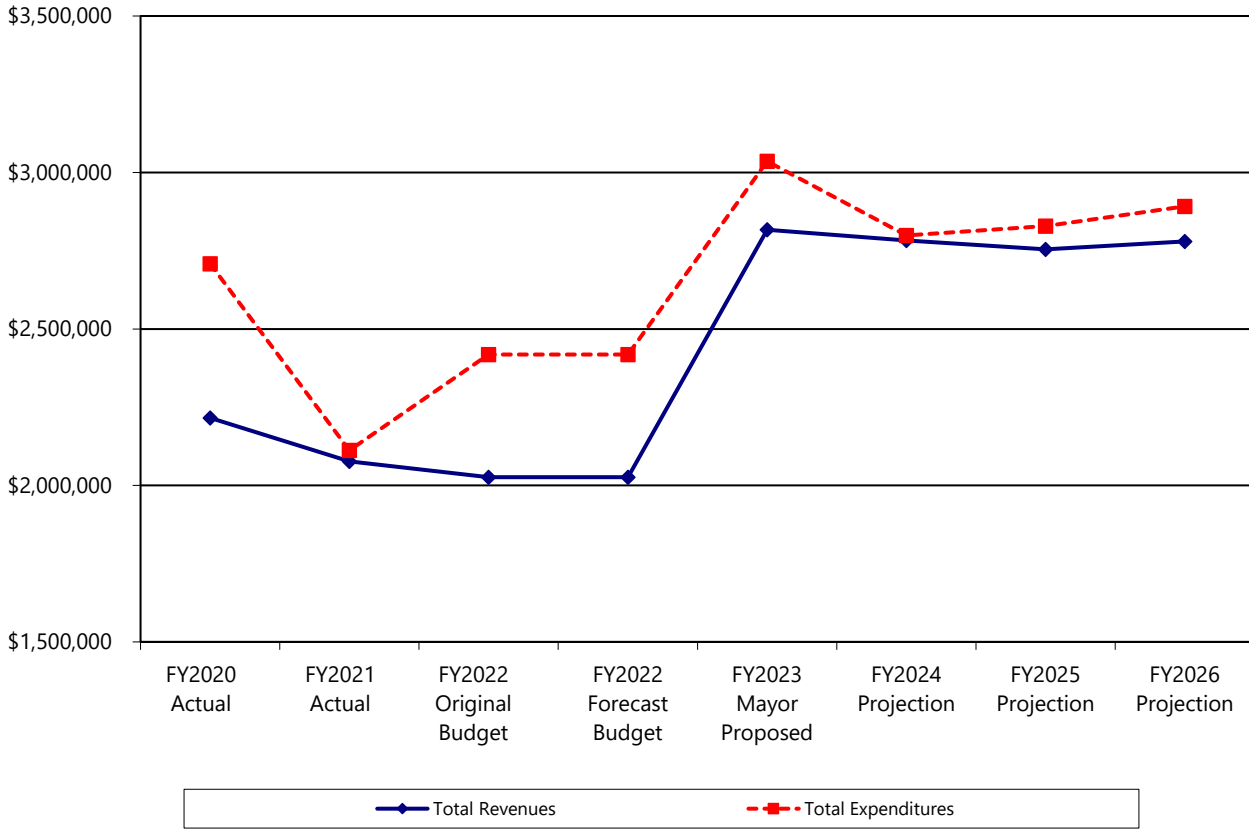
Sasha Fallon

Acting Recreation Director: Jackie Cason

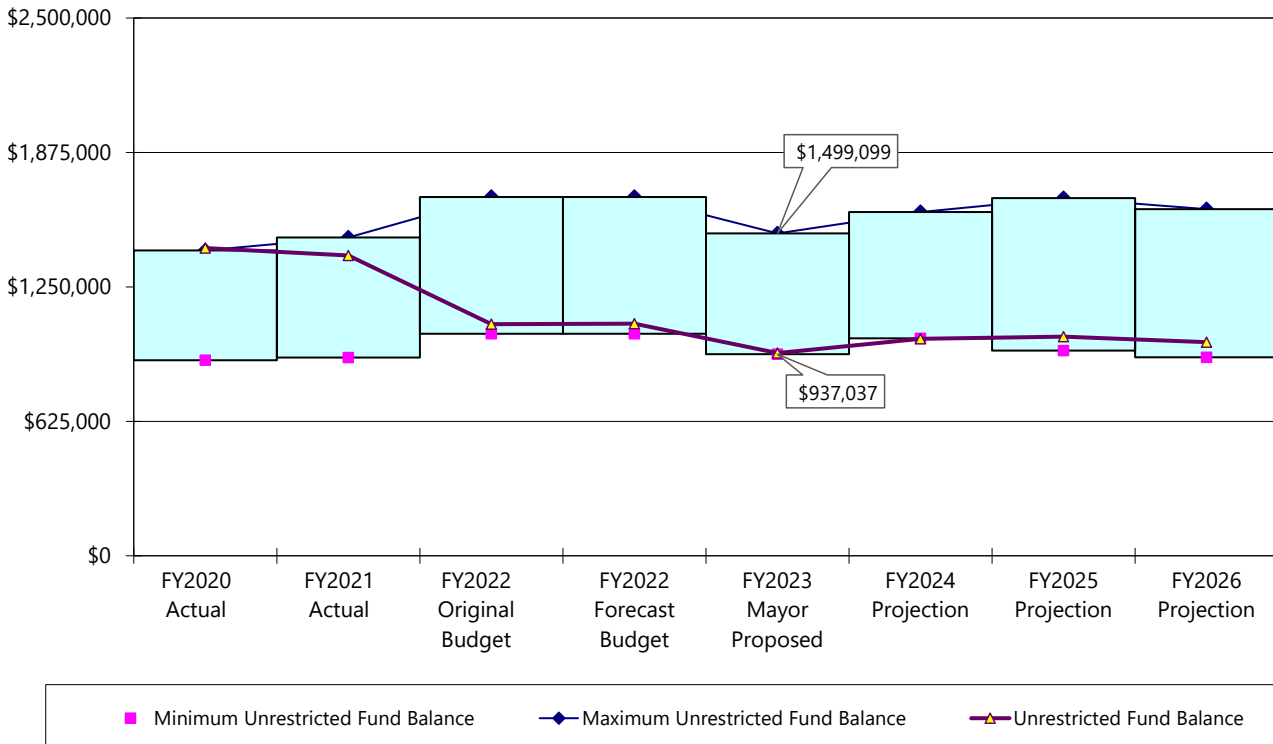
Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	675,877	679,170	649,842	649,842	662,096	668,717	675,404	688,912
Personal	39,858	38,296	38,281	38,281	38,664	39,051	39,442	39,836
Oil & Gas (AS 43.56)	1,172,686	1,103,646	1,049,695	1,049,695	1,108,539	1,075,283	1,043,025	1,043,025
	<u>1,888,421</u>	<u>1,821,112</u>	<u>1,737,818</u>	<u>1,737,818</u>	<u>1,809,299</u>	<u>1,783,051</u>	<u>1,757,871</u>	<u>1,771,773</u>
Mill Rate	1.00	1.00	1.00	1.00	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 675,189	\$ 670,752	\$ 649,842	\$ 649,842	\$ 926,934	\$ 936,204	\$ 945,566	\$ 964,477
Personal	41,695	39,734	37,515	37,515	53,047	53,578	54,114	54,655
Oil & Gas (AS 43.56)	1,171,835	1,104,694	1,049,695	1,049,695	1,551,955	1,505,396	1,460,235	1,460,235
Interest	2,244	2,880	7,615	7,615	7,920	8,237	8,566	8,909
Flat Tax	4,308	4,150	3,665	3,665	3,665	3,738	3,813	3,889
Motor Vehicle Tax	16,324	16,615	17,587	17,587	16,470	16,799	17,135	17,478
Total Property Taxes	<u>1,911,595</u>	<u>1,838,825</u>	<u>1,765,919</u>	<u>1,765,919</u>	<u>2,559,991</u>	<u>2,523,952</u>	<u>2,489,429</u>	<u>2,509,643</u>
Federal Revenue	-	9,343	-	-	-	-	-	-
State Revenue	40,543	48,430	-	-	-	-	-	-
Interest Earnings	82,264	6,348	25,082	25,082	21,589	18,849	20,169	20,370
Other Revenue	181,678	174,243	235,340	235,340	235,340	240,047	244,848	249,745
Total Revenues	<u>2,216,080</u>	<u>2,077,189</u>	<u>2,026,341</u>	<u>2,026,341</u>	<u>2,816,920</u>	<u>2,782,848</u>	<u>2,754,446</u>	<u>2,779,758</u>
Total Revenues and Other Financing Sources	<u>2,216,080</u>	<u>2,077,189</u>	<u>2,026,341</u>	<u>2,026,341</u>	<u>2,816,920</u>	<u>2,782,848</u>	<u>2,754,446</u>	<u>2,779,758</u>
Expenditures:								
Personnel	1,149,715	1,196,720	1,310,227	1,310,227	1,424,436	1,452,925	1,489,248	1,533,925
Supplies	109,923	109,551	144,897	141,897	146,727	149,662	152,655	155,708
Services	544,197	543,016	630,417	628,417	680,573	680,573	694,184	708,068
Capital Outlay	15,762	16,072	30,000	35,000	26,967	8,636	8,809	8,985
Interdepartmental Charges	38,940	46,634	52,889	52,889	56,968	57,295	58,622	60,167
Total Expenditures	<u>1,858,537</u>	<u>1,911,993</u>	<u>2,168,430</u>	<u>2,168,430</u>	<u>2,335,671</u>	<u>2,349,091</u>	<u>2,403,518</u>	<u>2,466,853</u>
Operating Transfers To:								
Capital Projects Fund	850,000	200,000	250,000	250,000	700,000	450,000	425,000	425,000
Total Operating Transfers	<u>850,000</u>	<u>200,000</u>	<u>250,000</u>	<u>250,000</u>	<u>700,000</u>	<u>450,000</u>	<u>425,000</u>	<u>425,000</u>
Total Expenditures and Operating Transfers	<u>2,708,537</u>	<u>2,111,993</u>	<u>2,418,430</u>	<u>2,418,430</u>	<u>3,035,671</u>	<u>2,799,091</u>	<u>2,828,518</u>	<u>2,891,853</u>
Net Results From Operations	(492,457)	(34,804)	(392,089)	(392,089)	(218,751)	(16,243)	(74,072)	(112,095)
Projected Lapse	-	-	73,309	75,895	81,748	82,218	84,123	86,340
Change in Fund Balance	(492,457)	(34,804)	(318,780)	(316,194)	(137,003)	65,975	10,051	(25,755)
Beginning Fund Balance	1,922,924	1,430,467	1,395,663	1,395,663	1,079,469	942,466	1,008,441	1,018,492
Ending Fund Balance	<u>\$ 1,430,467</u>	<u>\$ 1,395,663</u>	<u>\$ 1,076,883</u>	<u>\$ 1,079,469</u>	<u>\$ 942,466</u>	<u>\$ 1,008,441</u>	<u>\$ 1,018,492</u>	<u>\$ 992,737</u>

North Peninsula Recreation Revenues and Expenditures



North Peninsula Recreation Unrestricted Fund Balance



Department Function

Fund 225

North Peninsula Recreation Service Area

Dept 61110

Mission

To provide recreational opportunities for the public and promote health and safety through education, participation, and recreation. To maintain and operate recreational facilities and open spaces for recreational, educational, and civic purposes.

Program Description

NPRSA operates and maintains the following facilities: Nikiski Pool, Exercise Room with Racquetball/Wallyball Courts, Jason Peterson Memorial (JPM) Ice Rink, Nikiski Community Trails, Poolside Trails, Disc Golf Course, Multi-Purpose Fields, Community Playgrounds, Skate Park, and the Nikiski Community Recreation Center (NCRC).

Major Long Term Issues and Concerns:

- Maintain sustainable services and operations with the increased costs of providing services.
- Continuous recruitment and utilization of volunteers for successful events and programs.
- Funding a sustainable long-term capital improvement plan.
- Increased costs to maintain aging infrastructure.
- The sustainability of the fund balance and substantial transfers to fund capital projects.
- Increased mill rate to support operations, maintenance and capital improvements.

FY2022 Accomplishments:

Administration

- Re-prioritized funds to make two ¾ time positions full-time, providing for more efficient use of benefitted employee resources.

Operations

- Completed the Nikiski Pool roof replacement project.
- Completed the replacement of the supply/return headers project at NCRC.
- Purchased a Utility Loader for year-round maintenance.
- Completed the engineer, design and installation of new AV equipment at NCRC; allowing for a larger space for public meetings to facilitate physical distancing.
- Completed the installation of new Fitness on Demand at NCRC.
- Completed the touchless fixture installation throughout all facilities.
- Completed installation of Gym Divider Project.
- Infant changing stations installed in all restrooms at Nikiski Pool, and NCRC.
- Working towards online registration for programs and classes.

FY2023 New Initiatives:

- Increase collaboration with community organizations to offer diverse community events.
- Increase community awareness and partnerships within community. Seek sponsorships to offset costs.
- Continue to utilize NPRSA 10-year Master Plan to guide planning for services, programs and capital projects.
- Work towards cost saving and energy conserving measures.
- Complete skate park re-paving project at NCRC.
- Replace Truck and snow plow for maintenance.
- Repair and replace damaged skylights in NCRC Banquet Room.
- Repair/replace Nikiski Pool sidewalks.

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	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Permanent Staff (FTEs)	9.5	9.5	9.5	10	11
Temporary Staff (FTEs)	7.0	7.0	7.0	7.0	6.0
Total Staff Hours	34,210	26,272	30,000	35,250	35,090
Estimated # Volunteers / Volunteer Hours	600-800 / 900-1,200	464 / 673	473/ 734	572 / 720	650 / 815

Department Function

Fund 225

North Peninsula Recreation Service Area - Continued

Dept 61110

Staff Certifications/License*	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
ARC Lifeguard Certified (Incl. CPR/AED/ First Aid)	25-30	20	22	25-30	25-30
ARC Professional CPR/First Aid/AED	10-12	8	8	9	9-10
ARC Water Safety Instructor / Lifeguard Instructor	6 / 1	5/ 1	2 / 1	4 / 1	5 / 1
NRPA Certified Pool Operator	8	6	3	5	5
NRPA Aquatic Facility Operator	2	2	1	1	1
NRPA Certified Playground Safety Inspector	1-2	1	1	2	2
Safe Sport & Concussion Training	10-12	7	6	7	7

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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Recreation	25	19	12	19	23
Aquatics	8	6	2	8	14

Priority: Attendance/Participation—Admissions/Programs/Classes/Events/Reservations/Leagues/Memberships/Punch Cards

Goal: Increase participation and attendance of NPRSA facilities, programs and events.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Develop partnerships with schools and local community organizations to further optimize the delivery of services to the community.
 3. Increase public awareness of programs and facilities through schools, businesses and community organizations.

Nikiski Pool- Attendance/Participation*	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Admissions/Classes/Programs	30,000	19,161	18,195	25,000	26,000
Events	300	181	41	150	150
Facility Reservations (Rental Attendance)	1,500	778	375	400	1,000
Learn To Swim Programs/Classes	3,500	2,408	1,159	2,000	2,500
Memberships / Punch Cards	22,000	16,263	12,773	15,000	20,000
Spectators (2019 was a partial year count)	1,500	1071	405	300	500
Nikiski Community Recreation Center- Attendance/Participation*					
Admissions/Classes/Programs	3,000	2,238	2,628	2,500	2,500
Events	4,000	1,336	1,153	3,500	3,500
Facility Reservations (Rental Attendance)	8,000	4,041	5,686	5,000	5,000
Leagues	500	237	302	450	450
Memberships / Punch Cards	1,800	1,233	1,250	1,500	1,500
Spectators (2019 was a partial year count)	4,000	3,169	3,412	3,800	3,800

*Reduction in all numbers for FY2020 and FY2021 were direct results of the Covid-19 pandemic and resulting limitations.

Department Function

Fund 225

North Peninsula Recreation Service Area - Continued

Dept 61110

Commentary

For FY23 the service area plans to repave the skate park at the Nikiski Community Recreation Center, and replace the old skylights in the banquet room. Additionally, the service area is replacing a Truck and snowplow.

NPRSA is projecting an increase to the mill rate beginning in FY23 to fund operating, maintenance and capital improvements. The capital projects plan is guided by the 10-year master plan, which was developed in 2017. This plan is comprehensive and had extensive community input into its development.

NPRSA has not adjusted the mill rate since 1993. During the last 29 years, NPRSA has been fiscally responsible, paid off debt, absorbed inflation, expanded services and programs, and maintained and expanded infrastructure. The following highlights some of the many services and improvements the service area has been able to accomplish over the years under the same mill rate:

- Covered the ice rink and constructed a maintenance facility to house the Zamboni and rink equipment
- Created a recreation department, which began with hockey and since has grown into many sports leagues, camps and programs. This includes kickball, youth flag football, soccer, youth and adult basketball, youth and adult volleyball, recreation hockey and USA hockey leagues, dodgeball, summer and seasonal camps, sports camps, adult and youth pottery classes, fitness classes, arts and craft classes, community events, track meets, community runs, disc golf tournaments, wally ball tournaments, coaching clinics, hoop shoot, Tri-Athlon, and so many more great programs
- Acquired land for expanded and future use
- Constructed a fitness area and racquetball/wally ball courts
- Created and built the Nikiski Community Playground
- Installed security cameras at facilities
- Upgraded facility software and transitioned to a point of sale system
- Replaced iron filters, chemical controllers and HVAC software
- Replaced the pool emergency intercom system
- Re-roofed the community center and worked with the community to create a mural for the community center
- Replaced the gymnasium floor at the community center
- Replaced the septic system at the pool and the community center
- Amended the pool membership policy; providing more opportunities for service area residents to access the pool
- Replaced the fire alarm at the Nikiski Pool
- Replaced the HVAC/DDC controls/system at the community center
- Replaced the boiler at the community center
- Installed the O2 Prime Air Purification systems into the existing HVAC systems at the pool and community center
- Replaced the pool chlorination system
- Completed the engineer, design and construction documents for the Nikiski Pool Roof Replacement
- Completed the replacement of the Nikiski Pool Roof
- Upgraded the Nikiski Pool HVAC/DDC Controls
- Replaced the supply/return headers at the community center

This list is not all-inclusive, and does not include the increased costs of doing business over the years. A great deal has been accomplished over the years under a "status quo" budget and a 1.0 mill rate. The service area will no longer be sustainable under the current budget and must increase the mill rate in FY2023 to support continued maintenance and operations as well as future capital improvements.

**Kenai Peninsula Borough
Budget Detail**

Fund 225

Department 61110 - North Peninsula Recreation Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 487,566	\$ 516,129	\$ 575,648	\$ 575,648	\$ 643,379	\$ 67,731	11.77%
40120 Temporary Wages	132,621	141,833	187,885	187,885	186,943	(942)	-0.50%
40130 Overtime Wages	3,183	6,098	5,563	5,563	5,654	91	1.64%
40210 FICA	51,150	54,136	66,161	66,161	71,644	5,483	8.29%
40221 PERS	161,566	169,831	132,130	132,130	147,641	15,511	11.74%
40321 Health Insurance	229,224	225,339	265,000	265,000	286,200	21,200	8.00%
40322 Life Insurance	753	748	1,454	1,454	1,024	(430)	-29.57%
40410 Leave	75,883	72,111	76,386	76,386	81,951	5,565	7.29%
40511 Other Benefits	7,769	10,495	-	-	-	-	-
Total: Personnel	1,149,715	1,196,720	1,310,227	1,310,227	1,424,436	114,209	8.72%
Supplies							
42120 Computer Software	-	744	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	45,026	52,925	69,700	66,700	69,700	-	0.00%
42230 Fuel, Oils and Lubricants	2,757	3,519	6,500	6,500	6,890	390	6.00%
42250 Uniforms	2,182	1,341	2,400	2,400	2,400	-	0.00%
42310 Repair & Maintenance Supplies	43,178	30,208	45,000	45,000	46,350	1,350	3.00%
42360 Motor Vehicle Supplies	2,826	3,951	3,000	3,000	3,090	90	3.00%
42410 Small Tools & Equipment	6,429	9,115	8,697	8,697	8,697	-	0.00%
42960 Recreational Supplies	7,525	7,748	8,600	8,600	8,600	-	0.00%
Total: Supplies	109,923	109,551	144,897	141,897	146,727	1,830	1.26%
Services							
43011 Contractual Services	28,657	29,574	39,851	39,851	41,662	1,811	4.54%
43014 Physical Examinations	270	-	500	500	500	-	0.00%
43019 Software Licensing	3,653	3,840	4,058	4,293	6,073	2,015	49.66%
43110 Communications	8,064	8,513	9,200	9,200	9,200	-	0.00%
43140 Postage and Freight	540	385	1,500	1,265	1,500	-	0.00%
43210 Transportation/Subsistence	4,975	3,122	4,157	4,157	3,104	(1,053)	-25.33%
43220 Car Allowance	11	36	-	-	-	-	-
43260 Training	349	2,670	5,025	5,025	6,775	1,750	34.83%
43310 Advertising	8,059	8,132	9,300	9,300	9,300	-	0.00%
43410 Printing	-	-	900	425	900	-	0.00%
43510 Insurance Premium	86,743	101,968	123,625	123,625	140,147	16,522	13.36%
43610 Utilities	324,876	286,987	340,119	340,119	366,000	25,881	7.61%
43720 Equipment Maintenance	1,378	1,724	1,500	1,500	1,780	280	18.67%
43750 Vehicle Maintenance	1,395	8,015	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	64,262	73,410	76,500	74,500	78,500	2,000	2.61%
43810 Rents and Operating Leases	3,936	4,756	4,070	4,070	4,032	(38)	-0.93%
43920 Dues and Subscriptions	1,504	1,013	1,512	1,512	1,500	(12)	-0.79%
43960 Recreation Program Expenses	5,525	4,596	6,600	6,600	6,600	-	0.00%
49311 Design Service	-	4,275	-	475	1,000	1,000	-
Total: Services	544,197	543,016	630,417	628,417	680,573	50,156	7.96%
Capital Outlay							
48311 Machinery and Equipment	-	-	5,000	6,000	11,500	6,500	130.00%
48513 Recreational Equipment	5,671	-	-	-	-	-	-
48710 Minor Office Equipment	4,464	7,746	5,500	5,500	4,600	(900)	-16.36%
48740 Minor Machines and Equipment	4,958	7,412	2,500	7,000	8,867	6,367	254.68%
48755 Minor Recreational Equipment	669	914	17,000	16,500	2,000	(15,000)	-88.24%
Total: Capital Outlay	15,762	16,072	30,000	35,000	26,967	(3,033)	-10.11%
Transfers							
50459 North Pen Rec Capital Projects	850,000	200,000	250,000	250,000	700,000	450,000	180.00%
Total: Transfers	850,000	200,000	250,000	250,000	700,000	450,000	180.00%

**Kenai Peninsula Borough
Budget Detail**

Fund 225

Department 61110 - North Peninsula Recreation Administration - Continued

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	(490)	-	-	-	-	-	-
61990 Admin Service Fee	39,430	46,634	52,889	52,889	56,968	4,079	7.71%
Total: Interdepartmental Charges	38,940	46,634	52,889	52,889	56,968	4,079	7.71%
Department Total	\$ 2,708,537	\$ 2,111,993	\$ 2,418,430	\$ 2,418,430	\$ 3,035,671	\$ 617,241	25.52%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director, 1 Recreation Supervisor, 1 Pool Supervisor, 1 Maintenance Mechanic II, 2 Shift Supervisors, 1 Admin Assistant, 2 Lifeguards, 1 Instructor-Lifeguard and 1 General Maintenance Operator.

Increased: 1/2 time Lifeguard to Full Time
Increased: 1/2 time Instructor/Lifeguard to Full Time

40120 Temporary Wages. The equivalent of 5.87 FTE's that work in a temporary capacity as lifeguards, instructors, dispatchers, clerks, recreation assistants and maintenance personnel.

42310 Repair & Maintenance Supplies. Increased maintenance and repairs to mechanical and aging infrastructure is increasing the need for supplies. We are seeing a significant increase in cost due to inflation.

42360 Motor Vehicles Supplies. Minor increase due to inflation.

43011 Contractual Services. Increased due to HVAC service contract increase (Community center was added) as well as addition of the Fitness on Demand service. Siemens Desigo/HVAC service contract (\$17,682), contract with Boys & Girls Club to provide recreation services for the Village of Tyonek (\$14,000), Fitness on Demand (\$2,400), Verified First background screening (\$1,050), security/fire alarm monitoring and inspections (\$3,330), water testing (\$825) and miscellaneous smaller contracts (\$2,375).

43019 Software Licensing. Licensing for upgrades, tech support, backup of Companion Corp Library software (\$508), Milestone (CCTV software) (\$1,005), Sportsman SQL (\$3,600), ZOOM license (\$260) and MPLC movie license (\$700).

43210 Transportation/Subsistence. Alaska Recreation and Parks Conference in Soldotna, Alaska Afterschool Conference in Anchorage, virtual certification courses, Siemens Training in Anchorage, and miscellaneous travel within borough.

43260 Training. Increase due to deferral of training in FY2021/2022, as well as new staff certification requirements. In-state conferences, virtual certification courses and fees. New staff training on Siemens Desigo, in Anchorage.

43510 Insurance Premium. Insurance premium for property, workman's compensation and liability. Increase due to increase in cost of wages for FY22 & FY23, increase in value of property and associated premiums, newly constructed property, and an increase in FY21/22 claims.

43810 Rents and Operating Leases. For minor equipment rentals (\$1,000), porta-potties (\$1,850), tank/rack rentals (\$715), and USPS Box (\$467).

48311 Machinery and Equipment. Replacement of carpet cleaner (\$6,000), and replacement of ice machine at NCRC (\$5,500).

48710 Minor Office Equipment. Scheduled replacement of printer/copier (\$2,300), replacement of laptop (\$1,500) and replacement of Apogee desktop computer (\$800).

48740 Minor Machines & Equipment. Trail groomer (\$2,260), fuel transfer tank/pump (\$1,607) and Pool Vacuum (\$5,000)

48755 Minor Recreation Equipment. Portable sound system/stereo for pool (\$500), weight system at NCRC (\$1,000) and pool dumb bells (\$500),

50459 Transfer. Transfer to capital project fund to support long term capital improvement plan. FY2023 projects include new truck with snow plow, Nikiski Community Recreation Center Skate Park re-surfacing, and Nikiski Community Recreation Center Banquet Room skylight replacement.

61990 Admin Service Fee. The admin service fee is to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

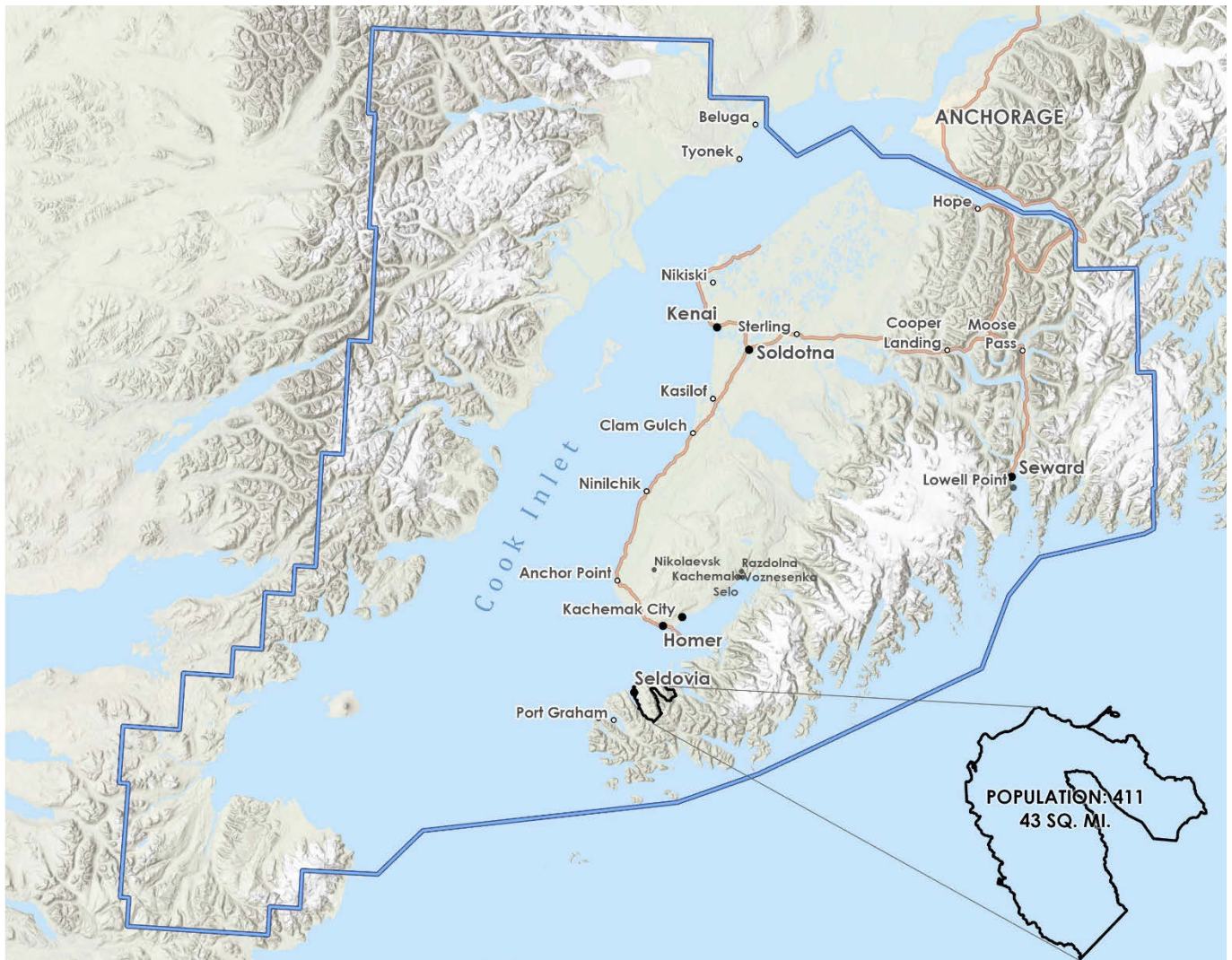
For capital projects information on this department - See the Capital Projects Section - Pages 348-349, 367, & 413-416.

Seldovia Recreational Service Area

This service area was established on October 4, 2011 to provide recreational services for the Seldovia community. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board and provide oversight of the operations, each serving a three-year term.

The Seldovia Recreational Service Area is based out of and utilizes the Sea Otter Community Center, formerly known as the Seldovia Community Center, located adjacent to Susan B. English School. Services to be provided may include but are not limited to senior citizens and youth programs, musical instruction and practice, accommodation of visiting schools during "Sea Week" and other Seldovia field trips, facility rental for organizations and individuals for meetings and celebrations, adult education, high speed internet access, community gatherings, karate instruction, arts and crafts instruction and facilitation, nature education and outdoor activities.

The major source of revenue is property tax. The mill rate for fiscal year 2023 is .75 mills.



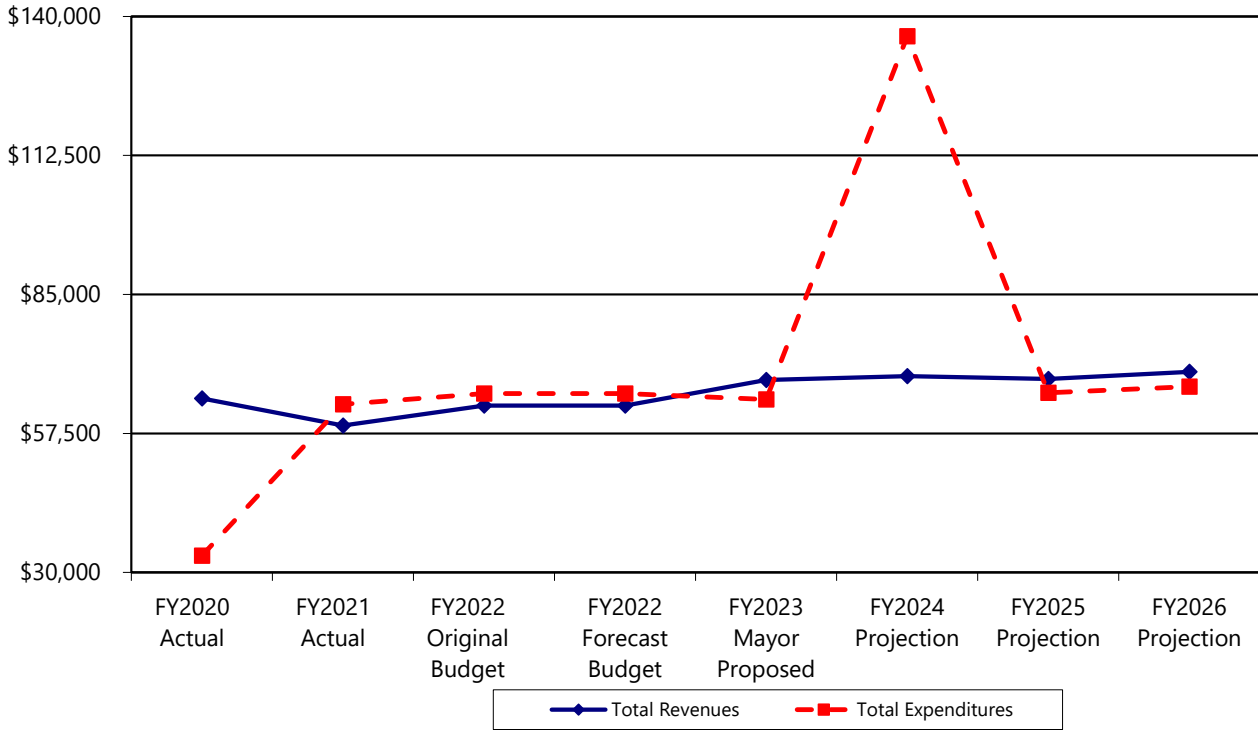
Board Members

Mark Janes
Amelia Pollack
Valisa Higman
Jennifer Swick
Jenifer Cameron

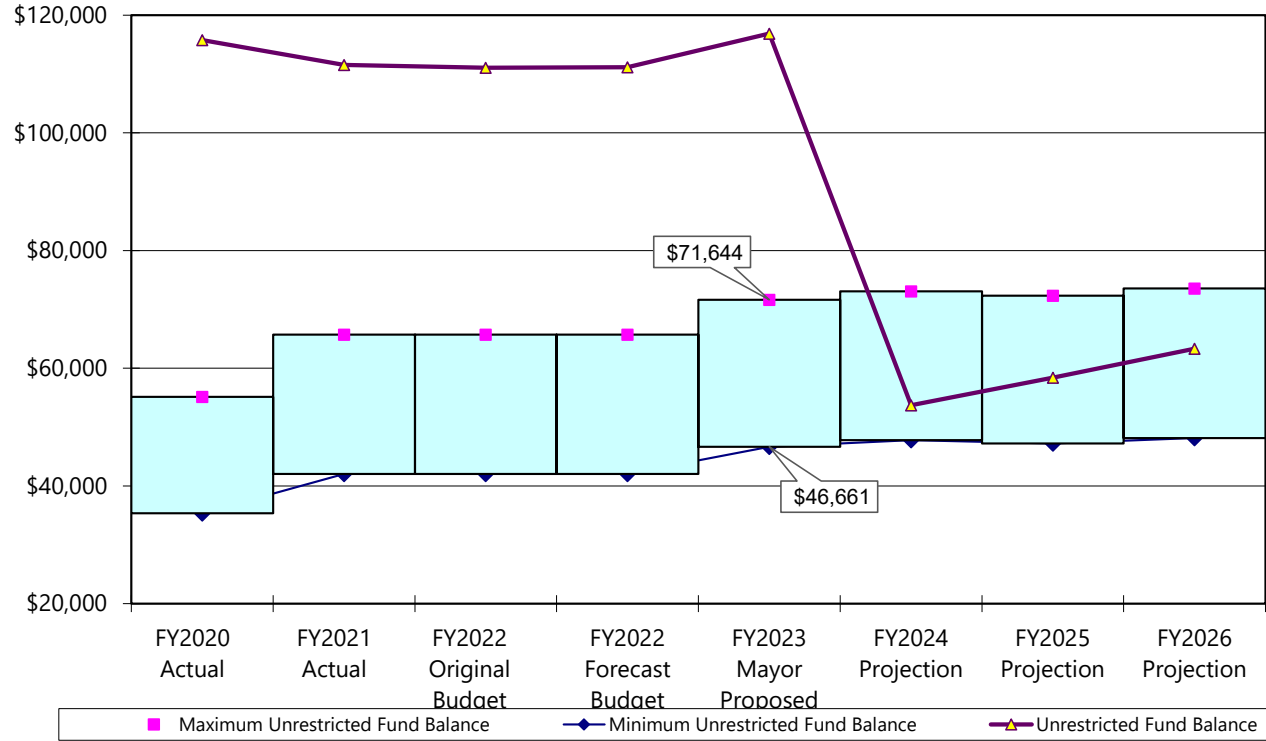
Fund: 227 Seldovia Recreational Service Area - Budget Projection

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	FY2024 Projection	FY2025 Projection	FY2026 Projection
Fund Budget:								
Taxable Value (000's)								
Real	72,866	75,521	74,466	74,466	81,184	81,996	82,816	84,472
Personal	653	1,140	791	791	799	807	815	823
	<u>73,519</u>	<u>76,661</u>	<u>75,257</u>	<u>75,257</u>	<u>81,983</u>	<u>82,803</u>	<u>83,631</u>	<u>85,295</u>
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 56,135	\$ 53,593	\$ 55,850	\$ 55,850	\$ 60,888	\$ 61,497	\$ 62,112	\$ 63,354
Personal	(128)	2,171	581	581	587	593	599	605
Interest	524	194	-	-	-	-	-	-
Flat Tax	2,528	2,260	3,036	3,036	3,036	3,097	3,159	3,222
Motor Vehicle Tax	259	271	277	277	265	270	275	281
Total Property Taxes	<u>59,318</u>	<u>58,489</u>	<u>59,744</u>	<u>59,744</u>	<u>64,776</u>	<u>65,457</u>	<u>66,145</u>	<u>67,462</u>
Interest Earnings	4,192	354	2,198	2,198	2,223	2,338	1,074	1,168
Other Revenue	920	220	1,050	1,050	1,050	1,050	1,050	1,050
Total Revenues	<u>64,430</u>	<u>59,063</u>	<u>62,992</u>	<u>62,992</u>	<u>68,049</u>	<u>68,845</u>	<u>68,269</u>	<u>69,680</u>
Supplies	2,428	3,245	3,500	3,500	5,000	5,100	5,202	5,306
Services	28,568	44,833	56,425	56,425	53,672	53,672	54,745	55,840
Capital Outlay	1,652	13,656	3,850	3,850	4,000	74,000	4,000	4,000
Interdepartmental Charges	665	1,543	1,594	1,594	1,567	3,319	1,599	1,629
Total Expenditures	<u>33,313</u>	<u>63,277</u>	<u>65,369</u>	<u>65,369</u>	<u>64,239</u>	<u>136,091</u>	<u>65,546</u>	<u>66,775</u>
Total Expenditures and Operating Transfers	<u>33,313</u>	<u>63,277</u>	<u>65,369</u>	<u>65,369</u>	<u>64,239</u>	<u>136,091</u>	<u>65,546</u>	<u>66,775</u>
Net Results From Operations	31,117	(4,214)	(2,377)	(2,377)	3,810	(67,246)	2,723	2,905
Projected Lapse	-	-	1,905	1,961	1,927	4,083	1,966	2,003
Change in Fund Balance	31,117	(4,214)	(472)	(416)	5,737	(63,163)	4,689	4,908
Beginning Fund Balance	84,656	115,773	111,559	111,559	111,143	116,880	53,717	58,406
Ending Fund Balance	<u>\$ 115,773</u>	<u>\$ 111,559</u>	<u>\$ 111,087</u>	<u>\$ 111,143</u>	<u>\$ 116,880</u>	<u>\$ 53,717</u>	<u>\$ 58,406</u>	<u>\$ 63,314</u>

Seldovia Recreational Service Area Revenues and Expenditures



Seldovia Recreational Service Area Unrestricted Fund Balance



Department Function

Fund 227

Seldovia Recreational Service Area

Dept 61210

Mission

To provide healthy, year-round recreational activities the community can enjoy.

Program Description

Seldovia Recreational Service Area (SRSA) sponsors the Sea Otter Community Center (SOCC), which provides free or low-cost space for individuals and organizations to gather for community-wide events, youth-specific programming, community education classes, meetings, and private events. The SRSA Board also provides additional activities in the SA outside the SOCC – often in collaboration with other local organizations – with the intent of providing healthy, year-round activities the community can enjoy.

Major Long Term Issues & Concerns:

- Provide programs, services, and special events that meet community expectations and reflect diverse community recreational needs. Ensure that the community receives value for the expended funds.
- Establish youth programming that augments educational goals of local students.
- Continue to track and report the SRSA expenses incomes, and utilization of the facility and other SRSA assets to ensure accountability and appropriate level of mil rate to cover expenses.
- Maintain and support current volunteer participation while continuing to engage other volunteers.
- Develop other recreational assets in the community. The SRSA intends to work with the School District to update the sport court on SBE School property including resurfacing the tennis court, repainting court boundaries, adding shorter basketball hoops to nurture the love of basketball in our younger students, adding benches for spectators and a ball bin to keep the equipment in good shape.
- Continue to increase community participation and utilization of the SOCC and other SRSA assets.

FY2022 Accomplishments

Administration:

- The Seldovia City Manager and SRSA Board continues to provide supervision to the Coordinator. The coordinator has taken over supervision of the janitorial staff.
- The school and the SRSA have completed a Memorandum of Agreement for the utilization of the Ceramics Studio in the school shop. Programming will begin once the worktables and other support equipment arrives. Shipping issues have affected the availability of these items.
- Tracking of expenses and accountability has improved.

Operations:

- The upgrades to the kitchen during the COVID shutdown helped us to obtain our DEC certification. The SRSA has chosen to cancel the yearly certification in exchange for special event certifications on an as needed basis to save unnecessary expenditures.
- Continued community partnerships with various non-profit organizations such as The Seldovia Village Tribe, Seldovia Community Preschool, Ground Truth Trekking, the Wellspring Group, and the Arts Council, along with various small business owners in the community.
- The facility continues to provide a low-cost option for meeting space for organization, local families and community members. In the past, events have included weddings, HEA Member Appreciation Luncheons, birthday parties, Seldovia Sportsman Association meetings, and HazWOPER training with SOS-RT/CISPRI.
- Annually the SRSA hosts a Black Friday event in support of local artisans selling locally produced products for holiday gifts.
- The facility has hosted visiting instructors for individuals in the community pursuing their GED.

FY2023 New Initiatives:

- With the MOA in place that allows SRSA to utilize City of Seldovia properties for recreational activities, develop events utilizing the Lake Susan Pavilion, RV Park and City parks.
- With the focus on middle and high school aged children, work to provide sports education and events not provided by the Seldovia Village Tribe.
- The coordinator developed an MOA with the school administration to upgrade the Susan B English School Sport Court. The project was added to the Borough's 2022 Capital Projects priorities list seeking State Funding for this project.
- The SOCC is working with Fish & Game to provide a Hunter Safety and/or Bow Hunter Safety courses here in Seldovia.
- In partnership with the school administration, continue to develop career education and vocational educational activities.
- Build relationships with Kachemak Bay Campus or Fish and Game to develop programs such as hunter education or survival schools.
- Working with a local pilot, SOCC hopes to encourage future pilots by rebuilding the flight simulator here in Seldovia to provide courses on flight instruction.

Department Function

Fund 227

Seldovia Recreational Service Area - Continued

Dept 61210

Performance Measures

Priority/Goal: Number of patron visits and utilization of the facility.

Goal: Maintain the levels of participation and attendance at SOCC facility programs and events to maximize participant-hours use and track the number of hours the facility is being used by community members. FY 2020 will serve to establish a benchmark for the SOCC.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Maintain and develop new partnerships with local community organizations to optimize the delivery of services to the community.
 3. Document the time the facility is being used by community member to assist in managing the coordinator and ensuring maximum benefit to the SA.

Measures:

Attendance/Participation*	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Gatherings & Events	625	2,500	273	730	1,000
Community Education Classes	300	1,200	78	110	300
Youth Programming	625	2,400	160	730	800
Open Center	325	1,400	30	50	300

Attendance/Participation*	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Meetings	125	500	37	72	100
Private Building Rentals	250	1,000	80	140	100
Senior Programs	100	250	0	45	100

Volunteers*	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Number of Volunteers	15	15	6	6	10
Quantity of Volunteer Hours	550	144	20	20	75

Facility Utilization *	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Patrons in the facility	5,000	9,250	690	1,800	3,000

*These measures were affected in FY2020 and FY2021 by the Covid-19 pandemic, which caused the facility to be closed for a significant length of time.

Department Function

Fund 227

Seldovia Recreational Service Area - Continued

Dept 61210

Attendance/Participation by type	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Youth Activities					
Weekly average activities	3	3	3	3	3
Daily average attendance	8	8	4	8	10
Yearly average attendance	1,200	1,100	400	1,300	1,300
Adult Physical Activities					
Weekly average activities	5	10	3	3	10
Daily average attendance	8	6	6	6	8
Yearly average attendance	1,500	2,000	500	1,000	2,500
Science Lectures					
Weekly average activities	1	.5	.5	1	1
Daily average attendance	15	5	12	15	15
Yearly average attendance	600	120	200	700	650
Adult Recreational Activities					
Weekly average activities	2	5	3	4	5
Daily average attendance	10	8	4	10	10
Yearly average attendance	800	600	400	1,500	1,000
Special Events/ Rentals					
Weekly average activities	2	2	1	1	2
Daily average attendance	10	10	20	10	10
Yearly average attendance	1,200	1,200	450	500	1,200
Open Hours					
Weekly average activities	3	3	3	3	3
Daily average attendance	5	8	3	5	8
Yearly average attendance	660	700	430	700	700
Community Partnerships					
Yearly average activities	2	1	0	2	.5
Daily average attendance	50	0	0	50	10
Yearly average attendance	5,000	0	0	100	2,000

**Kenai Peninsula Borough
Budget Detail**

Fund 227

Department 61210 - Seldovia Recreational Service Area

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42120 Computer Software	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
42210 Operating Supplies	186	803	300	300	300	-	0.00%
42310 Repair & Maintenance Supplies	-	-	100	100	100	-	0.00%
42410 Small Tools & Equipment	219	321	-	-	-	-	-
42960 Recreational Supplies	2,023	2,021	3,000	3,000	4,500	1,500	50.00%
	2,428	3,245	3,500	3,500	5,000	1,500	42.86%
Services							
43011 Contractual Services	15,179	31,923	37,000	37,000	35,764	(1,236)	-3.34%
43019 Software Licensing	-	54	100	100	100	-	0.00%
43110 Communications	1,779	1,809	2,000	2,000	2,000	-	0.00%
43140 Postage and Freight	101	75	100	100	-	(100)	-100.00%
43210 Transportation/Subsistence	-	-	500	500	-	(500)	-100.00%
43510 Insurance Premium	1,652	2,304	1,950	1,950	2,819	869	44.56%
43610 Utilities	9,157	7,226	8,200	8,200	8,364	164	2.00%
43780 Building/Grounds Maintenance	305	636	550	550	550	-	0.00%
43810 Rents and Operating Leases	188	-	-	-	-	-	-
43920 Dues and Subscriptions	127	506	75	75	75	-	0.00%
43960 Recreational Program Expenses	80	300	5,950	5,950	4,000	(1,950)	-32.77%
Total: Services	28,568	44,833	56,425	56,425	53,672	(2,753)	-4.88%
Capital Outlay							
48520 Storage/Buildings/Containers	-	5,700	-	-	-	-	-
48710 Minor Office Equipment	1,042	774	200	200	-	(200)	-100.00%
48720 Minor Office Furniture	610	-	150	150	1,200	1,050	700.00%
48755 Minor Recreational Equipment	-	7,182	3,500	3,500	2,800	(700)	-20.00%
Total: Capital Outlay	1,652	13,656	3,850	3,850	4,000	150	3.90%
Interdepartmental Charges							
61990 Admin Service Fee	665	1,543	1,594	1,594	1,567	(27)	-1.69%
Total: Interdepartmental Charges	665	1,543	1,594	1,594	1,567	(27)	-1.69%
Department Total	\$ 33,313	\$ 63,277	\$ 65,369	\$ 65,369	\$ 64,239	\$ (1,130)	-1.73%

Line-Item Explanations

42960 Recreational Supplies. Consumable supplies in support of recreational and educational programming. Funds being increased to reflect additional site programming offered that requires additional supplies.

43011 Contractual Services. Contract with City of Seldovia for administrative, program services, and janitorial services at the Sea Otter Community Center. The changes reflect the addition of a Program Staff @ 20 hours per week and the reduction of the Facility Coordinators hours. This amount also reflects the 3% administrative charge from the City of Seldovia.

43019 Software Licensing. Microsoft Office subscription.

43210 Transportation/Subsistence. Removed, has not been historically utilized.

43510 Insurance Premium. General property and liability insurance. Updated annually.

43780 Building/Ground Maintenance. Funds to support quarterly chargebacks of Borough maintenance of the SOCC.

43960 Recreational Program Expenses. Reduced to reflect current expenditure rates. Program expenses and travel expenses for speakers.

48720 Minor Office Furniture. Eight meeting/office chairs to replace 15 chairs (\$150 ea).

48755 Minor Recreational Equipment. The SRSA will continue to update, maintain and acquire new recreational equipment for community use at the SOCC and in the larger community. Such as foosball table (\$200), indoor climbing wall for kids (\$1,500), tennis rackets (\$300) and balls and basketballs (\$800).

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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Road Improvement Funds

The Road Service Area has four (4) funds; the Road Service Area Fund, the Engineer's Estimate Fund, the RIAD Match Fund, and the Road Service Area Capital Improvement Fund. A listing and summary of each fund is shown below.

The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 6.75 permanent employees.

Road Service Area Fund – this fund provides summer and winter road maintenance on roads within the Road Service Area, administers the right-of-way permit system, administers a dust control program, and oversees the abandoned vehicle removal policy. This fund also provides funding to the Road Service Area Capital Project Fund, the Engineer's Estimate Fund, and the RIAD Match Fund. The Borough contracts out **all** road maintenance.

Engineer's Estimate Fund – this fund provides funding for preliminary engineering costs associated with estimating the total project cost for road improvement assessment districts pursuant to KPB 14.31 to assess viability.

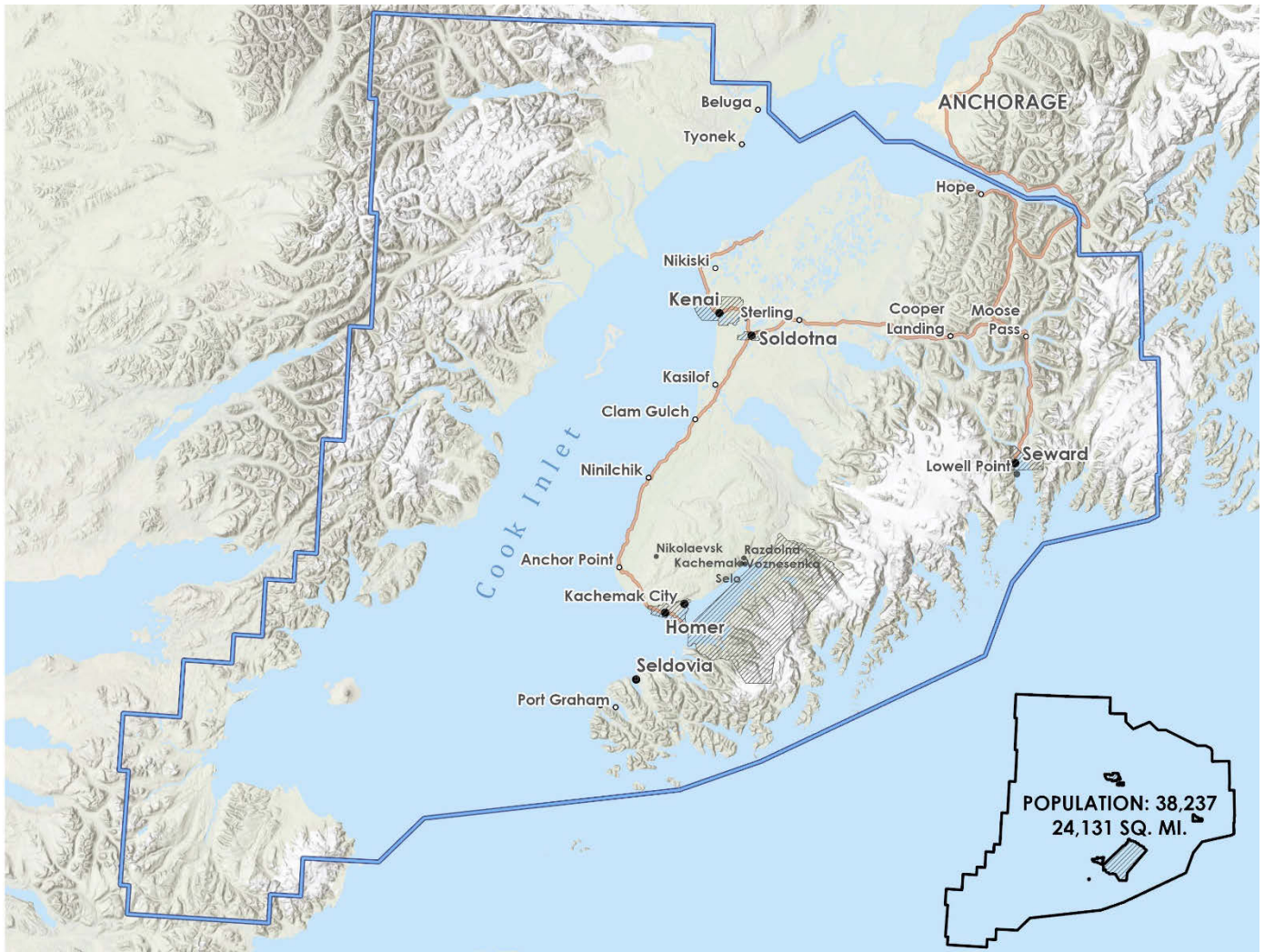
RIAD Match Fund – this fund provides funding to defray costs associated with road improvement assessment districts. Borough policy allows for up to 50% funding for local or internal subdivision road improvements and up to 70% funding for improvement to collector roads.

Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see pages 348-349, 355, 368-369, and 417-419.

Road Service Area

Four road maintenance service areas were established in 1982 after voter approval. During fiscal year 1991-92 the Borough Assembly consolidated the four areas into one borough-wide area for greater efficiency. A seven-member board, with at least one representative from each service area and two at-large members, is appointed by the Mayor and confirmed by the Assembly for three-year terms. The Roads Director and 5.75 staff members oversee the maintenance of over 650 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2023 is set at 1.40 mills. Revenue is raised through property taxes.



Board Members

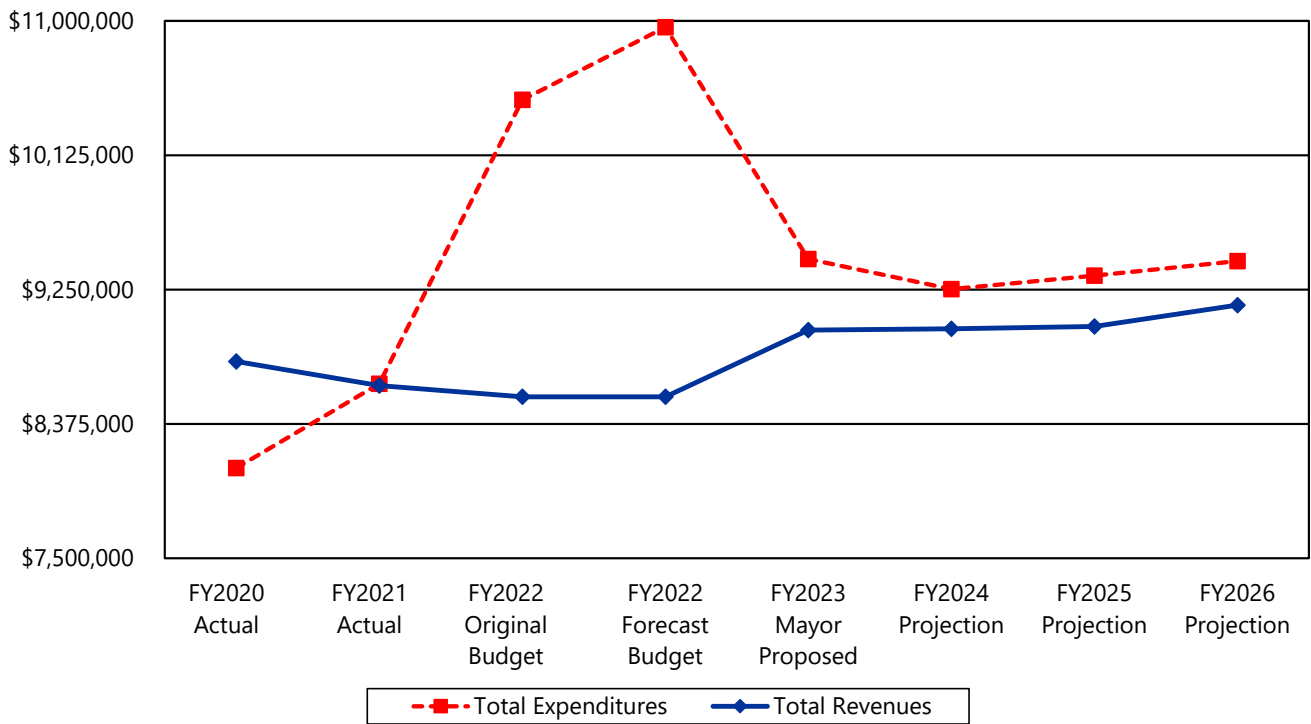
Larry Smith
Mike Tauriainen
Vacant
Ed Holsten
Michele Hartline
Cam Shafer
Robert Ruffner

Roads Director: Dil Uhlin

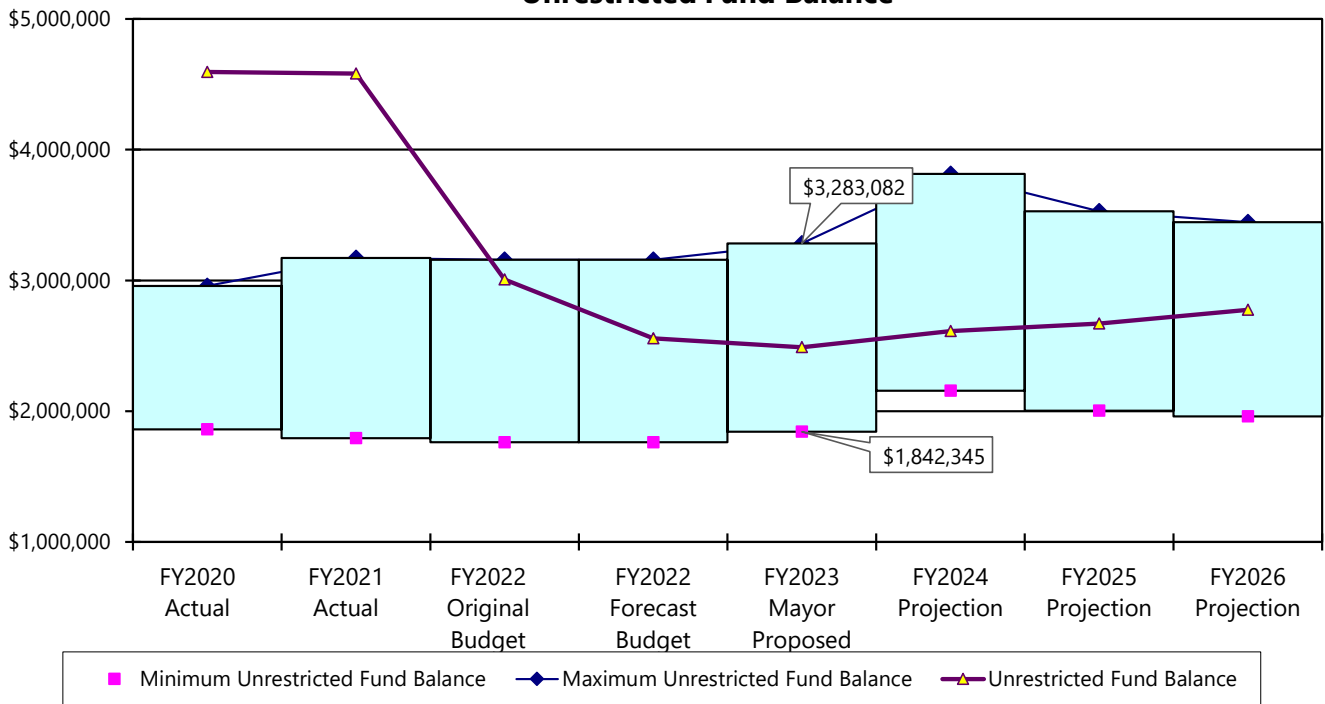
Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	4,266,401	4,366,055	4,344,314	4,344,314	4,606,065	4,652,126	4,698,647	4,792,620
Personal	191,629	190,592	195,453	195,453	197,408	199,382	201,376	203,390
Oil & Gas (AS 43.56)	1,490,916	1,439,412	1,370,155	1,370,155	1,451,221	1,407,684	1,365,453	1,365,453
	<u>5,948,946</u>	<u>5,996,059</u>	<u>5,996,059</u>	<u>5,996,059</u>	<u>6,254,694</u>	<u>6,259,192</u>	<u>6,265,476</u>	<u>6,361,463</u>
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 5,930,950	\$ 6,056,918	\$ 6,082,040	\$ 6,082,040	\$ 6,448,491	\$ 6,512,976	\$ 6,578,106	\$ 6,709,668
Personal	275,268	273,346	268,162	268,162	270,844	273,552	276,288	279,051
Oil & Gas (AS 43.56)	2,086,091	2,016,645	1,918,217	1,918,217	2,031,709	1,970,758	1,911,634	1,911,634
Interest	21,615	20,333	16,537	16,537	17,502	17,515	17,532	17,801
Flat Tax	47,226	48,440	44,817	44,817	44,817	45,713	46,627	47,560
Motor Vehicle Tax	121,179	123,898	130,607	130,607	122,539	124,990	127,490	130,040
Total Property Taxes	<u>8,482,329</u>	<u>8,539,580</u>	<u>8,460,380</u>	<u>8,460,380</u>	<u>8,935,902</u>	<u>8,945,504</u>	<u>8,957,677</u>	<u>9,095,754</u>
State Revenue	39,135	48,541	-	-	-	-	-	-
Interest Earnings	259,859	19,313	91,277	91,277	51,151	49,776	52,264	53,391
Other Revenues	192	17,864	-	-	-	-	-	-
Total Revenues	<u>8,781,515</u>	<u>8,625,298</u>	<u>8,551,657</u>	<u>8,551,657</u>	<u>8,987,053</u>	<u>8,995,280</u>	<u>9,009,941</u>	<u>9,149,145</u>
Total Revenues and Operating Transfers	<u>8,781,515</u>	<u>8,625,298</u>	<u>8,551,657</u>	<u>8,551,657</u>	<u>8,987,053</u>	<u>8,995,280</u>	<u>9,009,941</u>	<u>9,149,145</u>
Expenditures:								
Personnel	886,511	936,444	911,028	911,028	1,097,190	1,119,134	1,147,112	1,181,525
Supplies	59,274	60,851	66,550	66,550	65,255	66,560	67,891	69,249
Services	4,921,443	5,184,876	5,333,690	5,806,728	5,790,961	5,588,961	5,644,851	5,701,300
Capital Outlay	28,706	-	5,000	5,000	8,875	9,053	9,234	9,419
Interdepartmental Charges	117,647	154,553	157,907	157,907	174,057	169,593	171,727	174,037
Total Expenditures	<u>6,013,581</u>	<u>6,336,724</u>	<u>6,474,175</u>	<u>6,947,213</u>	<u>7,136,338</u>	<u>6,953,301</u>	<u>7,040,815</u>	<u>7,135,530</u>
Operating Transfers To:								
Special Revenue Funds	74,615	-	212,000	212,000	12,000	100,000	100,000	100,000
Capital Project Fund	2,000,000	2,300,000	3,800,000	3,800,000	2,300,000	2,200,000	2,200,000	2,200,000
Total Operating Transfers	<u>2,074,615</u>	<u>2,300,000</u>	<u>4,012,000</u>	<u>4,012,000</u>	<u>2,312,000</u>	<u>2,300,000</u>	<u>2,300,000</u>	<u>2,300,000</u>
Total Expenditures and Operating Transfers	<u>8,088,196</u>	<u>8,636,724</u>	<u>10,486,175</u>	<u>10,959,213</u>	<u>9,448,338</u>	<u>9,253,301</u>	<u>9,340,815</u>	<u>9,435,530</u>
Net Results From Operations	693,319	(11,426)	(1,934,518)	(2,407,556)	(461,285)	(258,021)	(330,874)	(286,385)
Projected Lapse	-	-	359,430	382,097	392,499	382,432	387,245	392,454
Change in Fund Balance	693,319	(11,426)	(1,575,088)	(2,025,459)	(68,786)	124,411	56,371	106,069
Beginning Fund Balance	3,901,138	4,594,457	4,583,031	4,583,031	2,557,572	2,488,786	2,613,197	2,669,568
Ending Fund Balance	<u>\$ 4,594,457</u>	<u>\$ 4,583,031</u>	<u>\$ 3,007,943</u>	<u>\$ 2,557,572</u>	<u>\$ 2,488,786</u>	<u>\$ 2,613,197</u>	<u>\$ 2,669,568</u>	<u>\$ 2,775,637</u>

Road Service Area Revenues and Expenditures



Road Service Area Unrestricted Fund Balance



Department Function

Fund 236

Road Service Area

Dept 33950

Mission:

With funding available, provide the highest level of road maintenance possible for roads within the KPB Roads Service Area maintenance program, during ever-changing weather conditions across the service area.

Program Description:

- Winter road maintenance includes plowing snow, serration and/or sanding of ice-covered roads, thawing culverts to aid drainage, and maintaining the width of every travel way.
- Summer road maintenance includes grading and shaping roads, clearing brush, ditching, replacing lost gravel, placing culverts to improve drainage, applying dust control, making pavement repairs and other tasks as time and available funds allow.

Major Long Term Issues and Concerns:

- Continue to address code compliance issues throughout the borough.
- Securing qualified road maintenance contractors and closely monitor and report on work performance.
- Increase the current level of road maintenance by finding efficiencies within the department and partnering with contractors to do the same.
- Upgrading existing "grandfathered" roads with maintenance funds due to lack of capital funding via grants.
- Rehabilitating paved roads and bridges, decreasing maintenance costs by making it easier for equipment to service.

FY2022 Accomplishments:

- Implemented a new style of summer/winter road maintenance contracts. This new style will reduce overall cost per mile to maintain roads as well as adding efficiency to administrative operations.
- An overall decrease in call complaint volume.
- Continued right-of-way enforcement – responded to 150 complaints and issued citations.
- Worked with IT to streamline right-of-way enforcement requirements utilizing new software.
- Improved compliance of road maintenance contracts by conducting routine in person field inspections, itemized invoice reviews and annual equipment inspections.

- Placed 10,085 yards of gravel with Gravel CIP funding, upgrading 12 borough roads.
- Repaired approximately 7,815 square feet of pavement on paved roads throughout the borough.
- We are projecting 736 labor hours dedicated to right-of-way enforcement.
- Completed capital improvement projects on three roads, approximately 2.5 miles.

FY2023 New Initiatives:

- Implement new road maintenance contracts for 12 units.
- Utilize social media to educate the public on Road Service Area operations and projects, including an interactive mapping program showing exact location and description of impending projects.
- Work with Borough IT department to upgrade and improve the Road Service Area website.
- Create on-line sign requests and permit applications to streamline the permitting process and to assist with public compliance.
- Improve cataloging and documenting maintenance concerns, new road improvements and road maintenance inspections utilizing GPS tracking and documentation software in the field (Capture APP).
- Consistent and rotational public service announcements and social media postings for snow placement, safety issues in right-of-ways, permit compliance and right-of-way obstructions.
- Continue working with Purchasing and Contracting to address roads that need major upgrades, through capital improvement projects.
- Expand vehicle impound storage yard to accommodate vehicles towed from borough property/right-of-ways.
- Begin funding bridge rehabilitation CIP projects.

Department Function	
Fund 236	Road Service Area - Continued
Dept 33950	

Performance Measures

Priority/Goal: Fiscal Health

Goal: Absorption of increased operating costs where possible to enable the department to stay within the current 1.4 mill funding level.

Objective: 1. Control public expense by maintaining current mill rate, and keeping expenditures as prudent as possible without reduction of current services.

Measures:

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing History	6.5	6.5	6.15	6.75
Mill Rate	1.4	1.4	1.4	1.4
Number of miles maintained	648.75	649.2	649.9	651

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Maintenance cost per-mile by region				
North (119.6 Miles)	\$ 5,575	\$ 6,302	\$ 5,000	\$ 5,000
South (116.6 Miles)	8,123	10,136	8,000	8,000
East (38.3 Miles) *	9,697	17,392	12,540	12,540
West (191.6 Miles) *	4,874	4,819	4,500	4,500
Central (183.1 Miles)	4,798	5,312	4,700	4,700

*A new style of contract was implemented in FY22 for 2 East units (E1 and E3) and 1 west unit (W3). The implementation of these contracts reduced the cost per mile in each unit.

Priority/Goal: Improve public service

Goal: Reduce customer complaint calls by ensuring maintenance service as timely as possible, and that the public is made better aware of adopted RSA maintenance policies.

- Objective:**
1. Improve roads through brushing, ditching, and other maintenance & capital projects to enhance safety, and reduce overall expenditures needed to care for borough roads.
 2. Enhance Road Service Area public profile through improved public outreach.
 3. Improve roads/driving conditions by eliminating safety hazards and obstructions that prevent road maintenance, interruption to traffic flow, and prevention of emergencies services.
 4. Enhance Road Service Area public profile through responding to public complaints (Customer Service).

Measures:

	Benchmark	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Calls Tracked in the Road Maintenance Program	<2,400	2,487	2,389	2,500	2,400
Applied Calcium Chloride Application by Mile	150	172	232	150	150
Brushing by Mile	175	124	125	211	225
Right-of-Way Permits Processed	175	166	172	196	196
Abandoned/Junk Vehicles	75	15	48	130	110
Unauthorized Encroachments	15	20	20	20	20
Enforcement Labor Hours	700	206.25	684.25	736	750

**Kenai Peninsula Borough
Budget Detail**

Fund 236

Department 33950 - Road Service Area

		FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 435,697	\$ 465,246	\$ 450,528	\$ 450,528	\$ 545,255	\$ 94,727	21.03%
40120	Temporary Wages	9,960	-	24,000	23,900	23,999	(1)	0.00%
40130	Overtime Wages	43,316	44,935	63,575	63,575	66,114	2,539	3.99%
40210	FICA	40,643	42,884	47,262	47,262	56,078	8,816	18.65%
40221	PERS	155,041	170,220	116,649	116,749	138,338	21,689	18.59%
40321	Health Insurance	137,750	141,889	145,750	145,750	193,300	47,550	32.62%
40322	Life Insurance	641	700	1,121	1,121	862	(259)	-23.10%
40410	Leave	61,645	70,570	62,143	62,143	73,244	11,101	17.86%
40511	Other Benefits	1,818	-	-	-	-	-	-
	Total: Personnel	886,511	936,444	911,028	911,028	1,097,190	186,162	20.43%
Supplies								
42020	Signage Supplies	21,985	19,711	25,500	24,100	24,500	(1,000)	-3.92%
42120	Computer Software	-	393	500	500	500	-	0.00%
42210	Operating Supplies	2,942	2,158	3,000	3,000	3,000	-	0.00%
42230	Fuel, Oils and Lubricants	22,481	22,971	25,000	25,000	25,000	-	0.00%
42250	Uniforms	-	-	250	250	255	5	2.00%
42310	Repair/Maintenance Supplies	-	-	500	500	500	-	0.00%
42360	Motor Vehicle Repair Supplies	5,874	8,522	9,500	9,500	9,500	-	0.00%
42410	Small Tools & Equipment	5,992	7,096	2,300	3,700	2,000	(300)	-13.04%
	Total: Supplies	59,274	60,851	66,550	66,550	65,255	(1,295)	-1.95%
Services								
43011	Contractual Services	44,938	49,680	114,000	112,667	164,000	50,000	43.86%
43019	Software Licensing	51	54	5,000	5,000	-	(5,000)	-100.00%
43110	Communications	6,809	7,899	11,000	11,174	11,000	-	0.00%
43140	Postage and Freight	1,384	906	3,250	3,500	2,250	(1,000)	-30.77%
43210	Transportation/Subsistence	6,122	2,088	7,452	7,728	8,352	900	12.08%
43220	Car Allowance	290	753	500	1,134	3,600	3,100	620.00%
43260	Training	-	-	500	500	-	(500)	-100.00%
43310	Advertising	3,649	5,236	7,000	7,000	7,000	-	0.00%
43410	Printing	80	40	40	40	40	-	0.00%
43510	Insurance Premium	25,154	24,486	19,148	19,147	28,119	8,971	46.85%
43610	Utilities	7,050	6,569	6,000	6,000	6,180	180	3.00%
43720	Equipment Maintenance	1,230	1,150	2,000	2,000	2,000	-	0.00%
43750	Vehicle Maintenance	20,570	8,051	7,500	7,500	7,500	-	0.00%
43780	Buildings/Grounds Maintenance	-	90	-	-	-	-	-
43810	Rents and Operating Leases	-	1,085	-	-	-	-	-
43920	Dues and Subscriptions	316	110	300	300	920	620	206.67%
43951	Dust Control	283,965	330,748	450,000	523,038	550,000	100,000	22.22%
43952	Road Maintenance	4,519,835	4,745,931	4,700,000	5,100,000	5,000,000	300,000	6.38%
	Total: Services	4,921,443	5,184,876	5,333,690	5,806,728	5,790,961	457,271	8.57%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	5,000	5,000	100.00%
48311	Machinery & Equipment	24,000	-	-	-	-	-	-
48710	Minor Office Equipment	3,506	-	4,500	4,500	3,375	(1,125)	-25.00%
48720	Minor Office Furniture	-	-	500	500	500	-	0.00%
49311	Design Services	1,200	-	-	-	-	-	-
	Total: Capital Outlay	28,706	-	5,000	5,000	8,875	3,875	77.50%
Transfers								
50237	Engineers Estimate Fund	-	-	12,000	12,000	12,000	-	0.00%
50238	RIAD Match Fund	74,615	-	200,000	200,000	-	(200,000)	-100.00%
50434	Road Service Area Capital Projects	2,000,000	2,300,000	3,800,000	3,800,000	2,300,000	(1,500,000)	-39.47%
	Total: Transfers	2,074,615	2,300,000	4,012,000	4,012,000	2,312,000	(1,700,000)	-139.47%

**Kenai Peninsula Borough
Budget Detail**

Fund 236

Department 33950 - Road Service Area - Continued

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	(978)	-	-	-	-	-	-
61990 Admin Service Fee	118,625	154,553	157,907	157,907	174,057	16,150	10.23%
Total: Interdepartmental Charges	117,647	154,553	157,907	157,907	174,057	16,150	10.23%
Department Total	\$ 8,088,196	\$ 8,636,724	\$ 10,486,175	\$ 10,959,213	\$ 9,448,338	\$ (1,037,837)	-9.90%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Roads Director, 1 Lead Inspector 3 Road Inspectors, 1.75 Administrative Assistants.

Increased: Rds Director to 1FTE

40120 Temporary Wages. Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road brushing, tree removal, and culvert marker installation.

40130 Overtime Wages. Overtime while on call on the weekend, after normal business hours, after hour meetings, and sign installation.

43011 Contractual Services. Increased to accomodate an impound yard expansion for abandoned vehicle removal from Borough right-of-ways, ROW encroachments enforcement (\$80,000), Impound yard expansion (\$50,000), steam thaw, tree removal, and culvert clearing (\$30,000) and janitorial services (\$4,000).

43140 Postage and Freight. Increased to cover projected postage requirements associated with legal notices.

43220 Car Allowance. Increased to cover the car allowances associated with the project management of 16NRD.

43510 Insurance Premium. Adjusted annually for property, workman's compensation and general liability.

43610 Utilities. Increase to cover the projected cost.

43920 Dues and Subscriptions. Increase for Zoom licensing costs starting in FY23 (\$520).

43951 Dust Control. Increase to account for rising costs of calcium chloride.

48120 Minor Office Equipment. Roads portion of a shared copier (\$5,000)

48710 Minor Office Equipment. Replace six monitors (\$350 each), three sound bars (\$25 each) and three phones (\$400 each) in accordance with standard replacement schedule.

48720 Minor Office Furniture. Two office chairs (\$250 each).

50434 Transfer to Capital Projects Fund. Annual transfer to long-term capital projects fund. See capital project section of this document.

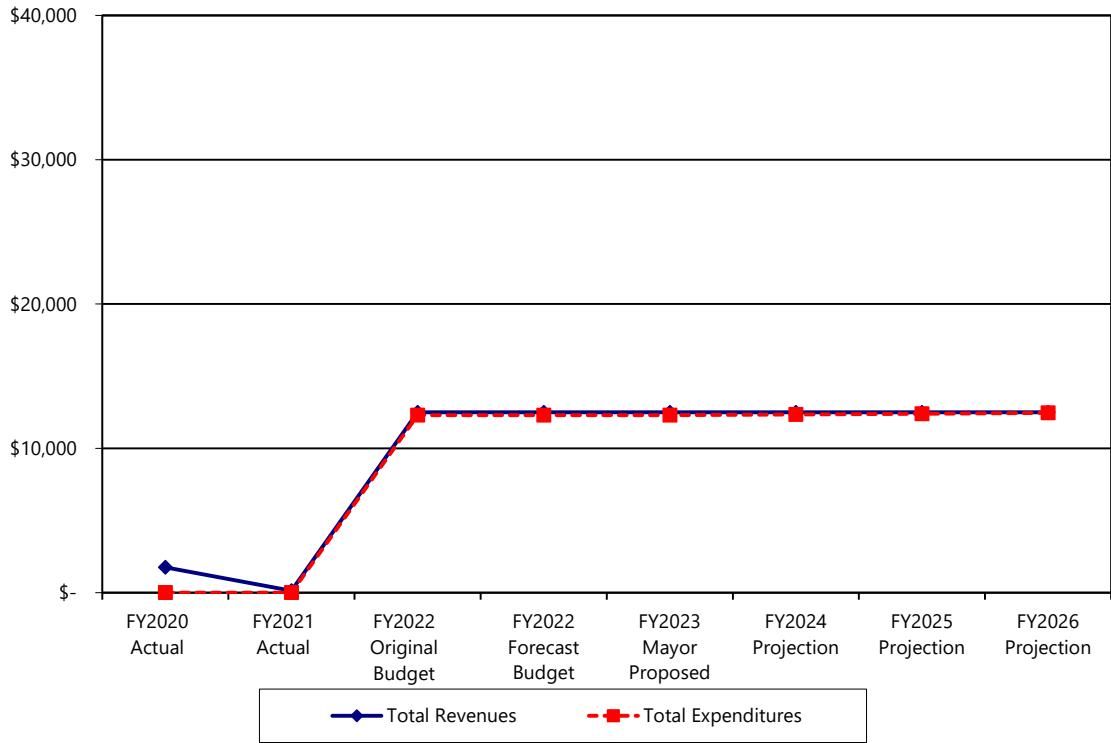
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 348-349, 355, 368-369, & 417-419.

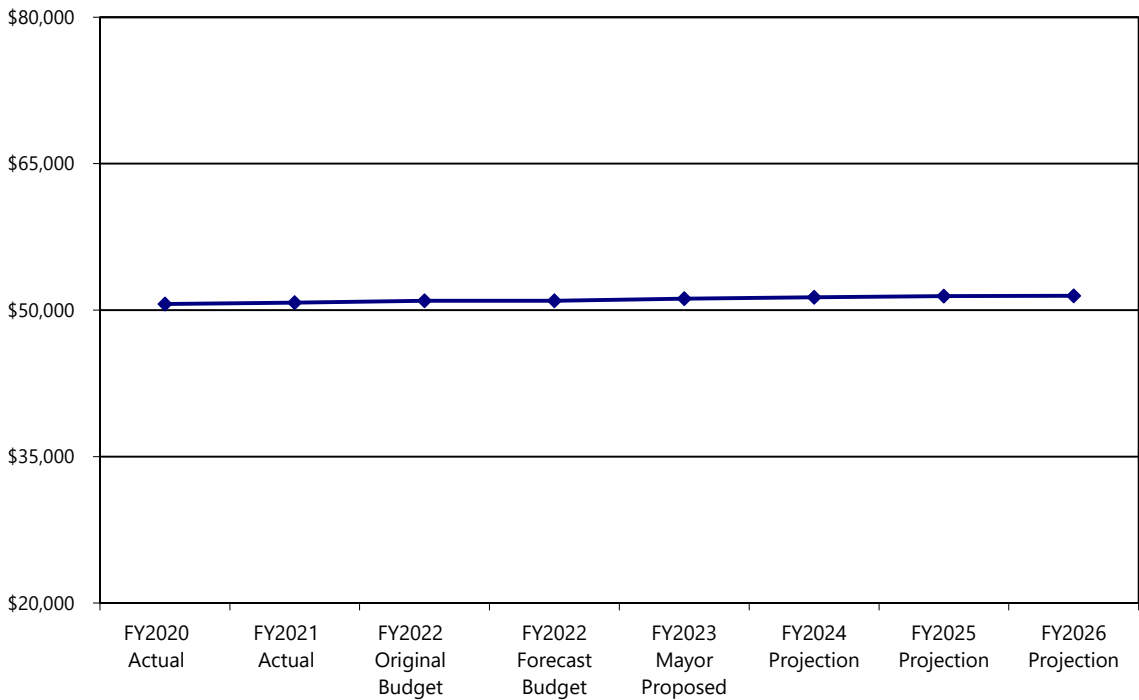
Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ 1,762	\$ 135	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total Revenues	1,762	135	500	500	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	-	-	12,000	12,000	12,000	12,000	12,000	12,000
Total Operating Transfer	-	-	12,000	12,000	12,000	12,000	12,000	12,000
Total Revenues and Operating Transfers	1,762	135	12,500	12,500	12,500	12,500	12,500	12,500
Expenditures:								
Personnel	-	-	2,000	2,000	2,000	2,040	2,091	2,154
Services	-	-	10,000	10,000	10,000	10,000	10,000	10,000
Interdepartmental Charges	-	-	300	300	300	301	302	304
Total Expenditures	-	-	12,300	12,300	12,300	12,341	12,393	12,458
Net Results From Operations	1,762	135	200	200	200	159	107	42
Change in Fund Balance	1,762	135	200	200	200	159	107	42
Beginning Fund Balance	48,866	50,628	50,763	50,763	50,963	51,163	51,322	51,429
Ending Fund Balance	\$ 50,628	\$ 50,763	\$ 50,963	\$ 50,963	\$ 51,163	\$ 51,322	\$ 51,429	\$ 51,471

Engineer's Estimate Fund Revenues and Expenditures



Engineer's Estimate Fund Unrestricted Fund Balance



**Kenai Peninsula Borough
Budget Detail**

Fund 237

Department 33950 - Engineer's Estimate Fund

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ -	\$ 1,320	\$ 1,320	\$ 1,320	\$ -	0.00%
40210 FICA	-	-	80	80	80	-	0.00%
40221 PERS	-	-	300	300	300	-	0.00%
40321 Health Insurance	-	-	298	298	298	-	0.00%
40322 Life Insurance	-	-	2	2	2	-	0.00%
Total: Personnel	-	-	2,000	2,000	2,000	-	0.00%
Services							
43011 Contractual Services	-	-	10,000	10,000	10,000	-	0.00%
Total: Services	-	-	10,000	10,000	10,000	-	0.00%
Interdepartmental Charges							
61990 Admin Service Fee	-	-	300	300	300	-	0.00%
Total: Interdepartmental Charges	-	-	300	300	300	-	0.00%
Department Total	\$ -	\$ -	\$ 12,300	\$ 12,300	\$ 12,300	\$ -	0.00%

Line-Item Explanations

43011 Contractual Services. Contingency funding for projects that require preliminary cost estimates.

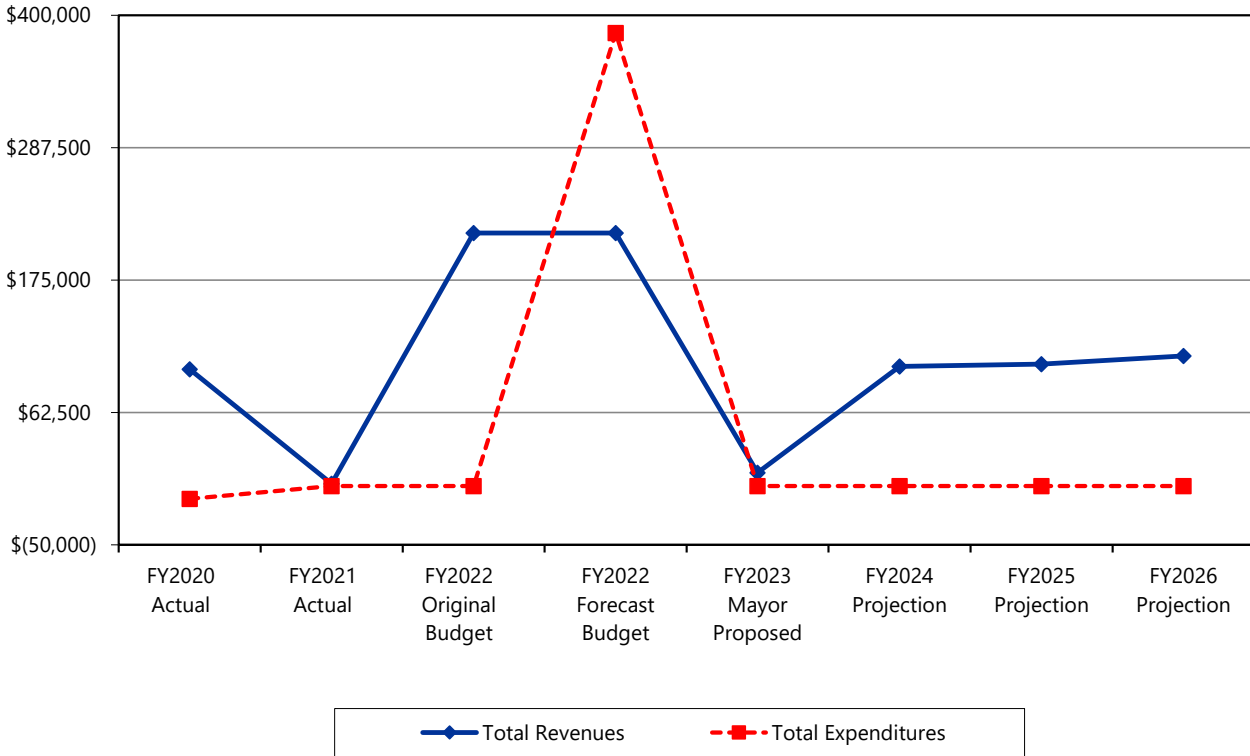
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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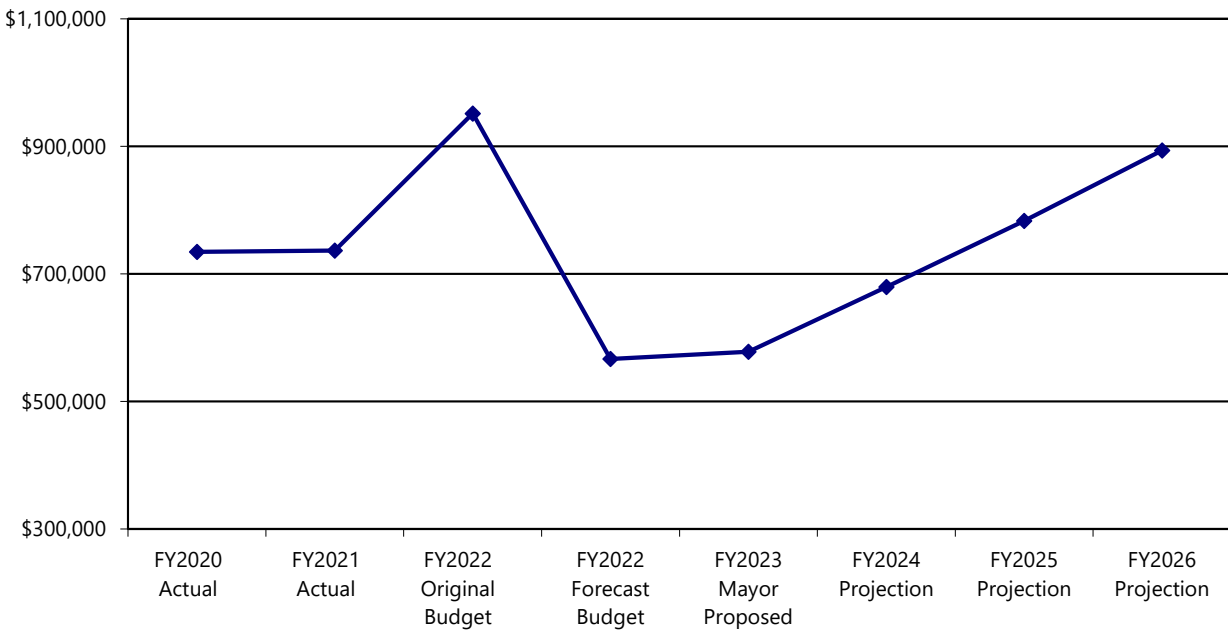
Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ 24,673	\$ 1,960	\$ 14,979	\$ 14,979	\$ 11,332	\$ 11,559	\$ 13,590	\$ 20,556
Total Revenues	24,673	1,960	14,979	14,979	11,332	11,559	13,590	20,556
Operating Transfers From:								
Special Revenue Fund	74,615	-	200,000	200,000	-	90,000	90,000	90,000
Total Operating Transfer	74,615	-	200,000	200,000	-	90,000	90,000	90,000
Total Revenues and Operating Transfers	99,288	1,960	214,979	214,979	11,332	101,559	103,590	110,556
Expenditures:								
Transfers	(10,912)	-	-	385,082	-	-	-	-
Total Expenditures	(10,912)	-	-	385,082	-	-	-	-
Total Expenditures and Operating Transfers	(10,912)	-	-	385,082	-	-	-	-
Net Results From Operations	110,200	1,960	214,979	(170,103)	11,332	101,559	103,590	110,556
Change in Fund Balance	110,200	1,960	214,979	(170,103)	11,332	101,559	103,590	110,556
Beginning Fund Balance	624,551	734,751	736,711	736,711	566,608	577,940	679,499	783,089
Ending Fund Balance	<u>\$ 734,751</u>	<u>\$ 736,711</u>	<u>\$ 951,690</u>	<u>\$ 566,608</u>	<u>\$ 577,940</u>	<u>\$ 679,499</u>	<u>\$ 783,089</u>	<u>\$ 893,645</u>

RIAD Match Fund Revenues and Expenditures



RIAD Match Fund Unrestricted Fund Balance



**Kenai Peninsula Borough
Budget Detail**

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

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Services						
43011 Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total: Services	-	-	-	-	-	-
Transfers						
50830 RIAD projects	(10,912)	-	-	385,082	-	-
Total: Transfers	(10,912)	-	-	385,082	-	-
Department Total	\$ (10,912)	\$ -	\$ -	\$ 385,082	\$ -	0.00%

Line-Item Explanations

43011 Contractual Services. There are not currently any USADs or RIADs planned for FY23.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

School Funded

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY2023 budget year is \$52,564,284.

Operational funding for the school district is appropriated as follows: \$39,721,338 for local effort and in-kind of \$12,842,946 consisting of \$8,683,359 for maintenance, \$81,600 for utilities, \$3,824,600 for property, liability insurance and worker’s compensation, \$100,773 for audit cost, and \$132,564 for custodial services. The Borough controls the budget for in-kind expenditures; local effort is controlled by the School District.

Revenue for the School Fund is provided by the Borough’s General Fund and is generated from sales tax, property taxes and other revenue sources. The Borough’s 3% sales tax is dedicated for schools.

In addition to operational funding, the Borough also provides funding of \$3,498,733 for school related debt of which \$1,277,544 is expected to be reimbursed from the State of Alaska, and \$5,250,000 for school district capital projects. Total funding provided for school purposes is \$60,035,473. Total funding for schools represent approximately **63%** of the Borough’s budget; sales tax revenues provide approximately **65%** of the Borough’s funding provided for schools, the balance comes from property taxes and other revenue sources.

Key Measures

	FY20 <u>Actual</u>	FY21 <u>Actual</u>	FY22 <u>Estimated</u>	FY23 <u>Projected</u>
# of students	8,535	7,756	8,398	8,429
Operational Funding				
Funding from sales tax	\$ 32,964,904	\$ 36,296,951	\$ 38,500,000	\$ 39,308,500
Funding from property tax	19,524,349	11,591,958	9,500,000	13,255,784
Federal Funding	-	2,111,091	2,000,000	-
Total funding	<u>\$ 52,489,253</u>	<u>\$ 50,000,000</u>	<u>\$ 50,000,000</u>	<u>\$ 52,564,284</u>
Mill rate equivalent in funding	6.23	5.89	5.91	5.83
Borough funding per student	\$ 6,150	\$ 6,447	\$ 5,954	\$ 6,236
Non Operational Funding:				
School capital projects	\$ 2,660,000	\$ 1,430,000	\$ 4,050,000	\$ 5,250,000
School Debt Service (net of State payment)	2,499,970	3,562,254	2,737,774	2,221,189
Total Borough Funding	<u>\$ 57,649,223</u>	<u>\$ 54,992,254</u>	<u>\$ 56,787,774</u>	<u>\$ 60,035,473</u>
Total mill rate equivalent in funding	6.99	6.48	6.82	6.80
Total mill rate equivalent in funding (net of debt reimbursement from State)	6.84	6.48	6.71	6.66
Equivalent mill rate, net of sales tax	2.93	2.20	2.16	2.30

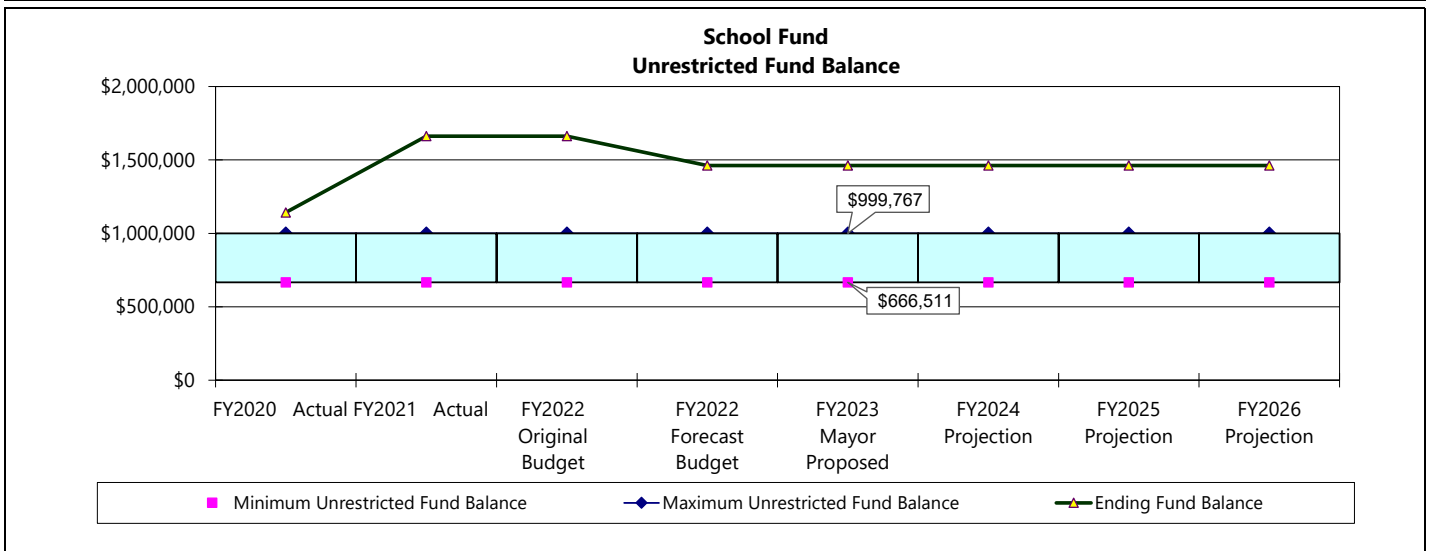
Education

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.

Fund: 241 School Fund - Budget Projection

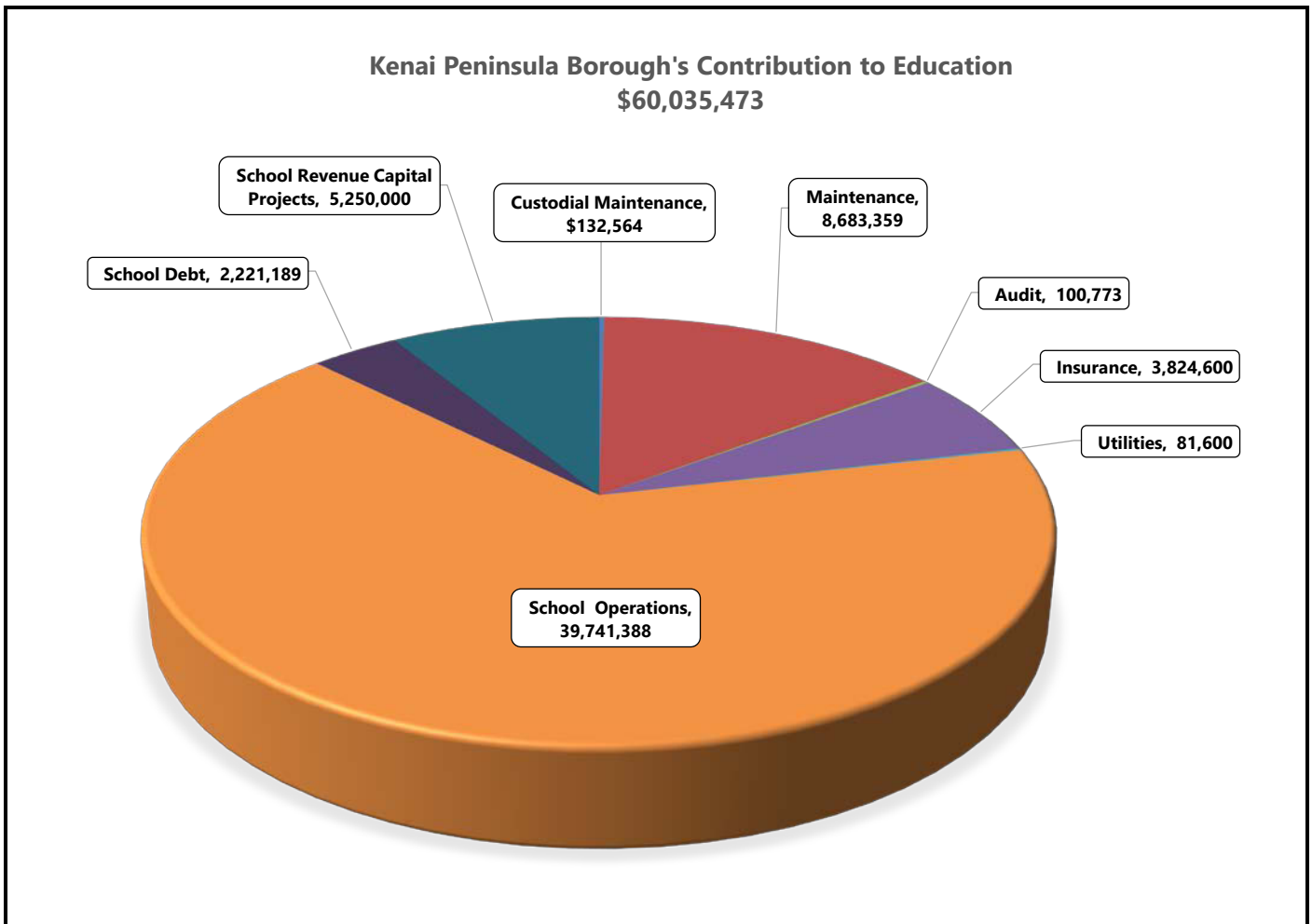
Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Federal Revenue	\$ -	\$ 8,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	235,815	271,341	-	-	-	-	-	-
Total Revenues	235,815	279,443	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	52,489,253	47,888,909	48,000,000	48,000,000	52,564,284	53,500,000	53,500,000	53,500,000
Federal Revenue	-	2,111,091	-	2,000,000	-	-	-	-
Total Operating Transfers	52,489,253	50,000,000	48,000,000	50,000,000	52,564,284	53,500,000	53,500,000	53,500,000
Total Revenues and Other Financing Sources	52,725,068	50,279,443	48,000,000	50,000,000	52,564,284	53,500,000	53,500,000	53,500,000
Expenditures:								
Custodial Maintenance	114,150	122,636	125,045	125,045	132,564	135,878	139,275	142,757
Maintenance	7,569,997	7,549,663	8,029,231	8,229,231	8,683,359	8,900,443	9,122,954	9,351,028
Non-Departmental:								
Audit	95,790	97,134	97,132	97,132	100,773	103,292	105,874	108,521
Insurance Premium	2,970,178	3,280,215	3,131,278	3,131,278	3,824,600	3,920,215	4,018,220	4,118,676
Utilities	74,070	73,108	80,000	80,000	81,600	83,640	85,731	87,874
School Operations	41,440,829	38,637,268	36,537,314	38,537,314	39,741,388	40,356,532	40,027,946	39,691,144
Capital Projects	1,000,000	-	-	-	-	-	-	-
Total Expenditures	53,265,014	49,760,024	48,000,000	50,200,000	52,564,284	53,500,000	53,500,000	53,500,000
Total Expenditures and Operating Transfers	53,265,014	49,760,024	48,000,000	50,200,000	52,564,284	53,500,000	53,500,000	53,500,000
Net Results From Operations	(539,946)	519,419	-	(200,000)	-	-	-	-
Projected Lapse	-	-	-	-	-	-	-	-
Change in Fund Balance	(539,946)	519,419	-	(200,000)	-	-	-	-
Beginning Fund Balance	1,682,409	1,142,463	1,661,882	1,661,882	1,461,882	1,461,882	1,461,882	1,461,882
Ending Fund Balance	1,142,463	1,661,882	1,661,882	1,461,882	1,461,882	1,461,882	1,461,882	1,461,882
Restricted Fund Balance	377,519	377,519	377,519	377,519	377,519	377,519	377,519	377,519
Unrestricted Fund Balance	764,944	1,284,363	1,284,363	1,084,363	1,084,363	1,084,363	1,084,363	1,084,363
Total Fund Balance	\$ 1,142,463	\$ 1,661,882	\$ 1,661,882	\$ 1,461,882	\$ 1,461,882	\$ 1,461,882	\$ 1,461,882	\$ 1,461,882



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Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2020 Actual		FY2021 Actual		FY2022 Forecast Budget		FY2023 Proposed Budget	
	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent
	8,429,634,000		8,484,558,000		8,460,759,000		9,019,921,000	
Local Effort to School District								
Custodial Maintenance	\$ 114,150	0.01	\$ 122,636	0.01	\$ 125,045	0.01	\$ 132,564	0.01
Maintenance	7,569,997	0.90	7,549,663	0.89	8,229,231	0.97	8,683,359	0.96
Audit	95,790	0.01	97,134	0.01	97,132	0.01	100,773	0.01
Insurance	2,970,178	0.35	3,280,215	0.39	3,131,278	0.37	3,824,600	0.42
Utilities	74,070	0.01	73,108	0.01	80,000	0.01	81,600	0.01
School Operations	41,440,829	4.92	38,637,268	4.55	38,537,314	4.55	39,741,388	4.41
School Capital Projects	1,000,000	0.12	-	-	-	-	-	-
Total Expenditures and Operating Transfers	53,265,014	6.32	49,760,024	5.86	50,200,000	5.93	52,564,284	5.83
School District Contribution - Fund Balance	1,000,000	0.12	-	-	-	-	-	-
State on-behalf payment - PERS	235,815	0.03	271,341	0.03	-	-	-	-
Federal Coronavirus Funds	-	-	2,111,091	0.25	2,000,000	0.24	-	-
Total Local Effort to School District	52,029,199	6.17	47,377,592	5.58	48,200,000	5.34	52,564,284	5.83
Other Educational Funding								
School Debt	2,499,970	0.30	3,562,254	0.42	2,737,773	0.32	2,221,189	0.25
School Revenue Capital Projects	2,660,000	0.32	1,250,000	0.15	4,050,000	0.48	5,250,000	0.58
Total Other Educational Funding	5,159,970	0.61	4,812,254	0.57	6,787,773	0.80	7,471,189	0.83
Total Education from Borough	\$ 57,189,169	6.78	\$ 52,189,846	6.15	\$ 54,987,773	6.50	\$ 60,035,473	6.66



Department Function

Fund 241

School Fund

Dept 11235

Human Resources – Custodial Maintenance

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Retention of employees

FY2022 Accomplishments

- Continually provided and maintained supplies of cleaning products for COVID-19 purposes throughout the Borough.
- Provided rapid response to potential COVID-19 contamination areas for deep cleaning.

FY2023 New Initiatives

- Work with staff to ensure building needs continue to be exceeded.
- Conduct a building equipment audit.

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	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Custodial	99%	99%	100%	100%

Percentages gauged by number of complaints received by General Services.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
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

		FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 57,122	\$ 61,842	\$ 61,084	\$ 61,084	\$ 60,113	\$ (971)	-1.59%
40120	Temporary Wages	337	-	900	900	901	1	0.11%
40130	Overtime Wages	4	-	1,810	1,810	1,152	(658)	-36.35%
40210	FICA	4,667	4,970	5,922	5,922	5,502	(420)	-7.09%
40221	PERS	17,547	19,694	14,377	14,377	14,010	(367)	-2.55%
40321	Health Insurance	24,025	25,260	27,750	27,750	39,750	12,000	43.24%
40322	Life Insurance	77	84	194	194	117	(77)	-39.69%
40410	Leave	7,537	8,088	9,911	9,911	7,302	(2,609)	-26.32%
40511	Other Benefits	190	-	-	-	-	-	-
	Total: Personnel	111,506	119,938	121,948	121,948	128,847	6,899	5.66%
Supplies								
42210	Operating Supplies	94	519	125	125	135	10	8.00%
42250	Uniforms	315	309	312	312	312	-	0.00%
42310	Repair/Maintenance Supplies	-	-	100	100	100	-	0.00%
42410	Small Tools & Equipment	384	113	400	400	400	-	0.00%
	Total: Supplies	793	941	937	937	947	10	1.07%
Services								
43011	Contractual Services	875	875	975	975	975	-	0.00%
43110	Communications	99	104	120	120	130	10	8.33%
43210	Transportation/Subsistence	107	52	60	60	60	-	0.00%
43610	Public Utilities	746	726	905	905	905	-	0.00%
43720	Equipment Maintenance	-	-	100	100	100	-	0.00%
	Total: Services	1,827	1,757	2,160	2,160	2,170	10	0.46%
Capital Outlay								
48710	Minor Office Equipment	-	-	-	-	600	600	-
48740	Minor Machines & Equipment	24	-	-	-	-	-	-
	Total: Capital Outlay	24	-	-	-	600	-	-
Department Total		\$ 114,150	\$ 122,636	\$ 125,045	\$ 125,045	\$ 132,564	\$ 6,919	5.53%

Line-Item Explanations

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

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

43011 Contractual Services. Window washing at the main Borough building and Records office (\$975).

48710 Minor Office Equipment. Purchase 1 monitor (\$400), 1 sound bar (\$40), 1 desktop computer (\$760) per IT replacement schedule. Note - 50% of cost charged to the Borough HR Department.

Department Function

Fund 241

School Fund

Dept 41010

Facilities Maintenance

Mission

Maintain Borough schools and administrative facilities to a level that provides a safe and secure environment for all occupants. Conduct comprehensive preventative maintenance programs that promote long system and equipment life. Manage and administer project upgrades that replace building components that are end of life and contribute to enhanced efficiencies or code compliance.

Program Description

The Kenai Peninsula Borough Maintenance Department is responsible for the repair and maintenance of the Kenai Peninsula Borough school facilities and select Borough buildings.

Major Long Term Issues and Concerns

- Increasing demand on the Borough and the Maintenance Department to protect the integrity of our aging facilities.
- Many critical systems and structure elements of the Borough are maintained well beyond their expected useful life. As a result, maintaining the safe and secure environment within our schools is becoming more difficult. Some of these systems are approaching a point where they are no longer supported by industry. The cost of supplies and services to maintain these elements within our facilities increases annually.
- While the current budget trend has been able to keep pace with basic maintenance, progress is slow with respects to the replacement of many of our aged HVAC control systems. Funding of approximately \$5,000,000 will be needed, spread over several years, to replace these systems.
- Additionally, facility security and intrusion management continues to be an important need for District and Borough facilities.

FY2022 Accomplishments

- Flooring at BAB Admin, Chapman Gym, Nikolaevsk Gym, and SD Warehouse.
- Windows and siding at Chapman and Sterling Elementary.
- Playground equipment upgrades at Chapman and Paul Banks Elementary.
- Lighting upgrades at Mountain View, Seward Elementary, Homer High School, Kenai Middle School, North Star Elementary, Soldotna High School, and Susan B. English.

- Auditorium upgrades at Kenai Central High, Nikiski High, Seward High, and Homer High.
- Door upgrades at Kenai Central High School.
- Air Compressor replaced at McNeil Canyon.
- Fire Alarm System upgrades at Port Graham.
- VFD Upgrades at Seward Middle School.
- HVAC Control System upgrades underway at Hope, North Star, Mountain View, SD Warehouse, Kenai River Center, Emergency Response Center, Bear Creek Fire Station, Nikiski FS#2, Seward Elementary, Seward High School, Kenai Middle School, Soldotna High School, Seldovia School Shop, and Nikolaevsk School.
- Boiler upgrade at Soldotna Elementary and Tustumena.
- Chapman Intensive Needs room renovation.
- Generator upgrade at Susan B. English.

FY2023 New Initiatives

- Start on the next prioritized school Generator upgrade
- Continue area wide lighting upgrades in gyms and auditoriums.
- Kitchen steam boiler replacement at Kenai Central High School.
- Continue area wide bleacher and locker replacements.
- Prioritized upgrades to school elevator systems.
- Continue with the prioritized upgrade of safety and security systems (fire control systems, intercoms, access card systems) area wide.
- Continue prioritized repairs to asphalt, paving and sidewalks area wide.
- Continue upgrading HVAC control systems area wide.
- Obtain predictive maintenance tools, train personnel in their use, and start development of forward-looking assessment inspections of school district facilities.
- Add the Event Manager software module from SchoolDude to facilitate scheduling of school district facilities for community events.
- Upgrade the Borough's existing Computerized Maintenance Management System (CMMS) from SchoolDude's Maintenance Essentials to their Asset Essentials to allow ties be established between Warehouse inventory and School District assets, as well as support use of mobile devices for tracking work completion and action taken.
- Continue with prioritized, area wide repairs or replacements of windows and siding.

Department Function	
Fund 241	School Fund
Dept 41010	Facilities Maintenance - Continued

Performance Measures

Staffing History	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Maintenance staff	43.5	44.5	45.35	48.75

Performance Measures

- Priority/Goal:** Maintain Borough Schools and administrative facilities to a level that provides for a safe and secure environment.
Goal: Increase efforts to perform our duties in the most effective and efficient manner as possible.
Objective:
1. Monitor our programs to ensure efficiency through projects and upgrades.
 2. Use our work order program and technology to enable us to perform to a high level.
 3. Providing training to keep abreast of current codes and maintenance trends.
 4. Provide the best safety program to maintenance personnel; limiting time loss and liability.

Measures:

Work Order Requests	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Borough-wide	10,777	10,850	10,454	10,454

Commentary:
 The Kenai Peninsula Borough Maintenance department strives to economically and efficiently maintain our facilities, and has always been considered one of the finest organizations of its type in the state. In order to continue this trend, it is important to attract and hire the best staff possible. It is also important to continue to find sources of funding that support needed and required improvements to our aging facilities.

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 41010 - School Fund Maintenance Department

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,818,185	\$ 2,743,638	\$ 3,394,221	\$ 2,952,099	\$ 3,594,863	\$ 200,642	5.91%
40120 Temporary Wages	415,929	407,353	395,936	395,936	239,316	(156,620)	-39.56%
40130 Overtime Wages	40,443	21,916	19,873	19,873	25,337	5,464	27.49%
40210 FICA	277,000	275,444	329,958	329,958	323,371	(6,587)	-2.00%
40221 PERS	925,811	935,678	766,977	766,977	823,111	56,134	7.32%
40321 Health Insurance	995,520	947,091	1,142,150	1,142,150	1,295,850	153,700	13.46%
40322 Life Insurance	4,248	4,241	8,449	8,449	5,590	(2,859)	-33.84%
40410 Leave	467,151	512,942	445,818	445,818	451,410	5,592	1.25%
40511 Other Benefits	16,281	12,536	30,000	30,000	30,000	-	0.00%
Total: Personnel	5,960,568	5,860,839	6,533,382	6,091,260	6,788,848	255,466	3.91%
Supplies							
42120 Computer Software	180	781	500	3,000	510	10	2.00%
42210 Operating Supplies	32,321	42,891	45,000	45,000	55,900	10,900	24.22%
42230 Fuel, Oils and Lubricants	76,775	70,314	100,000	130,000	130,000	30,000	30.00%
42250 Uniforms	4,861	10,097	10,000	13,000	10,200	200	2.00%
42263 Training Supplies	-	-	500	500	510	10	2.00%
42310 Repair/Maintenance Supplies	691,418	688,782	735,910	791,092	750,628	14,718	2.00%
42360 Motor Vehicle Supplies	44,533	41,978	45,000	45,000	45,900	900	2.00%
42410 Small Tools & Equipment	38,455	36,692	25,000	25,000	29,500	4,500	18.00%
Total: Supplies	888,543	891,535	961,910	1,052,592	1,023,148	61,238	6.37%
Services							
43011 Contractual Services	52,572	70,081	65,000	65,000	277,300	212,300	326.62%
43014 Physical Examinations	1,034	2,955	6,000	6,000	6,120	120	2.00%
43015 Water/Air Sample Test	11,163	11,085	13,000	13,000	13,260	260	2.00%
43019 Software Licensing	20,961	28,292	20,000	20,000	40,400	20,400	102.00%
43050 Solid Waste Fees	1,109	427	1,000	1,000	1,020	20	2.00%
43110 Communications	34,158	36,233	36,000	36,000	37,620	1,620	4.50%
43140 Postage and Freight	18,105	12,641	18,000	18,000	18,360	360	2.00%
43210 Transportation/Subsistence	149,332	143,637	165,000	165,000	165,000	-	0.00%
43220 Car Allowance	-	912	-	622	-	-	-
43260 Training	7,291	8,921	15,000	15,000	25,000	10,000	66.67%
43310 Advertising	538	829	1,000	1,000	1,020	20	2.00%
43410 Printing	236	116	195	195	199	4	2.05%
43610 Utilities	102,061	93,744	105,000	105,000	107,100	2,100	2.00%
43720 Equipment Maintenance	1,471	1,481	2,500	2,500	2,550	50	2.00%
43750 Vehicle Maintenance	3,022	2,500	4,000	4,000	4,080	80	2.00%
43764 Snow Removal	430,666	525,839	350,000	750,000	357,000	7,000	2.00%
43780 Buildings/Grounds Maintenance	207,389	118,171	200,000	260,000	204,000	4,000	2.00%
43810 Rents & Operating Leases	16,424	4,621	13,000	13,000	13,260	260	2.00%
43812 Equipment Replacement Pymt.	59,243	41,822	51,046	51,046	74,437	23,391	45.82%
43920 Dues and Subscriptions	3,067	5,090	3,500	3,500	3,740	240	6.86%
Total: Services	1,119,842	1,109,397	1,069,241	1,529,863	1,351,466	282,225	26.39%
Capital Outlay							
48311 Machinery & Equipment	88,583	17,689	-	73,681	34,000	34,000	-
48710 Minor Office Equipment	7,292	14,065	7,866	15,516	13,200	5,334	67.81%
48720 Minor Office Furniture	-	90	1,000	2,540	1,000	-	0.00%
48740 Minor Machines & Equipment	21,680	29,401	15,300	23,247	15,300	-	0.00%
49433 Plan Reviews/Permit Fees	-	-	750	750	750	-	0.00%
Total: Capital Outlay	117,555	61,245	24,916	115,734	64,250	39,334	157.87%

Kenai Peninsula Borough

Budget Detail

Fund 241

Department 41010 - School Fund Maintenance Department - Continued

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60001 Charges (To) From Purchasing	217,913	227,255	239,782	239,782	255,647	15,865	6.62%
60002 Charges (To) From Other Depts.	(308,763)	(308,480)	(300,000)	(300,000)	(300,000)	-	-
60003 Charges (To) From Capital Projects	(425,661)	(292,128)	(500,000)	(500,000)	(500,000)	-	-
Total: Interdepartmental Charges	(516,511)	(373,353)	(560,218)	(560,218)	(544,353)	15,865	-
Department Total	\$ 7,569,997	\$ 7,549,663	\$ 8,029,231	\$ 8,229,231	\$ 8,683,359	\$ 654,128	8.15%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director of Maintenance, 4 Maintenance Foremen, 1 Control Systems Technician, 1 Lead Electrician, 4 Electricians I/II, 1 Lead Automotive and Diesel Mechanic, 2 Automotive and Diesel Mechanics I/II, 2 Lead Energy Systems Mechanic, 3 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Lead Electronics Technician, 2 Locksmith-General Maintenance Mechanics I/II, 1 Lead Energy Systems Mechanic/ Plumber (Homer), 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 Lead Water treatment Operator, 1 Water treatment Operator, 2 Carpenters-General Maintenance, 2 GM Utility Technician, 1 Safety Coordinator, 1 Administrative Assistant, .75 Admin. Assistant-Dispatcher (Homer), 1 Admin Assistant-Dispatcher.

- Increased** Director position to full-time from 60%
- Added** 1 FT Control Systems Technician
- Added** 2 FT Maintenance Utility Technician

40120 Temporary Wages. Requesting bids to contract landscaping. If competitive will request to transfer landscaping crew wages to Contract Services. Remaining temporary wages will cover employees hired in the summer to assist with painting and general maintenance. If bids are not competitive will perform landscaping with temporary employees.

42210 Operating Supplies. One time increase by \$10,900 to acquire Arc Flash protective equipment to be in compliance with NEC code.

42230 Fuels, Oils & Lubricants. Increased by \$34,000 to account for increase in fuel costs that are expected to remain at elevated levels throughout this coming fiscal year.

42310 Repair and Maintenance Supplies. Increase of \$14,718 to meet anticipated increase to cost of repair and maintenance supplies for facilities.

42410 Small Tools. One time \$4,500 increase to provide tools for new employees and upgrade battery system for small tools at Seward shop.

43011 Contractual Services. One time \$6,000 increase to provide for data transfer from School Dude's Maintenance Direct CMMS to their Asset Essentials CMMS. Background employee checks (\$2,300), Janitorial services (\$12,600), Fire alarm monitoring (\$14,000), contracted stage rigging training (\$15,514), contracted Onguard trailing (\$10,800), landscaping services (\$205,000), and various small contractual services (\$11,086.)

43019 Software Licensing. Increase of \$20,400 for FY2023 and future years to cover the addition of School Dude's Event Manager module for School District use in scheduling facilities for community use, and upgrade the maintenance modules to Asset Essentials to allow ties between equipment and warehouse inventory.

43260 Training. Increased to provide training for predictive maintenance tools (infrared, eddy current, and vibration analyses) and VFD training.

43812 Equipment Replacement Payments. Payment to the Equipment Replacement Fund for vehicles and equipment. Increased to cover the costs for 3 replacement pickups.

48311 Machinery and Equipment. Budgeted to purchase predictive maintenance tools; infrared (\$8,000), eddy current with probes (\$12,000), and vibration analysis (\$14,000).

48710 Minor Office Equipment. Scheduled replacement of 2 desktop computers (\$800 ea.), 2 Surface Pros (\$1,900 ea.), and 12 new tablets (\$650 ea.).

For capital projects information on this department - See the Capital Project section - Pages 348-349, 350-351, 358 & 373-388.

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 94910 - School Fund Non-Departmental

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43012 Audit Services	\$ 95,790	\$ 97,134	\$ 97,132	\$ 97,132	\$ 100,773	\$ 3,641	3.75%
43510 Insurance Premium	2,970,178	3,280,215	3,131,278	3,131,278	3,824,600	693,322	22.14%
43610 Utilities	74,070	73,108	80,000	80,000	81,600	1,600	2.00%
Total: Services	3,140,038	3,450,457	3,308,410	3,308,410	4,006,973	698,563	21.11%
Transfers							
50241 School District Operations	41,440,829	38,637,268	36,537,314	38,537,314	39,741,388	3,204,074	8.77%
50400 School Capital Projects	1,000,000	-	-	-	-	-	-
Total: Transfers	42,440,829	38,637,268	36,537,314	38,537,314	39,741,388	3,204,074	8.77%
Department Total	\$ 45,580,867	\$ 42,087,725	\$ 39,845,724	\$ 41,845,724	\$ 43,748,361	\$ 3,902,637	9.79%

Line-Item Explanations

43012 Audit Services. School district funding of annual audit, which includes State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units. Anticipated contract increase due to renewal of audit service contract.

43510 Insurance Premium. School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

50241 School District Operations. Funding provided to school district from local sources.

**Kenai Peninsula Borough
Budget Detail**

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

		FY2020	FY2021	FY2022	FY2022	FY2023	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed	Original Budget	%
Personnel								
40110	Regular Wages	\$ 2,875,307	\$ 2,805,480	\$ 3,455,305	\$ 3,013,183	\$ 3,654,976	\$ 199,671	5.78%
40120	Temporary Wages	416,266	407,353	396,836	396,836	240,217.00	(156,619)	-39.47%
40130	Overtime Wages	40,447	21,916	21,683	21,683	26,489.00	4,806	22.16%
40210	FICA	281,667	280,414	335,880	335,880	328,873.00	(7,007)	-2.09%
40221	PERS	943,358	955,372	781,354	781,354	837,121.00	55,767	7.14%
40321	Health Insurance	1,019,545	972,351	1,169,900	1,169,900	1,335,600.00	165,700	14.16%
40322	Life Insurance	4,325	4,325	8,643	8,643	5,707.00	(2,936)	-33.97%
40410	Leave	474,688	521,030	455,729	455,729	458,712.00	2,983	0.65%
40511	Other Benefits	16,471	12,536	30,000	30,000	30,000.00	-	0.00%
Total: Personnel		6,072,074	5,980,777	6,655,330	6,213,208	6,917,695	262,365	3.94%
Supplies								
42120	Computer Software	180	781	500	3,000	510	10	2.00%
42210	Operating Supplies	32,415	43,410	45,125	45,125	56,035	10,910	24.18%
42230	Fuel, Oils and Lubricants	76,775	70,314	100,000	130,000	130,000	30,000	30.00%
42250	Uniforms	5,176	10,406	10,312	13,312	10,512	200	1.94%
42263	Training Supplies	-	-	500	500	510	10	2.00%
42310	Repair/Maint Supplies	691,418	688,782	736,010	791,192	750,728	14,718	2.00%
42360	Motor Vehicle Supplies	44,533	41,978	45,000	45,000	45,900	900	2.00%
42410	Small Tools & Equipment	38,839	36,805	25,400	25,400	29,900	4,500	17.72%
Total: Supplies		889,336	892,476	962,847	1,053,529	1,024,095	61,248	6.36%
Services								
43011	Contractual Services	53,447	70,956	65,975	65,975	278,275	212,300	321.79%
43012	Audit Services	95,790	97,134	97,132	97,132	100,773	3,641	3.75%
43014	Physical Examinations	1,034	2,955	6,000	6,000	6,120	120	2.00%
43015	Water/Air Sample Test	11,163	11,085	13,000	13,000	13,260	260	2.00%
43019	Software Licensing	20,961	28,292	20,000	20,000	40,400	20,400	102.00%
43050	Solid Waste Fees	1,109	427	1,000	1,000	1,020	20	2.00%
43110	Communications	34,257	36,337	36,120	36,120	37,750	1,630	4.51%
43140	Postage and Freight	18,105	12,641	18,000	18,000	18,360	360	2.00%
43210	Transportation/Subsistence	149,439	143,689	165,060	165,060	165,060	-	0.00%
43220	Car Allowance	-	912	-	622	-	-	-
43260	Training	7,291	8,921	15,000	15,000	25,000	10,000	66.67%
43310	Advertising	538	829	1,000	1,000	1,020	20	2.00%
43410	Printing	236	116	195	195	199	4	2.05%
43510	Insurance Premium	2,970,178	3,280,215	3,131,278	3,131,278	3,824,600	693,322	22.14%
43610	Utilities	176,877	167,578	185,905	185,905	189,605	3,700	1.99%
43720	Equipment Maintenance	1,471	1,481	2,600	2,600	2,650	50	1.92%
43750	Vehicle Maintenance	3,022	2,500	4,000	4,000	4,080	80	2.00%
43764	Snow Removal	430,666	525,839	350,000	750,000	357,000	7,000	2.00%
43780	Building/Grounds Maintenance	207,389	118,171	200,000	260,000	204,000	4,000	2.00%
43810	Rents	16,424	4,621	13,000	13,000	13,260	260	2.00%
43812	Equipment Replacement Pymt.	59,243	41,822	51,046	51,046	74,437	23,391	45.82%
43920	Dues and Subscriptions	3,067	5,090	3,500	3,500	3,740	240	6.86%
Total: Services		4,261,707	4,561,611	4,379,811	4,840,433	5,360,609	980,798	22.39%
Capital Outlay								
48311	Machinery & Equipment	88,583	17,689	-	73,681	34,000	34,000	-
48710	Minor Office Equipment	7,292	14,065	7,866	15,516	13,800	5,934	75.44%
48720	Minor Office Furniture	-	90	1,000	2,540	1,000	-	0.00%
48740	Minor Machines & Equipment	21,704	29,401	15,300	23,247	15,300	-	0.00%
49433	Plan Reviews/Permit Fees	-	-	750	750	750	-	0.00%
Total: Capital Outlay		117,579	61,245	24,916	115,734	64,850	39,934	160.27%

**Kenai Peninsula Borough
Budget Detail**

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

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50241 School District Operations	\$ 41,440,829	\$ 38,637,268	\$ 36,537,314	\$ 38,537,314	\$ 39,741,388	\$ 3,204,074	8.77%
50400 School Capital Projects	1,000,000	-	-	-	-	-	-
Total: Transfers	42,440,829	38,637,268	36,537,314	38,537,314	39,741,388	3,204,074	8.77%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	217,913	227,255	239,782	239,782	255,647	15,865	6.62%
60002 Charges (To) From Other Depts.	(308,763)	(308,480)	(300,000)	(300,000)	(300,000)	-	-
60003 Charges (To) From Capital Projects	(425,661)	(292,128)	(500,000)	(500,000)	(500,000)	-	-
Total: Interdepartmental Charges	(516,511)	(373,353)	(560,218)	(560,218)	(544,353)	15,865	-
Department Total	\$ 53,265,014	\$ 49,760,024	\$ 48,000,000	\$ 50,200,000	\$ 52,564,284	\$ 4,564,284	9.51%

**Kenai Peninsula Borough
Budget Detail**

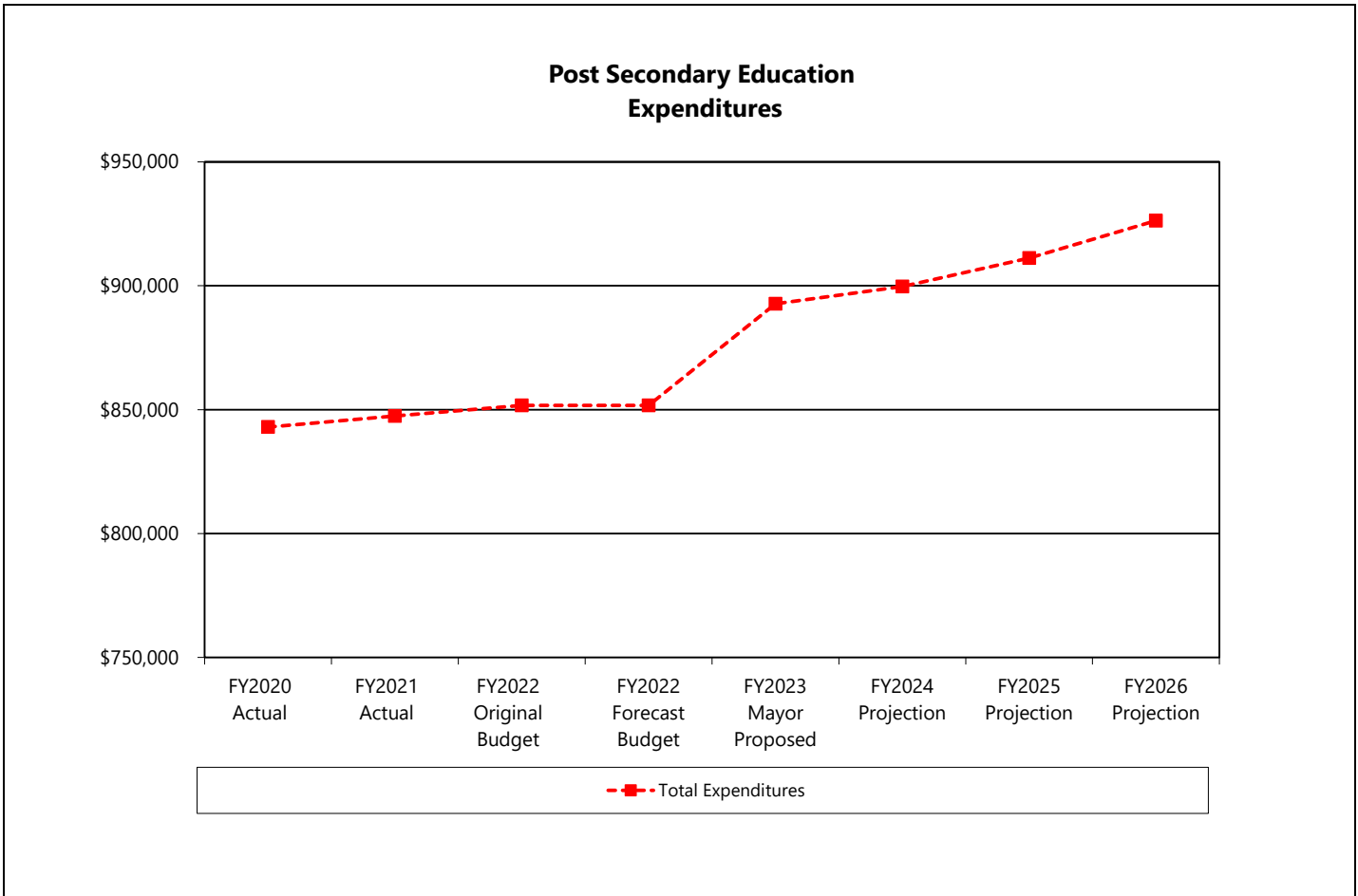
**Fund 241 School Fund
Total Summary**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
40XXX Total Personnel	\$ 6,072,074	\$ 5,980,777	\$ 6,655,330	\$ 6,213,208	\$ 6,917,695	262,365	3.94%
42XXX Total Supplies	889,336	892,476	962,847	1,053,529	1,024,095	61,248	6.36%
43XXX Total Services	4,261,707	4,561,611	4,379,811	4,840,433	5,360,609	980,798	22.39%
48XXX Total Capital Outlay	117,579	61,245	24,916	115,734	64,850	39,934	160.27%
50XXX Total Transfers	42,440,829	38,637,268	36,537,314	38,537,314	39,741,388	3,204,074	8.77%
60XXX Total Interdepartmental Charges	(516,511)	(373,353)	(560,218)	(560,218)	(544,353)	15,865	-
Fund Totals	\$ 53,265,014	\$ 49,760,024	\$ 48,000,000	\$ 50,200,000	\$ 52,564,284	\$ 4,564,284	9.51%

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Operating Transfers From:								
General Fund	\$ 842,963	\$ 847,440	\$ 851,747	\$ 851,747	\$ 892,732	\$ 899,727	\$ 911,155	\$ 926,289
Total Operating Transfers								
Total Revenues and Other Financing Sources	842,963	847,440	851,747	851,747	892,732	899,727	911,155	926,289
Expenditures:								
Services	842,963	847,440	851,747	851,747	892,732	899,727	911,155	926,289
Total Expenditures	842,963	847,440	851,747	851,747	892,732	899,727	911,155	926,289
Total Expenditures and Operating Transfers	842,963	847,440	851,747	851,747	892,732	899,727	911,155	926,289
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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Kenai Peninsula Borough Budget Detail

Fund 242 Postsecondary Education Department 78090 - Kenai Peninsula College

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43023 Kenai Peninsula College	\$ 842,963	\$ 847,440	\$ 851,747	\$ 851,747	\$ 892,732	\$ 40,985	4.81%
Total: Services	842,963	847,440	851,747	851,747	892,732	40,985	4.81%
Department Total	\$ 842,963	\$ 847,440	\$ 851,747	\$ 851,747	\$ 892,732	\$ 40,985	4.81%

Line-Item Explanations

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

JumpStart Program/Tuition Waiver. Funding provides a two thirds reduction in UAA tuition for KPB resident high school juniors or seniors wanting to enroll in college classes. These students will be able take up to six credits/semester for five semesters (total of 30 credits equivalent to one full-time year attending college) beginning the fall semester when they become a junior. In Fall 2021, students will pay \$79/credit (regular lower division tuition is \$234/credit) (\$237,500).

Adult Basic Education/General Education Development. Funding provides personnel, travel, and support costs to make the ABE/GED program available throughout the Kenai Peninsula Borough, including Soldotna, Kenai, Nikiski, Homer, Ninilchik, Anchor Point, Tyonek, Seldovia, Port Graham, Nanwalek, Vozensenka, and other remote communities as needed (\$144,775)

Kenai River Campus Outreach	\$90,750
Kachemak Bay Campus Outreach	\$54,025

Courses at Resurrection Bay Extension Site, Seward. Funding provides courses in basic general requirements such as English, Psychology, Art, Communication, professional development courses and community interest courses (\$31,659).

Safety Officer/Evening Coordinator, Kenai River Campus. This position provides assistance to students with admissions, registration, advising, as well as assistance to evening instructors, coordinates evening events, programs, and special events. Funding provides salary, benefits, and support for 60% of this full time position. The night coordinator is trained in CPR, first aid, and AED operations. This position is also trained in directing lock down/active shooter drills, emergency management team coordination, campus safety briefings, evacuation drills, and proper handling of hazardous materials in our numerous labs (\$53,702).

Tutors - Learning Centers. Funding provides tutors at both campuses. Tutoring strengthens academic skills for students struggling with a specific concept in a subject. Both campuses offer face-to-face hands-on and virtual tutoring through open labs staffed by faculty, instruction staff, student peers or individuals trained and qualified in their area of expertise (\$28,314).

Kenai River Campus	\$12,226
Kachemak Bay Campus	\$16,088

Academic Programming- Firefighter I Preparation. Funding provides support to ensure academic programming continues for firefighter preparation courses at Kenai River Campus (\$40,000).

Instructional Support Position-Kachemak Bay Campus. Funding provides an instructional support position for KBC faculty, staff and students utilizing Bay View Hall. This position provides sole instructional and administrative support as well as all test proctoring services (\$47,950).

Library Support, Kachemak Bay Campus. Funding provides 60% of the operational costs for a Library Technician. Funding also provides additional resources such as reference materials, books and databases (\$24,543).

Student Success and Resource Advisor -Kenai River Campus. This position oversees and monitors the academic progress of KPC students taking developmental level math and English courses to ensure these at-risk students stay on track. Additionally, this person will review Accuplacer results and advise students on what courses to select for an achievable path to graduation. Funding will also provide one part-time student worker to assist with scheduling and data retrieval, plus minimal funding for operational materials and resources (\$89,237).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of full-time year-round cost for staffing an Information /Registration clerk for the Kachemak Bay campus. The position provides routine advice to students, parents, and the public (\$34,135).

Advising and Support Services Specialist, Kachemak Bay Campus. This position assists students in planning schedules, recommends classes and supports students in overcoming obstacles that would interfere with their educational goals. Funding provides 60% of the cost of a year-round staff member (\$40,890).

Veterans Student Coordinator. Funding supports a full-time, 12-month position. This person serves as the initial point of contact for active duty and veteran students attending KPC. This position advises these students on their VA and military educational benefits, certifies courses, and assists with Veteran-specific and general recruitment initiatives (\$88,653).

Disability Accommodations Coordinator. This position develops the appropriate academic and programmatic accommodations for KRC students who experience disabilities. This includes providing students with support in the testing center administering and proctoring exams to ensure both academic integrity and ADA/Rehabilitation ACT 504 compliance. The coordinator also creates and delivers ongoing disability awareness programs and professional development activities for faculty and staff to promote a greater sensitivity towards disabilities. Duties also include the coordination of service delivery with community disability support partners. This is a part time nine-month position (\$30,389).

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General Government Special Revenue Funds

The Borough has two (2) General Government special revenue funds, with annual budgets, that were established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere. These funds are the Land Trust Fund and the Nikiski Senior Service Area Fund.

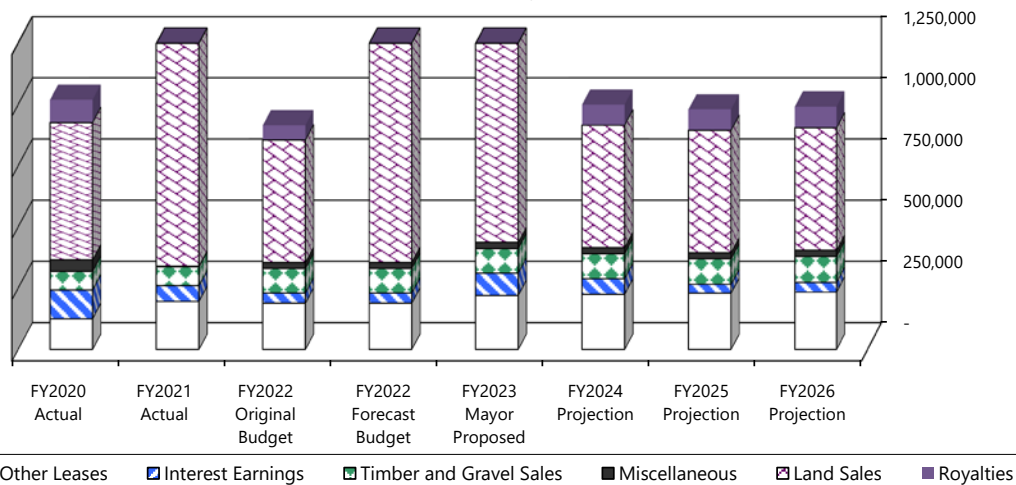
Land Trust Fund – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

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

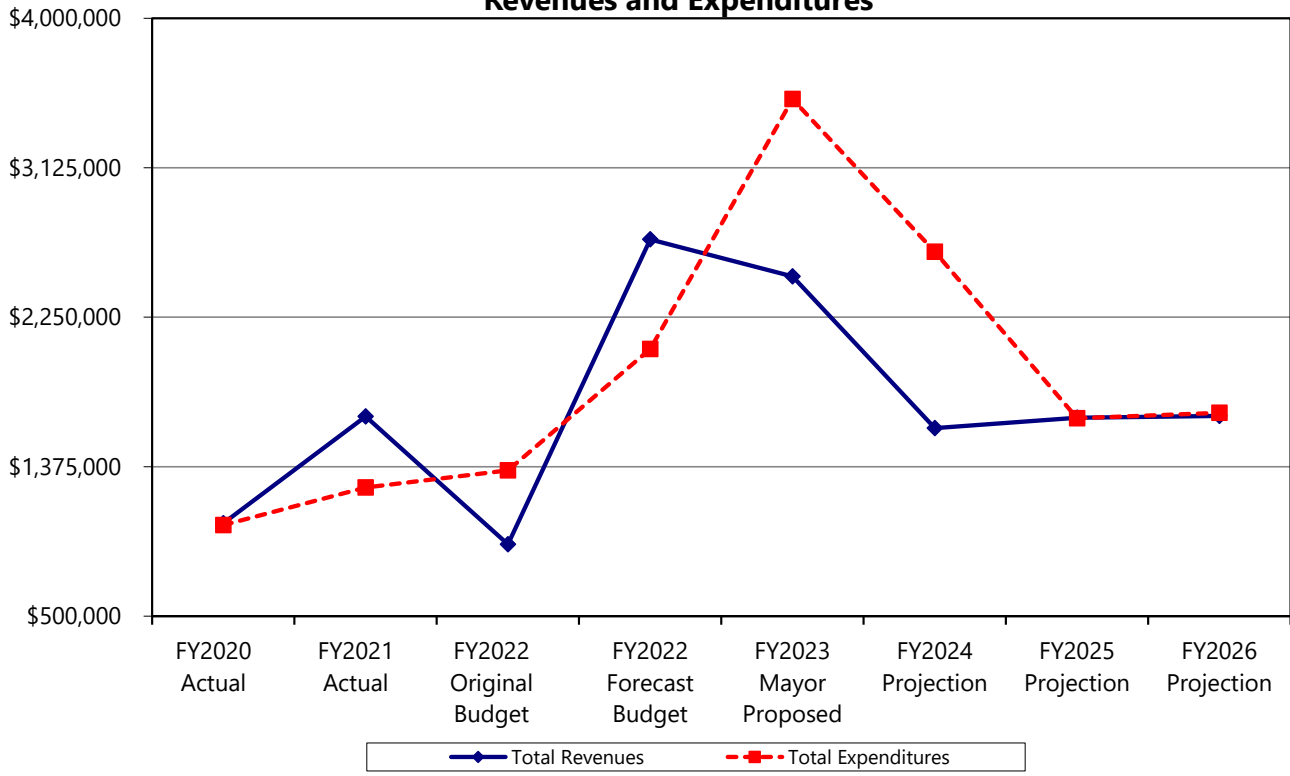
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	FY2024 Projection	FY2025 Projection	FY2026 Projection
Revenues:								
State Revenue	\$ 24,325	\$ 34,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	560,868	1,213,701	500,000	2,267,130	1,500,000	500,000	500,000	500,000
Land & Other Leases	125,174	195,393	188,000	188,000	220,000	224,400	228,888	233,466
Timber and Gravel Sales	75,898	77,061	100,000	100,000	100,000	102,000	104,040	106,121
Interest Earnings	116,944	64,343	41,636	41,636	91,306	63,959	36,384	39,925
Royalties	92,392	81,940	60,000	77,500	82,000	83,640	85,313	87,019
Site Reclamation	-	-	6,078	6,078	6,078	6,200	6,324	6,450
Miscellaneous	47,468	2,999	25,000	25,000	25,000	25,000	25,000	25,000
Total Revenues	1,043,069	1,669,771	920,714	2,705,344	2,024,384	1,005,199	985,949	997,981
Operating Transfers From:								
Land Trust Investment Fund	-	-	-	-	464,850	595,000	675,000	675,000
Total Operating Transfers	-	-	-	-	464,850	595,000	675,000	675,000
Total Revenues and Other Financing Sources	1,043,069	1,669,771	920,714	2,705,344	2,489,234	1,600,199	1,660,949	1,672,981
Expenditures:								
Personnel	582,942	511,499	607,555	607,555	798,552	814,523	834,886	859,933
Supplies	1,861	6,458	7,200	7,200	9,900	10,098	10,300	10,506
Services	141,757	102,564	213,594	220,516	284,505	249,395	254,383	259,471
Capital Outlay	4,791	4,524	4,570	4,570	135,970	30,970	30,970	30,970
Interdepartmental Charges	16,305	15,626	20,823	20,823	30,723	27,625	28,263	29,022
Total Expenditures	747,656	640,671	853,742	860,664	1,259,650	1,132,611	1,158,802	1,189,902
Operating Transfers To:								
Land Trust Investment Fund	285,505	612,341	500,000	1,203,960	2,267,130	1,500,000	500,000	500,000
Total Operating Transfers	285,505	612,341	500,000	1,203,960	2,267,130	1,500,000	500,000	500,000
Total Expenditures and Operating Transfers	1,033,161	1,253,012	1,353,742	2,064,624	3,526,780	2,632,611	1,658,802	1,689,902
Net Results From Operations	9,908	416,759	(433,028)	640,720	(1,037,546)	(1,032,412)	2,147	(16,921)
Projected Lapse	-	-	87,649	86,066	125,965	113,261	115,880	118,990
Change in Fund Balance	9,908	416,759	(345,379)	726,786	(911,581)	(919,151)	118,027	102,069
Beginning Fund Balance	1,890,081	1,899,989	2,316,748	2,316,748	3,043,534	2,131,953	1,212,802	1,330,829
Ending Fund Balance	\$ 1,899,989	\$ 2,316,748	\$ 1,971,369	\$ 3,043,534	\$ 2,131,953	\$ 1,212,802	\$ 1,330,829	\$ 1,432,898

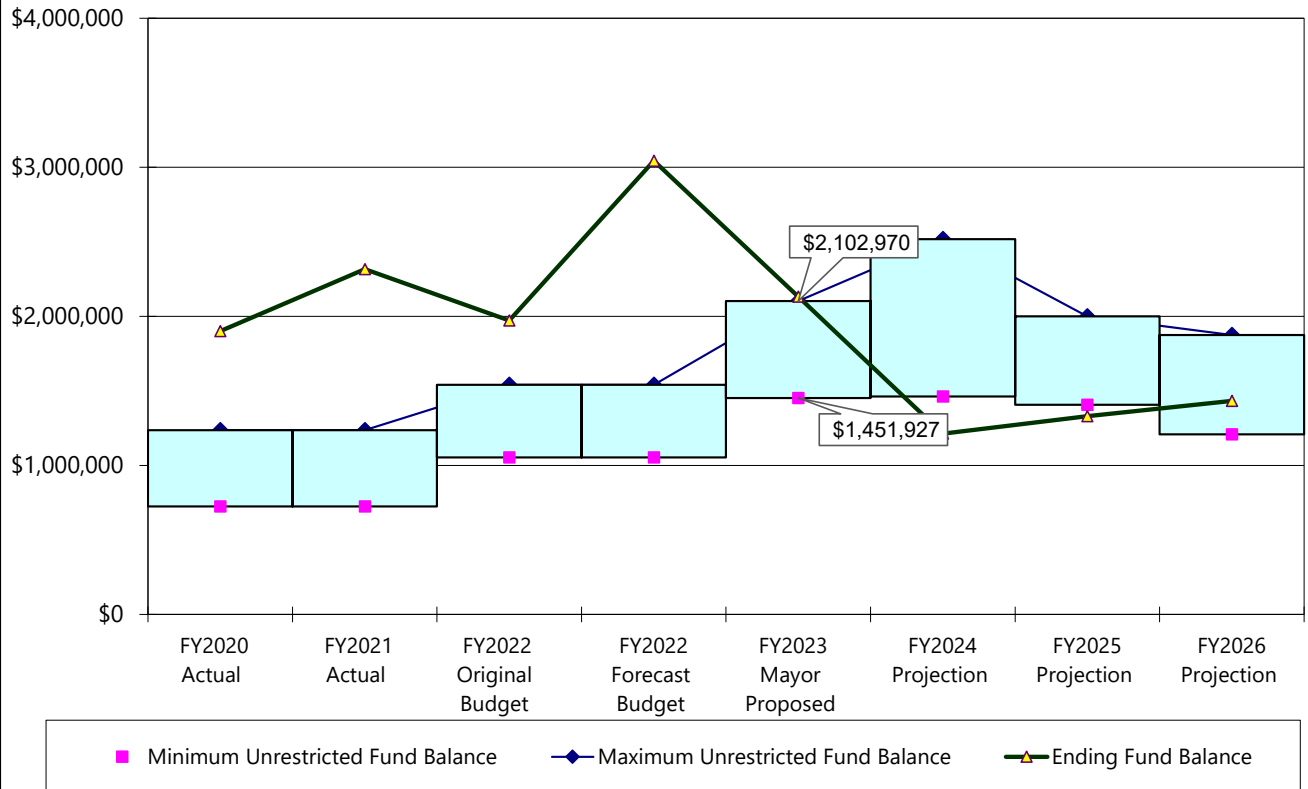
**Land Trust Fund
Historical and Projected Revenues**



Land Trust Fund Revenues and Expenditures



Land Trust Fund Unrestricted Fund Balance



Department Function

Fund 250

Land Management Administration

Dept 21210

Mission

To make informed management recommendations, decisions, and actions on the borough's land inventory and natural resources in accordance with KPB Chapter 17.10 and the Kenai Peninsula Borough Comprehensive Plan with three primary operational objectives:

- 1) Acquire and hold land for the operations of the Kenai Peninsula Borough, including the school district and service areas.
- 2) Manage lands & natural resources for identified community needs and general social, environmental, and economic public benefits.
- 3) Create capacity for perpetuating the implementation of objectives 1 & 2.

Program Description

The Land Management Division is responsive to current and foreseeable land-based needs of the borough and its residents which are addressed through inventory, land planning, land acquisition, land use authorizations, resource management, land disposals, and public land information under the general powers authority of AS 29.35.010(8).

Major Long Term Issues and Concerns:

- Establishing policy and formalizing best practices.
- Establishing a facility management framework.
- Protecting KPB's interest in the municipal entitlement process.
- Establishing a centralized information management system for land program records.
- Public facing mapping of all borough land.
- Revision of the land classification system to be concise and understandable in its meaning towards land management.
- Development of a land management plan including classification of all KPB land, a prioritized multi-year work plan with classification-based management plans, forecasted acquisitions to support all operations of KPB, KPBSD and Service Areas, and other operational objectives.
- Establishing productive, healthy, and sustainable soil, water, and forest management methods.
- Staffing succession and capacity to serve mission.
- Establishment of revenue program goals and strategies.
- Funding for Agriculture Initiative Program delivery.

FY2022 Accomplishments

- Packaged and conducted Outcry Auction General Land Sale and OTC sale of 19 parcels producing a land sale volume in excess of \$3.48M to grow the Land Trust Investment Fund and connected with at least 2 local business projects.

- Conducted 2021 Tax foreclosure sale including 33 parcels recapturing \$125,572 in back taxes, penalties and fees; and \$623,578 in excess proceeds available to prior owners.
- Supported Sterling Highway MP 45-60 DOT project through access, Unit 395 cooperative management, timber management, use authorizations, and preparing for ROW acquisition from KPB.
- Acquired 2 properties on behalf of South Peninsula Hospital Service Area.
- Amended Moose Pass Community Land Use Plan to satisfy conditions for approval of municipal entitlement lands.
- Delivered purchase offerings to facilitate potential acquisition of Land for CES Station 1 project; ongoing.
- Structured a Spruce Bark Beetle response strategy and applied for federal and \$15.95M in state funding, with continuation fund seeking efforts going forward.
- Administered start-up of \$106,385 USDA Community Compost grant-funded and community volunteer project in cooperation with the Kenai Local Food Network.
- Provided administrative support to the KPB Resilience and Security Advisory Commission and its 3 subcommittees.
- Generated 8 new communication infrastructure leases including lease revenues benefitting NFSA, BCFSA, WESA, and the Land Trust Fund, and no-cost communication services to the general fund in working with IT department.

FY2023 New Initiatives:

- Land Planning of 1000-acre Unit 395, aka Juneau Bench, to identify transportation routes, areas for land disposal, materials and other resource values, other land uses and community interests and vision.
- Record 40 years of Municipal Entitlement Final Decision documents leading to the parcelization of all KPB management authority lands.
- Continue with acquisition of properties for CES Station 1 Replacement Project.
- Assist Western Emergency Services with real property acquisitions to support the Anchor Point Station.
- Assist South Peninsula Hospital with real property acquisitions under their campus master planning efforts and evaluate land exchange options with the City of Homer.
- Assist KPB Solid Waste with their master planning efforts, next generation Homer C&D facility location, and initiate planning for next generation CPL location.
- Assist with acquisition of K-Selo School Site pending architect initial design results.
- Rewrite KPB 17.10 Land Management Code with public engagement.
- Initiate Spruce Bark Beetle response efforts with public engagement by conducting timber sales and temporary hire of Forester through Spruce Bark Beetle interest money.

Department Function

Fund 250

Land Management Administration - Continued

Dept 21210

- | | |
|---|---|
| <ul style="list-style-type: none"> • Develop a new 5-year Land Disposal Plan and land nomination process for general land sale, agriculture land lease, agriculture land sale, and general land lease. • Establish an agricultural lease offering program. • Establish an Agricultural Reserve zoning framework and conduct agricultural land sales. • Establish a general lease offering program. • Initiate material site development of Spring Beauty Material Site (North Road Extension) and Suneva Lake (North Road). • Form a Committee and Host a 2-day statewide Land Management Conference in November 2022. • Initiate Survey Instructions on 3 priority approved lands and Municipal Entitlement Patent requests on priority surveyed lands. • Stand up surveying position and prioritize backlog of surveying work to support land acquisition, land sale, trespass enforcement, material site management and GIS spatial control. • Stand up surveying position and prioritize backlog of surveying work to support land acquisition, land sale, trespass enforcement, material site management and GIS spatial control. | <ul style="list-style-type: none"> • Consult with natural resource asset management information systems developer to determine information management needs and strategies for KPB land records. • Increase reoccurring land revenue by \$25k/year through commercial infrastructure leasing opportunities. • Process land classification and land use authorization applications for the HEA Grant Lake Hydro project. • Work with the USFS to implement ADL 228209-G easements for the Vagt Lake Trailhead and portions of the Iditarod National Historic Trail. • Work with DOT and Solid Waste to plan for the development of a frontage road to the Sterling Highway in the Quart Creek area for traffic safety, commercial, recreational, and local transportation benefits. • Work with DOT to facilitate Right-of-Way transfers for the Sterling Highway MP45-60 project in Cooper Landing with attention to KPB's land interests and public process. |
|---|---|

Performance Measures

Measures:

Staffing	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing history	5	4.75	4.75	5.75
Seasonal field staff	0	0	0	1

Priority/Goal: Land Acquisition

Goal: Support borough operations and community interests with appropriately located lands

Objective: To acquire lands meeting operational criteria for borough purposes; To acquire lands appropriate for inclusion in community land use planning including lands supporting public purposes, community expansion, resource management, recreation, and ecological values. To obtain patent to approved municipal entitlement grant lands.

Measures:

	Benchmark	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Projected
Parcels acquired for KPB Purposes	N/A	0	0	2	10
Properties leased by KPB	N/A	14	17	17	17
Municipal entitlement acres received	2,350	0	3.75	0	10

Department Function

Fund 250

Land Management Administration - Continued

Dept 21210

Priority/Goal: Land disposal

Goal: To dispose of tax-foreclosed surplus and community expansion lands guided by public processes.

Objective: To conduct disposal programs of appropriate surplus and planned lands. To periodically conduct tax foreclosure auctions.

Measures:

	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Projected
Tax foreclosure parcels sold/retained	28/10	0/0	34/58	0/0
Parcels sold at market value	4	26	19	15
Deeds of trust in Escrow #/\$value	30/ NA	31/ NA	32 / \$1,809,907	35 / \$1,900,000

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:

	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Projected
Active land leases & rent agreements	31	38	48	52
Land use permits	33	32	28	30
Right-of-way utility permits	128	138	149	140
Easements granted	2	4	3	3
Small quantity gravel permits	12	13	12	14
Gravel volume all sites (cubic yards)	15,406	30,139	38,650	35,000
Hard rock volume (cubic yards)	3,003	500	1,935	2,500

Priority/Goal: To create capacity for KPB's Land Management operations and objectives.

Goal: To contribute to the Land Trust Investment Fund (LTIF) and the goals of the fund established in Ordinance 2018-29

Objective: 1. To build the LTIF to a level which can sustain KPB Land needs via POMV and land investments.
2. To fill the gap in the Land Management Division organizational model with a Land Planner.
3. To further build the LTIF to a self-sustaining level which can endow KPB with additional financial tools and benefits described in Ordinance 2018-29.

Measures:

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Projected	FY2024 Projected
Land Sale Earnings Deposit	\$5,275,000	\$139,975	\$285,505	\$612,341	\$1,203,960	\$2,267,130	\$1,500,000
Fund Value as of FY End	NA	\$5,413,204	\$5,796,046	\$7,794,134	\$9,297,033	\$11,901,440	\$13,546,512

**Kenai Peninsula Borough
Budget Detail**

Fund 250

Department 21210 - Land Management Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 299,565	\$ 266,030	\$ 324,131	\$ 324,131	\$ 409,525	\$ 85,394	26.35%
40120 Temporary Wages	-	-	8,960	8,960	11,522	2,562	28.59%
40130 Overtime Wages	2,477	3,366	5,746	5,746	11,141	5,395	93.89%
40210 FICA	26,046	22,387	29,766	29,766	37,990	8,224	27.63%
40221 PERS	95,805	86,735	74,791	74,791	95,508	20,717	27.70%
40321 Health Insurance	114,471	98,876	125,875	125,875	182,850	56,975	45.26%
40322 Life Insurance	445	385	810	810	638	(172)	-21.23%
40410 Leave	43,645	33,720	37,476	37,476	49,378	11,902	31.76%
40511 Other Benefits	488	-	-	-	-	-	-
Total: Personnel	582,942	511,499	607,555	607,555	798,552	190,997	31.44%
Supplies							
42020 Signage Supplies	-	1,780	2,000	3,305	2,000	-	0.00%
42120 Computer Software	-	26	500	500	400	(100)	-20.00%
42210 Operating Supplies	652	4,092	2,000	2,000	4,000	2,000	100.00%
42230 Fuel, Oils and Lubricants	463	464	500	395	500	-	0.00%
42310 Repair/Maintenance Supplies	201	-	500	500	500	-	0.00%
42360 Vehicle Repair/Maintenance Supplies	-	-	500	500	500	-	0.00%
42410 Small Tools & Equipment	545	96	1,200	-	2,000	800	66.67%
Total: Supplies	1,861	6,458	7,200	7,200	9,900	2,700	37.50%
Services							
43011 Contractual Services	91,549	63,445	136,078	134,578	213,325	77,247	56.77%
43019 Software Licensing	-	695	-	-	1,500	1,500	-
43050 Solid Waste Fees	-	-	500	500	500	-	0.00%
43100 Land Management Program Services	-	7,500	15,000	15,000	15,000	-	0.00%
43110 Communications	2,501	2,261	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	245	1,350	700	2,200	4,500	3,800	542.86%
43210 Transportation/Subsistence	2,180	558	8,302	5,902	8,482	180	2.17%
43220 Car Allowance	3,612	2,708	2,700	2,700	6,300	3,600	133.33%
43260 Training	1,328	740	3,250	3,250	3,250	-	0.00%
43310 Advertising	3,241	5,646	5,000	7,400	8,000	3,000	60.00%
43410 Printing	379	133	500	500	500	-	0.00%
43510 Insurance Premium	3,156	3,392	3,392	3,392	3,933	541	15.95%
43610 Utilities	4,930	4,787	5,995	5,995	5,995	-	0.00%
43720 Equipment Maintenance	183	178	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	-	100	1,000	1,000	1,000	-	0.00%
43810 Rents and Operating Leases	1,111	-	1,200	1,200	1,200	-	0.00%
43812 Equipment Replacement Pymt.	2,302	2,302	2,302	2,302	-	(2,302)	-100.00%
43920 Dues and Subscriptions	2,206	762	1,175	1,175	1,020	(155)	-13.19%
43931 Recording Fees	1,096	379	1,000	1,000	4,500	3,500	350.00%
43933 Collection Fees	-	(100)	500	500	500	-	0.00%
43936 USAD Assessments	-	5,728	-	-	-	-	-
45110 Land Sale Property Tax	21,738	-	20,000	26,922	-	(20,000)	-100.00%
Total: Services	141,757	102,564	213,594	220,516	284,505	70,911	33.20%
Capital Outlay							
48311 Machinery and Equipment	-	-	-	-	105,000	105,000	-
48525 Software and Intellectual Property	-	-	-	-	12,000	12,000	-
48710 Minor Office Equipment	2,599	4,524	1,600	1,600	4,000	2,400	150.00%
48720 Minor Office Furniture	627	-	1,000	1,000	1,000	-	0.00%
48740 Minor Machinery & Equipment	95	-	500	500	4,000	3,500	700.00%
49433 Plan Review/Permit Fees	1,470	-	1,470	1,470	9,970	8,500	578.23%
Total: Capital Outlay	4,791	4,524	4,570	4,570	135,970	131,400	2875.27%
Transfers							
50252 Land Trust Investment Fund	285,505	612,341	500,000	1,203,960	2,267,130	1,767,130	353.43%
Total: Transfers	285,505	612,341	500,000	1,203,960	2,267,130	1,767,130	353.43%

**Kenai Peninsula Borough
Budget Detail**

Fund 250

Department 21210 - Land Management Administration - Continued

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Department Proposed	Difference Between Department Proposed & Original Budget %	
Interdepartmental Charges							
61990 Administrative Service Fee	16,305	15,626	20,823	20,823	30,723	9,900	47.54%
Total: Interdepartmental Charges	16,305	15,626	20,823	20,823	30,723	9,900	47.54%
Department Total	\$ 1,033,161	\$ 1,253,012	\$ 1,353,742	\$ 2,064,624	\$ 3,526,780	\$ 2,173,038	160.52%

Line-Item Explanations

40110 Regular Wages. Staff includes: .75 Land Management Officer, 2 Land Management Agents, 1 Land Management Technician III, 1 Planner/Surveyor, and 1 Administrative Assistant.

Added: 1 FT Planner/Surveyor

42210 Operating Supplies. Line item increase to stand up surveyor and forester positions. Field supplies including stakes, grass seed and barrier fencing (\$1,200). Surveying supplies including rebar flagging, paint, nails, rebar, monuments, field books (\$1,800). Forestry supplies including loggers tape, and flagging, field books (\$1,000).

42410 Small Tools & Equipment. Office tools and replacement phones. (\$1,200) Surveyor PPE/Safety Equipment, Forester PPE/Safety Equipment, rebar driver, machete, sledges, shovels, survey bag (one-time \$1,000). Line item increase to stand up surveyor and forester positions.

43011 Contractual Services. Natural resource assets information management consultant (\$40,000 (1x)) Auctioneering services for land sales (\$35,000), Access, vegetation management, and property improvements (\$20,000), resource management consulting & plans (\$25,000), Municipal Entitlement survey, mapping & consulting services (\$65,000), property inspection (\$10,000), materials testing (\$5,000), UAS imagery & ground control (\$5,000), 1-acre reclamation at Eagle Lake Material Site (\$8,325).

43019 Software Licensing: Docusign (\$1,500) for land management contracting and sales.

43100 Land Management Program Services: Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey; reimbursed by customer at time of acquisition.

43140 Postage and Freight: Increase to anticipated public notice mailings, increase in monthly contract statements, and new courtesy noticing of forestry activities.

43210 Transportation/Subsistence. Transportation for property inspections around the borough: meetings with land use applicants, boards, commissions and agency partners; and travel for professional training of department staff.

43260 Training. International Right-of-Way Association educational classes and professional development training; ArcGIS mapping trainings; AK surveying and mapping conference; and AK certified erosion and sediment control lead recertification's.

43310 Advertising. Publication and mailing of public notices and advertisements for land classifications, land sales and timber sales. Increase due to new and expanded advertising for land & timber sales.

43931 Recording Fees. Increase due to Municipal Entitlement Final Decision recording project.

48311 Machinery & Equipment. RTK GPS Survey receiver (\$60,000), Total Station (\$25,000), data collector (\$12,000), Survey Box (\$8,000): one-time start-up to equip for surveying-all items.

48525 Computer Software. AutoDesk 3D / Carlson software for surveying (\$6000), Atterbury Super Ace forestry software (\$6,000),

48710 Minor Office Equipment. 1 new laptop for surveyor (\$2,000) and 1 new laptop for forester (\$2,000).

48720 Minor Office Furniture. Replacement chair (\$500), and office drawers (\$500).

48740 Minor Machinery & Equipment. 2 Chainsaws w/tools (\$1,000), range finder, clinometer, increment borer, desktop (\$3,000) one-time start-up to equip forester all items.

49433 Plan Review/Permit Fees. ADEC storm water pollution prevention plan permit fees (\$730 each plan review), Material Site permitting (\$1,000), Municipal Entitlement Survey Instruction Fees for 3 surveys (\$7,500).

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets..

Equipment Replacement Payment Schedule

Items	Prior Years	FY2022 Estimated	FY2023 Projected	Projected Payments FY2024-2026
** 2016 SUV (replacement)	\$ 14,208	\$ 2,302	\$ -	\$ -

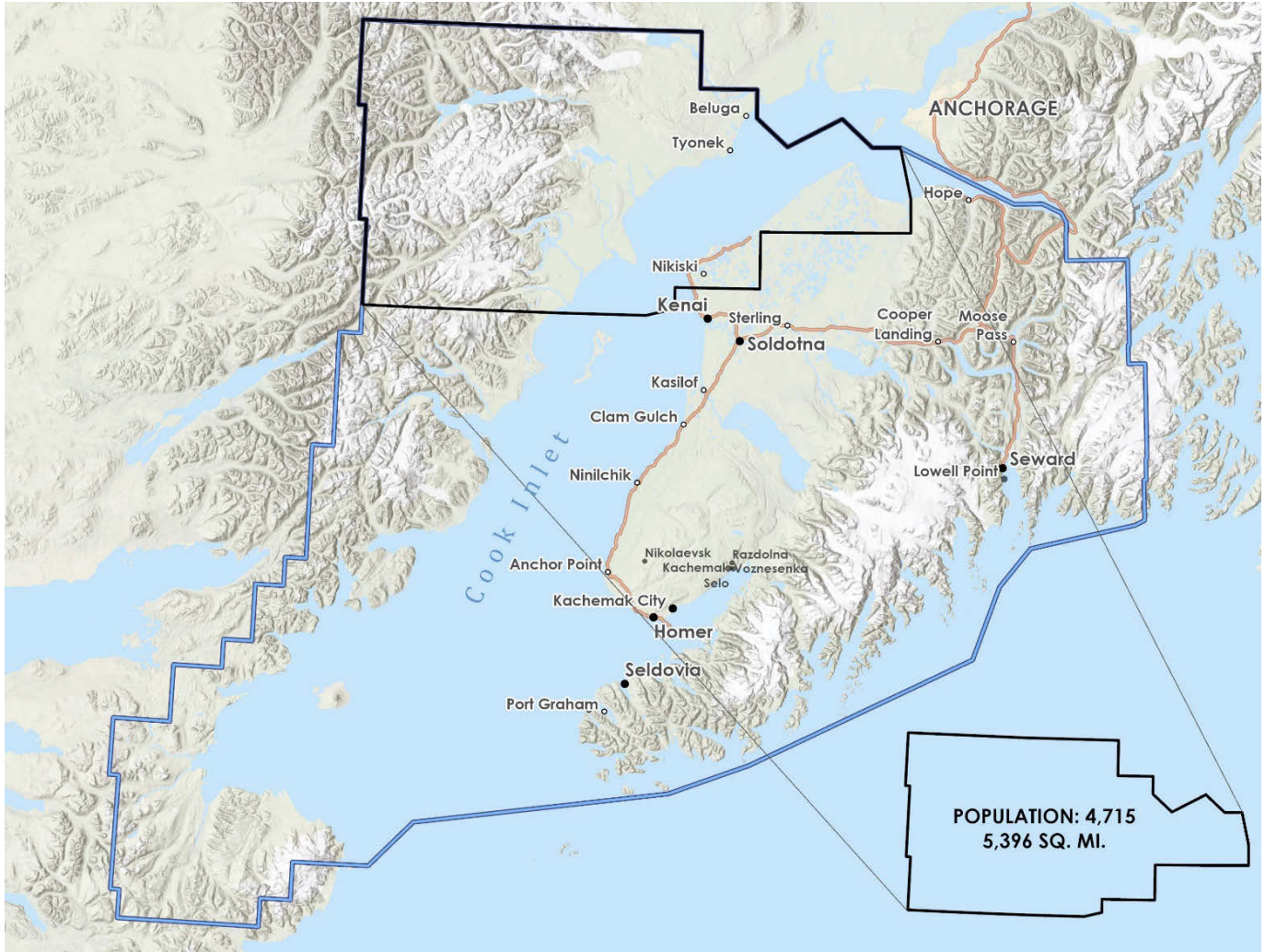
** Note an equal amount is being billed to Planning for this vehicle.

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Nikiski Senior Service Area

Voters in the Nikiski area approved the formation of the Nikiski Senior Service Area in October 1993 to provide programs and services for the senior citizens within the service area. A five-member board of directors, elected by the voters in that service area, has the power to provide for these services and programs. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms.

Funding is provided by a mill rate levy not to exceed 0.20 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2023 is set at .20 mills.



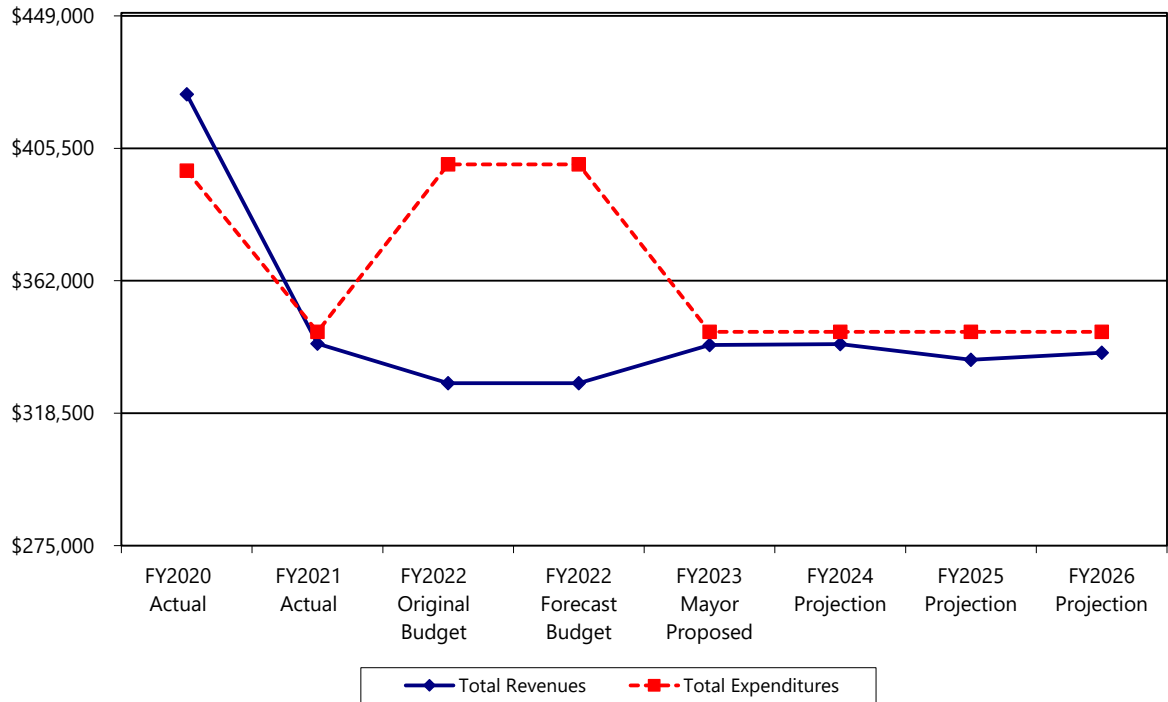
Board Members

- Julie Ware
- Bill Hartline
- Ray Tauriainen
- Vacant
- Lois Solmonson

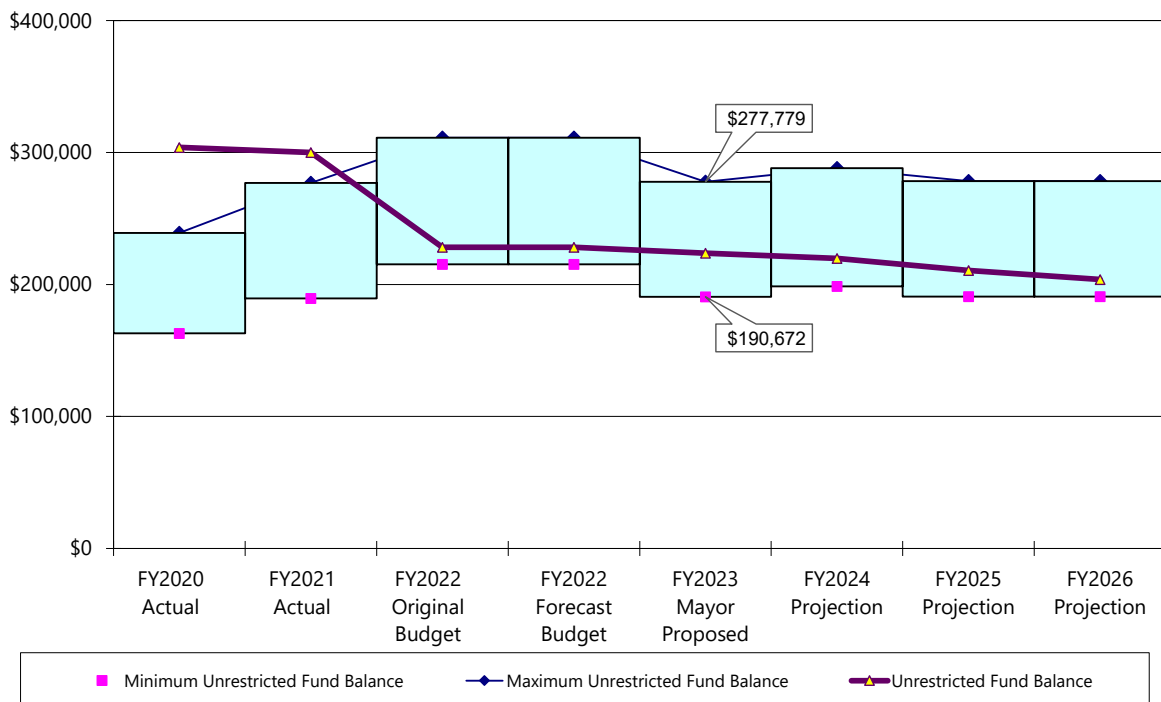
Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	598,668	603,446	570,036	570,036	577,432	583,206	589,038	600,819
Personal	35,335	33,368	33,150	33,150	33,482	33,817	34,155	34,497
Oil & Gas (AS 43.56)	1,121,080	1,050,644	993,524	993,524	1,056,721	1,056,721	1,025,019	1,025,019
	<u>1,755,083</u>	<u>1,687,458</u>	<u>1,596,710</u>	<u>1,596,710</u>	<u>1,667,635</u>	<u>1,673,744</u>	<u>1,648,212</u>	<u>1,660,335</u>
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 119,645	\$ 119,011	\$ 114,007	\$ 114,007	\$ 115,486	\$ 116,641	\$ 117,808	\$ 120,164
Personal	7,428	6,884	5,907	5,907	5,972	6,026	6,080	6,135
Oil & Gas (AS 43.56)	224,216	210,339	198,705	198,705	211,344	211,344	205,004	205,004
Interest	388	534	272	272	272	277	283	289
Flat Tax	701	678	590	590	590	602	614	626
Motor Vehicle Tax	2,635	2,682	2,839	2,839	2,659	1,856	1,893	1,931
Total Property Taxes	<u>355,013</u>	<u>340,128</u>	<u>322,320</u>	<u>322,320</u>	<u>336,323</u>	<u>336,746</u>	<u>331,682</u>	<u>334,149</u>
Interest Earnings	15,253	1,203	6,035	6,035	4,563	4,476	4,396	4,214
Total Revenues	<u>370,266</u>	<u>341,331</u>	<u>328,355</u>	<u>328,355</u>	<u>340,886</u>	<u>341,222</u>	<u>336,078</u>	<u>338,363</u>
Operating Transfers From:								
General Fund	52,981	-	-	-	-	-	-	-
Total Operating Transfers	<u>52,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>423,247</u>	<u>341,331</u>	<u>328,355</u>	<u>328,355</u>	<u>340,886</u>	<u>341,222</u>	<u>336,078</u>	<u>338,363</u>
Expenditures:								
Services	398,200	345,219	355,219	355,219	345,219	345,219	345,219	345,219
Capital Outlay	-	-	45,000	45,000	-	-	-	-
Total Expenditures	<u>398,200</u>	<u>345,219</u>	<u>400,219</u>	<u>400,219</u>	<u>345,219</u>	<u>345,219</u>	<u>345,219</u>	<u>345,219</u>
Change in fund balance	25,047	(3,888)	(71,864)	(71,864)	(4,333)	(3,997)	(9,141)	(6,856)
Beginning Fund Balance	278,858	303,905	300,017	300,017	228,153	223,820	219,823	210,682
Ending Fund Balance	<u>\$ 303,905</u>	<u>\$ 300,017</u>	<u>\$ 228,153</u>	<u>\$ 228,153</u>	<u>\$ 223,820</u>	<u>\$ 219,823</u>	<u>\$ 210,682</u>	<u>\$ 203,826</u>

Nikiski Senior Service Area Revenues and Expenditures



Nikiski Senior Service Area Unrestricted Fund Balance



Department Function

Fund 280

Nikiski Senior Service Area

Dept 63190

Mission

To provide funding for programs and services which enhance the "aging in place" experience for all persons fifty-five and older.

Program Description

The Nikiski Senior Service Area provides meals, transportation, social services, state and area information, referral services, and programs for seniors in the service area.

Major Long Term Issues and Concerns

- Maintain sustainable services and operations with the increased cost of providing services.
- Continue to integrate into a long-range plan to provide the needed level of services and activities available to area seniors.
- Develop plans for providing services collaboratively with local businesses and facilities for seniors in our area.
- As our community changes, we continue to be aware of the demographic changes and adapt accordingly.
- Replacement of boiler system in Nikiski Senior Citizens Inc. facility.

Contractual Services, Village of Tyonek. The Service Area "Reimbursement Program" provides \$25,000 in annual funding to the Village of Tyonek for meal delivery to the elders served Monday through Friday. As well as transportation to congregate meals.

Contractual Services, Nikiski Senior Services, Inc. The Service Area provides annual funding to Nikiski Senior Services, Inc. (NSC); the following was accomplished in FY2022:

- COVID-19 vaccine clinics for NSC Membership.
- NSC facility and staff preparation to re-open with CDC recommendations and mitigation plan in regards to COVID-19. Reopened successfully March 1, 2021.
- Gradually in FY2022 we have reinstated our senior activities. All activities offered at the Center are currently up and running. These include Daily Food Pantry, Monday Senior Silver & Fit Exercise, Tuesday afternoon Freezer Meal Workshop, Wednesday Yoga Class Remotely, afternoon Coloring Club and Crafts by local artists, Thursday & Saturday Card playing, Friday Night Movie Night, and Saturday Night Bingo.

- At NSC expense on available weekends, we give a yearly free rental for seniors' personal parties and memorials.
- Update and certify employees Food Workers Cards and CPR certifications.
- Re-design and enhance NSC Website and Newsletter to be user friendly and reach more seniors in our community.
- Purchased ADA Van to provide wheel chair accessible transportation in-house with grant funds.
- Developed in-house transportation for area seniors.
- Constructed a computer lab with Surface Pro computers and AT&T access. Computer check out available.
- Added remote services to seniors such as Yoga, Book Club, activities, and resource presentations.
- Improved food quality and nutrition provided by our kitchen for Congregate and Meals on Wheels service.
- Increased congregate meal attendance
- Alaska Department of Environmental Conservation (ADEC) inspection rated our kitchen 100%.
- Voted "Best Senior Center on the Peninsula with a beautiful facility, welcoming staff and an active and involved Director" by the Alaska Commission on Aging.

FY2023 New Initiatives for Nikiski Senior Services, Inc.

With the funding provided, the Nikiski Senior Services, Inc. plans the following in FY2023:

- Continue to provide transportation services with grant funded ADA Van. Continue development and fine-tuning of our in-house transportation program for seniors in the area.
- Research and development of in-house social services to provide Medicare for the well-being of seniors.
- Develop and implement additional computer training classes for seniors.
- Increase availability and continue to build delivery of remote services and activity options.
- Research developing outdoor senior friendly activities, and develop an ADA outdoor recreation area.
- Continue to flourish relationships with local Care Coordinators to expand the Meals on Wheels, Transportation, and other services offered through waiver services.
- Introduce new services or programs as often as possible.
- Continue to offer free meals to benefit our low-income seniors during celebrations and holidays.
- Develop volunteer recruitment for increased activities and programs.

Department Function

Fund 280

Nikiski Senior Service Area - Continued

Dept 63190

Performance Measures

Priority/Goal: Contain operational costs associated with increased senior participation at Nikiski Senior Services, Inc. Meeting the needs of seniors' increasing services through staffing and operational changes.

Measures:

DELIVERED MEALS (Nikiski Senior Services, Inc.)	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Congregate and Home delivered meals	13,965	11,035	16,225	18,000
Miles driven for meals delivery	9,804	8,128	10,000	11,000

Priority/Goal: Retain nutritional value of delivered meals and costs associated with increased meals of 1 to 2 X daily and increased client participation. Containing food and employee costs while providing necessary nutritional values.

Measures:

FOOD COSTS (Nikiski Senior Services, Inc.)	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Costs of Goods	\$171,935	\$76,100	\$115,300	\$120,000

**Kenai Peninsula Borough
Budget Detail**

Fund 280

Department 63190 - Nikiski Seniors Service Area

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 398,200	\$ 345,219	\$ 345,219	\$ 345,219	\$ 345,219	\$ -	0.00%
43012 Audit Services	-	-	10,000	10,000	-	(10,000)	-100.00%
Total: Services	398,200	345,219	355,219	355,219	345,219	(10,000)	-2.82%
Capital Outlay							
48310 Vehicles	-	-	45,000	45,000	-	(45,000)	-100.00%
Total: Capital Outlay	-	-	45,000	45,000	-	(45,000)	-100.00%
Department Total	\$ 398,200	\$ 345,219	\$ 400,219	\$ 400,219	\$ 345,219	\$ (55,000)	-13.74%

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 (\$320,219) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

Solid Waste Fund

The Borough has one (1) Solid Waste fund with an annual budget. It was established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere.

Solid Waste Fund – this fund was established to account for activities of the borough's solid waste program. This program was being accounted for as a special revenue fund because less than 10% of its revenues come from user fees, 90% of its revenues are transferred from the Borough's General Fund. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will continue to be shown in the special revenue fund section for budgetary purposes.

Kenai Peninsula Borough Solid Waste Fund

Mission:

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

Division Functions:

The Solid Waste fund was established to account for activities of the borough’s solid waste program.

The Solid Waste fund is made up of 5 divisions as follows; Administration; Central Peninsula Landfill; Seward Transfer Facility; Homer Transfer Facility; and Landfills, Hauling and Waste Program.

Solid Waste Administration – this division provides for the planning, design, development and operations of the solid waste facilities. This division is responsible for ensuring waste is managed in accordance with the Borough Code and state and federal requirements. This division also plans for the closure and post-closure requirements of borough landfills.

Central Peninsula Landfill – this division’s mission is to collect and dispose of waste, recycle to reduce waste requiring burial and to provide hazardous materials disposal. This facility is located in Soldotna.

Seward Transfer Facility – this division’s mission is to collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Homer Transfer Facility – this division’s mission is to collect and transfer solid waste generated in the Southern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is self-operated by KPB management onsite.

Landfills, Hauling and Waste Program – this division is responsible to collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal. To provide integrated solid waste programs including the development, operations and maintenance of landfills in remote areas of the borough, eight waste drop box/transfer sites, 13 mobile recyclable collection stations, hazardous waste collection program, solid waste environmental monitoring and litter program. These programs are all contracted out.

Key Measures

	FY2020 <u>Actual</u>	FY2021 <u>Actual</u>	FY2022 <u>Projected</u>	FY2023 <u>Proposed</u>
Staffing History	15.50	15.50	20	21
Summary for All Areas: (Tons)	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Estimated</u>
Asbestos	66	27	150	150
Construction Debris	29,835	37,448	36,142	36,300
Mixed Solid Waste	43,357	43,980	42,421	43,325
Recycle	<u>2,529</u>	<u>1,956</u>	<u>2,865</u>	<u>2,775</u>
Total All Waste	75,787	83,411	81,578	82,550
Hazardous Waste (drums/boxes)	398	515	565	565
Used Oil Energy Recovery (gal)	18,671	17,972	18,120	18,120

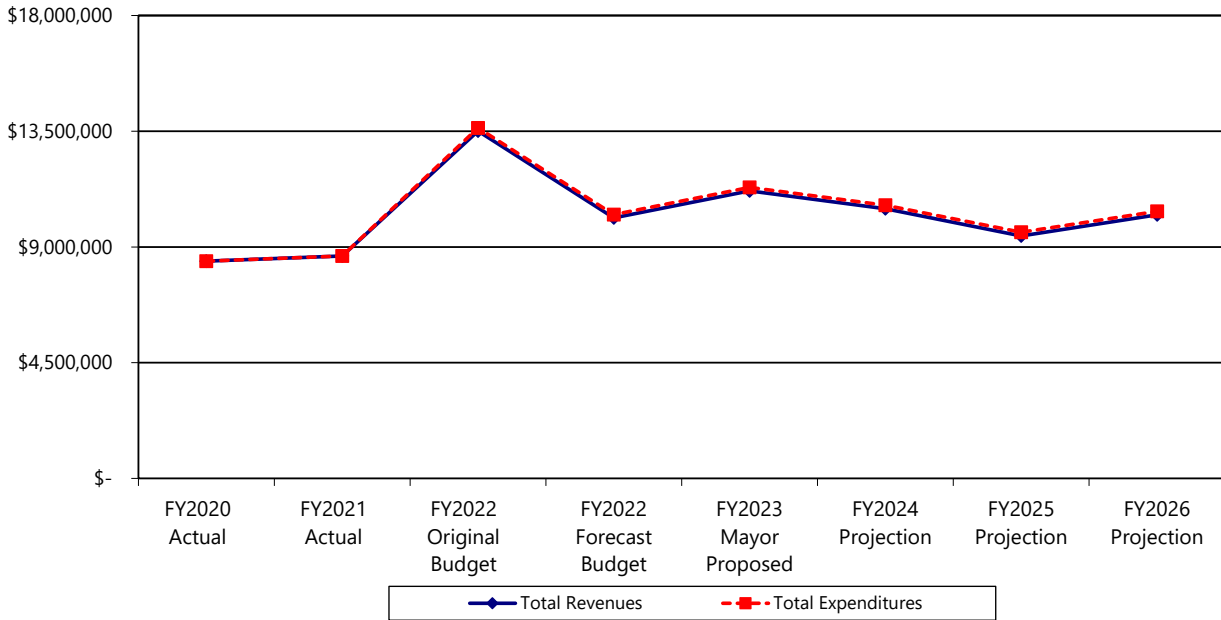
Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Federal Revenues	\$ -	\$ 9,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	81,027	90,803	-	-	-	-	-	-
Interest Earnings	2,550	1,135	2,000	2,000	2,000	2,000	2,000	2,000
Other Revenue	574,889	585,022	800,000	800,000	600,000	612,000	624,240	636,725
Total Revenues	658,466	686,492	802,000	802,000	602,000	614,000	626,240	638,725
Operating Transfers From:								
General Fund	7,790,207	7,963,425	12,704,857	9,328,744	10,578,990	9,874,585	8,805,995	9,606,654
Total Operating Transfers	7,790,207	7,963,425	12,704,857	9,328,744	10,578,990	9,874,585	8,805,995	9,606,654
Total Revenues and Operating Transfers	8,448,673	8,649,917	13,506,857	10,130,744	11,180,990	10,488,585	9,432,235	10,245,379
Expenditures:								
Personnel	2,028,013	2,001,655	2,172,715	2,215,861	2,961,556	3,020,787	3,096,307	3,189,196
Supplies	319,630	304,496	440,950	451,036	501,400	511,428	521,657	532,090
Services	4,754,124	5,001,538	5,523,466	6,230,554	5,510,096	5,510,096	5,620,298	5,732,704
Capital Outlay	33,406	32,239	28,460	30,763	31,760	32,395	33,043	33,704
Total Expenditures	7,135,173	7,339,928	8,165,591	8,928,214	9,004,812	9,074,706	9,271,305	9,487,694
Operating Transfers To:								
Debt Service Fund - Solid Waste	1,063,500	1,064,750	1,063,750	1,063,750	1,061,250	-	-	600,000
Capital Projects Fund - Solid Waste	250,000	245,239	4,400,000	262,000	1,250,000	1,550,000	300,000	300,000
Total Operating Transfers	1,313,500	1,309,989	5,463,750	1,325,750	2,311,250	1,550,000	300,000	900,000
Total Expenditures and Operating Transfers	8,448,673	8,649,917	13,629,341	10,253,964	11,316,062	10,624,706	9,571,305	10,387,694
Net Results From Operations	-	-	(122,484)	(123,220)	(135,072)	(136,121)	(139,070)	(142,315)
Projected Lapse	-	-	122,484	123,220	135,072	136,121	139,070	142,315
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

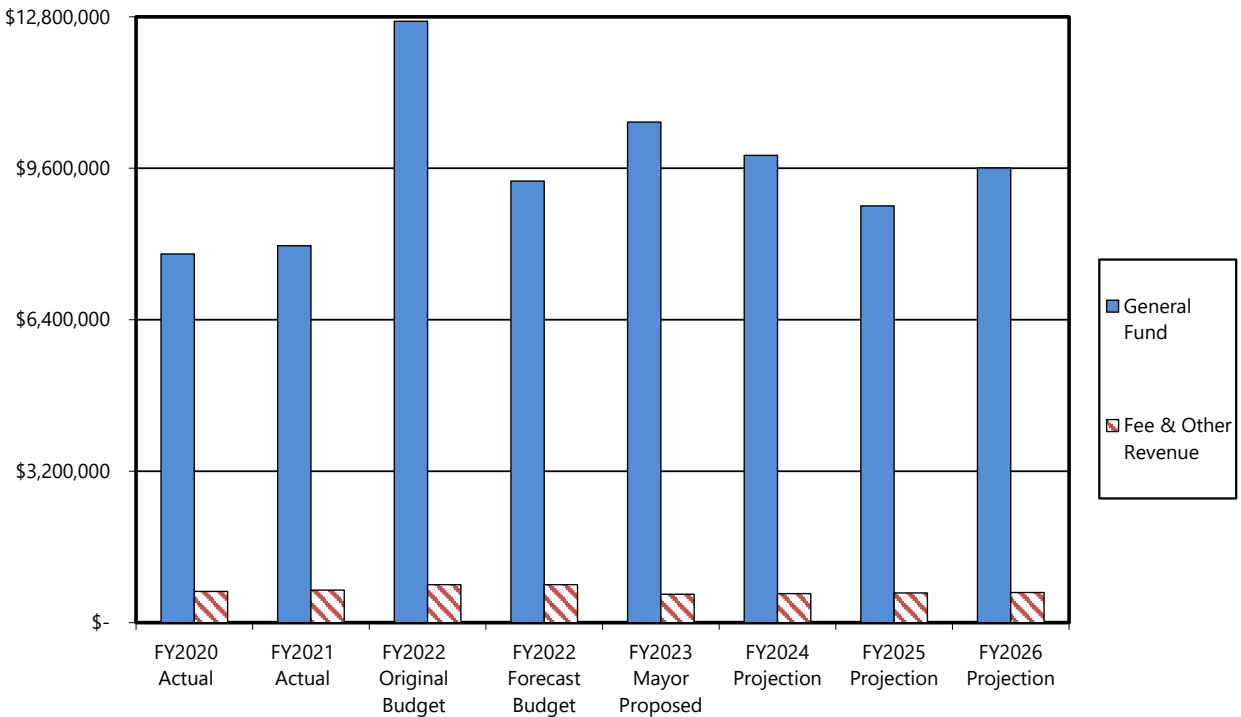
Mill Rate Equivalency for Operating Transfer from the General Fund	0.92	0.94	1.50	1.10	1.17	1.09	0.96	1.05
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This fund was established to account for activities of the Borough's solid waste program and is included in the Borough's General Fund for financial 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	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Proposed	FY2024 Projection	FY2025 Projection	FY2026 Projection
Mill Rate	.92	.94	1.50	1.10	1.17	1.09	.96	1.05

Department Function

Fund 290

Solid Waste Fund

Dept 32010

Administration

Program Description:

Plan, design, develop, and operate solid waste facilities and programs to ensure waste is managed in accordance with the Borough Code and with state and federal requirements. Provide an integrated solid waste program, including development, operations, and maintenance of five rural landfills, two inert waste monofill/landfills, one lined landfill/inert waste landfill/baling facility, five transfer facilities, eight waste drop-box/transfer sites, recycling and hazardous waste collection stations, environmental monitoring, and litter programs. Ensure feasible and cost-effective waste management and compliance with regulatory requirements. Plan for closure and post-closure requirements for all Borough landfills.

FY2022 Accomplishments:

- No loss time accidents.
- Started Leachate Management Design and Construction Project

FY2023 New Initiatives:

- No loss time accidents.
- Central Peninsula Landfill Master Plan
- Initiate South Peninsula Inert Waste Management Plan
- Revise Solid Waste Ordinance and Rate Schedule
- Develop design to utilize landfill gas

Major Long Term Issues and Concerns:

Maintaining adequate fund in the closure post closure liability account to support future regulatory requirements.

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	2023 Projected available airspace remaining	2024 Projected available airspace remaining	2025 Projected available airspace remaining
Central Peninsula	24 years	23 years	22 years

Measure:

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing History	5	5	5	5

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32010 - Solid Waste Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 344,116	\$ 349,281	\$ 394,744	\$ 394,744	\$ 397,441	\$ 2,697	0.68%
40120 Temporary Wages	1,050	-	1,200	1,200	1,201	1	0.08%
40130 Overtime Wages	825	414	7,305	7,305	7,613	308	4.22%
40210 FICA	31,249	27,219	35,680	35,680	36,272	592	1.66%
40221 PERS	106,262	106,205	90,112	90,112	90,830	718	0.80%
40321 Health Insurance	109,947	111,947	132,500	132,500	159,000	26,500	20.00%
40322 Life Insurance	491	495	968	968	605	(363)	-37.50%
40410 Leave	44,079	42,351	48,410	48,410	49,282	872	1.80%
40511 Other Benefits	315	583	-	-	-	-	-
Total: Personnel	638,334	638,495	710,919	710,919	742,244	31,325	4.41%
Supplies							
42120 Computer Software	-	-	-	803	-	-	-
42210 Operating Supplies	1,919	664	3,000	1,876	3,000	-	0.00%
42230 Fuel, Oils and Lubricants	2,056	2,863	3,500	3,500	4,500	1,000	28.57%
42250 Uniforms	-	152	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	-	107	250	250	250	-	0.00%
42360 Vehicle Repair Supplies	609	43	350	350	350	-	0.00%
42410 Small Tools & Equipment	551	-	-	321	-	-	-
Total: Supplies	5,135	3,829	7,300	7,300	8,300	1,000	13.70%
Services							
43011 Contractual Services	4,669	4,666	8,700	8,700	8,700	-	0.00%
43019 Software Licensing	56	59	55	55	56	1	1.82%
43110 Communications	9,470	6,238	8,560	8,560	8,560	-	0.00%
43140 Postage and Freight	821	794	905	905	905	-	0.00%
43210 Transportation/Subsistence	5,187	3,262	7,005	7,005	7,005	-	0.00%
43220 Car Allowance	4,301	7,222	7,200	7,200	7,200	-	0.00%
43260 Training	349	1,486	1,600	1,419	1,600	-	0.00%
43310 Advertising	106	186	200	200	200	-	0.00%
43410 Printing	-	-	-	181	200	200	-
43510 Insurance Premium	4,080	4,080	2,376	2,376	3,302	926	38.97%
43600 Project Management	-	-	4,000	4,000	4,000	-	0.00%
43610 Utilities	3,553	3,275	3,851	3,851	4,236	385	10.00%
43720 Equipment Maintenance	525	575	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	367	85	400	400	400	-	0.00%
43780 Building/Grounds Maintenance	-	-	1,253	1,253	1,250	(3)	-0.24%
43920 Dues and Subscriptions	1,031	845	825	825	825	-	0.00%
Total: Services	34,515	32,773	48,930	48,930	50,439	1,509	3.08%
Capital Outlay							
48710 Minor Office Equipment	1,609	1,418	500	500	5,000	4,500	900.00%
49311 Design Services	1,200	-	-	-	-	-	-
Total: Capital Outlay	2,809	1,418	500	500	5,000	4,500	900.00%
Transfers							
50340 Solid Waste Debt Service	1,063,500	1,064,750	1,063,750	1,063,750	1,061,250	(2,500)	-0.24%
50411 Solid Waste Capital Projects	250,000	245,239	4,400,000	262,000	1,250,000	(3,150,000)	-71.59%
Total: Transfers	1,313,500	1,309,989	5,463,750	1,325,750	2,311,250	(3,152,500)	-57.70%
Department Total	\$ 1,994,293	\$ 1,986,504	\$ 6,231,399	\$ 2,093,399	\$ 3,117,233	\$ (3,114,166)	-49.98%

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32010 - Solid Waste Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes Solid Waste Director, Contract Administrator, Administrative Assistant-Contract Administrator, Environmental Program Manager, and a Secretary.

43011 Contractual Services. Fund potential environmental and regulatory issues (\$4,500); SWD portion of Poppy Lane office custodial services (\$4,200).

43210 Transportation Subsistence. Increased storm water management training and for the environmental program manager's continued partnering efforts with the Alaska Native Tribal Health Consortium, for the environment conference (Anchorage or instate) and ADEC regulatory/permit meetings.

43260 Training. Professional development training; EPA ground water unified guidance, storm water regulations, SWANA certification (\$1,600).

43600 Project Management Funding required to support KPB Project Managers effort to develop capital construction costs (\$4,000).

48720 Minor Office Equipment. Solid Waste Department portion to pay for replacement printer/copier at Poppy Lane building (\$5,000).

For capital projects information on this department - See the Capital Projects Section - Pages 348-349, 352, 360 & 392-394

Fund 290 Dept 32122	Department Function Solid Waste Fund Central Peninsula Landfill
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Program Description:
 To collect and dispose of waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal.

- Major Long Term Issues and Concerns:**
- Implementation of the master plan for the current landfill and adjacent Solid Waste designated borough properties.
 - Maintaining staffing levels to support landfill growth and increasing regulatory requirements.
 - Leachate management construction and implementation.
 - Cell 1 closure construction. Construction anticipated in FY2025
 - Cell 4 design and construction, anticipated construction in FY2026 and to be funded with GO Bonds.
 - Baler replacement plan.

- FY2022 Accomplishments:**
- Excavated 40,000 yards of Phase III inert waste cell
 - Equipment operator safety training
 - Leachate storage tank inspection and repair
 - All staff completed 24 hour HAZWOPER training
 - Managed bark beetle infestation woody debris

- FY2023 New Initiatives:**
- No lost time accidents.
 - Complete all safety training
 - Excavate 40,000 yards of inert waste cell expansion
 - Manage bark beetle infestation woody debris.
 - Leachate management improvements construction.
 - Master Plan for Landfill and adjacent properties.
 - Install avian vector controls

Performance Measures

Priority/Goal: Manage and operate the Central Peninsula Landfill in a manner that protects public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.

Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

Objective:

1. Monitor and manage leachate, groundwater, and landfill gas.
2. Monitor and manage the closed landfill cap, slopes and surface vegetation.

Measure: ADEC site inspection report.

ADEC Annual Site Inspection Maximum Score	Benchmark	FY2020 435	FY2021 435	FY2022 440	FY2023 440
Annual Site Inspection Score	90% – 100%	429/435 98.6%	No Inspection	431/440 98%	>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:

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing History	10.5	10.5	11	12

Fund 290
Dept 32122

Department Function
Solid Waste Fund
Central Peninsula Landfill - Continued

Key Measures

	FY2020 Actual		FY2021 Actual		FY2022 Projected		FY2023 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	171,470	59,981	177,196	61,543	182,000	59,301	182,000	60,415
Hazardous Waste (drums/boxes)		292		282		350		350
Used Oil Energy Recovery (gal)		5,543		5,142		5,500		5,500
Leachate Generated (gal)		2,973,788		2,544,563		2,900,000		3,200,000

Major Materials Accepted (% of total tonnage)

	FY2020 Actual		FY2021 Actual		FY2022 Projected		FY2023 Estimated	
	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	42,032	70.0%	42,655	69.3%	41,096	69.3%	42,000	69.5%
Construction Debris	16,657	27.8%	17,723	28.8%	16,770	28.3%	16,965	28.1%
Recycle	1,226	2.0%	1,138	1.8%	1,285	2.2%	1,300	2.2%
Asbestos	66	0.01%	27	<1.0%	150	<1.0%	150	<1.0%
Total	59,981		61,543		59,301		60,415	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 625,324	\$ 595,837	\$ 699,548	\$ 697,892	\$ 781,498	\$ 81,950	11.71%
40120 Temporary Wages	60,415	85,900	88,740	88,740	88,741	1	0.00%
40130 Overtime Wages	48,861	47,969	64,821	64,821	68,159	3,338	5.15%
40210 FICA	61,061	61,144	73,749	73,749	81,190	7,441	10.09%
40221 PERS	216,546	212,216	173,521	173,521	193,017	19,496	11.24%
40321 Health Insurance	261,953	249,536	265,000	265,000	381,600	116,600	44.00%
40322 Life Insurance	961	896	1,760	1,760	1,232	(528)	-30.00%
40410 Leave	110,899	96,191	86,577	86,577	100,644	14,067	16.25%
40511 Other Benefits	3,429	12,433	-	1,656	-	-	-
Total: Personnel	1,389,449	1,362,122	1,453,716	1,453,716	1,696,081	242,365	16.67%
Supplies							
42210 Operating Supplies	51,532	62,683	64,250	86,250	71,500	7,250	11.28%
42230 Fuel, Oils and Lubricants	112,282	107,922	125,000	125,000	135,000	10,000	8.00%
42250 Uniforms	2,113	3,769	3,500	3,500	3,800	300	8.57%
42310 Repair/Maintenance Supplies	59,521	43,385	77,000	46,300	80,000	3,000	3.90%
42360 Motor Vehicle Repair Supplies	54,140	53,174	55,250	72,250	55,250	-	0.00%
42410 Small Tools & Equipment	8,382	11,857	5,000	6,200	5,400	400	8.00%
Total: Supplies	287,970	282,790	330,000	339,500	350,950	20,950	6.35%
Services							
43011 Contractual Services	169,168	121,824	208,425	446,348	210,925	2,500	1.20%
43014 Physical Examinations	1,615	1,842	2,800	2,800	5,000	2,200	78.57%
43015 Water/Air Sample Testing	33,792	39,362	47,210	47,210	53,160	5,950	12.60%
43019 Software Licensing	2,869	2,908	3,200	3,200	3,200	-	0.00%
43095 SW Closure/Post Closure	519,149	568,928	547,812	547,812	559,889	12,077	2.20%
43110 Communications	1,937	5,883	2,500	6,100	6,000	3,500	140.00%
43140 Postage and Freight	453	380	850	1,350	1,700	850	100.00%
43210 Transportation/Subsistence	1,375	229	1,500	1,500	1,500	-	0.00%
43220 Car Allowance	-	100	-	-	-	-	-
43260 Training	250	-	3,750	3,750	3,750	-	0.00%
43310 Advertising	489	-	-	186	500	500	-
43410 Printing	-	-	250	250	250	-	0.00%
43510 Insurance Premium	85,238	93,637	104,973	104,973	129,895	24,922	23.74%
43600 Project Management	-	-	2,000	2,000	-	(2,000)	-100.00%
43610 Utilities	436,058	525,532	480,000	480,000	528,000	48,000	10.00%
43750 Vehicle Maintenance	20,308	19,688	15,000	39,700	16,000	1,000	6.67%
43780 Buildings/Grounds Maintenance	36,921	27,753	51,500	82,700	51,500	-	0.00%
43810 Rents and Operating Leases	5,555	19,128	15,000	15,000	15,000	-	0.00%
43812 Equipment Replacement Pymt.	219,199	204,700	212,020	212,020	216,024	4,004	1.89%
43920 Dues and Subscriptions	1,868	800	1,850	2,068	2,300	450	24.32%
Total: Services	1,536,244	1,632,694	1,700,640	1,998,967	1,804,593	103,953	6.11%
Capital Outlay							
48311 Machinery & Equipment	10,771	5,183	-	-	-	-	-
48710 Minor Office Equipment	2,801	5,485	10,200	7,401	8,000	(2,200)	-21.57%
48740 Minor Machines & Equipment	-	-	-	5,102	-	-	-
49433 Plan Reviews	10,770	10,770	10,770	10,770	10,770	-	0.00%
Total: Capital Outlay	24,342	21,438	20,970	23,273	18,770	(2,200)	-10.49%
Department Total	\$ 3,238,005	\$ 3,299,044	\$ 3,505,326	\$ 3,815,456	\$ 3,870,394	\$ 365,068	9.57%

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Landfill Manager, Lead Landfill Operator, 2 Landfill Operator II, 2 Landfill Operator I, 1 Landfill Operator/General Maintenance Mechanic, 2 Landfill Operator/Mechanic, 2 Landfill laborer/operator, and 1 Scale Attendant Clerk.

Added: One Landfill Operator/Mechanic

42210 Operating Supplies. Purchase of antifoaming agent related to leachate evaporator operations (\$42,500), miscellaneous items and supplies (\$24,000), Avian vector control devices (\$5,000)

42310 Repair/Maintenance Supplies. Parts and supplies for maintaining operational equipment, thermal evaporator and leachate management operations, baler operations, waste oil heater, dumpster repairs, plumbing and electrical systems (\$63,500), repair supplies including welding, painting, building supplies (\$16,500).

42360 Motor Vehicle Repair Supplies. Parts and supplies for maintaining heavy equipment, rolling stock (\$27,250), foam-filled tire replacement for Wheeled Loader (\$28,000).

43011 Contractual Services. Bark beetle infestation woody debris management (\$120,000), mixed paper recycling fee (\$3,000), recycle hauling (\$5,575), maintenance, and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, baler, and rolling stock, monitor well survey (\$45,000), truck scale recertification and repair (\$12,000), professional services for ADEC annual geotechnical stability analysis of waste mass (\$8,500); lined cell topographic capacity survey (\$8,000), new employee HR screening (\$1,000), engineering/consulting services (\$6,250), monitoring equipment maintenance (\$1,600).

43014 Physical Examinations. Increase due to change in Safety Program at the Landfill to include medical evaluation for respiratory fit testing, and pulmonary function. Bi-ennial medical evaluations for landfill staff (\$2,800), Respiratory fit testing evaluations (\$2,200)

43015 Water/Air Sample Testing. Water monitoring for CPL (\$39,910) and leachate, stormwater and special waste samples (\$13,250).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (\$559,889).

43610 Utilities. Energy needs associated with the anticipated evaporation of approximately 3,500,000 gallons and facility utilities (\$503,520).

43750 Vehicle Maintenance Trouble shooting and repair of heavy equipment and rolling stock (\$16,000).

43780 Building/Grounds Maintenance. Road maintenance (\$2,500), fire suppression system / fire alarm / security cameras / lighting / HVAC maintenance/ Standby Generator maintenance & repair (\$14,000), overhead door maintenance (\$24,000), and miscellaneous facility maintenance (\$11,000).

48710 Minor Office Equipment. Replace failing radio communications equipment (\$8,000).

43812 Equipment Replacement. Payment on solid waste equipment. See payment schedule below.

49433 Plan Reviews. ADEC permitting and plan review fees (\$10,770).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-26</u>
Loader	\$ 172,975	\$ 32,349	\$ 40,440	\$ 121,320
Excavator	129,480	19,614	19,614	58,842
Komatsu wheel loader	86,455	15,428	15,428	30,856
Dozer	-	20,110	20,110	60,330
1/2 ton pickup	12,321	4,107	-	-
2016 Pickup, 4x4 3/4 ton ext cab	8,116	4,058	-	-
FY2020 Roll-off Truck	31,214	15,607	19,685	59,055
FY2020 Wheeled scrapper	220,774	100,747	100,747	302,241
Total	\$ 661,335	\$ 212,020	\$ 216,024	\$ 632,644

<p>Fund 290</p> <p>Dept 32150</p>	<p>Department Function</p> <p>Solid Waste Fund</p> <p>Seward Transfer Facility</p>
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Program Description:

To collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill in Soldotna for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. The operations of this site are outsourced to a private contractor.

Major Long Term Issues and Concerns:

- Flooding / road maintenance issues with Dimond Blvd., the access road to the transfer facility.
- Replacement of fire suppression system in Transfer Facility

FY2022 Accomplishments:

- No cost cover material acquisition from Japanese Creek.
- Work with Army Corps of Engineers City of Seward and Flood Service Area on Japanese Creek flooding issue.
- Public Outreach, including waste reduction techniques.

FY2023 New Initiatives:

- Continue efforts to support Army Corps of Engineers, City of Seward and Flood Service Area on Japanese Creek flooding issue.
- No cost cover material acquisition from Japanese Creek.
- Support initiative for reuse and recycling opportunities.

Performance Measures

- Priority/Goal:** Provide appropriate service to the Eastern Peninsula in the area of solid waste management.
- Objective:** Manage the Eastern Peninsula solid waste operations including, but not limited to, providing the following services:
1. Four (4) Hazardous Waste Collection days per year.
 2. Containers for recyclables and special collections.
 3. Collection of batteries for recycling.

Measures:

Key Measures								
	FY2020		FY2021		FY2022		FY2023	
	Actual		Actual		Projected		Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	264	4,253	249	3,948	257	4,251	257	4,251
Recycle	n/a	718	n/a	86	n/a	905	n/a	800
Total	264	4,971	249	4,034	257	5,156	257	5,051
Hazardous Waste (drums/boxes)	35		81		78		78	
Used Oil Energy Recovery (gal)	884		410		580		580	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32150 - Seward Transfer Facility

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ 644	\$ -	\$ -	\$ -	\$ -	-
40210 FICA	7	50	-	-	-	-	-
40221 PERS	31	143	-	-	-	-	-
40321 Health Insurance	44	146	-	-	-	-	-
40322 Life Insurance	-	1	-	-	-	-	-
40410 Leave	-	43	-	-	-	-	-
Total: Personnel	82	1,027	-	-	-	-	-
Supplies							
42020 Signage Supplies	-	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	-	197	250	250	250	-	0.00%
42310 Repair/Maintenance Supplies	573	997	2,000	2,000	2,000	-	0.00%
42410 Small Tools & Equipment	199	744	500	500	500	-	0.00%
Total: Supplies	772	1,938	3,750	3,750	3,750	-	0.00%
Services							
43011 Contractual Services	578,248	516,262	544,850	618,737	581,475	36,625	6.72%
43015 Water/Air Sample Testing	7,864	7,866	10,300	11,550	13,305	3,005	29.17%
43019 Software Licensing	-	-	332	332	332	-	0.00%
43095 SW Closure/Post Closure	45,924	56,268	48,217	48,217	50,290	2,073	4.30%
43110 Communications	623	619	690	690	690	-	0.00%
43140 Postage and Freight	7	-	100	100	100	-	0.00%
43210 Transportation/Subsistence	105	134	400	400	400	-	0.00%
43220 Car Allowance	-	26	-	-	-	-	-
43310 Advertising	-	-	600	600	600	-	0.00%
43410 Printing	251	-	200	200	200	-	0.00%
43510 Insurance Premium	4,528	4,717	5,620	5,620	7,161	1,541	27.42%
43610 Utilities	4,623	4,085	5,000	5,000	5,500	500	10.00%
43780 Buildings/Grounds Maintenance	6,177	12,240	38,000	36,750	38,000	-	0.00%
Total: Services	648,350	602,217	654,309	728,196	698,053	43,744	6.69%
Capital Outlay							
49433 Plan Reviews	2,225	2,225	2,225	2,225	2,225	-	0.00%
Total: Capital Outlay	2,225	2,225	2,225	2,225	2,225	-	0.00%
Department Total	\$ 651,429	\$ 607,407	\$ 660,284	\$ 734,171	\$ 704,028	\$ 43,744	6.63%

Line-Item Explanations

42020 Signage Supplies. To support enhanced public outreach programs (\$1,000).

43011 Contractual Services. Increase to support contractual CPI obligations. contract O&M (\$556,500), additional services /transport recycle container from Harbor (\$2,110), monitoring well survey (\$3,000), volume survey (\$5,000), facility wastewater disposal (\$8,000), boiler certification (\$165), signs (\$1,200), monitoring of wells (\$5,000), and fire system monitoring (\$500).

43015 Water / Air Sample Testing. Water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements (\$13,305).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$50,290).

43780 Building / Grounds Maintenance. Dimond Blvd road maintenance and repair (\$10,000), fire system/security camera maintenance (\$5,000), miscellaneous facility maintenance and lighting repair (\$23,000).

49433 Plan Reviews. ADEC fee structure (\$2,225).

Fund 290 Dept 32310	Department Function Solid Waste Fund Homer Transfer Facility
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Program Description:
 To consolidate, transport and manage waste generated in the Southern Peninsula, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal.

- Major Long Term Issues and Concerns:**
- Evaluation of long-term management of inert waste options after closure of the existing inert waste monofill.
 - Acquisition of cover material.
 - Increase volume survey frequency and refine prediction of remaining air space in monofill.

- FY2022 Accomplishments:**
- Completed Phase II Closure Project.
 - Major facility maintenance projects completed.
 - Migrated from a facility contracted out with KPB management oversight to a self-operated facility.

- FY2023 New Initiatives:**
- Additional monitoring for new stormwater permit.
 - Expand alternate cover techniques and material sources.
 - Complete South Peninsula Inert Waste Management Study.

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, stormwater, and landfill gases.
 2. Continue to monitor and manage slopes and subsurface vegetation.

Measures:

	Key Measures							
	FY2020 Actual		FY2021 Actual		FY2022 Projected		FY2023 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	344	8,266	376	8,585	375	8,335	375	8,335
Recycle	n/a	585	n/a	732	n/a	675	n/a	675
Total	344	8,851	376	9,317	375	9,010	375	9,010
Hazardous Waste (drums/boxes)	57		130		120		120	
Used Oil Energy Recovery (gal)	3,123		2,779		3,200		3,200	

- 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:

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Proposed
Staffing History	-	-	4	4

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32310 - Homer Transfer Facility**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ -	\$ -	\$ 40,860	\$ 232,510	\$ 232,510	-
40120 Temporary Wages	-	-	-	-	22,880	22,880	-
40130 Overtime Wages	-	-	-	1,210	23,475	23,475	-
40210 FICA	11	2	-	226	24,057	24,057	-
40221 PERS	48	5	-	675	58,362	58,362	-
40321 Health Insurance	66	4	-	-	127,200	127,200	-
40322 Life Insurance	-	-	-	1	372	372	-
40410 Leave	-	-	-	174	26,294	26,294	-
40511 Other Benefits	-	-	-	-	-	-	-
Total: Personnel	125	11	-	43,146	515,150	515,150	-
Supplies							
42020 Signage Supplies	96	-	250	250	250	-	0.00%
42210 Operating Supplies	20,581	1,250	27,000	21,479	7,500	(19,500)	-72.22%
42230 Fuel, Oils and Lubricants	425	-	1,000	10,000	50,000	49,000	4900.00%
42310 Repair/Maintenance Supplies	1,755	1,358	55,000	34,086	40,000	(15,000)	-27.27%
42360 Motor Vehicle Repair Supplies	-	-	-	10,000	20,000	20,000	-
42410 Small Tools & Equipment	-	120	-	8,021	4,000	4,000	-
Total: Supplies	22,857	2,728	83,250	83,836	121,750	38,500	46.25%
Services							
43011 Contractual Services	597,172	605,446	778,928	1,053,207	560,600	(218,328)	-28.03%
43015 Water/Air Sample Testing	28,113	27,562	38,386	38,386	52,026	13,640	35.53%
43019 Software Licensing	1,813	1,841	2,160	2,160	1,802	(358)	-16.57%
43095 SW Closure/Post Closure	175,992	212,042	183,931	183,931	58,802	(125,129)	-68.03%
43110 Communications	3,634	3,851	4,000	4,008	4,000	-	0.00%
43140 Postage and Freight	-	-	350	350	200	(150)	-42.86%
43210 Transportation/Subsistence	165	1,872	4,252	5,119	1,120	(3,132)	-73.66%
43310 Advertising	-	943	1,000	200	1,000	-	0.00%
43410 Printing	-	-	200	200	200	-	0.00%
43510 Insurance Premium	19,050	19,968	27,898	27,898	47,623	19,725	70.70%
43610 Utilities	71,370	81,185	71,000	71,000	78,100	7,100	10.00%
43750 Vehicle Maintenance	155	-	500	500	500	-	0.00%
43780 Buildings/Grounds Maintenance	5,597	1,792	44,000	91,950	60,000	16,000	36.36%
43810 Rents and Operating Leases	125	125	500	10,200	500	-	0.00%
43812 Equipment Replacement Pymt.	-	-	-	-	59,643	59,643	-
Total: Services	903,186	956,627	1,157,105	1,489,109	926,116	(230,989)	-19.96%
Capital Outlay							
48710 Minor Office Equipment	-	1,427	-	-	1,000	1,000	-
49433 Plan Reviews	2,780	3,515	3,515	3,515	3,515	-	0.00%
Total: Capital Outlay	2,780	4,942	3,515	3,515	4,515	1,000	28.45%
Department Total	\$ 928,948	\$ 964,308	\$ 1,243,870	\$ 1,619,606	\$ 1,567,531	\$ 323,661	26.02%

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32310 - Homer Transfer Facility - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Lead Landfill Operator , 3 Landfill laborer/operators. (Added through Reso 2022-19)

42210 Operating Supplies. Increased due to stormwater management supplies in FY2022 of (\$5,000), miscellaneous supplies (\$2,500).

42310 Repair/Maintenance Supplies. Increased to cover supplies needed to provide required contractual maintenance at site (\$50,000).

43011 Contractual Services. Increase required and inert waste study (\$100,100), Hauling contract (\$290,000) Brush, surveying, litter pickup (\$33,500), stormwater management (\$5,000), scale PM (\$5,000), facility wastewater disposal (\$12,000), monitoring of wells (\$5,500), and C&D Operations and cover material (\$115,000).

43015 Water / Air Sample Testing. Needed to support wastewater, stormwater, groundwater and air sampling/testing required to comply with EPA and DEC guidelines (\$46,526).

43019 Software Licensing. Required annual technical support relating to weigh system software (\$1,200) and security camera licensing (\$602).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$58,802).

43780 Building / Grounds Maintenance Miscellaneous building maintenance, fire suppression system, fire alarm system, surveillance system, emergency generator maintenance, road maintenance and building overhead door replacement (\$60,000).

43812 Equipment Replacement. Payment on solid waste equipment. See payment schedule below.

49433 Plan Reviews. ADEC permitting and plan review fees (\$3,515).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2022 Estimated</u>	<u>FY2023 Projected</u>	<u>Projected Payments FY2024-26</u>
23 Wheeled Loader	\$ -	\$ -	\$ 49,596	\$ 185,868
23 Skid	-	-	10,047	4,752
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,643</u>	<u>\$ 190,620</u>

Department Function

Fund 290

Solid Waste Fund

Dept 32570

Landfills, Hauling and Waste Programs

Program Description

Collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. Provide an integrated solid waste program, including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, Sterling); 13 mobile recyclable collection stations; hazardous waste and used oil collection programs; solid waste environmental monitoring; and litter program.

Major Long Term Issues and Concerns:

- Unattended sites and associated risks.
- Long-term solid waste management in communities where the Borough does not own property for landfill development.
- Track progress of Alaska DOT road and airport project between Port Graham and Nanwalek and identify suitable site for joint landfill.

FY2022 Accomplishments:

- Awarded Port Graham Operation Contract
- Expanded footprint of Beluga Landfill for increased lifespan

FY2023 New Initiatives:

- Acquisition difficult to source cover material at the Rocky Ridge Landfill.
- Advance proposed expansion of the Port Graham Landfill.
- Improve remote monitoring and surveillance of Unmanned Transfer Sites.

Performance Measures

Priority/Goal: The Borough recognizes disposal of hazardous waste is critical to sound solid waste management.

Goal: Maximize collection and disposal of household hazardous waste.

- Objective:**
1. Provide and promote 16 hazardous waste collection events.
 2. Develop a public education program intent on teaching hazardous waste reduction techniques. These public education programs can be tied into the actual collection events.

Measures:

Hazardous Waste Collection Events	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Central Peninsula Landfill	6	7	7	7
Homer Landfill	3	4	4	4
Seward Transfer Facility	3	4	4	4
Seldovia	1	1	1	1
Educational events	10	10	10	10

Fund 290	Department Function
Dept 32570	Solid Waste Fund
	Landfills, Hauling and Waste Programs - Continued

Key Measures

	FY2020 Actual		FY2021 Actual		FY2022 Projected		FY2023 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
<u>Hauling Area 1</u>								
Mixed solid waste total	1,837	3,601	1,894	3,822	1,840	3,667	1,840	3,667
Recycle total	156	117	130	102	153	120	153	120
<u>Hauling Area 2</u>								
Mixed solid waste total	1,192	2,680	1,228	2,663	1,197	2,680	1,197	2,680
Recycle total	157	136	183	144	170	141	170	141
<u>Transfer Facilities</u>								
Mixed solid waste total	808	5,686	861	5,939	834	5,656	834	5,656
Construction debris total	1,072	2,591	1,013	2,409	1,037	2,513	1,037	2,513
Recycle total	196	219	205	211	195	217	195	217
Used oil energy recovery total gallons		9,121		9,641		8,840		8,840
<u>Miscellaneous Landfills</u>								
Mixed solid waste total		1,325		1,325		1,325		1,325
Hazardous waste total drums/boxes		14		22		17		17

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32570 - Landfills, Hauling, and Waste Programs

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	-	-	7,506	7,506	7,507	1	0.01%
40130 Overtime Wages	-	-	-	-	-	-	-
40210 FICA	2	-	574	574	574	-	0.00%
40221 PERS	9	-	-	-	-	-	-
40321 Health Insurance	12	-	-	-	-	-	-
Total: Personnel	23	-	8,080	8,080	8,081	1	0.01%
Supplies							
42020 Signage Supplies	-	89	5,000	5,000	5,000	-	0.00%
42210 Operating Supplies	250	342	4,000	3,800	4,000	-	0.00%
42230 Fuel, Oils and Lubricants	421	-	1,000	1,000	1,000	-	0.00%
42250 Uniforms	252	-	-	-	-	-	-
42310 Repair/Maintenance Supplies	524	1,060	6,000	6,000	6,000	-	0.00%
42360 Motor Vehicle Repair Supplies	672	48	400	400	400	-	0.00%
42410 Small Tools & Equipment	777	11,672	250	450	250	-	0.00%
Total: Supplies	2,896	13,211	16,650	16,650	16,650	-	0.00%
Services							
43011 Contractual Services	1,460,619	1,583,627	1,739,602	1,742,472	1,794,555	54,953	3.16%
43015 Water/Air Sample Testing	13,232	25,902	30,000	30,000	35,430	5,430	18.10%
43019 Software Licensing	409	427	810	835	853	43	5.31%
43095 SW Closure/Post Closure	109,543	110,702	93,380	93,380	96,469	3,089	3.31%
43110 Communications	2,087	2,086	2,250	2,250	2,250	-	0.00%
43140 Postage and Freight	202	-	300	300	300	-	0.00%
43210 Transportation/Subsistence	1,812	413	8,500	8,500	8,500	-	0.00%
43310 Advertising	537	139	500	500	500	-	0.00%
43410 Printing	29	53	150	150	150	-	0.00%
43510 Insurance Premium	2,849	3,111	2,490	2,490	4,738	2,248	90.28%
43610 Utilities	21,276	22,460	24,000	24,000	26,400	2,400	10.00%
43720 Equipment Maintenance	63	-	-	-	-	-	-
43765 Policing Sites	-	-	7,000	7,000	7,000	-	0.00%
43780 Buildings/Grounds Maintenance	18,986	28,307	53,500	53,475	53,500	-	0.00%
43810 Rents and Operating Leases	185	-	-	-	250	250	-
Total: Services	1,631,829	1,777,227	1,962,482	1,965,352	2,030,895	68,413	3.49%
Capital Outlay							
48710 Minor Office Equipment	-	966	-	-	-	-	-
49433 Plan Reviews	1,250	1,250	1,250	1,250	1,250	-	0.00%
Total: Capital Outlay	1,250	2,216	1,250	1,250	1,250	-	0.00%
Department Total	\$ 1,635,998	\$ 1,792,654	\$ 1,988,462	\$ 1,991,332	\$ 2,056,876	\$ 68,414	3.44%

Line-Item Explanations

40120 Temporary Wages. Includes temporary staff to assist with remote landfill activities (\$7,506).

42020 Signage Supplies. Increase to cover need to replace current signage with code revisions (\$5,000)

43011 Contractual Services. Increased to cover contractual increases related to operations, maintenance and improvements at three (3) transfer facilities (\$558,550), operations, maintenance and improvements at five (5) rural landfills (\$409,117), operations, maintenance and improvements at eight (8) drop-box / transfer sites (\$551,268), household hazardous waste collection program, used oil program, and wastewater disposal (\$274,600), Guardian Security (\$420) and sewer line thawing (\$600).

43015 Water/Air Sampling. Increased cost for water monitoring contract at Rocky Ridge Landfill (\$35,430).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek landfills (\$96,468).

43210 Transportation/Subsistence. Increased to provide oversight of rural facilities (\$8,500).

43780 Building/Grounds Maintenance. Increase due to site maintenance of new Funny River TS, Snow removal/ sanding/ serration/ grading/ ditching of transfer sites (\$24,000), gravel (\$5,000), gate /fence repairs (\$10,000), lights, surveillance cameras, electrical, plumbing, fire alarm systems (\$14,500).

**Kenai Peninsula Borough
Budget Detail**

**Fund 290 Solid Waste
Department Total By Line Item**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 969,440	\$ 945,762	\$ 1,094,292	\$ 1,133,496	\$ 1,411,449	\$ 317,157	28.98%
40120 Temporary Wages	61,465	85,900	97,446	97,446	120,329	22,883	23.48%
40130 Overtime Wages	49,686	48,383	72,126	73,336	99,247	27,121	37.60%
40210 FICA	92,330	88,415	110,003	110,229	142,093	32,090	29.17%
40221 PERS	322,896	318,569	263,633	264,308	342,209	78,576	29.81%
40321 Health Insurance	372,022	361,633	397,500	397,500	667,800	270,300	68.00%
40322 Life Insurance	1,452	1,392	2,728	2,729	2,209	(519)	-19.02%
40410 Leave	154,978	138,585	134,987	135,161	176,220	41,233	30.55%
40511 Other Benefits	3,744	13,016	-	1,656	-	-	-
Total: Personnel	2,028,013	2,001,655	2,172,715	2,215,861	2,961,556	788,841	36.31%
Supplies							
42020 Signage Supplies	96	89	6,250	6,250	6,250	-	0.00%
42210 Operating Supplies	74,282	65,136	98,500	113,655	86,250	(12,250)	-12.44%
42230 Fuel, Oils and Lubricants	115,184	110,785	130,500	139,500	190,500	60,000	45.98%
42250 Uniforms	2,365	3,921	3,700	3,700	4,000	300	8.11%
42310 Repair/Maintenance Supplies	62,373	46,907	140,250	88,636	128,250	(12,000)	-8.56%
42360 Vehicle Repair Supplies	55,421	53,265	56,000	83,000	76,000	20,000	35.71%
42410 Small Tools & Equipment	9,909	24,393	5,750	15,492	10,150	4,400	76.52%
Total: Supplies	319,630	304,496	440,950	451,036	501,400	60,450	13.71%
Services							
43011 Contractual Services	2,809,876	2,831,825	3,280,505	3,869,464	3,156,255	(124,250)	-3.79%
43014 Physical Examinations	1,615	1,842	2,800	2,800	5,000	2,200	78.57%
43015 Water/Air Sample Testing	83,001	100,692	125,896	127,146	153,921	28,025	22.26%
43019 Software Licensing	5,147	5,235	6,557	6,582	6,243	(314)	-4.79%
43095 SW Closure/Post Closure	850,608	947,940	873,340	873,340	765,450	(107,890)	-12.35%
43110 Communications	17,751	18,677	18,000	21,608	21,500	3,500	19.44%
43140 Postage and Freight	1,483	1,174	2,505	3,005	3,205	700	27.94%
43210 Transportation/Subsistence	8,644	5,910	21,657	22,524	18,525	(3,132)	-14.46%
43220 Car Allowance	4,301	7,348	7,200	7,200	7,200	-	-
43260 Training	599	1,486	5,350	5,169	5,350	-	0.00%
43310 Advertising	1,132	1,268	2,300	1,686	2,800	500	21.74%
43410 Printing	280	53	800	981	1,000	200	25.00%
43510 Insurance Premium	115,745	125,513	143,357	143,357	192,719	49,362	34.43%
43600 Project Management	-	-	6,000	6,000	4,000	(2,000)	-33.33%
43610 Utilities	536,880	636,537	583,851	583,851	642,236	58,385	10.00%
43720 Equipment Maintenance	588	575	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	20,830	19,773	15,900	40,600	16,900	1,000	6.29%
43765 Policing Sites	-	-	7,000	7,000	7,000	-	0.00%
43780 Buildings/Grounds Maintenance	67,681	70,092	188,253	266,128	204,250	15,997	8.50%
43810 Rents and Operating Leases	5,865	19,253	15,500	25,200	15,750	250	1.61%
43812 Equipment Replacement Pymt.	219,199	204,700	212,020	212,020	275,667	63,647	30.02%
43920 Dues and Subscriptions	2,899	1,645	2,675	2,893	3,125	450	16.82%
Total: Services	4,754,124	5,001,538	5,523,466	6,230,554	5,510,096	(13,370)	-0.24%
Capital Outlay							
48311 Machinery & Equipment	10,771	5,183	-	-	-	-	-
48710 Minor Office Equipment	4,410	9,296	10,700	7,901	14,000	3,300	30.84%
49311 Design Services	1,200	-	-	-	-	-	-
49433 Plan Reviews	17,025	17,760	17,760	17,760	17,760	-	0.00%
Total: Capital Outlay	33,406	32,239	28,460	30,763	31,760	3,300	11.60%
Transfers							
50340 Solid Waste Debt Service	1,063,500	1,064,750	1,063,750	1,063,750	1,061,250	(2,500)	-0.24%
50411 Solid Waste Capital Projects	250,000	245,239	4,400,000	262,000	1,250,000	(3,150,000)	-71.59%
Total: Transfers	1,313,500	1,309,989	5,463,750	1,325,750	2,311,250	(3,152,500)	-57.70%
Department Total	\$ 8,448,673	\$ 8,649,917	\$ 13,629,341	\$ 10,253,964	\$ 11,316,062	\$ (2,313,279)	-16.97%

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Hospital Service Areas

The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain and operate a hospital, and to provide other health care or health facilities within the service areas jurisdiction. Both service areas support hospitals and long-term care facilities.

Only the expenditures budgeted by the service area appears within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The annual comprehensive financial report is done on a combined basis, and copies are available from each respective hospital.

Central Kenai Peninsula Hospital Service Area – this service area encompasses the area from Tyonek to Hope to Ninilchik. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for operating expense of the service area board. Starting in FY2011, the hospital has provided the necessary funding for debt service, capital expenditures, and all operating cost including property insurance.

South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Ninilchik to Homer to Kachemak City to the land south of Kachemak Bay excluding the City of Seldovia. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, and for operating expense of the service area board.

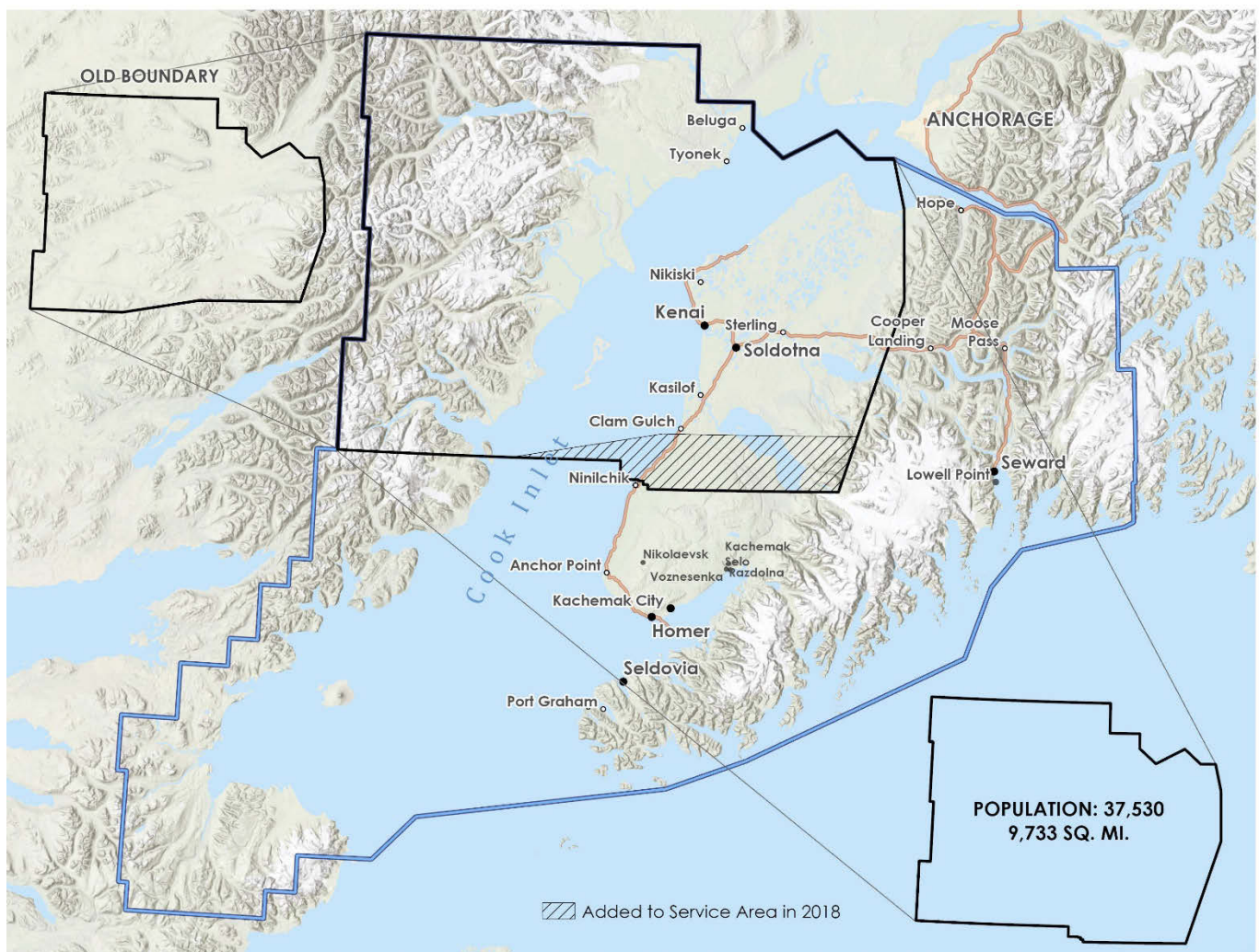
Central Kenai Peninsula Hospital Service Area

Established in April of 1969, this was the first service area in the Borough. Its purpose is to provide a hospitalization facility for residents in the Central Peninsula area. Management of the hospital is contracted out to, CPGH, Inc., a non-profit entity. The CPGH, Inc. board hires an independent CEO to manage its operations.

Effective July 1, 2016 with the enactment of Ordinance 2016-11, the Kenai Peninsula Borough Assembly has oversight of the Service Area.

In the October 2018 election, voters from the southern peninsula approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries for both the Central Peninsula Hospital Service Area and the South Peninsula Hospital Service Area and no longer a part of the new service area boundaries to pay for bonded indebtedness. Parcels that were a part of the service area at the time of the vote to approve each bond must continue to pay the debt service while it is outstanding. Central Peninsula Hospital Service Area debt service is currently paid for with Hospital operational monies, therefore no mill is currently being levied for debt service.

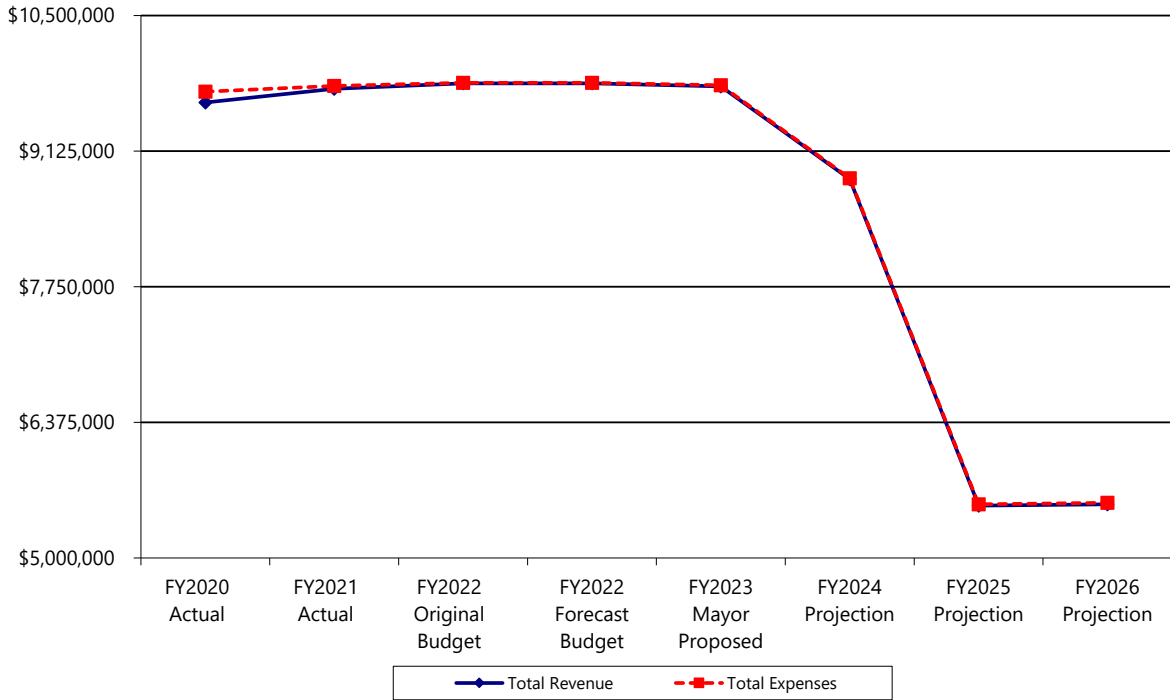
Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2023 is 0.01 mills.



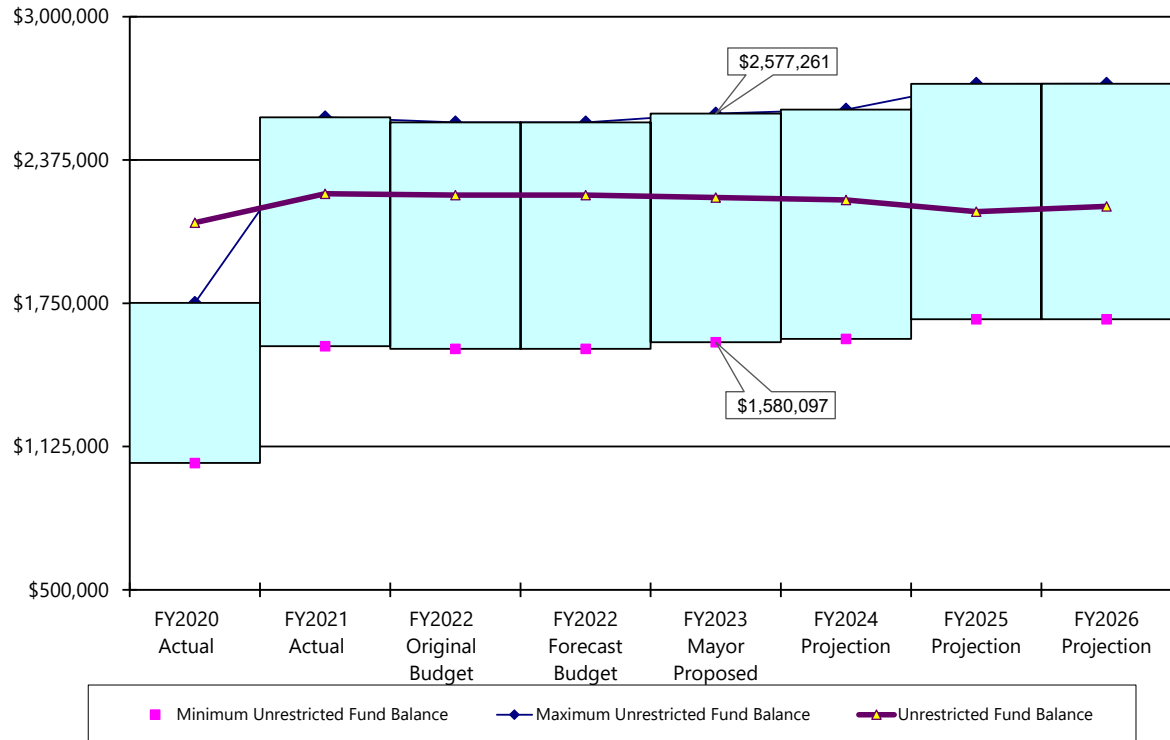
Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	4,182,224	4,257,969	4,259,162	4,259,162	4,533,895	4,579,234	4,625,026	4,717,527
Personal	192,659	185,399	187,271	187,271	189,144	191,035	192,945	194,874
Oil & Gas (AS 43.56)	1,364,185	1,295,955	1,244,544	1,244,544	1,314,754	1,275,311	1,237,052	1,237,052
Total Taxable Value:	5,739,068	5,739,323	5,690,977	5,690,977	6,037,793	6,045,580	6,055,023	6,149,453
Mill Rate:	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 41,404	\$ 42,215	\$ 42,592	\$ 42,592	\$ 45,339	\$ 45,792	\$ 46,250	\$ 47,175
Personal	2,478	1,916	1,835	1,835	1,854	1,872	1,891	1,910
Oil & Gas (AS 43.56)	13,633	12,970	12,445	12,445	13,148	12,753	12,371	12,371
Interest	176	125	114	114	121	121	121	123
Flat Tax	480	455	1,068	1,068	1,068	1,089	1,111	1,133
Motor Vehicle Tax	867	882	936	936	875	893	911	929
Total Property Taxes	59,038	58,563	58,990	58,990	62,405	62,520	62,655	63,641
Interest Earnings	88,794	6,567	45,305	45,305	44,442	44,231	44,017	43,755
CPH - Bond Payment/Other	9,469,874	9,685,792	9,708,001	9,708,001	9,675,199	8,733,563	5,424,299	5,436,569
Other Revenue	1,481	5,311	-	-	-	-	-	-
Total Revenues	9,619,187	9,756,233	9,812,296	9,812,296	9,782,046	8,840,314	5,530,971	5,543,965
Total Revenues and Operating Transfers	9,619,187	9,756,233	9,812,296	9,812,296	9,782,046	8,840,314	5,530,971	5,543,965
Expenditures:								
Services	257,237	307,446	336,214	336,214	504,112	504,112	514,194	524,478
InterDepartmental Charges	-	7,686	8,405	8,405	12,603	12,603	12,855	13,112
Total Expenditures:	257,237	315,132	344,619	344,619	516,715	516,715	527,049	537,590
Operating Transfers To:								
Debt Service Fund	9,471,999	9,471,850	9,473,351	9,473,351	9,275,924	8,334,288	5,017,038	5,021,163
Total Operating Transfers:	9,471,999	9,471,850	9,473,351	9,473,351	9,275,924	8,334,288	5,017,038	5,021,163
Total Expenditures and Operating Transfers	9,729,236	9,786,982	9,817,970	9,817,970	9,792,639	8,851,003	5,544,087	5,558,753
Net Results From Operations	(110,049)	(30,749)	(5,674)	(5,674)	(10,593)	(10,689)	(13,116)	(14,788)
Beginning Fund Balance	2,368,596	2,258,547	2,227,798	2,227,798	2,222,124	2,211,531	2,200,842	2,187,726
Ending Fund Balance	\$ 2,258,547	\$ 2,227,798	\$ 2,222,124	\$ 2,222,124	\$ 2,211,531	\$ 2,200,842	\$ 2,187,726	\$ 2,172,938

Central Kenai Peninsula Hospital Service Area Revenues and Expenditures



Central Kenai Peninsula Hospital Service Area Unrestricted Fund Balance



Department Function

Fund 600

Central Kenai Peninsula Hospital Service Area

Dept 81110

Mission

Meet the changing health care needs of the residents of the Service Area.

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital, operating cost of the Service Area and other health care related items within the Service Area.

Major Long Term Issues and Concerns:

- Governance of CPH.

FY2022 Accomplishments:

- Substantially completed the \$1,500,000 Mountain Tower ADA Parking and Access Upgrade Project. This project was funded by the Hospital Plant Replacement and Expansion Fund.

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:

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Mill rate	.01	.01	.01	.01
Property tax revenue	\$59,038	\$58,563	\$58,990	\$61,700

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:

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$0	\$0	\$0	\$0
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$9,469,874	\$9,685,792	\$9,708,001	\$9,675,199

**Kenai Peninsula Borough
Budget Detail**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ -	\$ 6,188	\$ 4,250	\$ 4,250	\$ 4,250	\$ -	0.00%
43012 Audit Services	86,150	87,316	97,314	97,314	100,587	3,273	3.36%
43510 Insurance Premium	171,087	213,942	234,650	234,650	399,275	164,625	70.16%
Total: Services	257,237	307,446	336,214	336,214	504,112	167,898	49.94%
Transfers							
50360 Debt Service	9,471,999	9,471,850	9,473,351	9,473,351	9,275,924	(197,427)	-2.08%
Total: Transfers	9,471,999	9,471,850	9,473,351	9,473,351	9,275,924	(197,427)	-2.08%
Interdepartmental Charges							
61990 Administrative Service Fee	-	7,686	8,405	8,405	12,603	4,198	49.95%
Total: Interdepartmental Charges	-	7,686	8,405	8,405	12,603	4,198	49.95%
Department Total	\$ 9,729,236	\$ 9,786,982	\$ 9,817,970	\$ 9,817,970	\$ 9,792,639	\$ (25,331)	-0.26%

Line-Item Explanations

43011 Contract Services. Annual debt arbitrage calculation fees (\$1,500), and annual debt reserve depository account fees (\$750), and misc. small contracts (\$2,000).

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120. Anticipated contract increase due to contractual increases and anticipated single audit cost associated with receipts of federal coronavirus funding.

43510 Insurance Premium. Premium for property insurance coverage; workman's compensation, liability, and other insurance requirements are required to be met by the Operator (CPGH, Inc.) per the Lease and Operating Agreement.

50360 Debt Service Fund. Debt service on GO bonds issued in the amount of \$49.9 million in FY2004 and revenue bonds issued in the amount of \$41.3 million between FY2014 and FY2016, and \$28.9M in FY2018.

61990 Admin Service Fee. The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the capital projects section - Page 348-349 & 370.

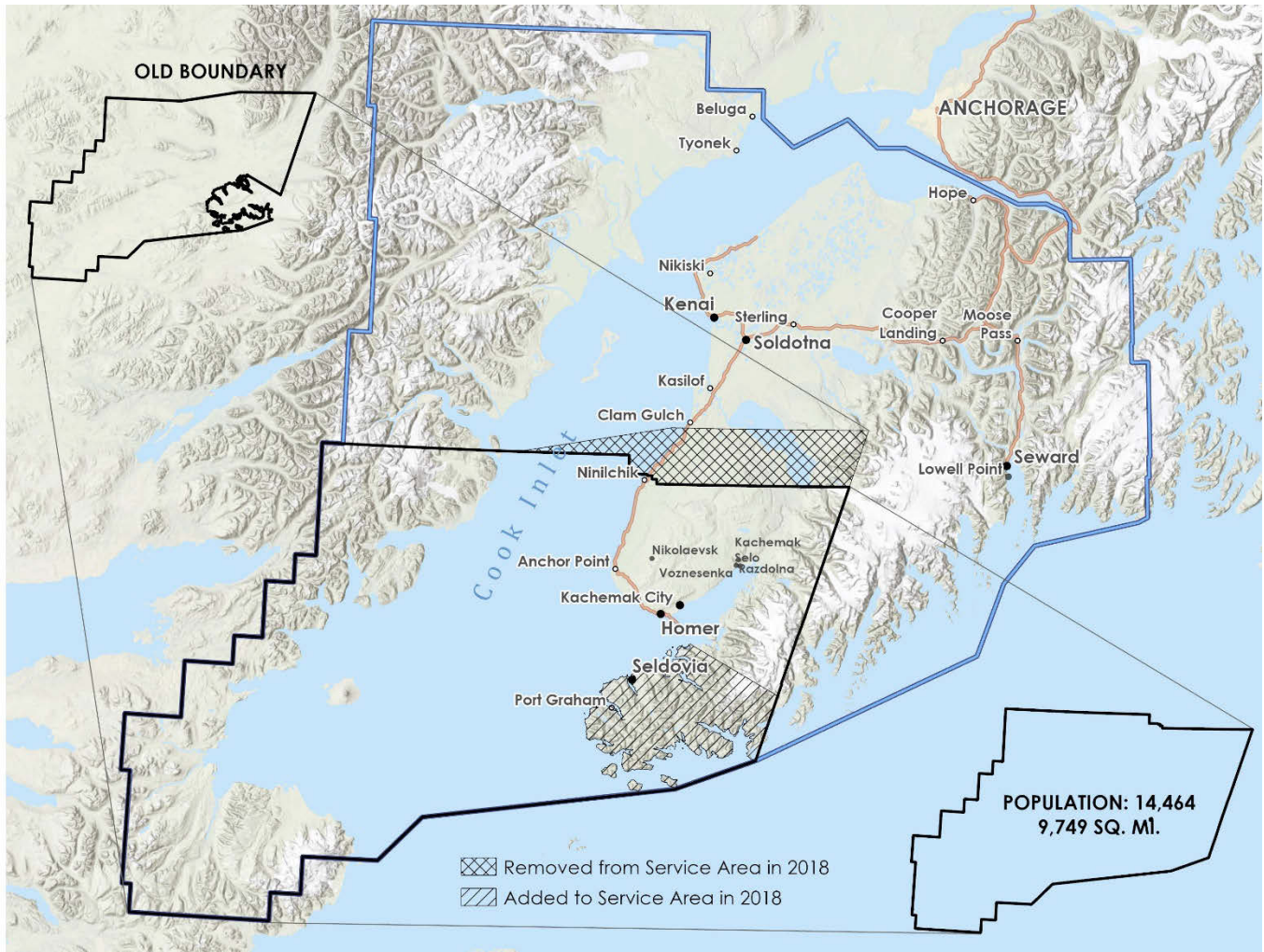
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South Kenai Peninsula Hospital Service Area

Established in April of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. A nonprofit corporation operates the hospital and other medical facilities pursuant to a contract with the borough. The nine-member service area board is elected by the service area residents. It advises and make recommendations to the mayor and the assembly concerning the operation and management of service area activities, reviews and recommends the annual service area budget, and performs such additional functions as the assembly may authorize. The hospital is located in Homer.

In the October 2018 election, voters approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries and no longer a part of the new service area boundaries to pay for bonded indebtedness. These parcels were a part of the service area at the time of the vote to approved each bond and participated in elections that approved bonded indebtedness, therefore they must continue to pay the debt service while it is outstanding.

Service area taxes fund the hospital's debt service requirements, equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2023 is 2.24.



Board Members

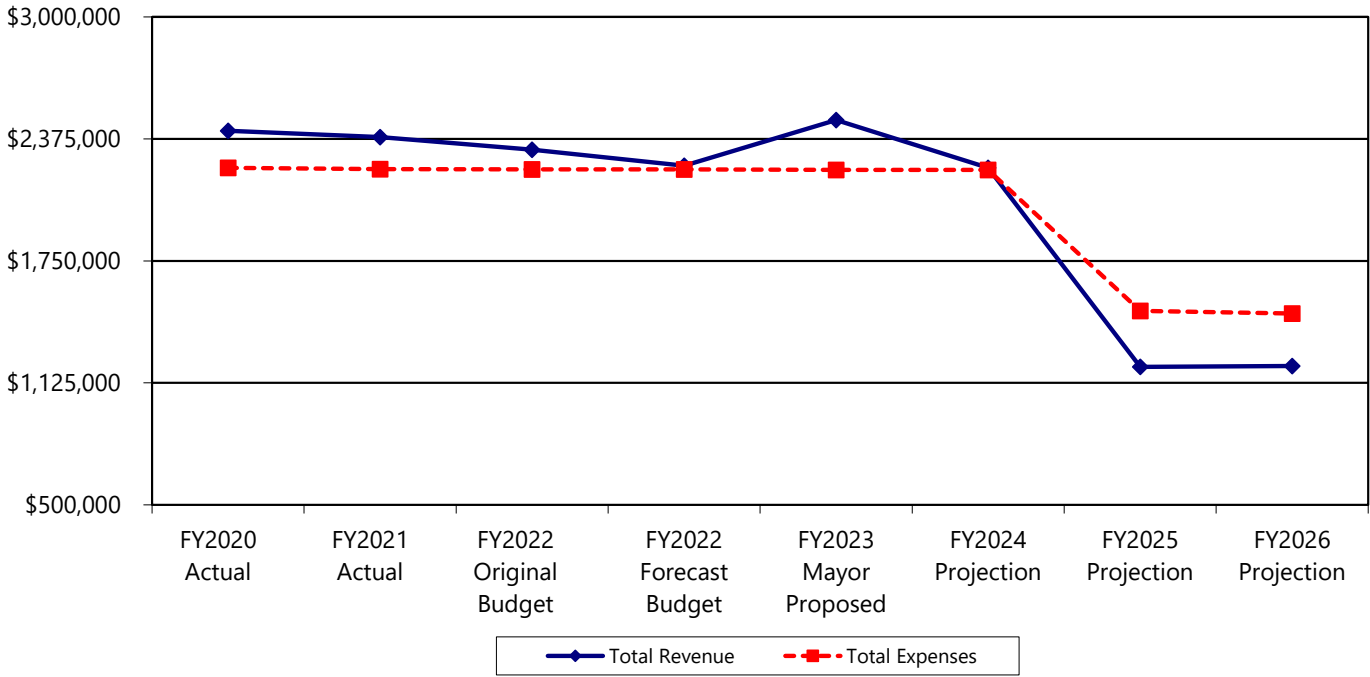
Kathryn Ault
 Helen Armstrong
 Willy Dunne
 Roberta Highland

Judith Lund
 Timothy Whip
 Tim Daugharty
 Amber Cabana
 Ralph Broshes

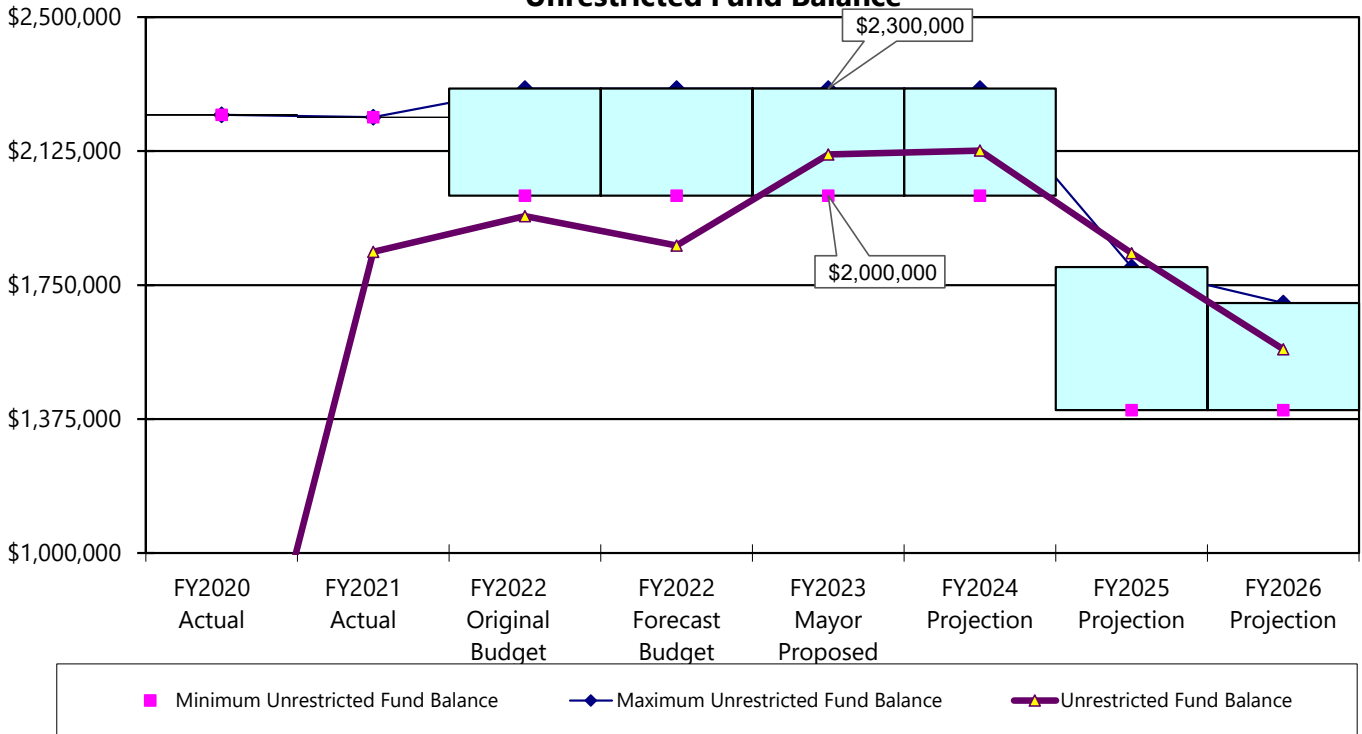
Fund: 601 South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	1,649,393	1,692,039	1,701,620	1,701,620	1,819,338	1,837,531	1,855,906	1,874,465
Personal	93,773	96,051	94,973	94,973	95,923	96,882	97,851	98,830
Oil & Gas (AS 43.56)	244,744	259,396	242,439	242,439	255,985	248,305	240,856	240,856
Total Taxable Value:	1,987,910	2,047,486	2,039,032	2,039,032	2,171,246	2,182,718	2,194,613	2,214,151
Mill Rate:	1.12	1.12	1.12	1.12	1.12	1.00	0.53	0.53
Revenues:								
Property Taxes								
Real	\$ 1,865,708	\$ 1,892,671	\$ 1,905,814	\$ 1,821,597	\$ 2,037,659	\$ 1,837,531	\$ 983,630	\$ 993,466
Personal	108,215	154,855	104,242	106,328	105,285	94,944	50,823	51,331
Oil & Gas (AS 43.56)	274,147	290,524	271,532	271,532	286,703	248,305	127,654	127,654
Interest	12,159	7,238	4,563	4,399	4,859	4,362	2,324	2,345
Flat Tax	47,798	2,233	-	-	-	-	-	-
Motor Vehicle Tax	-	30,404	-	-	-	-	-	-
Total Property Taxes	2,308,027	2,377,925	2,286,151	2,203,856	2,434,506	2,185,142	1,164,431	1,174,796
Interest Earnings	107,723	4,738	33,396	33,396	37,212	42,312	42,525	36,781
Other Revenue	627	1,112	-	-	-	-	-	-
Total Revenues:	2,416,377	2,383,775	2,319,547	2,237,252	2,471,718	2,227,454	1,206,956	1,211,577
Operating Transfers From:								
SPH Operating Fund	-	1,489,045	-	-	-	-	-	-
Total Revenues and Operating Transfers	2,416,377	3,872,820	2,319,547	2,237,252	2,471,718	2,227,454	1,206,956	1,211,577
Operating Transfers To:								
Debt Service Fund - Bonds	2,226,694	2,219,794	2,219,369	2,219,369	2,216,719	2,216,794	1,494,169	1,480,419
Total Operating Transfers:	2,226,694	2,219,794	2,219,369	2,219,369	2,216,719	2,216,794	1,494,169	1,480,419
Total Expenditures and Operating Transfers	2,226,694	2,219,794	2,219,369	2,219,369	2,216,719	2,216,794	1,494,169	1,480,419
Net Results From Operations	189,683	1,653,026	100,178	17,883	254,999	10,660	(287,213)	(268,842)
Beginning Fund Balance	-	189,683	1,842,709	1,842,709	1,860,592	2,115,591	2,126,251	1,839,038
Ending Fund Balance	\$ 189,683	\$ 1,842,709	\$ 1,942,887	\$ 1,860,592	\$ 2,115,591	\$ 2,126,251	\$ 1,839,038	\$ 1,570,196

**South Kenai Peninsula Hospital Service Area
Revenues and Expenditures (Debt issued prior 7/1/19)**



**South Kenai Peninsula Hospital Service Area
(Debt Issued Prior to 7/1/19)
Unrestricted Fund Balance**



**Kenai Peninsula Borough
Budget Detail**

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50361 SKPH-Debt Service Fund	2,226,694	2,220,169	2,219,369	2,219,369	2,216,719	(2,650)	-0.12%
Total: Transfers	2,226,694	2,220,169	2,219,369	2,219,369	2,216,719	(2,650)	-0.12%
Department Total	\$ 2,226,694	\$ 2,220,169	\$ 2,219,369	\$ 2,219,369	\$ 2,216,719	\$ (2,650)	\$ (0)

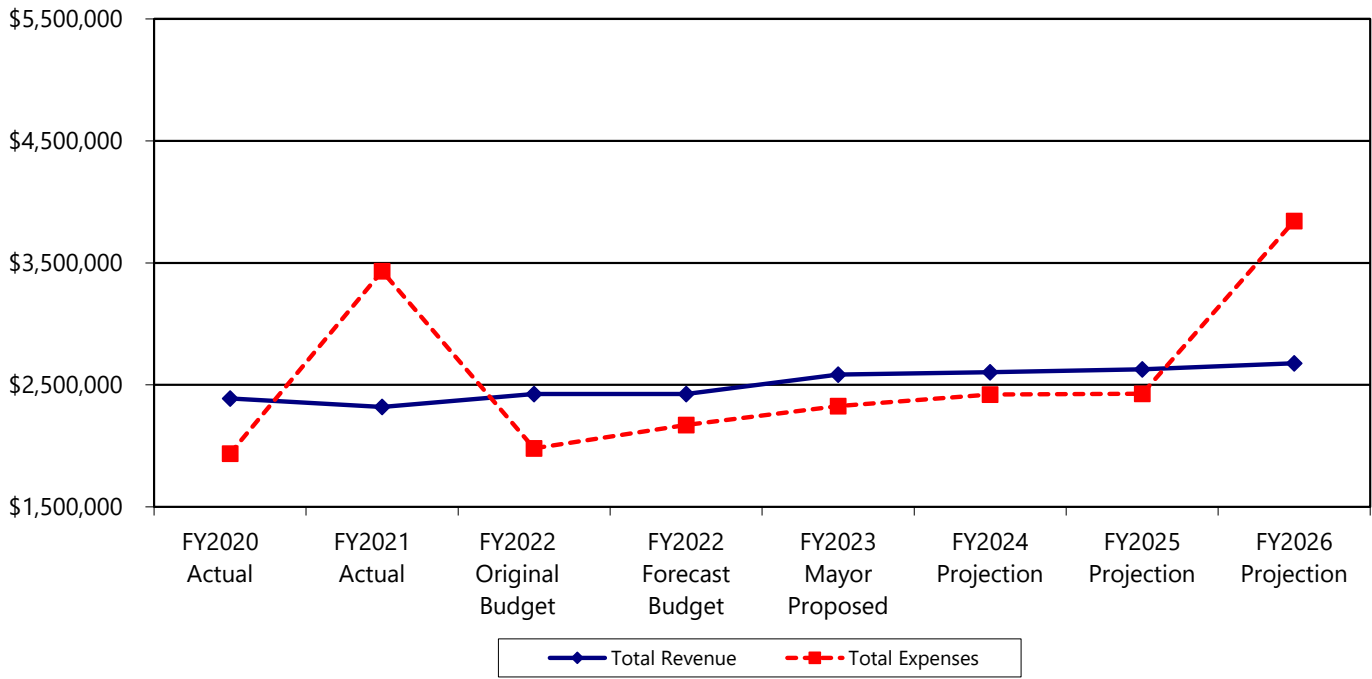
Line-Item Explanations

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$722,000); for debt on hospital expansion project phase III (\$1,092,800), Homer Medical Center expansion and hospital HVAC improvements (\$400,419), and debt fees (\$1,500).

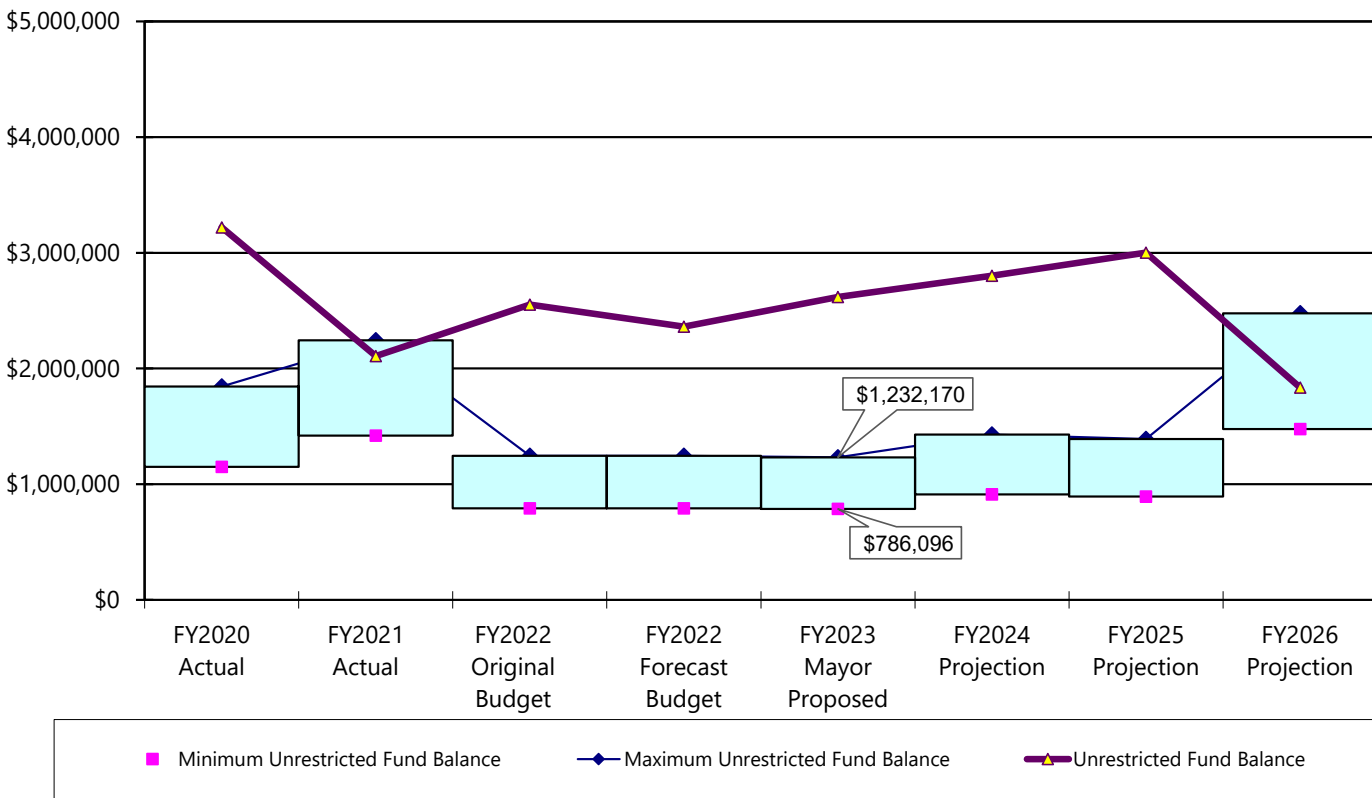
Fund: 602 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	1,661,086	1,707,524	1,716,055	1,716,055	1,836,897	1,855,266	1,873,819	1,911,295
Personal	93,642	96,275	95,192	95,192	96,144	97,105	98,076	99,057
Oil & Gas (AS 43.56)	192,199	197,759	176,766	176,766	186,419	180,826	175,401	175,401
Total Taxable Value:	1,946,927	2,001,558	1,988,013	1,988,013	2,119,460	2,133,197	2,147,296	2,185,753
Mill Rate:	1.18	1.12	1.12	1.12	1.12	1.12	1.12	1.12
Revenues:								
Property Taxes								
Real	\$ 1,916,759	\$ 1,898,255	\$ 1,921,982	\$ 1,921,982	\$ 2,057,325	\$ 2,077,898	\$ 2,098,677	\$ 2,140,650
Personal	110,167	154,435	104,483	104,483	105,528	106,582	107,648	108,725
Oil & Gas (AS 43.56)	226,794	221,490	197,978	197,978	208,789	202,525	196,449	196,449
Interest	2,710	5,291	4,449	4,449	4,743	4,774	4,806	4,892
Flat Tax	49,093	2,237	87,464	87,464	89,213	90,997	92,817	94,673
Motor Vehicle Tax	61,625	30,677	66,195	66,195	67,519	68,869	70,246	71,651
Total Property Taxes	2,367,148	2,312,385	2,382,551	2,382,551	2,533,117	2,551,645	2,570,643	2,617,040
Interest Earnings	21,199	6,331	42,846	42,846	51,754	52,371	56,043	60,040
Other Revenue	1	155	-	-	-	-	-	-
Total Revenues:	2,388,348	2,318,871	2,425,397	2,425,397	2,584,871	2,604,016	2,626,686	2,677,080
Expenditures:								
Supplies	-	3,750	-	-	-	-	-	-
Services	236,901	233,241	274,361	274,361	306,488	312,618	318,870	325,247
InterDepartmental Charges	-	5,925	6,859	6,859	7,662	7,815	7,972	8,131
Total Expenditures	236,901	242,916	281,220	281,220	314,150	320,433	326,842	333,378
Operating Transfers To:								
Debt Service Fund - Bonds	-	-	-	-	-	-	-	1,410,500
Special Revenue Fund - SPH Debt	-	1,489,045	-	-	-	-	-	-
Capital Projects Fund	1,700,000	1,700,000	1,698,768	1,890,698	2,012,929	2,100,000	2,100,000	2,100,000
Total Operating Transfers:	1,700,000	3,189,045	1,698,768	1,890,698	2,012,929	2,100,000	2,100,000	3,510,500
Total Expenditures and Operating Transfers	1,936,901	3,431,961	1,979,988	2,171,918	2,327,079	2,420,433	2,426,842	3,843,878
Net Results From Operations	451,447	(1,113,090)	445,409	253,479	257,792	183,583	199,844	(1,166,798)
Beginning Fund Balance	2,768,928	3,220,375	2,107,285	2,107,285	2,360,764	2,618,556	2,802,139	3,001,983
Ending Fund Balance	\$ 3,220,375	\$ 2,107,285	\$ 2,552,694	\$ 2,360,764	\$ 2,618,556	\$ 2,802,139	\$ 3,001,983	\$ 1,835,185

South Kenai Peninsula Hospital Service Area Revenues and Expenditures



South Kenai Peninsula Hospital Service Area Unrestricted Fund Balance



Department Function

Funds 601 and 602

South Kenai Peninsula Hospital Service Area

Dept 81210

Mission

Meet the health care needs of the residents of the Service Area.

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital and other health care related items within the Service Area.

Major Long Term Issues and Concerns:

- Aging demographic on the Southern Kenai Peninsula will place pressure on the healthcare system, requiring more long-term care beds, assisted living, and geriatric services.
- Capital Facilities require upgrade and expansion to facilitate increased demand for long-term care beds, parking, and family medicine services.

FY2022 Accomplishments:

- Funding provided for \$1.7 million in capital expenditures.
- Funding provided for Community STD testing and addiction awareness and treatment.

FY2023 New Initiatives:

- Capital funding for \$2.1 million in capital expenditures.
- Support and develop addiction services and community resilience.

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:

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Mill rate – Operations and debt issued after July 1, 2019	1.18	1.12	1.12	1.12
Total Revenues	\$2,388,348	2,318,871	\$2,425,397	\$2,584,871
Mill rate – Debt issued prior to July 1, 2019	1.12	\$1.12	1.12	1.12
Total Revenues	\$2,416,377	\$2,383,775	\$2,237,252	\$2,471,718

* In FY2020, the mill rate split and was collected in the prior Service Area boundaries to pay for Debt issued prior to 7/1/2019, and also a mill rate levied to pay for Service Area costs and Debt issued after 7/1/2019.

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:

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$4,163,595	\$4,162,710	\$4,409,170	\$4,543,798
Hospital PREF used for payment of capital purchases	\$755,100	\$1,781,000	\$3,151,265	\$343,207

**Kenai Peninsula Borough
Budget Detail**

Fund 602

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40120 Temporary Wages	\$ -	\$ 1,816	\$ -	\$ -	\$ -	\$ -	-
40130 Overtime Wages	-	116	-	-	-	-	-
40210 FICA	-	137	-	-	-	-	-
40321 Health Insurance	-	1,681	-	-	-	-	-
Total: Supplies	-	3,750	-	-	-	-	-
Services							
43011 Contractual Services	103,993	79,269	107,000	107,000	107,000	-	0.00%
43012 Audit Services	52,000	52,797	56,796	56,796	64,775	7,979	14.05%
43210 Transportation/Subsistence	-	-	2,000	2,000	7,000	5,000	250.00%
43260 Training	-	-	2,000	2,000	3,000	1,000	50.00%
43410 Printing	-	-	7,000	7,000	1,000	(6,000)	-85.71%
43510 Insurance Premium	80,908	101,175	99,565	99,565	123,713	24,148	24.25%
Total: Services	236,901	233,241	274,361	274,361	306,488	32,127	11.71%
Transfers							
50491 SKPH-Capital Projects Fund	1,700,000	1,700,000	1,698,768	1,890,698	2,012,929	314,161	18.49%
50601 SKPH-Special Revenue Fund-Debt	-	1,489,045	-	-	-	-	-
Total: Transfers	1,700,000	3,189,045	1,698,768	1,890,698	2,012,929	314,161	18.49%
Interdepartmental Charges							
61990 Administrative Service Fee	5,979	5,925	6,859	6,859	7,662	803	11.71%
Total: Interdepartmental Charges	5,979	5,925	6,859	6,859	7,662	803	11.71%
Department Total	\$ 1,942,880	\$ 3,431,961	\$ 1,979,988	\$ 2,171,918	\$ 2,327,079	\$ 347,091	17.53%

Line-Item Explanations

43011 Contractual Services. MAPP (Administered by G-Squared) - Community Health Coalition (\$45,000), All Things Addiction (previously known as Opioid Task Force) (\$30,000), Kachemak Bay Family Planning (\$20,000), and secretarial services (\$12,000).

43012 Audit Service. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43210 Transportation/Subsistence. Fees for transportation and subsistence (meals) for Service Area Board Members to attend training (\$7,000).

43260 Training. Fees for Service Area Board Members to attend training and board member education (\$3,000).

43410 Printing. Printing of service area documents (\$1,000).

50361 Transfer to Debt Service Fund. All debt issued prior to fiscal year 2020 has been presented in a different fund, to allow for taxpayers in the previous boundaries, that voted on prior debt issuances, to support the debt service outside of the operational service area funds.

50491 SKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

61990 Admin Service Fee. The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The amount proposed for FY2023 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the capital projects section - Page 348-349, 355-357, & 371-372.

Debt Service Funds

The Borough's Debt Service Funds, pages 341-344, are used to accumulate monies for payment of general obligation bonds issued for construction, improvements, and equipping of public facilities throughout the Borough and for debt issued for the purchase of equipment. The following debt service funds have activity:

School Debt Service Fund

This fund was set up to account for debt issued for construction and capital improvement to various schools located in the Borough. Bond payments are paid from the Borough's General Fund tax levy and 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, 2022 is \$900,000.
- 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, 2022 is \$7,625,000.
- 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, 2022 is \$16,115,000.

Solid Waste Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at Borough landfill sites. Bond payments are paid from the Borough's General Fund tax levy.

- 6 year bonds issued April 2017 for construction of cell 3 and equipment purchases at the Central Peninsula Landfill, in the amount of \$5,405,000. The outstanding balance as of July 1, 2022 is \$1,010,000.

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, 2022 is \$650,000.
- 15 year bonds issued February 2016, for purchasing emergency response vehicles in the amount of \$2,465,000. The outstanding balance of as of July 1, 2022 is \$1,460,000.
- 15 year bonds issued November 2019, for purchasing emergency response vehicles in the amount of \$1,335,000. The outstanding balance of as of July 1, 2022 is \$1,215,000.

Central Kenai Peninsula General Hospital Service Area Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the Central Peninsula Hospital. Bond payments are paid from the Central Kenai Peninsula General Hospital Service Area tax levy (if needed), and from operating revenues of the hospital. The current outstanding issue is as follows:

- 20 year bonds issued December 2003, for expansion and remodel of the current hospital in the amount of \$47,985,000. The outstanding balance as of July 1, 2022 is \$6,335,000.
- 15 year revenue bonds issued February 2014, for engineering, design, construction and equipping a Specialty Clinic Building in the amount of \$32,490,000. The total outstanding balance as of July 1, 2022 is \$17,235,000 (tax-exempt).
- 8 year revenue bonds issued June 2015, for equipping the Specialty Clinic Building in the amount of \$3,200,000 (taxable). The outstanding balance as of July 1, 2022 is \$425,000.
- 7 year revenue bonds issued June 2016, for equipping the Specialty Clinic Building in the amount of \$3,050,000 (taxable). The outstanding balance as of July 1, 2022 is \$475,000.
- 20 year revenue bond issued November 2017 for design and construction of obstetrics facilities, cardiac catheterization laboratory and related projects at Central Peninsula Hospital in the amount of \$28,955,000 (tax-exempt). The outstanding balance as of July 1, 2022 is \$25,080,000.

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, 2022 is \$1,375,000.
- 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, 2022 is \$5,560,000.
- 15 year bonds issued April 2017, for planning, designing, construction, and equipping of facilities at the South Peninsula Hospital and Homer Medical Center in the amount of \$4,500,000. The outstanding balance as of July 1, 2022 is \$3,315,000.

Bear Creek Fire Service Area Debt Service Fund

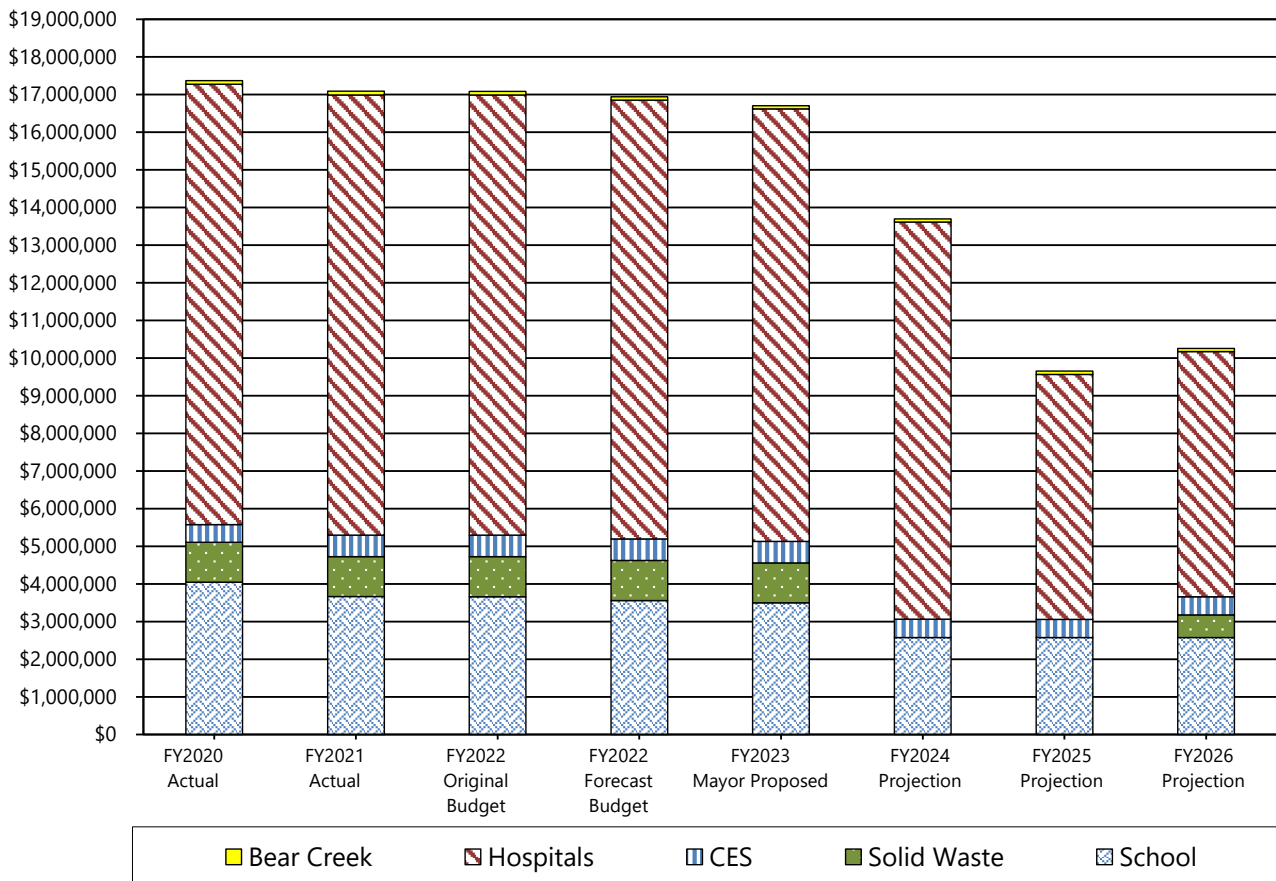
This fund was set up to account for debt issued for planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Bond payments are paid from the Bear Creek Service Area tax levy. The current outstanding issue is as follows:

- 20 year bonds issued March 2013, for constructing and equipping a station in Bear Creek Fire Service Area in the amount of \$1,215,000. The outstanding balance as of July 1, 2022 is \$865,000.

Total Debt Service Funds - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues								
Federal Interest Subsidy	\$ 260,745	\$ 94,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	260,745	94,115	-	-	-	-	-	-
Operating Transfer From:								
General Fund	3,783,855	3,568,735	3,660,125	3,660,125	3,498,733	2,577,027	2,575,201	2,574,827
Special Revenue Fund	13,327,755	13,426,607	13,422,853	13,422,853	13,209,779	11,121,701	7,077,773	7,681,875
Total Operating Transfer	17,111,610	16,995,342	17,082,978	17,082,978	16,708,512	13,698,728	9,652,974	10,256,702
Total Revenue and Operating Transfers	17,372,355	17,089,457	17,082,978	17,082,978	16,708,512	13,698,728	9,652,974	10,256,702
Expenditures:								
Services	17,372,355	17,089,457	17,082,978	17,082,978	16,708,512	13,698,728	9,652,974	10,256,702
Total Expenditures	17,372,355	17,089,457	17,082,978	17,082,978	16,708,512	13,698,728	9,652,974	10,256,702
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Debt Requirements FY2020 To FY2026



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2023 - FY2042

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028-2032	FY 2033-2037	FY 2038-2042	TOTAL
School Debt									
Principal	2,795,000	1,980,000	2,045,000	2,095,000	2,145,000	10,635,000	2,945,000	-	24,640,000
Interest & Fees	703,733	597,027	530,201	479,827	424,333	1,123,909	88,733	-	3,947,763
Total	\$ 3,498,733	\$ 2,577,027	\$ 2,575,201	\$ 2,574,827	\$ 2,569,333	\$ 11,758,909	\$ 3,033,733	\$ -	\$ 28,587,763
Solid Waste Debt									
Principal	1,010,000	-	-	310,000	310,000	1,550,000	1,550,000	880,000	5,610,000
Interest & Fees	50,500	-	-	290,000	290,000	1,450,000	1,450,000	870,000	4,400,500
Total	\$ 1,060,500	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 3,000,000	\$ 3,000,000	\$ 1,750,000	\$ 10,010,500
Bear Creek Fire Service Area Debt									
Principal	70,000	75,000	75,000	75,000	80,000	405,000	85,000	-	865,000
Interest & Fees	14,323	11,931	11,503	10,855	9,995	30,171	944	-	89,722
Total	\$ 84,323	\$ 86,931	\$ 86,503	\$ 85,855	\$ 89,995	\$ 435,171	\$ 85,944	\$ -	\$ 954,722
Central Emergency Services Debt									
Principal	430,000	365,000	380,000	405,000	240,000	1,150,000	355,000	-	3,325,000
Interest & Fees	140,063	120,188	101,563	81,938	68,138	193,383	27,375	-	732,648
Total	\$ 570,063	\$ 485,188	\$ 481,563	\$ 486,938	\$ 308,138	\$ 1,343,383	\$ 382,375	\$ -	\$ 4,057,648
Central Kenai Peninsula Hospital Service Area Debt									
Principal	7,230,000	6,635,000	3,570,000	3,710,000	3,895,000	13,255,000	9,230,000	2,025,000	49,550,000
Interest & Fees	2,045,924	1,699,288	1,447,038	1,311,163	1,124,038	2,961,290	1,068,477	32,907	11,690,125
Total	\$ 9,275,924	\$ 8,334,288	\$ 5,017,038	\$ 5,021,163	\$ 5,019,038	\$ 16,216,290	\$ 10,298,477	\$ 2,057,907	\$ 61,240,125
South Kenai Peninsula Hospital Service Area Debt									
Principal	1,785,000	1,850,000	1,195,000	1,250,000	2,030,478	6,696,074	4,574,499	5,447,968	24,829,019
Interest & Fees	430,219	365,294	297,669	237,919	859,941	3,400,669	2,435,686	1,562,217	9,589,614
Total	\$ 2,215,219	\$ 2,215,294	\$ 1,492,669	\$ 1,487,919	\$ 2,890,419	\$ 10,096,743	\$ 7,010,185	\$ 7,010,185	\$ 34,418,633

Authorized but Not-Issued Debt as of June 30, 2022:

	Principal	Anticipated Issue Date	Anticipated Payment Date
Solid Waste	\$4,600,000	Fiscal Year 2026	Fiscal Year 2026

Projected but Not-Authorized or Issued Debt as of June 30, 2022:

	Principal	Anticipated Issue Date	Anticipated Payment Date
South Kenai Peninsula Hospital Service Area	\$20,000,000	Fiscal Year 2026	Fiscal Year 2027

**Kenai Peninsula Borough
Budget Detail**

**Funds 308-361
Debt Service Fund**

Acct	Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
308.79000	School 2012 (2004) Issue	\$ 1,005,850	\$ 967,375	\$ 958,750	\$ 958,750	\$ -	(958,750)	-100.00%
308.79000	School 2022 (2004/2012) Issue	-	-	-	-	922,500	922,500	-
308.79000	School 2011 Issue	1,411,775	-	-	-	-	-	-
308.79000	School 2021 (2011) Issue	-	1,066,650	1,062,875	1,062,875	1,058,875	(4,000)	-0.38%
308.79000	School 2014 Issue	1,626,600	1,627,325	1,628,500	1,628,500	996,875	(631,625)	-38.79%
308.79000	School 2021 (2014) Issue	-	-	-	-	510,483	510,483	-
349.94910	School Bond Issue Expense	375	1,500	10,000	10,000	10,000	-	0.00%
340.32000	Solid Waste 2017 Issue	1,063,500	1,064,750	1,063,750	1,063,750	1,061,250	(2,500)	-0.24%
342.51210	Bear Creek 2013 Issue	94,520	97,520	95,320	95,320	57,200	(38,120)	-39.99%
342.51210	Bear Creek 2021 (2013) Issue	-	-	-	-	27,123	27,123	-
358.51610	CES Debt 2015 (2006) Issue	180,000	183,250	181,125	181,125	178,750	(2,375)	-1.31%
358.51610	CES 2016 Issue	266,938	267,438	262,563	262,563	263,813	1,250	0.48%
358.51610	CES 2020 Issue	24,104	120,375	127,375	127,375	129,000	1,625	1.28%
360.81110	CPGH 2012 (2004) Issue	3,521,000	3,525,500	3,528,625	3,528,625	-	(3,528,625)	-100.00%
360.81110	CPGH 2021 (2004/2012) Issue	-	-	-	-	3,334,375	3,334,375	-
360.81110	CPGH 2014 Issue	2,962,187	2,961,603	2,955,849	2,955,849	2,957,500	1,651	0.06%
360.81110	CPGH 2015 Issue	435,555	436,061	435,129	435,129	436,123	994	0.23%
360.81110	CPGH 2016 Issue	491,595	492,028	491,335	491,335	489,013	(2,322)	-0.47%
360.81110	CPGH 2018 Issue	2,061,662	2,058,288	2,062,413	2,062,413	2,058,913	(3,500)	-0.17%
361.81210	SPH 2012 (2004) Issue	612,000	-	-	-	-	-	-
361.81210	SPH 2016 (2004) Issue	119,350	726,950	726,650	726,650	723,500	(3,150)	-0.43%
361.81210	SPH 2015 (2008) Issue	1,097,300	1,090,800	1,092,800	1,092,800	1,092,800	-	0.00%
361.81210	SPH Homer Medical Clinic/HVAC	398,044	402,044	399,919	399,919	400,419	500	0.13%
	Total Current Debt Service	\$ 17,372,355	\$ 17,089,457	\$ 17,082,978	\$ 17,082,978	\$ 16,708,512	\$ (374,466)	-2.19%

**Kenai Peninsula Borough
Summary of Debt By Issuance Date**

**Funds 308-361
Debt Service Fund**

Date of Issue	Amount Issued	*Amount Reimbursable from the State of Alaska Department of Education	Interest Rate (Remaining)	Maturity Dates FY	Annual Installments (Remaining)	Principal Outstanding 6/30/22
School:						
8/7/2003	\$ 14,700,000	up to 70%	5.00	2004-2023	\$922,500	\$ 900,000
12/9/2010	16,865,000	up to 70%	5.00	2011-2031	\$1,040,125 to \$1,058,875	7,625,000
11/14/2013	20,860,000	up to 70%	.343 - 5.00	2014-2034	\$509,402 to \$1,509,326	16,115,000
	<u>\$ 52,425,000</u>					<u>\$ 24,640,000</u>
Solid Waste:						
4/27/2017	<u>\$ 5,405,000</u>		5.00	2018-2023	\$1,060,500	<u>\$ 1,010,000</u>
Bear Creek Fire Service Area:						
3/12/2013	<u>\$ 1,215,000</u>		.343 - 5.00	2014-2033	\$27,123 to \$89,995	<u>\$ 865,000</u>
Central Emergency Service Area:						
6/21/2006	\$ 2,500,000		5.00	2006-2026	\$177,875 to \$181,000	\$ 650,000
2/2/2016	2,465,000		2.00 - 6.00	2017-2031	\$176,813 to \$262,313	1,460,000
11/21/2019	1,335,000		5.00	2020-2035	\$125,000 - \$129,500	1,215,000
	<u>\$ 4,965,000</u>					<u>\$ 3,325,000</u>
Central Kenai Peninsula Hospital Debt:						
12/10/2003	\$ 47,985,000		5.00	2005-2024	\$3,321,000 to \$3,334,375	\$ 6,335,000
2/20/2014	32,490,000		3.125-5.00	2015-2029	\$2,955,500 to \$2,960,000	17,235,000
6/4/2015	3,200,000		2.617	2016-2023	\$436,123	425,000
6/7/2016	3,050,000		2.95	2016-2023	\$489,013	475,000
11/29/2017	28,955,000		3.00 - 5.00	2018-2038	\$2,057,663 to \$2,062,538	25,080,000
	<u>\$ 80,475,000</u>					<u>\$ 49,550,000</u>
South Kenai Peninsula Hospital Debt:						
9/30/2003	\$ 10,290,000		5.00	2004-2024	\$722,000 to \$722,625	\$ 1,375,000
8/28/2007	14,555,000		2.00 - 5.00	2008-2028	\$1,086,750 to \$1,093,250	5,560,000
4/27/2017	4,500,000		2.50 - 5.00	2018-2032	\$397,919 to \$402,719	3,315,000
	<u>\$ 24,845,000</u>					<u>\$ 10,250,000</u>

* In FY2021, the Borough received \$0 reimbursement from the State of Alaska. In FY2022, the Borough is forecasted to receive 1,277,544 in reimbursement from the State of Alaska. In FY2023, the Borough anticipates receiving 50% of allowable reimbursement from the State of Alaska.

Capital Projects Funds

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Kenai Peninsula Borough

FY2023 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 2023 through 2027 and is on page 349. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 350. The fifth section consists of a detail five-year summary for each fund and starts on page 358. The sixth section is individual capital improvement project detail for General Government and Service Areas (not including hospitals) and starts on page 373.

Capital Project Funds

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Western Emergency Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of funding sources

With the exception of capital projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

Total Capital Project Funds - Budget Projection

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Funds Provided:						
Interest revenue	21,454	124,466	154,762	160,468	160,257	178,599
Operating Transfers In From:						
General Fund	4,300,000	5,750,000	3,250,000	3,250,000	3,250,000	3,250,000
General Fund - PILT grant	987,500	875,000	-	-	-	-
Solid Waste Fund	262,000	1,250,000	1,550,000	300,000	300,000	250,000
911 Communication (1)	-	624,000	178,538	300,000	300,000	300,000
Closure/Post Closure Liability Funds	1,122,659	-	-	4,000,000	-	-
Nikiski Fire	300,000	300,000	260,000	260,000	260,000	260,000
Bear Creek	250,000	290,000	190,000	190,000	150,000	100,000
Western Emergency Service Area	434,221	165,000	100,000	100,000	100,000	100,000
Central Emergency Services	1,200,000	1,100,000	700,000	700,000	700,000	900,000
Kachemak Emergency	150,000	400,000	120,000	120,000	100,000	50,000
North Peninsula Recreation	250,000	700,000	450,000	425,000	425,000	300,000
Roads	3,800,000	2,300,000	2,200,000	2,200,000	2,200,000	2,200,000
* CPH Plant Replacement and Expansion Fund	3,091,311	18,744,900	19,966,525	30,017,000	21,458,000	20,780,000
South Kenai Peninsula Hospital Service Area	1,890,698	2,012,929	2,100,000	2,100,000	2,100,000	2,100,000
SPH Plant Replacement and Expansion Fund	3,151,265	343,207	-	225,000	-	-
Other Financing Sources						
Grants and Authorized Debt Issuance	19,808,638	-	-	-	4,600,000	-
Other Funds Provided	409,252	-	-	-	-	-
* Equipment Replacement Fund	-	140,001	452,000	1,119,080	1,075,000	1,090,000
Unsecured Revenue Sources Unapproved Projects	-	-	44,998,000	8,450,000	34,550,000	3,500,000
Total Funds Provided	41,428,998	35,119,503	76,669,825	53,916,548	71,728,257	35,358,599
General Government:						
* School Revenue (1)	\$ 19,083,064	\$ 5,390,001	\$ 8,508,000	\$ 9,140,000	\$ 5,390,000	\$ 5,140,000
* General Government (1)	632,430	887,702	27,000	79,000	40,000	500,000
911 Communication	-	129,652	38,841	34,572	23,307	8,289
* Solid Waste (1)	8,345,549	630,000	2,815,525	4,900,080	6,115,000	1,010,000
Service Areas:						
Nikiski Fire	1,090,702	390,000	150,000	650,000	300,000	200,000
Bear Creek	604,662	442,500	500,000	20,000	20,000	-
Western Emergency Service Area	924,522	345,000	450,000	300,000	500,000	-
Central Emergency Services	3,104,052	1,525,000	15,100,000	1,200,000	615,000	1,315,000
Kachemak Emergency	398,504	662,500	3,075,000	930,000	1,050,000	-
North Peninsula Recreation	710,308	779,000	240,000	175,000	165,000	1,785,000
Roads	9,100,003	2,565,550	23,603,950	2,373,400	2,438,100	2,132,900
* Central Kenai Peninsula Hospital (2)	3,208,116	18,744,900	19,966,525	30,017,000	21,458,000	20,780,000
South Kenai Peninsula Hospital	6,152,483	2,356,136	1,917,887	2,587,205	31,750,000	2,225,000
Total Expenditures	\$ 53,354,395	\$ 34,847,941	\$ 76,392,728	\$ 52,406,257	\$ 69,864,407	35,096,189
Funded through Equipment Replacement Fund (1)	-	(140,001)	(452,000)	(1,119,080)	(1,075,000)	(1,090,000)
Less Central Peninsula Hospital (2)	-	(18,744,900)	(19,966,525)	(30,017,000)	(21,458,000)	(20,780,000)
Less Unsecured / Unapproved Projects	-	-	(44,998,000)	(8,450,000)	(34,550,000)	(3,500,000)
Total Appropriations	\$ 53,354,395	\$ 15,963,040	\$ 10,976,203	\$ 12,820,177	\$ 12,781,407	\$ 9,726,189
Net Results From Operations	(11,925,397)	271,562	277,097	1,510,291	1,863,850	262,410
Beginning Fund Balance	23,837,437	11,912,040	12,183,602	12,460,699	13,970,990	15,834,840
Ending Fund Balance	\$ 11,912,040	\$ 12,183,602	\$ 12,460,699	\$ 13,970,990	\$ 15,834,840	\$ 16,097,250

* (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for informational purposes only. See pages 358-361 and 445 for additional information.

* (2) Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

**Kenai Peninsula Borough Capital Project Funds
Expenditure Summary
Fiscal Years 2023 Through 2027**

	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<u>General Government:</u>					
* School Revenue (1)	\$ 5,390,001	\$ 8,508,000	\$ 9,090,000	\$ 5,340,000	\$ 5,090,000
* General Government (1)	887,702	27,000	79,000	40,000	500,000
* 911 Communication (1)	129,652	38,841	34,572	23,307	8,289
* Solid Waste (1)	630,000	2,815,525	4,900,080	6,115,000	1,010,000
<u>Service Areas:</u>					
Nikiski Fire	390,000	150,000	650,000	300,000	200,000
Bear Creek	442,500	500,000	20,000	20,000	-
Western Emergency Service Area	345,000	450,000	300,000	500,000	-
Central Emergency Services	1,525,000	15,100,000	1,200,000	615,000	1,315,000
Kachemak Emergency	662,500	3,075,000	930,000	1,050,000	-
North Peninsula Recreation	779,000	240,000	175,000	165,000	1,785,000
Roads	2,565,550	23,603,950	2,373,400	2,438,100	2,132,900
* Central Kenai Peninsula Hospital (2)	18,744,900	19,966,525	30,017,000	21,458,000	20,780,000
South Kenai Peninsula Hospital	2,356,136	2,356,136	1,917,887	2,587,205	2,225,000
Total Expenditures	\$ 34,847,941	\$ 76,830,977	\$ 51,686,939	\$ 40,651,612	35,046,189
* Funded through Equipment Replacement Fund (1)	(140,001)	(452,000)	(1,119,080)	(1,075,000)	(1,090,000)
Less Central Kenai Peninsula Hospital (2)	(18,744,900)	(19,966,525)	(30,017,000)	(21,458,000)	(20,780,000)
Total Appropriations	\$ 15,963,040	\$ 56,412,452	\$ 20,550,859	\$ 18,118,612	\$ 13,176,189

- * (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for informational purposes only. See pages 358-361,384, and 433 for additional information.
- * (2) Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

Kenai Peninsula Borough Capital Project Funds Detailed Project Descriptions

School Revenue Capital Projects

Area-wide asphalt and sidewalk repair (project cost \$155,000)

These funds will be used to seal, repair and/or replace asphalt parking lots and sidewalks at various schools. This project will extend the life of the current asphalt. Project #400.78050.23802.49999.

Area wide auditorium lighting upgrades (project cost \$300,000)

These funds will be used to upgrade existing theater/auditorium lighting and controls within district facilities. The current systems are old, outdated, and failing. Replacement parts are difficult to secure. Priority will be for control replacement at Kenai Central auditorium to resolve long standing ghosting issues. These funded upgrades will result in a reduction of maintenance costs. If extended to fixture replacements the District would benefit from energy savings. Project #400.78050.23861.49999.

Area wide bleacher replacements (project cost \$60,000)

Funds are intended to replace bleacher systems and auditorium seating at facilities district wide. Priority is based on condition and need. Project #400.78050.23727.49999.

Area-wide assessment/design needs (project cost \$100,000)

Funds utilized to develop engineering/design solutions for project needs, resulting in plan modeling adequate to support in house construction, contracted bidding, and/or to support in appropriation of available funding resources. Project #400.78050.23DSG.49999.

Area-wide electrical and lighting upgrades (project cost \$65,000)

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 #400.78050.23758.49999.

Area-wide elevator upgrades (project cost \$50,000)

These funds are required to upgrade elevators throughout the district. Will primarily be utilized to replace or upgrade door openers and main controls on elevators that are having operation issues due to age and available repair parts. Project #400.78050.23803.49999

Area-wide flooring replacement upgrades (project cost \$100,000)

Annual funding for upgrading flooring throughout the school district, including gym floors, working in conjunction with asbestos abatement funds, where applicable. Projects consist of replacing the carpet and flooring material at district-wide areas identified during site visits. Project #400.78050.23755.49999.

Area-wide generator and associated hardware upgrades (project cost \$50,000)

These funds are required in order to continue replacing and upgrading the generators, transfer switches and switch gear for district use. These projects will allow the Maintenance department to experience fewer call outs and repairs to antiquated equipment that has outlived their useful life. Project #400.78050.23860.49999.

Area-wide HVAC/DDC upgrades and repairs (project cost \$400,000)

These funds will be used to replace and/or upgrade existing control systems, circulation pumps, hot water units and various HVAC devices to eliminate constant maintenance and to improve energy consumption at schools. These projects will reduce both utility and maintenance costs. Project #400.78050.23801.49999.

Area-wide locker upgrades (project cost \$250,000)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. Project decision is based on priority relating to condition and need. Project #400.78050.23855.49999.

Area-wide playground upgrades (project cost \$25,000)

These funds will be used to remove old and damaged play structures at schools and replace with new. Funds would also be utilized to make improvements to resilient materials. Priority is based on condition and need, as determined by area wide inspections. Project #400.78050.23780.49999.

Area-wide portables and outbuildings (project cost \$350,000)

Funds utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements to include: replacements of systems such as: roofs, windows/doors, or furnaces, or repairs to structural deficiencies. Funds may also support the construction of new onsite structures if a need is determined. Project #400.78010.23851.49999

Area-wide security and safety improvements (project cost \$150,000)

Funds to be utilized for the replacement of obsolete and/or non-code compliant life safety systems and for the implementation of an area wide school district card entry system. The systems together will provide for improvements to both security and life-safety. Project #400.78050.23856.49999.

Area-wide water quality improvements (project cost \$40,000)

Replacement of water/waste-water treatment/conditioning systems at various location and installation of water conservation fixtures. This project will improve water quality and reduce water consumption. Project #400.78050.23759.49999.

Area-wide building envelope upgrade/replacement (project cost \$155,000)

These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security. Project #400.78050.23714.49999.

Vehicle/pickup/ for Maintenance (project cost \$140,001)

These funds will purchase 3 pickups for use on the maintenance of school facilities and grounds by the Maintenance department. These items are funded through the Equipment Replacement Fund. Project #705.94910.23E01-23E03.49999

Match for Kachemak-Selo School Facility Construction Project (project cost \$3,000,000)

Match grants funds and support the planning, land acquisition, designing, site preparation, construction, acquiring, renovating, installing, equipping, and other project related expenditures of the Kachemak-Selo School Construction project. Project #400.71065.KSELO.49999.

General Government

Emergency Response Center (ERC) Uninterruptible Power Supply for building (project cost \$57,702)

Replace the emergency backup power for the Emergency Response Center (ERC), consists of a diesel generator and the 40KVa Uninterruptible Power System (UPS), installation and other project related expenditures. Project #407.11250.23471.49999

Borough Admin Bldg. Roof replacement (project cost \$700,000)

To install new roofing for the Borough Administration Building, to include preliminary assessment, design, construction and other project related expenditures. Project #407.94910.23472.49999

Borough Admin Bldg. HVAC Design/Upgrade (total project cost \$120,000)

To cover review of design options, purchase, install a replacement back-up chiller for the Borough Administration Building's network servers and other project related expenditures. Project # 407.94910.23473.49999.

Human Resources Portable Building - Foundation Repair Project (project cost \$10,000)

To cover costs associated with the foundation repair, to include preliminary assessment, design, construction and other project related expenditures. Project #407.11230.23474.49999.

911 Communications

Emergency Response Center (ERC) Uninterruptible Power Supply for building (project cost \$57,702)

Replace the emergency backup power for the Emergency Response Center (ERC), consists of a diesel generator and the 40KVa Uninterruptible Power System (UPS), installation and other project related expenditures. Project #455.11255.23431.49999

Cisco Router/Switch replacement (project cost \$18,000)

This project is to replace end of life router/switch for 911 Communications, to include installation, parts, licensing, and other project related expenditures. Project #455.11255.23432.49999

Workstation, Monitor and Network equipment (project cost \$12,950)

This project is to replace end of life workstations, monitors, and other network equipment for 911 Communications, to include installation, parts, licensing, and other project related expenditures. Project #455.11255.23433.49999

Cisco distribution switches (project cost \$28,000)

This project is to replace end of life distribution switches for 911 Communications, to include installation, parts, licensing, and other project related expenditures. Project #455.11255.23434.49999

Dell host servers (project cost \$13,000)

This project is to replace end of life host servers for 911 Communications, to include installation, parts, licensing, and other project related expenditures. Project #455.11255.23435.49999

Solid Waste

Solid Waste Department Master Plan (project cost \$300,000)

This project will produce a master plan for the Solid Waste Department that analyzes projections of municipal solid waste (MSW) and construction and demolition (C&D) wastes across the peninsula to determine expected closure dates of existing landfills to begin permitting process for new landfills as appropriate. Project # 411.32122.23491.49999.

CPL Landfill Gas and Leachate Collection Materials (project cost \$150,000)

The purpose of this project is the installation of landfill gas and leachate collection piping in cells 2 & 3 as per design criteria, to cover installation and other project related expenditures. Project # 411.32122.23492.49999.

CPL Landfill Gas Collection Design (project cost \$100,000)

This project provides for design of a landfill gas collection system for use with the leachate evaporation system and to cover other project related expenditures. The Borough intends to use completed design and cost estimate to seek grant funds for construction of system. Project # 411.32122.23493.49999.

CPL Overhead Door Replacement (project cost \$40,000)

This project is to replace end of life overhead door at Central Peninsula Landfill (CPL), to include installation, parts, and other project related expenditures. Project # 411.32122.23494.49999.

CPL Used Oil Burner Replacement (project cost \$25,000)

This project is to replace end of life oil-burner equipment at Central Peninsula Landfill (CPL), to include installation, parts, and other project related expenditures. Project # 411.32122.23495.49999.

CPL Rotary Brush Cutter (project cost \$15,000)

This project is to replace end of life rotary brush cutting equipment at Central Peninsula Landfill (CPL), to include installation, parts, and other project related expenditures. Project # 411.32122.23496.49999.

Nikiski Fire Service Area

SCBA / Radio Communications – PILT grant and local match (total project cost \$300,000)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding. Project # 441.51110.23411.49999.

Lighting Upgrade Station #2 Phase 2 (project cost \$60,000)

This project is intended to finish the lighting repairs and upgrades to LED light fixtures at Nikiski Fire Station 2, to cover installation, parts and other project related expenditures. Project # 441.51110.23412.49999.

Snow machines (2) (project cost \$30,000)

This project is to replace end of life snow machines for multi-station use, to include needed permitting and other project related expenditures. Project # 441.51110.23413.49999.

Bear Creek Fire Service Area

SCBA / Radio Communications – PILT grant and local match (project cost \$192,500)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding. Project # 442.51210.23421.49999.

Ambulance (project cost \$250,000)

To replace end of life 20 year-old Ford ambulance and upgrade the associated equipment to current medical and industry practice. To include apparatus, equipment, title, registration, and other related project costs. Project # 442.51210.23422.49999.

Western Emergency Service Area

SCBA / Radio Communications – PILT grant and local match (project cost \$220,000)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding. Project # 444.51410.23441.49999.

Heavy Duty Truck Lift (project cost \$65,000)

This project will provide for the purchase of a mobile heavy-duty truck lift to be used by the service area mechanic to perform repairs and maintenance on apparatus that currently cannot be performed. Project # 444.51410.23442.49999.

Command/Utility Vehicle (project cost \$60,000)

This Command Vehicle purchase will be used as Command 3 (Asst. Chief). This new command vehicle will be used as an incident command unit and will carry all the equipment needed to assist the incident commander. This is the third phase in replacing Western Emergency Services aging utility vehicles. Project # 444.51410.23443.49999.

Central Emergency Services

SCBA / Radio Communications – PILT grant and local match (project cost \$575,000)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding. Project # 443.51610.23461.49999.

Stations 5 & 6 interior LED Lighting Project (project cost \$125,000)

The project will include design, purchase and installation of LED lighting fixtures- bulbs, accessories to the apparatus bays, living quarters in Funny River and the living areas, office, community room and bedrooms at the Kasilof station. Project #443.51610.23462.49999.

Station 5 Air & Electrical Ceiling Reels Project \$50,000)

This project would design, purchase, including air compressor, air-lines and accessories, install ceiling mounted electric cord and air hose reels over each apparatus bay for vehicle, and various equipment and wiring to complete the project. Project #443.51610.23463.49999.

Station 1 relocation design/construction (project cost \$250,000)

The current station and staging area has far exceeded useful life and operational capacity. A Site Selection Committee was established to find a suitable site to meet the operational needs for relocating the CES Soldotna Fire Station. This Soldotna Station#1 Replacement project would be to use funds for phase II design, engineering, construction, permitting, additional land, and needs for a new CES Soldotna Fire Station. This \$250,000 appropriation is in addition to \$1,000,000 originally appropriated in FY2022. Project #443.51610.23464.49999.

Security Door Upgrades Multi-Station Project (project cost \$175,000)

This project would design, purchase software/equipment and install new electronic combination exterior door locks to all CES stations. This will improve reliability in cold weather as well as enhancing management, operations with passcodes for employees, volunteer responders as well as public access. Project #443.51610.23465.49999.

Station 4 & 6 Bay Floors resurfacing Project (project cost \$200,000)

This project will provide for design, prepping and application of an appropriate concrete floor sealant. Project #443.51610.23466.49999.

Station Interior/Flooring Upgrades Multi-Station Project (project cost \$50,000)

The project will repair, replace flooring both linoleum and carpeted in the living areas, kitchen, training rooms, bedrooms and offices. Project may include interior painting as needed. This project includes Stations 3, 4, 5 and 6. Project #443.51610.23467.49999.

Training Site Phase 3 Project (project cost \$100,000)

This project will finish the security fencing around the perimeter of the training site as well as upgrade the current gate, and add an additional roller type gate(s) for increase security. The project may include additional lighting, and electrical outlets as needed for illumination during training sessions in dark settings. This \$100,000 appropriation is in addition to \$489,950 originally appropriated in FY2012 and FY2019. Project #443.51610.23469.49999.

Kachemak Emergency Services

SCBA / Radio Communications – PILT grant and local match (project cost \$260,000)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding. Project #446.51810.23485.49999.

Ambulance Type I-Medic 2 (project cost \$270,000)

Project will replace aging 2007 Class 1A Ambulance, to include installation, parts, title, registration, and other project related expenditures. Project #446.51810.23481.49999.

Two Powerlift Systems with Gurney (project cost \$100,000)

Project will provide for unfitting 2013 Braun Northwest Ambulance and 2023 Ambulance to accommodate a Patient Power Load System, to include 2 replacement cots compatible with the load system installation, parts, title, registration, and other project related expenditures. Project #446.51810.23482.49999.

2 Lucas Devices (project cost \$40,000)

Project will provide for two aging lucas device units, to include equipment, and other project related expenditures. Project #446.51810.23483.49999.

E-Draulic Tools (project cost \$30,000)

Project will provide for e-draulic tools, to include tools, and other project related expenditures. Project #446.51810.23484.49999.

Snow Machine/SnowBalance (project cost \$30,000)

This project is to purchase a snow machine/snowBalance for multi-station use, to include needed permitting, registration and other project related expenditures. Project #446.51810.23486.49999.

North Peninsula Recreation Service Area

Truck with Plow (project cost \$65,000)

Replacement of 2012 truck and snowplow, to include equipment, title, registration, and other related project costs. Project #459.61110.23451.49999.

Re-Surface Skate Park Asphalt/Multi Purpose Court Project (project cost \$62,000)

The current skatepark and multi-purpose court are uneven and in need of repair. The proposed repairs will lead to a safer more welcoming park for riders and playground visitors. This project will include design, asphalt repair, repaving, project management and other project related expenditures. Project #459.61110.23452.49999.

Replace Pool Sidewalks Project (project cost \$150,000)

The current sidewalks at the Nikiski Pool have large uneven cracks throughout. This project is a high priority for the safety of our patrons and employees. This project will include design, repair, construction, project management and other project related expenditures. Project #459.61110.23453.49999.

Pool Boilers Replacement Project (project cost \$476,000)

The boilers at the Nikiski Pool need to be replaced and updated to boilers that are more efficient. This project will include design, equipment, installation, project management and other project related expenditures. Project #459.61110.23454.49999.

Replacement of Trail Groomer Project (project cost \$26,000)

Project will replace aging trail grooming equipment, to include equipment, parts, and other project related expenditures. Project #459.61110.23455.49999.

Road Service Area

Borough-wide Gravel Project (overall project cost: \$300,000)

The gravel CIP allows us to address roads that have increased maintenance cost due to poor conditions on portions of the road. These roads are not bad enough to need a full CIP. The gravel CIP allows us to do remediation repairs, which extend the life of the road. Project #434.33950.23GRV.49999

Borough-wide Bridge Project (overall project cost: \$300,000)

The bridge CIP allows us to address bridges that have increased maintenance cost due to poor conditions and general age of the assets. These bridges are not bad enough to need a full CIP/replacement. The bridge CIP allows us to do remediation repairs which extend the life of the bridge. Project #434.33950.23BRG.49999

Borough-wide Road Improvements (overall cost to FY2023 projects \$1,965,550)

Parkway Ave, Sylvan Cir, and Northern Lights Blvd (estimated individual project cost \$366,660)

This project includes Northern Lights Blvd from the intersection with Parkway Ave to the top of the hill, Parkway Ave from the intersection with Northern Lights Blvd to the top of the hill, and Sylvan Cir. All these roads have major drainage issues and will need proper ditching, culverts, and possibly drainage galleries. Proper turnarounds need to be constructed. Gravel will be needed to raise the road so drainage can be achieved. Parkway Ave was impassable during break-up due to poor subbase material that will need to be removed and replaced with proper material. Project #434.33950.C5PAR.49999.

Lisburn Ave (estimated individual project cost \$453,700)

Lisburn Ave has poor drainage and needs to be ditched, culverts added/replaced, and road needs to be raised. The road subbase does not meet standards and needs to be excavated and replaced with proper material. Project #434.33950.N3LIS.49999.

Goodrich St, Center Ave, Retirement Ave (estimated individual project cost \$507,000)

These roads are all connected and have drainage issues. Roads need to be raised so ditches can be established and proper drainage can be achieved. Roads will need to be widened in areas, and proper turnarounds will need to be constructed at the end of each road. Project#434.33950.W6GOO.49999.

Griffing Ct, Griffing Way, Territorial Dr (estimated individual project cost \$263,250)

This project includes Griffing Way, Griffing Ct, and Territorial Rd. These roads all have drainage issues. Roads need to be ditched, raised, culverts installed, and capped. Project #434.33950.W1GRI.49999.

McGahan Dr (estimated individual project cost \$375,000)

McGahan Dr is a paved road. The pavement is deteriorating and needs major repairs. Existing pavement will be milled, a gravel overlay of 12"-18" will be necessary, culverts may need to be replaced, and the road will be re-paved. Project#434.33950.N4MCG.49999.

South Peninsula Hospital Service Area – Service Area Funds

Imaging Nuc Med System Part II (project cost \$625,000)

These funds will be added to the previously budgeted FY21 Nuc Med System costs of \$303,673. Current systems costs for a SPEC/CT which can perform nuclear medicine studies. This is a new service line which will enable South Kenai Peninsula Residents to receive services closer to home. Project #491.81210.23SHA.48516.

Imaging Nuc Med Renovations Part II (project cost \$400,000)

These funds will be added to the previously budgeted FY21 Nuc Med Renovation costs of \$606,000. Current renovations estimated for bringing this service line inside of the Hospital are estimated at just over \$1 million. Project #491.81210.23SHB.48516.

Infant Security System (project cost \$231,625)

These funds will be used to provide an infant security to protect against infant abduction and is the result of an entity-wide security assessment. Project #491.81210.23SHC.48516.

Pre-Op PACU Patient Monitor Replacement (project cost \$168,579)

These funds will be used to replace the current patient monitors in the Pre-operative and Recovery (PACU) rooms that are over 10 years old. The monitors are compatible with the GE monitors which were replaced in other clinical areas in 2019. Project #491.81210.23SHD.48516.

Chemistry Analyzer (project cost \$165,000)

These funds will be used to replace our primary chemistry analyzer which is at end of life. Project #491.81210.23SHE.48516.

Lobby Door Replacement (project cost \$110,000)

These funds will be used to replace the lobby doors at our ER entrance to improve patient access and flow. Project #491.81210.23SHF.48516.

OR Suite Surgical Light Replacement (project cost \$97,573)

These funds will be used to replace the existing surgical lights in both operating rooms which are now obsolete, improving the surgeon experience and patient care. Project #491.81210.23SHG.48516.

Mammography Tracking/Reporting Software (project cost \$88,500)

These funds will be used to replace the existing reporting and tracking system for mammography. The new software will improve patient care and portal access for patient health history as well as staff productivity and time savings. Project #491.81210.23SHH.48516.

Network Switch Refresh (project cost \$66,000)

Funds to be utilized to replace three out of six network switches which require replacement every three to five years. These switches support the hospital network for all areas. Project #491.81210.23SHK.48516.

Minor Hospital Equipment (project cost (\$60,652) Project #491.81210.23SHL.48516.

Newborn Safe Sleep Bassinets (project cost \$20,389)

These funds will be used to replace four newborn bassinets for our Obstetrics unit to allow for greater infection control processes and promote safe sleep behaviors.

Patient Simulator Devices (project cost \$17,315)

These funds will be used to purchase a second patient simulator device which allows our biomed technicians to perform timely preventative maintenance and repairs on patient equipment.

Tub Room Overhead Lift (project cost \$15,448)

These funds will be used to purchase a patient lift for the Obstetrics tub room, enabling safe entry and exit of the birthing tub for laboring moms and staff.

Shower Chair (project cost \$7,500)

These funds will be used to replace a 10-year old shower chair in our Longterm Care Unit which allows for safe resident showering.

South Peninsula Hospital – Plant Replacement & Expansion Fund

Ultrasound Software/Hardware (project cost \$65,000)

These funds will be used to purchase ultrasound software which will provide more imaging capabilities for breast, liver, and hearts on our ultrasound machines. Project #491.81210.23SHM.48516.

Apollo Anesthesia Machine (project cost \$64,599)

These funds will be used to replace an existing anesthesia machine in our endoscopy room. This is the final of three replacements for the anesthesia equipment. Project #491.81210.23SHN.48516.

MRI AI (project cost \$51,000)

These funds will be used to purchase software that uses artificial intelligence (AI) technology in order to screen patients for dementia. The software can be applied toward the current MRI and PACS system to assist physicians in treatment planning. Project #491.81210.23SHO.48516.

Hospital Vehicles (project cost (\$55,000) Project #491.81210.23SHP.48516.

Truck with plow (project cost \$30,000)

These funds will be used to purchase a used truck with a plow. The maintenance fleet does not currently have a truck with an open bed to enable certain work. Further, the high snow fall in Homer has made it difficult to keep up with the demand for offsite and extraneous plowing.

Security Vehicle (project cost \$25,000)

These funds will be used to purchase a vehicle for our new in-house security team to perform rounds on the hospital campus. The campus is spread out and walking between buildings is not efficient.

Minor Hospital Equipment (project cost (\$107,608) Project #491.81210.23SHQ.48516.

Storage Area Network Replacement (project cost \$36,000)

These funds will be used to replace our Storage Area Network (SAN) which holds back up data. Due to the age of this SAN it is not compatible with our new SAN.

Convection oven (project cost \$25,000)

These funds will be used to replace one of our convection ovens which is at end of life and is no longer serviceable. This will ensure there is no disruption in the timely preparation of patient and resident meals.

Phone Gateway Upgrade (project cost \$14,494)

These funds will be used to upgrade the nursing phone system and accommodate more extensions and cover all staff working on the floor in both long-term care and acute.

PT Entrance Door (project cost \$13,025)

These funds will be used to replace the hardware and openers for the PT entrance doors which were first installed in 1999 and in need of upgrade.

Replace -40F Freezer (project cost \$11,000)

These funds will be used to replace our laboratories -40F freezer that is nearly twenty years old. Continued maintenance and repair of the old freezer are not cost effective.

SciFit Pro2 Total Body (project cost \$8,089)

These funds will be used to replace two different pieces of equipment in our rehabilitation department, a lower body bike and an upper body bike. This piece of equipment will support use by bariatric patients and will meet the needs of both obsolete units.

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 400

Department 78050 - School Revenue Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Funds Provided:						
Operating Transfers In From:						
General Fund	\$ 4,050,000	\$ 5,250,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000
Other Financing Sources						
Grants and Debt Issuance	12,213,341	-	-	-	-	-
Other Funds Provided	299,783	-	-	-	-	-
Equipment Replacement Fund	-	140,001	140,000	140,000	140,000	140,000
Unsecured Revenue Sources Unapproved Projects	-	-	6,118,000	6,750,000	3,000,000	2,750,000
Total Funds Provided	16,563,124	5,390,001	9,008,000	9,640,000	5,890,000	5,640,000
Funds Applied:						
Areawide ADA upgrades	172,597	-	30,000	30,000	30,000	30,000
Areawide asbestos abatement	118,675	-	30,000	30,000	30,000	30,000
Areawide asphalt/sidewalk/curb repairs	348,610	155,000	175,000	175,000	175,000	175,000
Areawide auditorium lighting upgrades	309,322	300,000	50,000	50,000	50,000	50,000
Areawide design improvements	300,000	100,000	100,000	100,000	100,000	100,000
Areawide assessment/design needs (SD)	144,674	-	-	-	-	-
Areawide bleacher replacement	22,675	60,000	40,000	40,000	40,000	40,000
Areawide doors & entries	142,794	-	50,000	50,000	50,000	50,000
Areawide electrical & lighting upgrades	154,656	65,000	125,000	125,000	125,000	125,000
Areawide elevator upgrades	175,000	50,000	220,000	30,000	30,000	30,000
Areawide flooring replacement/upgrades	305,289	100,000	175,000	175,000	175,000	175,000
Areawide generator upgrades/replacements	144,029	50,000	50,000	50,000	50,000	50,000
Areawide HVAC/DDC/boiler upgrades	1,243,159	400,000	350,000	350,000	350,000	350,000
Areawide locker replacement	162,164	250,000	30,000	30,000	30,000	30,000
Areawide playground upgrades	82,421	25,000	25,000	25,000	25,000	25,000
Areawide portables & outbuildings	207,679	350,000	30,000	30,000	30,000	30,000
Areawide roof replacements/ upgrades	-	-	395,000	595,000	610,000	585,000
Areawide security & safety improvements	298,465	150,000	125,000	115,000	100,000	125,000
Areawide water quality upgrades	120,951	40,000	50,000	50,000	50,000	50,000
Areawide window/siding repair/replacement	228,227	-	-	-	-	-
Areawide building envelope upgrade/replacement	200,000	155,000	200,000	200,000	200,000	200,000
Admin Building flooring (GF)	5,109	-	-	-	-	-
Chapman Remodel/Homer High School DDC	177,838	-	-	-	-	-
Homer High School boiler replacement	5,389	-	-	-	-	-
K-Selo new school construction (grant)	10,010,000	3,000,000	-	-	-	-
Homer High School Roof Phase II and III	4,003,341	-	-	-	-	-
Vehicles	-	140,001	140,000	140,000	140,000	140,000
Unfunded Capital Projects						
Direct digital control system replacement (G)	-	-	900,000	500,000	500,000	750,000
Window and siding replacements (G)	-	-	518,000	550,000	500,000	-
Asphalt area renovation/replacement/travel flow improvemen	-	-	2,000,000	2,000,000	2,000,000	2,000,000
District Access Control	-	-	1,500,000	-	-	-
Teacher housing @ remotes sites (G)	-	-	1,200,000	-	-	-
Kenai Middle School safety reconfiguration (G)	-	-	-	2,500,000	-	-
Homer Elementary wall repair (G)	-	-	-	450,000	-	-
Homer Middle School drainage (G)	-	-	-	750,000	-	-
Total Funds Applied	19,083,064	5,390,001	8,508,000	9,140,000	5,390,000	5,140,000
Net Results From Operations	(2,519,940)	-	500,000	500,000	500,000	500,000
Beginning Fund Balance	2,696,484	176,544	176,544	676,544	1,176,544	1,676,544
Ending Fund Balance	\$ 176,544	\$ 176,544	\$ 676,544	\$ 1,176,544	\$ 1,676,544	\$ 2,176,544
(G) Grant funded						

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 407

Department 94910 - General Government Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Funds Provided:						
Operating Transfers In From:						
General Fund	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
General Fund - PILT grant	112,500	-	-	-	-	-
Equipment Replacement Fund	-	-	27,000	79,000	40,000	-
Total Funds Provided	362,500	500,000	527,000	579,000	540,000	500,000
Funds Applied:						
Manatron Software Upgrade	73,800	-	-	-	-	-
Tax Software Upgrade	64,364	-	-	-	-	-
Card Entry Security System	9,266	-	-	-	-	-
OEM-ERC Server Room A/C Unit	25,000	-	-	-	-	-
OEM-Radio Communications	125,000	-	-	-	-	-
Poppy Ln Building Entry Remodel	155,000	-	-	-	-	-
B/W Access Cntrl Improvements	180,000	-	-	-	-	-
ERC Uninterruptible Power Supply for bldg (1)	-	57,702	-	-	-	-
Borough Admin Bldg Roof replacement	-	700,000	-	-	-	-
Borough Admin Bldg Cooler	-	120,000	-	-	-	-
HR Portable Building - Foundation Repair	-	10,000	-	-	-	-
* Off-Road Utility Vehicle - Assessing	-	-	27,000	-	-	-
* OEM - Staff Vehicle	-	-	-	40,000	-	-
* OEM - Motorola Radio Replacement Phase 2	-	-	-	39,000	-	-
* OEM - EOC Update Phase 2	-	-	-	-	40,000	-
* OEM - Mobile Command Vehicle	-	-	-	-	-	500,000
Total Funds Applied	632,430	887,702	27,000	79,000	40,000	500,000
Net Results From Operations	(269,930)	(387,702)	500,000	500,000	500,000	-
Beginning Fund Balance	963,336	693,406	305,704	805,704	1,305,704	1,805,704
Ending Fund Balance	\$ 693,406	\$ 305,704	\$ 805,704	\$ 1,305,704	\$ 1,805,704	\$ 1,805,704
* Funding from Equipment Replacement fund						
(1) Purchase split between E911 and General Government- OEM						

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

**Fund 411
Department 32XXX - Solid Waste Capital Projects Fund**

	FY2022 Current Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Funds Provided:						
Operating Transfers In From:						
Solid Waste Fund	\$ 262,000	\$ 1,250,000	\$ 1,550,000	\$ 300,000	\$ 300,000	\$ 250,000
Interest earnings	(14,188)	-	-	-	-	-
AARPA Recovery Funds - Grant	6,000,000	-	-	-	-	-
Equipment Replacement Fund	-	-	285,000	900,080	895,000	950,000
Closure/Post Closure Liability Funds	1,122,659	-	-	4,000,000	-	-
Other Financing Sources						
Authorized Solid Waste debt issuance	-	-	-	-	4,600,000	-
Total Funds and Other Financing Sources Provided	7,370,471	1,250,000	1,835,000	5,200,080	5,795,000	1,200,000
Funds Applied:						
SW CPL Equip/Plan/Design/Construction (BND)	497,443	-	-	-	-	-
FY18 C&D Cell Expansion	3,527	-	-	-	-	-
Landfill Gas to Energy Project	29,400	-	-	-	-	-
FY19 SW-Homer Landfill Closure - Phase 2 (CLOSURE)	1,122,659	-	-	-	-	-
Funny River Transfer site expansion	48,074	-	-	-	-	-
Dumpster Replacement	8,000	-	-	-	-	-
Demolition of Obsolete Facilities	110,000	-	-	-	-	-
Transfer Sites Surveillance Improvements	100,000	-	-	-	-	-
CPL Building Fire detection system rebuild	40,000	-	-	-	-	-
SSWS Monitoring Well Decommissioning	60,000	-	-	-	-	-
Leachate Improvements Construction and Implementation	6,000,000	-	-	-	-	-
Homer Monofill Cut/Fill Project	326,446	-	-	-	-	-
Solid Waste Department Master Plan	-	300,000	-	-	-	-
CPL Landfill Gas and Leachate Collection Materials	-	150,000	-	-	-	-
CPL Landfill Gas Collection Design	-	100,000	-	-	-	-
CPL Overhead Door Replacement	-	40,000	-	-	-	-
CPL Used Oil Burner Replacement	-	25,000	-	-	-	-
CPL Rotary Brush Cutter	-	15,000	-	-	-	-
Hope Transfer Site Relocation	-	-	670,525	-	-	-
* Peterbuilt Roll-off Truck	-	-	195,000	-	-	-
CPL Perimeter fencing	-	-	160,000	-	-	-
CPL Cell 4 Design	-	-	200,000	-	-	-
* Flatbed pickup	-	-	60,000	-	-	-
* Pickup	-	-	30,000	30,000	30,000	-
CPL Landfill Gas Collection Network	-	-	1,500,000	-	-	-
* Peterbuilt 365 Roll-off Truck	-	-	-	250,000	-	-
* CAT 914K Wheeled Loader	-	-	-	170,000	-	-
* Bobcat V762 Loader	-	-	-	90,000	-	-
* Roll-Off Truck	-	-	-	220,000	-	-
* Versa Handler Loader	-	-	-	140,080	-	-
CPL Cell 1 Closure	-	-	-	4,000,000	-	-
Cell 4 Development	-	-	-	-	4,600,000	-
* CAT D8T Tracked Dozer	-	-	-	-	865,000	-
* CAT 966M Wheeled Loader	-	-	-	-	620,000	-
Seward Transfer Facility Sprinkler Replacement	-	-	-	-	-	60,000
* CAT Wheeled Compactor	-	-	-	-	-	950,000
Total Funds Applied	8,345,549	630,000	2,815,525	4,900,080	6,115,000	1,010,000
Net Results From Operations	(975,078)	620,000	(980,525)	300,000	(320,000)	190,000
Beginning Fund Balance	1,368,793	393,715	1,013,715	33,190	333,190	13,190
Ending Fund Balance	393,715	\$ 1,013,715	\$ 33,190	\$ 333,190	\$ 13,190	\$ 203,190

* Funding from Equipment Replacement fund
(G) Grant funded

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 455

Department 11255 - 911 Communications Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Funds Provided:						
Operating Transfers In From:						
911 Communications Fund	\$ -	\$ 624,000	\$ 178,538	\$ 300,000	\$ 300,000	\$ 300,000
Equipment Replacement Fund:	-	-	-	-	-	-
Other Financing Sources						
Grants and Debt Issuance	-	-	-	-	-	-
Total Funds Provided	-	624,000	178,538	300,000	300,000	300,000
Funds Applied:						
* Logger	-	-	-	-	-	-
ERC Uninterruptible Power Supply for bldg (1)	-	57,702	-	-	-	-
Cisco Router/Switch replacement	-	18,000	1,872	1,872	3,910	2,038
Workstation, Monitor and Network equipment	-	12,950	2,969	1,700	2,438	1,700
Cisco distribution switches	-	28,000	-	-	-	-
Dell host server	-	13,000	-	13,000	13,000	-
Uninterruptible Power Supply	-	-	9,000	9,000	-	-
Data Storage	-	-	25,000	-	-	-
HVAC	-	-	-	9,000	-	-
Voice Gateway	-	-	-	-	3,959	4,551
Total Funds Applied	-	129,652	38,841	34,572	23,307	8,289
Net Results From Operations	-	494,348	139,697	265,428	276,693	291,711
Beginning Fund Balance	-	-	494,348	634,045	899,473	1,176,166
Ending Fund Balance	\$ -	\$ 494,348	\$ 634,045	\$ 899,473	\$ 1,176,166	\$ 1,467,877

* Funding from Equipment Replacement fund
(1) Purchase split between E911 and General Gvernemnt- OEM

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 441

Department 51110 - Nikiski Fire Service Area Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Funds Provided:						
Interest Revenue	\$ 2,076	\$ 11,469	\$ 13,639	\$ 16,421	\$ 8,015	\$ 7,296
Operating Transfers In From:						
Nikiski Fire Service Area	300,000	300,000	260,000	260,000	260,000	260,000
General Fund - PILT grant	175,000	175,000	-	-	-	-
Total Funds Provided	477,076	486,469	273,639	276,421	268,015	267,296
Funds Applied:						
Station 1 Repairs/Maintenance (FY18)	18,878	-	-	-	-	-
Station 1 Exhaust Removal System (FY18)	191,443	-	-	-	-	-
Fire Station 3 New Construction Holt-Lamplight	81,923	-	-	-	-	-
Station 1 & 2 Parking Lot Paving	7,750	-	-	-	-	-
Emergency Response Vehicle	2,213	-	-	-	-	-
Enclosed Conex Carport Vehicle/Equipment Storage	6,922	-	-	-	-	-
Unit 9 Plow Truck Station 2 (2000)	29,151	-	-	-	-	-
Medic #5 AVE F350 Ambulance (Beluga)	300,000	-	-	-	-	-
Unit #5 Ford F250 Utility Plow truck (Station #2)	75,000	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	300,000	300,000	-	-	-	-
Station 2 Lighting Repair and Upgrades	77,422	60,000	-	-	-	-
Yamaha Snow Machine 1 (Station #2)	-	30,000	-	-	-	-
Unit #7 F250 P/U Plow Truck (Station #2)	-	-	75,000	-	-	-
Unit #8 F350 P/U (Beluga)	-	-	75,000	-	-	-
Tanker #6 Ferrara 3000 Gallons (Tyonek)	-	-	-	500,000	-	-
Safety-1 Chevy Truck Command (Station #2)	-	-	-	75,000	-	-
Unit # 6 Ford F250 for Wildland (Tyonek)	-	-	-	75,000	-	-
Medic #6 TaylorMade F450 Ambulance (Tyonek)	-	-	-	-	300,000	-
Rescue #1 International/E-One 4900 (Station #2)	-	-	-	-	-	200,000
Total Funds Applied	1,090,702	390,000	150,000	650,000	300,000	200,000
Net Results From Operations	(613,626)	96,469	123,639	(373,579)	(31,985)	67,296
Beginning Fund Balance	1,123,338	509,712	606,181	729,820	356,241	324,256
Ending Fund Balance	\$ 509,712	\$ 606,181	\$ 729,820	\$ 356,241	\$ 324,256	\$ 391,552

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 442

Department 51210 - Bear Creek Fire Service Area Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Funds Provided:						
Interest Revenue	\$ 1,053	\$ 8,723	\$ 9,426	\$ 2,663	\$ 6,548	\$ 9,620
Operating Transfers In From:						
Bear Creek Fire Service Area	250,000	290,000	190,000	190,000	150,000	100,000
General Fund - PILT grant	175,000	175,000	-	-	-	-
Total Funds Provided	426,053	473,723	199,426	192,663	156,548	109,620
Funds Applied:						
Dispatch/communications equipment	1,342	-	-	-	-	-
Turnout gear/boots/helmet (replacements)	10,820	-	-	-	-	-
Type III/Wildland/Heavy Rescue	400,000	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	192,500	192,500	-	-	-	-
Ambulance (Unit 139)	-	250,000	-	-	-	-
Replace 1986 Tanker (Unit 125)	-	-	450,000	-	-	-
Replace Breathing Air Compressor	-	-	50,000	-	-	-
Replace Snow Machine (1)	-	-	-	20,000	-	-
ATV 4-Wheelers	-	-	-	-	20,000	-
Total Funds Applied	604,662	442,500	500,000	20,000	20,000	-
Net Results From Operations	(178,609)	31,223	(300,574)	172,663	136,548	109,620
Beginning Fund Balance	566,304	387,695	418,918	118,344	291,007	427,555
Ending Fund Balance	\$ 387,695	\$ 418,918	\$ 118,344	\$ 291,007	\$ 427,555	\$ 537,175

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 444

Department 51410 - Western Emergency Service Area Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 688	\$ 161	\$ 52	\$ 2,303	\$ 4,605	\$ 6,959
Operating Transfers In From:						
Western Emergency Service Area	434,221	165,000	100,000	100,000	100,000	100,000
General Fund - PILT grant	175,000	175,000	-	-	-	-
Other Financing Sources						
Unsecured Revenue Sources Unapproved Projects	-	-	450,000	300,000	500,000	-
Total Funds Provided	609,909	340,161	550,052	402,303	604,605	106,959
<u>Funds Applied:</u>						
Emergency water fill site - tank project (FY11)	16,438	-	-	-	-	-
Emergency water fill site - tank project (FY18)	9,122	-	-	-	-	-
Emergency water fill site - tank project (FY19)	53,741	-	-	-	-	-
Emergency water fill site - FY21	125,000	-	-	-	-	-
Heart monitor replacement	142,000	-	-	-	-	-
Emergency Water Fill Site - FY22	34,981	-	-	-	-	-
Firefighter Resouce Equipment	24,240	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	459,000	220,000	-	-	-	-
Utility vehicle(s)	60,000	60,000	-	-	-	-
Heavy Duty Truck Lift	-	65,000	-	-	-	-
<u>Unfunded Capital Projects</u>						
Tanker	-	-	450,000	-	-	-
Ambulance	-	-	-	300,000	-	-
4 wheel drive pumper engine	-	-	-	-	500,000	-
Total Funds Applied	924,522	345,000	450,000	300,000	500,000	-
Net Results From Operations	(314,613)	(4,839)	100,052	102,303	104,605	106,959
Beginning Fund Balance	321,763	7,150	2,311	102,363	204,666	309,271
Ending Fund Balance	\$ 7,150	\$ 2,311	\$ 102,363	\$ 204,666	\$ 309,271	\$ 416,230

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 443

Department 51610 - Central Emergency Service Area Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 4,111	\$ 13,168	\$ 7,839	\$ 10,266	\$ 10,497	\$ 12,645
Operating Transfers In From:						
Central Emergency Service Area	1,200,000	1,100,000	700,000	700,000	700,000	900,000
General Fund - PILT grant	175,000	175,000	-	-	-	-
Other Financing Sources - Insurance proceeds	109,469	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	14,500,000	500,000	-	-
Total Funds Provided	1,488,580	1,288,168	15,207,839	1,210,266	710,497	912,645
<u>Funds Applied:</u>						
Emergency Response Vehicles	13,118	-	-	-	-	-
SCBA Compressor	147,605	-	-	-	-	-
Training Site Phase 2 Expansion	150,000	-	-	-	-	-
Station 1 Land Acquisition	887,787	-	-	-	-	-
Emergency Response Vehicles	864	-	-	-	-	-
Staff Vehicle	60,000	-	-	-	-	-
Ambulance Medic #935 Ins Claim	30,000	-	-	-	-	-
EMS Advanced Training Simulators	130,000	-	-	-	-	-
Utility Vehicle	60,000	-	-	-	-	-
Ambulance	280,000	-	-	-	-	-
Station 1 Relocation	1,000,000	250,000	-	-	-	-
SCBA/Radio Communications - PILT Grant	192,500	575,000	-	-	-	-
Vehicle repair/maintenance (insurance)	100,000	-	-	-	-	-
Training Facility Relocation	52,178	100,000	-	-	-	-
Stations 5 and 6 Interior LED Lighting Proj.	-	125,000	-	-	-	-
Station 5 Air and Electrical Ceiling Reels	-	50,000	-	-	-	-
Security Door Upgrades All Stations	-	175,000	-	-	-	-
Station 4 & 6 Bayfloors resurface	-	200,000	-	-	-	-
Station Interior Upgrades/Flooring (3,4,5&6)	-	50,000	-	-	-	-
Station Vehicle Exhaust Removal System	-	-	600,000	-	-	-
Tanker Replace (922)	-	-	-	700,000	-	-
Fire Training Live Burn Buildings	-	-	-	-	300,000	-
Station 4 Baydoor Replacements	-	-	-	-	250,000	-
Utility Replace (992)	-	-	-	-	65,000	-
Squad/Utility Replacement	-	-	-	-	-	65,000
Station 3 Baydoor Replacement	-	-	-	-	-	250,000
Tanker Replace 923	-	-	-	-	-	700,000
Ambulance Replace 936	-	-	-	-	-	300,000
<u>Unfunded Capital Projects</u>						
Station 1 Relocation Design/Construction	-	-	14,000,000	-	-	-
Training Site Building/Water Pump Facility	-	-	500,000	500,000	-	-
Ambulance Replace 935	-	-	-	-	-	-
Total Funds Applied	3,104,052	1,525,000	15,100,000	1,200,000	615,000	1,315,000
Net Results From Operations	(1,615,472)	(236,832)	107,839	10,266	95,497	(402,355)
Beginning Fund Balance	2,200,714	585,242	348,410	456,249	466,515	562,012
Ending Fund Balance	\$ 585,242	\$ 348,410	\$ 456,249	\$ 466,515	\$ 562,012	\$ 159,657

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 446

Department 51810 - Kachemak Emergency Service Area Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 319	\$ 2,175	\$ 255	\$ 1,049	\$ 3,097	\$ 5,417
Operating Transfers In From:						
Kachemak Emergency Service Area	150,000	400,000	120,000	120,000	100,000	50,000
General Fund - PILT grant	175,000	175,000	-	-	-	-
Other Financing Sources						
Unsecured Revenue Sources Unapproved Projects	-	-	2,990,000	900,000	1,050,000	-
Total Funds Provided	325,319	577,175	3,110,255	1,021,049	1,153,097	55,417
<u>Funds Applied:</u>						
Fire Station 2 Water Tank install	6,962	-	-	-	-	-
Station 2 generator	35,000	-	-	-	-	-
Command/Paramedic Vehicle	23,097	-	-	-	-	-
Repeater upgrade	25,445	-	-	-	-	-
Station 1 Well Replacement/Paving	35,000	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	273,000	192,500	-	-	-	-
Ambulance Type 1 - Medic 2	-	270,000	-	-	-	-
2 Powerlift Systems with Gurney	-	100,000	-	-	-	-
2 Lucas Devices	-	40,000	-	-	-	-
eDraulic Tools	-	30,000	-	-	-	-
Snow Machine/SnowBalance	-	30,000	-	-	-	-
Command/Rapid Intervention Ford F250	-	-	85,000	-	-	-
Rescue brush unit - ATV	-	-	-	30,000	-	-
<u>Unfunded Capital Projects</u>						
Command/Paramedic Vehicle	-	-	90,000	-	-	-
Stations 1 & 2 Expansion	-	-	2,400,000	-	-	-
Brush Truck (2)	-	-	500,000	-	-	-
Tanker/Pumper	-	-	-	650,000	-	-
Ambulance Type 1 - Medic 1	-	-	-	250,000	-	-
International Wildland Interface/Class A	-	-	-	-	600,000	-
Air/Rehab/Rescue/Lighting Walk-in Rescue	-	-	-	-	450,000	-
Total Funds Applied	398,504	662,500	3,075,000	930,000	1,050,000	-
Net Results From Operations	(73,185)	(85,325)	35,255	91,049	103,097	55,417
Beginning Fund Balance	169,865	96,680	11,355	46,610	137,659	240,756
Ending Fund Balance	\$ 96,680	\$ 11,355	\$ 46,610	\$ 137,659	\$ 240,756	\$ 296,173

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 459

Department 61110 - North Peninsula Recreation Service Area Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 1,099	\$ 2,624	\$ 971	\$ 4,412	\$ 8,737	\$ 11,740
Operating Transfers In From:						
North Peninsula Recreation Operations	250,000	700,000	450,000	425,000	425,000	300,000
Other Financing Sources						
Unsecured Revenue Sources Unapproved Projects	-	-	-	-	-	750,000
Total Funds Provided	251,099	702,624	450,971	429,412	433,737	1,061,740
<u>Funds Applied:</u>						
Pool Admin Roof Replacement	302,839	-	-	-	-	-
Pool HVAC/BAS System	10,469	-	-	-	-	-
Ice Resurfacer	140,000	-	-	-	-	-
Utility Loader	75,000	-	-	-	-	-
Supply/Return Header Replacement	182,000	-	-	-	-	-
Truck w/Plow	-	65,000	-	-	-	-
Re-Surface Skate Park Asphalt/Multi Purpose Court	-	62,000	-	-	-	-
Replace Pool Sidewalks	-	150,000	-	-	-	-
Pool Boilers-Replace	-	476,000	-	-	-	-
Replace Banquet Room Skylights	-	26,000	-	-	-	-
Snow Machine & Groomer Equip.	-	-	30,000	-	-	-
Pool- Replace Flooring in Admin Area	-	-	100,000	-	-	-
Replace Pool Pumps	-	-	60,000	-	-	-
Replace John Deere UTV/Groomer	-	-	50,000	-	-	-
Pool Room Renovations	-	-	-	175,000	-	-
Replace NCRC Commercial Ovens	-	-	-	-	50,000	-
Replace Truck w/Snow Plow	-	-	-	-	65,000	-
Replace Zero Turn Mower	-	-	-	-	50,000	-
NCRC Remodel/Fitness Equip/Furnishings	-	-	-	-	-	610,000
Skate Park Equipment	-	-	-	-	-	75,000
NCRC-Carpet Replacement	-	-	-	-	-	100,000
NCRC Kitchen Appliances Replacement	-	-	-	-	-	100,000
NCRC Lighting Replacement	-	-	-	-	-	150,000
<u>Unfunded Capital Projects</u>						
Maintenance Building	-	-	-	-	-	750,000
Total Funds Applied	710,308	779,000	240,000	175,000	165,000	1,785,000
Net Results From Operations	(459,209)	(76,376)	210,971	254,412	268,737	(723,260)
Beginning Fund Balance	584,147	124,938	48,562	259,533	513,945	782,682
Ending Fund Balance	\$ 124,938	\$ 48,562	\$ 259,533	\$ 513,945	\$ 782,682	\$ 59,422

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 434

Department 33950 - Road Service Area Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 18,187	\$ 60,327	\$ 58,275	\$ 54,218	\$ 53,027	\$ 51,176
Operating Transfers In From: Road Service Area Fund	3,800,000	2,300,000	2,200,000	2,200,000	2,200,000	2,200,000
Other Financing Sources Grants and Debt Issuance	1,590,171	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	20,940,000	-	-	-
Total Funds Provided	5,408,358	2,360,327	23,198,275	2,254,218	2,253,027	2,251,176
<u>Funds Applied:</u>						
District & Project						
Grant funded:						
North Road Extension	32,613	-	-	-	-	-
Jacobs Ladder Repair	1,407,394	-	-	-	-	-
Fish Passage/Old Exit Glacier	155,000	-	-	-	-	-
Service Area funded:						
Borough Wide FY19 CIPs (Unallocated)	404,877	-	-	-	-	-
C Diane St/Glacier Ave (warranty)	10,000	-	-	-	-	-
S Hutler Road	790,617	-	-	-	-	-
W Tern Circle, JacNjil Circle, Jitney Circle	79,385	-	-	-	-	-
Borough Wide FY20 CIPs (Unallocated)	63,626	-	-	-	-	-
FY20 Warranty funding	20,000	-	-	-	-	-
S8 Basargin Rd (7,000')	308,684	-	-	-	-	-
S7 Walters St, Wilderness Ln, Sarah St, Frontier Ln (6,100')	934,461	-	-	-	-	-
W6 Roosevelt Cir (1,375')	947	-	-	-	-	-
Replacement pickup truck	293	-	-	-	-	-
C2 Moose River Dr/River Ridge Rd	148,358	-	-	-	-	-
E2 Ferrin Road	217,977	-	-	-	-	-
S7 Mansfield Ave	577,806	-	-	-	-	-
S8 Basargin Road	802,397	-	-	-	-	-
W2 Creary Circle	147,308	-	-	-	-	-
Vehicle Purchase (2 vehicles in FY2022)	80,000	-	-	50,000	-	50,000
Borough Wide Gravel Projects	337,260	300,000	300,000	300,000	300,000	300,000
Borough Wide Bridge Repair/Replacements	-	300,000	300,000	300,000	-	300,000
Borough Wide FY22 CIPs						
S8 Basargin Rd (6,800') \$1,122,000 est	1,122,000	-	-	-	-	-
N3 Duke St (2,765') \$276,500 est	276,500	-	-	-	-	-
W7 St Andrews Rd (1,750') \$175,000 est	175,000	-	-	-	-	-
C5 Sports Lake Rd, Hakala Dr, Cotman Ct (3,525') \$352,500 est	352,500	-	-	-	-	-
N3 Poolside Ave (1,900 Paved) \$300,000 est	300,000	-	-	-	-	-
W6 Skyline Drive (2,000 Paved) \$275,000 est	275,000	-	-	-	-	-
W1 Chinulna Ct (600 Paved) \$80,000 est	80,000	-	-	-	-	-
Borough Wide FY23 CIPs Estimate *		1,965,550	-	-	-	-
C5 Parkway Ave, Sylvan Cir, Northern Lights Blvd (2,820') \$366,660 est.						
N3 Lisburn Ave (3,490') \$453,700 est.						
W6 Goodrich St, Center Ave, Retirement St (3,900') \$507,000 est.						
W1 Griffing Way, Griffing Ct, Territorial Dr (2,025') \$263,250 est.						
N4 McGahan Dr (2,000' Paved) \$375,000 est.						
Borough Wide FY24 CIPs Estimate *	-	-	2,063,950	-	-	-
S8 Basargin Rd (2,640') \$488,400 est.						
C3 Seclusion St, Robin Ave, Lourdes Ave, Robert Ave (9,235') \$1,200,550 est.						
W7 Murwood Ave (2,850' paved) Back Half \$375,000 est.						
Borough Wide FY25 CIPs Estimate *	-	-	-	1,723,400	-	-
S8 Basargin Rd (2,640') \$488,400 est.						
N3 Lighthouse St, Rozella Dr (2,250') \$292,500 est.						
E3 Beach Dr (1,700') \$221,000 est.						
C1 Patty Ave, Southwind Cir, Merkes Rd (3,050') \$396,500 est.						
W2 Lakeside Ave (2,500) \$325,000 est.						
Borough Wide FY26 CIPs Estimate *	-	-	-	-	2,138,100	-
S8 Basargin Rd (2,640') \$488,400 est.						
N2 Bastein Dr (3,115') \$404,950 est.						
W2 Independence Ave, Anushka St, Carlene St (3,825') \$497,250 est.						
C4 Delcie Dr, Brenda Way, Kendanemken Rd (5,750') \$747,500 est.						

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 434

Department 33950 - Road Service Area Capital Projects Fund- Continued

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Borough Wide FY27 CIPs	Estimate *		-	-	-	1,482,900
S8 Basargin Rd (2,640') \$488,400 est.						
C10 Fontaine Ave, Fontaine Ct (2,650') \$344,500 est.						
N5 Neighbors Rd (3,500') \$455,000 est.						
W4 Carol Rd (1500') Nita St (250') \$195,000 est.						
Unfunded Capital Projects						
Priority 1 Repaving Projects	Estimate *	-	2,000,000	-	-	-
Sunrise Ct, Cavu St, Sports Lake Rd (partial), Danna Ln, Skyline Dr (partial), St Joseph St, Murwood Ave (partial), 13,650' paved roads						
Priority 2 Repaving Projects						
Boregen Ave, Paul Ct, Wrangell Dr, McKinley Ave, Silver Spring, Nanook Rd, Nanook Cir, Keystone Dr, Midway Dr, Community College Dr, Divine Ct, Estate Ct, Jones Rd, Rustic Ave. 40,000' paved roads						
Priority 3 Paving Maintenance Projects	Estimate *	-	6,000,000	-	-	-
Cabin Lake Dr, Bastien Dr, Lake Marie, Bruno rd, Stoney						
Priority Bridge Replacements	Estimate *	-	4,300,000	-	-	-
Running Water Ave, Brody Ln, Tall Tree Ave, Chakok Rd,						
Priority 1 Gravel Road Projects	Estimate *	-	8,000,000	-	-	-
Fox Rd, Eagleerie Ave. 3,860'						
Priority 2 Gravel Road Projects	Estimate *	-	640,000	-	-	-
352,455' of gravel roads, approx. 67 miles						
Total Funds Applied	9,100,003	2,565,550	23,603,950	2,373,400	2,438,100	2,132,900
Net Results From Operations	(3,691,645)	(205,223)	(405,675)	(119,182)	(185,073)	118,276
Beginning Fund Balance	9,724,382	6,032,737	5,827,514	5,421,840	5,302,658	5,117,584
Ending Fund Balance	<u>\$ 6,032,737</u>	<u>\$ 5,827,514</u>	<u>\$ 5,421,840</u>	<u>\$ 5,302,658</u>	<u>\$ 5,117,584</u>	<u>\$ 5,235,860</u>

Districts: C - Central; N - North; S - South; W - West; E - East

* If project exceeds estimate by more than 20%, notice will be provided to the Service Area board and the Assembly.

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 490

Department 81110 - Central Kenai Peninsula Hospital Service Area Capital Projects Fund

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
	Active Projects	Mayor Proposed	Projected	Projected	Projected	Projected
Funds Provided:						
Interest Revenue	\$ 4,820	\$ 17,864	\$ 56,201	\$ 57,465	\$ 58,758	\$ 60,080
Other Financing Sources						
Grants and Debt Issuance	5,126	-	-	-	-	-
CPH Plant Replacement and Expansion Fund	3,091,311	18,744,900	19,966,525	30,017,000	21,458,000	20,780,000
Total Funds Provided	3,101,257	18,762,764	20,022,726	30,074,465	21,516,758	20,840,080
Funds Applied:						
Specialty Clinic Building (Bond proceeds)	93,027	-	-	-	-	-
OB Renovation/Cath Lab (Bond proceeds)	23,778	-	-	-	-	-
OB Cardiac Cath Lab	726,498	-	-	-	-	-
CPH Parking Lot	1,495,035	-	-	-	-	-
FY22 Hot Lab Upgrade	869,778	-	-	-	-	-
Kenai expansion	-	8,500,000	8,500,000	-	-	-
Operating Room 4K Video Integration with EPIC Interface	-	850,000	-	-	-	-
ROSA Total Knee Arthroplasty Robotic System	-	850,000	-	-	-	-
Primary Data Center Replacement	-	800,000	-	-	-	-
Replace 1st Half of Storage Area Network (Critical Data)	-	800,000	-	-	-	-
IT equipment replacement (end of life/service)	-	750,000	715,000	736,000	758,000	780,000
Central building mechanical upgrade	-	700,000	700,000	700,000	700,000	-
Replace X-ray rooms 1 & 2	-	644,000	-	-	-	-
Fire alarm system replacement	-	600,000	700,000	-	-	-
Med/Surg patient room and bathroom remodels	-	547,250	563,750	581,000	-	-
Laundry department remodel	-	500,000	-	-	-	-
Server Room HVAC Replacement and Heat Recovery Loop	-	500,000	-	-	-	-
Microscope - Operating Room	-	400,000	-	-	-	-
Windows 10 Workstations - VDI platform	-	337,500	-	-	-	-
Autoclaves for instrument sterilization	-	325,000	-	-	-	-
Operationalize 2nd endoscopy suite	-	301,902	-	-	-	-
Wireless network modernization	-	300,000	-	-	-	-
D.A. Tank replacement	-	275,000	-	-	-	-
Full-size C-Arm, OEC Elite	-	258,248	-	-	-	-
Network Access Control	-	256,000	-	-	-	-
Elevator #4 Modernization	-	250,000	-	-	-	-
IV pump replacement (entire hospital)	-	-	1,500,000	-	-	-
Negative pressure chemo storage room - MOB Pharmacy	-	-	800,000	-	-	-
Replace 2nd Half of Storage Area Network (Non-Critical Data)	-	-	800,000	-	-	-
Replace Spacelabs monitoring equipment (entire hospital)	-	-	800,000	-	-	-
Secondary data center expansion	-	-	800,000	-	-	-
Core Network Hardware Replacement	-	-	320,000	-	-	-
Bruker MALDI-TOF Rapid ID Typer for Microbiology	-	-	267,775	-	-	-
Emergency department expansion	-	-	2,500,000	-	-	-
OB/Gyn clinic	-	-	1,000,000	-	-	-
Phase VII hospital exp. - OR + Tower (inc. bd. capacity)	-	-	-	24,000,000	-	-
Renovate former OB area for observation patients	-	-	-	4,000,000	-	-
Medical office expansion	-	-	-	-	20,000,000	-
Heritage Place Expansion	-	-	-	-	-	20,000,000
Total Funds Applied	3,208,116	18,744,900	19,966,525	30,017,000	21,458,000	20,780,000
Net Results From Operations	(106,859)	17,864	56,201	57,465	58,758	60,080
Beginning Fund Balance	2,586,812	2,479,953	2,497,817	2,554,018	2,611,483	2,670,241
Ending Fund Balance	\$ 2,479,953	\$ 2,497,817	\$ 2,554,018	\$ 2,611,483	\$ 2,670,241	\$ 2,730,321

The schedule is for information purposes only, and the projects shown are not being appropriated through the budget process. Appropriation of capital projects for the hospital will come back to the Assembly and the Service Area in separate appropriations as required by the contract.

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 491

Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
Funds Provided:						
Interest Revenue	\$ 3,289	\$ 7,955	\$ 8,104	\$ 11,671	\$ 6,973	\$ 13,666
Operating Transfers In From:						
South Peninsula Hospital Service Area Fund	1,890,698	2,012,929	2,100,000	2,100,000	2,100,000	2,100,000
SPH Plant Replacement and Expansion Fund	3,151,265	343,207	-	225,000	-	-
Other Financing Sources						
Unsecured Revenue Sources Unapproved Projects	-	-	-	-	30,000,000	-
Total Funds Provided	5,045,252	2,364,091	2,108,104	2,336,671	32,106,973	2,113,666
Funds Applied:						
Funds Provided by Local Funds						
Homer Medical Center Remodel	2,063	-	-	-	-	-
Patient Monitoring System Upgrades	122,800	-	-	-	-	-
Elevator Upgrade	27,633	-	-	-	-	-
Access Control/Security Cameras	14,271	-	-	-	-	-
CT Scanner	17,233	-	-	-	-	-
Roof Replacement	278,412	-	-	-	-	-
Nuclear Medicine System	303,673	-	-	-	-	-
Staff Locator Badge System	20,251	-	-	-	-	-
X-Ray Machine Specialty Clinic	190,637	-	-	-	-	-
SPH Wi-Fi System	48,604	-	-	-	-	-
Video Bronchoscope	35,784	-	-	-	-	-
Homer Medical Clinic Lobby Remodel	30,500	-	-	-	-	-
Various Minor Hospital Equip/Software	18,658	-	-	-	-	-
Pharmacy Remodel	555,000	-	-	-	-	-
A/C Unit - Long Term Care/Rehab	450,000	-	-	-	-	-
MRI Chiller Replacement	170,000	-	-	-	-	-
Therapeutic Surfaces - Long Term Care	87,511	-	-	-	-	-
Bariatric Beds for Long Term Care	85,497	-	-	-	-	-
Incident Management Software	81,760	-	-	-	-	-
Imaging Technology	60,000	-	-	-	-	-
Anesthesia Machine	60,000	-	-	-	-	-
Coagulation Analyzer	58,000	-	-	-	-	-
Storage Area Network	38,000	-	-	-	-	-
Virtual Host	27,000	-	-	-	-	-
Glucose Meter	26,000	-	-	-	-	-
Pulmonary Function Diagnostic Equipment	86,930	-	-	-	-	-
Security Upgrade Phase I	105,000	-	-	-	-	-
Imaging Nuc Med System Part II (Spect CT)	-	625,000	-	-	-	-
Imaging Nuc Med Renovations Part II	-	400,000	-	-	-	-
Infant Security System & LTC Wander Guard	-	231,625	-	-	-	-
Pre-Op PACU Patient Monitor Replacement	-	168,579	-	-	-	-
Replace Chemistry Analyzer	-	165,000	-	-	-	-
Main Lobby Door Replacement	-	110,000	-	-	-	-
OR Suite Surgical Light Replacement	-	97,573	-	-	-	-
Mammo Tracking/Reporting Software	-	88,500	-	-	-	-
Network Switches Refresh	-	66,000	-	-	-	-
Minor Hospital Equipment	-	60,652	-	-	-	-
Spine Table	-	-	150,000	-	-	-
Ultrasonic washer	-	-	60,000	-	-	-
Telemedicine Cart	-	-	16,347	-	-	-
Water Distiller & holding tank	-	-	10,852	-	-	-
Microscope	-	-	9,400	-	-	-
Diagnostic Monitors (2)	-	-	60,000	-	-	-
Hematology Analyzer	-	-	120,000	-	-	-
Upgrade Endoscopy	-	-	90,000	-	-	-
DEXA unit	-	-	65,000	-	-	-
Rehab carpet Replacement in main rehab area	-	-	48,719	-	-	-
Blood Bank Plasma Freezer Replacement	-	-	6,000	-	-	-
Ascom/GE Phone Alerts	-	-	68,242	-	-	-
OBIX BeCA and Freedom Wireless Monitor with Cart	-	-	25,530	-	-	-
Imaging Reception/Dexa Remodel	-	-	45,000	-	-	-

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 491


Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund-Continued

	FY2022 Active Projects	FY2023 Mayor Proposed	FY2024 Projected	FY2025 Projected	FY2026 Projected	FY2027 Projected
<u>Funds Applied - continued</u>						
Funds Provided by Local Funds - Continued						
Barium Chair for Geriatric Patients	-	-	15,000	-	-	-
New CMMS Program	-	-	50,000	-	-	-
Patient Room Window Upgrade	-	-	50,000	-	-	-
OB Corometrics Fetal Monitoring Unit Replacement (2)	-	-	44,406	-	-	-
Airisana Mattresses	-	-	95,000	-	-	-
Surgical Back Hall Doorway Installation	-	-	30,000	-	-	-
Neurostar TMS Depression Therapy Treatment	-	-	70,039	-	-	-
Ultrasound Unit for Family Care Clinic	-	-	27,170	-	-	-
Bladder Scanner	-	-	10,535	-	-	-
Trophon Unit (vaginal probe) for West Wing	-	-	17,898	-	-	-
Plusoptix Pediatric Vision Screener	-	-	7,750	-	-	-
Virtual Machine Host	-	-	25,000	-	-	-
Dining Room Expansion	-	-	300,000	-	-	-
Replace 1985 Emergence Power Electric Generator	-	-	300,000	-	-	-
Flooring Replacement clinical	-	-	100,000	-	-	-
** MRI	-	-	-	1,500,000	-	-
Hillrom Beds	-	-	-	80,000	-	-
Electrical Surgical Analyzer	-	-	-	7,205	-	-
** Develop Shelled Space	-	-	-	1,000,000	-	-
Oxygen System Upgrade	-	-	-	-	250,000	-
** Parking Lot Expansion	-	-	-	-	1,500,000	-
** CT Replacement	-	-	-	-	-	2,000,000
Anesthesia System replacement	-	-	-	-	-	225,000
Funds Provided by Hospital Plant Replacement Fund						
* Patient Monitors	80,050	-	-	-	-	-
* Homer Medical Clinic Roof	78,730	-	-	-	-	-
* Nuclear Medicine Renovations	606,000	-	-	-	-	-
* Remodel Kachemak Prof Building	456,871	-	-	-	-	-
* Property Purchase - 4135 Hohe Street	10,917	-	-	-	-	-
* EMG Testing Equip for Neuro Clinic	25,234	-	-	-	-	-
* Roof Replacement	578,695	-	-	-	-	-
* Flooring for Long Term Care	103,199	-	-	-	-	-
* BACT Alert Blood Culture Incubator	31,000	-	-	-	-	-
* Airisana Mattress	25,036	-	-	-	-	-
* Biomed Testing Simulator	13,200	-	-	-	-	-
* Bayor Power Injector Software	11,500	-	-	-	-	-
* Sara Steady Plus	8,333	-	-	-	-	-
* Pioneer Property	975,000	-	-	-	-	-
* Pioneer Property repair/upgrades	147,500	-	-	-	-	-
* Ultrasound Software hardware to increase exam capabilities	-	65,000	-	-	-	-
* Apollo Anesthesia machine for Endoscopy Room	-	64,599	-	-	-	-
* MRI AI for Dementia Screening	-	51,000	-	-	-	-
* Hospital Vehicles	-	55,000	-	-	-	-
* Minor Hospital Equipment	-	107,608	-	-	-	-
** Medical Office Building	-	-	-	-	30,000,000	-
Total Funds Applied	6,152,483	2,356,136	1,917,887	2,587,205	31,750,000	2,225,000
Net Results From Operations	(1,107,230)	7,955	190,217	(250,534)	356,973	(111,334)
Beginning Fund Balance	1,531,499	424,269	432,224	622,440	371,906	728,879
Ending Fund Balance	\$ 424,269	\$ 432,224	\$ 622,440	\$ 371,906	\$ 728,879	\$ 617,545

* To be paid for with Plant Replacement Equipment Funds

** for informational purposes only, will not appropriated as part of the budget process, a separate appropriated will be needed

School Revenue Fund Capital Improvement Project

Project Name	Asphalt/Sidewalk Repairs	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$155,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.23802.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 155,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 855,000
Other (Specify)						
Total	\$ 155,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 855,000

Description (Justification and Explanation)

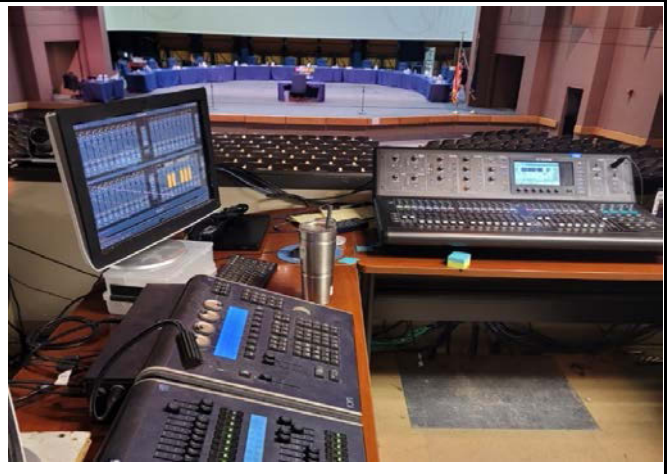
Sidewalks, parking lots and other paved areas at sites throughout the district are showing their age. This funding will allow the department to continue the ongoing replacement and improvement of deteriorating paving and concrete at facilities throughout the district. Issues are: the condition/state of lot areas district-wide, and design of parent drop-off/pick-up areas at a large number of District facilities. Improvements may range from repair, replacement, or contracted crack sealing and coating. Are currently planning a number of summer '20 contracted sidewalk projects and continuation of crack sealing.

Impact on Annual Operating Budget

Personnel		Upgrades to asphalt and sidewalks will produce a slight reduction in maintenance cost, resulting from diminished need for patching repairs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Auditorium Lighting Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	\$300,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.23861.49999



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 500,000
Other (Specify)						
Total	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 500,000

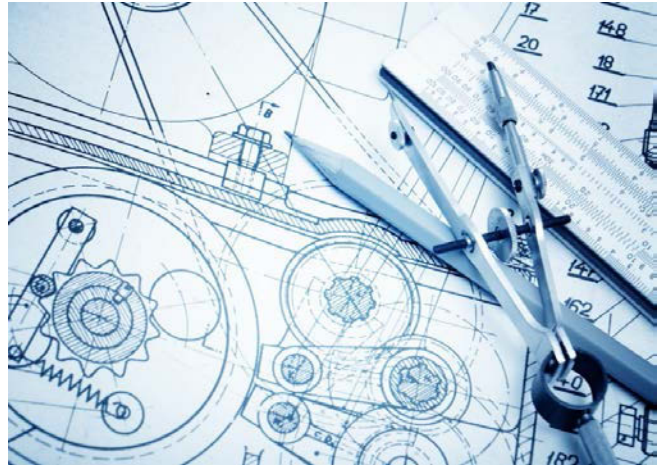
Description (Justification and Explanation)

Project fund to support the replacement of theater lighting and lighting control systems at auditorium facilities throughout the district. The lighting control at district facilities are original to their construction and have survived well beyond their expected useful life. For many years they have experienced intermittent failures and anomalies that affect the facilities operation. The current scenario for replacement involves the enlistment of KPBSD Theater staff to specify equipment detail. They have communicated with equipment providers in order to define acceptable system components and ensure compatibility with the facilities. An equipment specification has been provided. Progression of the overall area wide project involves, as a first phase, the system renovation of the KCHS facility. It is proposed that the specified equipment would be bid, purchased and installed through a cooperative effort involving of KPB staff and openly solicited electrical contractors. Following build-completion at the KCHS facility, remaining funding and efforts would progress to provide at other area facilities (Homer High, Soldotna High and Nikiski Middle/Sr.). Meanwhile, the other facilities would benefit from spare parts sourced from the old KCHS system to extend their functionality until such time that they can be renovated in turn.

Impact on Annual Operating Budget

Personnel		Upgrades to the lighting and electrical systems will generate utility savings due to the reduction in kilowatt usage.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School System Assessment/Design Needs	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.23DSG.49999	

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Other (Specify)						
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Description (Justification and Explanation)

Funds to be utilized to develop engineering/design solutions for known project needs. This effort is intended to produce plan modeling adequate to progress to in house construction, contracted bidding, and/or to support the appropriation of available funding resources. Availability of these funds will contribute to a more efficient and timely resolution process. Currently, when a need is identified, it is met with an initial delay while funds are pursued and appropriated to support the assessment/design phase and/or the entirety of the identified project scope. Additionally, a legislative appropriation processes, not supported by an assessment/design component, may not be a proper representation of actual project need, placing the governing body in a compromising position of making a funding decision based on unknown variables. These unknowns contribute to under informed funding decisions, construction phase project complications, the need for additional appropriation and delay. The emphases of the fund will be focused to address existing identified needs throughout the district that have not yet been supported by assessment/design funding.

Impact on Annual Operating Budget

Personnel		Availability of funds will benefit an improved timely response to need and a more accurate and informed project funds appropriation process.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Bleacher Replacement	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$60,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source	Local	400.78050.23727.4999

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	60,000	40,000	40,000	40,000	40,000	\$ 220,000
Other (Specify)						
Total	\$ 60,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 220,000

Description (Justification and Explanation)

Funds are intended to replace bleacher systems and auditorium seating at facilities district wide. The Kenai Alternative school's bleachers have failed open, won't retract, and are currently the priority for replacement.

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		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Electrical & Lighting Upgrades	 <p style="font-size: small;">LED Fixture replacements at Soldotna High Pool</p>
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$65,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.23758.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 65,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 565,000
Other (Specify)						
Total	\$ 65,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 565,000

Description (Justification and Explanation)

The Kenai Peninsula Borough Maintenance Department oversees one hundred and ninety-five School District buildings which include: 42 schools, 46 support buildings, 77 storage buildings. They repair and maintain 2,500 motors, 80 scoreboards, 800 battery pack emergency lights and over 40,000 light fixtures. Funds are needed to replace existing lamps and ballasts with more efficient devices, planning and design for upgrades to parking lot lighting, and for adding or upgrading other electrical devices and services. As projects are completed at the various schools across the borough, savings to the KPB School District are seen in a reduction to their utility bills. Current projects include replacing older generation and failed ballasts with improved energy efficient programmable types. The replacements will last longer and require less maintenance. The fluorescent fixture lighting upgrades are approaching completion. Forward, interior projects will focus on the replacement of high consumption lamps, scaled lighting in some areas where possible (scaled lighting dims lamps at times when natural ambient light is available) and selected system upgrades to large horsepower pumps and fan units. For exterior projects, LED lighting upgrades will begin, which will result in substantial utility savings, while producing a higher quality of light. Funds for these projects have been appropriated on an annual basis during the budget process.

Impact on Annual Operating Budget		
Personnel		Upgrades to the lighting and electrical systems will generate utility savings due to the reduction in kilowatt usage.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Elevator Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$50,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.23803.49999



	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	\$ 220,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 360,000
Other (Specify)						
Total	\$ 50,000	\$ 220,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 360,000


Description (Justification and Explanation)

These funds are required to upgrade elevators throughout the district. This funds will primarily be utilized to replace or upgrade door openers and main controls on various elevators that are having operation issues due to age and available repair parts.

Impact on Annual Operating Budget

Personnel		Projects will provide value related to a reduction in maintenance demand and increase to system reliability.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Flooring Replacement Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.23755.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000	\$ 175,000	\$ 125,000	\$ 175,000	\$ 175,000	\$ 750,000
Other (Specify)						
Total	\$ 100,000	\$ 175,000	\$ 125,000	\$ 175,000	\$ 175,000	\$ 750,000

Description (Justification and Explanation)


The flooring funds are utilized for replacing all flooring types throughout the school district. Additionally, the fund is utilized to accomplish contracted refurbishment/replacement of gym floor surfaces. When refurbishing, the surface is completely sanded, game lines are laid out, painted, then the entire surface is refinished. A standard wood floor has 2-3 sanding/resurface cycles. Based on wood depth and condition, replacement may be necessary. When selecting flooring projects, safety concerns rate as the highest priority. The focus then turns to condition assessment. Selected projects are prioritized based on annual district wide site walkthroughs. The use of flooring funds may work in conjunction with asbestos abatement funds where asbestos is encountered as a result of the flooring replacement.

Impact on Annual Operating Budget

Personnel		Projects will have no effect on annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Generator Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$50,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.23860.49999



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Other (Specify)						
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000


Description (Justification and Explanation)

Of the various sites that the Borough Maintenance Department oversees, there are sixty-five electrical generation systems which are serviced by Borough Maintenance staff. Forty-five of these systems are housed at school sites with the remainder at service area, law enforcement facilities or locations related to emergency notification. Most of the systems are defined as "stand-by", but some carry the higher classification of "emergency" systems. In either case the generators produce crucial power, providing for the protection of facility (building heating and control, egress lighting and safety monitoring systems). Additionally many of the facilities are utilized as shelter sites in emergencies. The use of these funds are intended for the replacement of systems that supply power to School District facilities. There are several factors that necessitate the replacement of these generation systems such as cooling system corrosion, wear and, most commonly, obsolescence. The most prevalent issue faced, when maintaining these systems, is obsolescence. Most maintenance repair concerns can be met if there is availability of parts. In some cases we are facing the need to replace a well maintained and operational genset due to the critical nature of the system, in combination with an inability to repair if the equipment were to fail. A new factor results from the supply of gas to the South Peninsula. Replacement decisions will still be primarily based on state of repair and obsolescence. The KBPM Electrical Department in cooperation with the Automotive Department, have built a prioritized system replacement list. The goal is to replace two systems annually until the borough arrives at a state where none of its school facility gensets are in obsolescence. Continuation of these replacement funds is very important to maintain readiness of these critical power systems.

Impact on Annual Operating Budget

Personnel		Upgrades to facility generation systems will provide savings to the Borough, relating to system efficiency, and costs associated with maintenance/repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School HVAC/DDC & Boiler Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$400,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.23801.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 400,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,800,000
Other (Specify)						
Total	\$ 400,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,800,000


Description (Justification and Explanation)

Funds to be utilized in order to replace and/or upgrade various HVAC systems and devices. The Borough is in a difficult position relating to much of its HVAC system equipment and control. Many system components are approaching, or are well beyond design life expectation. Further complication results from component obsolescence. Dissolving industry support of much of our old equipment is making service ever more difficult. Particular areas of challenge are Direct Digital Control (DDC) and boiler systems. Many of our DDC's were installed in the 1980's. Factory support for these systems has long vanished. Third party support and component availability is following suit. Our strategy is incremental replacement at individual facilities, hereby improving and stabilizing those sites, while providing a spare parts inventory for other still active old systems. For boiler systems we do experience some obsolescence and degradation (some appliances are 60-70 years old) the main motivation is energy efficiency. Upgrade to modern high efficiency equipment nets energy savings that quickly recoups project costs. It will then continue to provide future savings benefit over current equipment energy consumption. Inclusive in this funding are systems relating to facility control and overall heating generation and distribution. To include: DDC head-in, control peripherals, boilers, hydronic system support components and facility air distribution components. Replacements, improvements and modifications will reduce maintenance costs and improve energy efficiency at district facilities.

Impact on Annual Operating Budget

Personnel		Upgrades to HVAC systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Locker Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$250,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78050.23855.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 250,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 370,000
Other (Specify)						
Total	\$ 250,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 370,000

Description (Justification and Explanation)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. The current priorities are replacement of lockers in athletic spaces. This is due to a combination of factors. Most prevalent is degradation, but additionally some safety concerns. Emphasis will likely continue to be on athletic spaces, but will be shifting back to completion of hallway/academic space lockers once PE/Pool need is stabilized.

Impact on Annual Operating Budget

Personnel		Projects performed of these funds are expected to have little impact on the annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Playground Upgrades	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$25,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/	Local 400.78050.23780.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Other (Specify)						
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000


Description (Justification and Explanation)

Funds provide for area wide improvements to outdoor play areas, relating to safety, code and simple replacement of end of useful life equipment. Priority considerations recently have been to focus on improvements to resilient surfaces surrounding existing equipment (code defined, low impact surfaces). Additionally, based on condition and need, some play elements may need to be replaced as well. Decisions are made based on quarterly inspections of individual site equipment.

Impact on Annual Operating Budget

Personnel		These projects will not result in any substantial savings to annual operational cost
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Portables and Out Buildings	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$350,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local 400.78010.23851.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 350,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 470,000
Other (Specify)						
Total	\$ 350,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 470,000

Description (Justification and Explanation)

Funds are utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements include replacements of systems such as: roofs, siding, windows/doors, furnaces, or repairs relating to structural deficiencies. Funds may also support the construction of new onsite structures if a need were determined. There is a particular need at the Paul Banks Elementary facility in Homer. The two portable structures that exist there are in an advanced state of deterioration and require replacement. The units are beyond repair. The priority for the fund is to support site redeployment, based on District needs. If no need develops, the funds would be utilized to support system improvements (roofs, doors, windows, siding, heating) to existing units; many of which are in need.

Impact on Annual Operating Budget

Personnel		If utilized for improvements, resulting projects would result in the reduction of both maintenance cost and utility spend related to energy efficiency.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Safety and Security Improvements	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$150,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.23856.49999



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 150,000	\$ 125,000	\$ 115,000	\$ 100,000	\$ 125,000	\$ 615,000
Other (Specify)						
Total	\$ 150,000	\$ 125,000	\$ 115,000	\$ 100,000	\$ 125,000	\$ 615,000

Description (Justification and Explanation)

Funds will provide for the replacement and addition of obsolete, non-functional and/or non-code compliant life safety systems, such as: Fire monitoring, intercom and the addition of access control. Primary priorities for the Borough are fire monitoring relating to code compliance and needed improvements to facility paging systems. The intercom/bell notifications systems in many school facilities are obsolete and temperamental in function. The paging systems are an integral part of most site security protocols. Their operability is of paramount importance during potential incident. An equal and parallel goal is the improvement of the Districts ability to control and manage facility egress and intrusion and facilitate lock-down. It is proposed to implement a district wide card entry system. Such system will allow for the securing of all currently unsupervised points of egress, while supporting the requisite flow of staff and students throughout the campus. Additionally, it will eliminate the need for the issuance of physical keys to the majority of staff, contractors and user groups. Issued access cards will be much simpler and efficient to manage.

Impact on Annual Operating Budget

Personnel		Fire system projects will impact annual budgets if the replaced facility system is not a currently monitored system (monitoring fees). Otherwise, the labor impacts will be minimal. Security projects will result in an increased labor demand, as they introduce a large number of additional equipment components and a system management role.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Water Quality Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	\$40,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.23759.49999



Treatment equipment & fixtures at Sterling Elementary

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 240,000
Other (Specify)						
Total	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 240,000

Description (Justification and Explanation)

Throughout the Borough the majority of school facilities receive their water supply from an onsite well sources. Due to the number of users served by these systems, they are formally regulated by the DEC. Some of the sites have a contaminant presence at the "point of use" which surpasses the "maximum contaminant level" (MCL) allowable by federal regulation. In some instances the contaminant is directly from the source water. Others sites may have clean source water with a PH issue that causes corrosion in the piping system. This can result in the tested presence of lead or copper that must be dealt with. In these instances, the source water must be treated in order to maintain a safe drinking water supply to occupants. Depending on the type of treatment required the process can be quite costly. For this reason the Borough has also begun to implement conservation measures that better limit consumption of plant treated and metered city water sources. This has primarily been accomplished by the replacement of use fixtures, that both use less water and have improved reliability. Continuation of these funds is important in order to achieve a reliable level of safe water supply to school facility occupants and to deal with what is forecast as pending compliance challenges forward. Funds will be utilized for both design solutions and project implementation.

Impact on Annual Operating Budget

Personnel		These projects will result in a reduction in maintenance costs while providing a slight energy and public utility savings to the KPB School District.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Building Envelope Upgrade/Replacement	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$155,000	
Project Manager	Maintenance Director	
Project Location	KPB schools - area wide	
Funding Source	Local 400.78050.23714.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 155,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 955,000
Other (Specify)						
Total	\$ 155,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 955,000

Description (Justification and Explanation)

Of the school facilities area wide, many have aged and degraded window/siding structures that are in need of replacement. The entirety of the scope is far beyond the limit of the funds that the Maintenance Department has available to devote to the issue. A building envelope is the physical separator between the conditioned and unconditioned environment of a building including the resistance to air, water, heat, light, and noise transfer. These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security.

Impact on Annual Operating Budget

Personnel		Upgrades to facility window and siding systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

**School Revenue Fund
Capital Improvement Project**

Project Name	Kachemak Selo K-12 School Construction Proj	New School Facility
Priority	High	
Department - Service Area	Capital Projects	
Total Funding	\$3,000,000	
Project Manager	Purchasing and Contracting Director	
Project Location	Kachemak Selo	
Funding Source/ Project Number	Grant/Local 400.71065.KSELO.49999	


	FY 2020	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Construction/Equipment (DEED Grant funds)	\$ 10,010,000	\$ -	\$ -	\$ -	\$ -	\$ 10,010,000
Construction/Equipment (local funds)	-	3,000,000	-	-	-	3,000,000
Other (Specify)						
Total	\$ 10,010,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 13,010,000

Description (Justification and Explanation)

Funds are utilized to support the planning, land acquisition, designing, site preparation, construction, acquiring, renovating, installing, equipping, and other project related expenditures of the Kachemak-Selo New K-12 School Construction project

Impact on Annual Operating Budget	
Personnel	
Operating	
Capital Outlay	
Other	
Total	\$ -

General Government and 911 Communications Capital Improvement Project

Project Name	Uninterruptible Power System (UPS) Upgrade	
Priority	High	
Department - Service Area	OEM - 911 - CES	
Total Funding	\$115,404	
Project Manager	Brenda Ahlberg	
Project Location	Emergency Response Center	
Funding Source	Local - Split 911 and Gen Gov't	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		-	-	-	-	-
Equipment	115,404.00	-	-	-	-	115,404.00
Other (Specify)	-	-	-	-	-	-
Total	\$ 115,404.00	\$ -	\$ -	\$ -	\$ -	\$ 115,404.00


Description (Justification and Explanation)

The emergency backup power for the Emergency Response Center (ERC) consists of a diesel generator and the 40KVa Uninterruptible Power System (UPS) that provision clean power whenever the local power company is experiencing power blackouts or fluctuations (brownouts). The existing UPS system, originally installed in 2005 has performed beyond useful life and cannot be repaired. All of the UPS system components are aging and replacement parts are getting difficult to find. Replacing the aged UPS is necessary to ensure the critical public safety functions housed at the ERC will remain available during power events. NOTE: The borough is applying for grant funds in FY23 to supplement the cost of this project. The cost of the UPS will be split 50/50 between General Gov't and E911 Communications at \$57,702 each.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total		

General Government Capital Improvement Project

Project Name	BAB Roofing	 <p style="text-align: center; font-size: small;">Generic image of a bubbled roof</p>
Priority	High	
Department - Service Area	Borough Administration	
Total Funding	\$700,000	
Project Manager	Purchasing & Projects Department	
Project Location	Borough Administration	
Funding Source/ Project Number	Local 407.94910.23472.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Other (Specify)						
Total	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000

Description (Justification and Explanation)

The Borough Administration Building roof is aged and in need of replacement. Existing roofing is separating, bubbled, heavily worn, and brittle. Several leaks are evident from moisture signs inside the building. This project would install new roofing, extending the life of the building and eliminating further moisture damage to other building components.

Impact on Annual Operating Budget

Personnel		Roof replacement would reduce maintenance expenses currently incurred in dealing with an aged roof.
Operating		
Capital Outlay		
Other		
Total	\$ -	

General Government Capital Improvement Project

Project Name	BAB HVAC Design and Upgrade	
Priority	High	
Department - Service Area	Borough Administration	
Total Funding	\$120,000	
Project Manager	Maintenance Director	
Project Location	Borough Administration	
Funding Source/ Project Number	Local 407.94910.23473.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Other (Specify)						
Total	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

Description (Justification and Explanation)

The IT Server room and associated equipment requires a climate controlled atmosphere, and existing primary and secondary chillers are in service to control the server room temperature. The existing secondary chiller has suffered an internal failure, leaving it functioning at 50% capacity. As such it can no longer truly support the IT Server room as a backup unit. Due to the criticality of systems dependant on our network servers a backup chiller is needed to provide the required reliability. Given the unit's age and cost to repair, wholesale replacement of the unit is recommended. A drop in replacement back-up chiller may not be the most efficient approach, and design engineering is recommended as part of this project.

This project will review design options, purchase and install a replacement back-up chiller for the Borough's network servers.

Impact on Annual Operating Budget

Personnel		Restoring full capacity to the backup chiller is necessary to maintain resilience of the Borough's server and network infrastructure.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Solid Waste Capital Improvement Project

Project Name	Solid Waste Master Plan		
Priority	High		
Department - Service Area	Solid Waste		
Total Funding	\$300,000		
Project Manager	Solid Waste		
Project Location	Central Peninsula Landfill		
Funding Source/ Project Number	Local	411.32122.23491.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ 300,000					
Construction/Equipment						\$ -
KPB 2% Admin Fee						
Project Management						
Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -

Description (Justification and Explanation)

Produce a master plan for the Solid Waste Department that analyzes projections of MSW and C&D wastes across the peninsula to determine expected closure dates of existing landfills to begin permitting process for new landfills as appropriate. Study expected to develop a plan for major capital improvements needed within the next 30 years including review of facilities and transfer station locations. Study should include a review of the existing CPL property to produce a phased plan for best use of remaining available land for MSW and C&D landfills to include a grading map showing final closure of the property. Project will maximize space at CPL and minimize relocation of existing infrastructure through future projects.

Impact on Annual Operating Budget

Personnel		This project is not expected to have any increase on the annual operating budget.
Operating	\$ -	
Capital Outlay	\$ 300,000	
Other / Utilities		
Total	\$ 300,000	

Solid Waste Capital Improvement Project

Project Name	Landfill Gas and Leachate Collection Materials	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$150,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local	411.32122.23492.49999



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	150,000					\$ 150,000
KPB 2% Admin Fee						
Project Management						
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000


Description (Justification and Explanation)

The purpose of this project is the installation of landfill gas and leachate collection piping in cells 2 & 3 as per design criteria.

Impact on Annual Operating Budget

Personnel		This project is not expected to have any increase on the annual operating budget.
Operating	\$ -	
Capital Outlay	\$ 150,000	
Other / Utilities		
Total	\$ 150,000	

Solid Waste Capital Improvement Project

Project Name	Landfill Gas Collection Design	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$100,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local 411.32122.23493.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ 100,000					
Construction/Equipment						\$ -
KPB 2% Admin Fee						
Project Management						
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -

Description (Justification and Explanation)

Design a landfill gas collection system for use with the leachate evaporation system. Use completed design and cost estimate to seek grant funds for construction of system.

Impact on Annual Operating Budget

Personnel		This project is not expected to have any increase on the annual operating budget.
Operating	\$ -	
Capital Outlay	\$ 100,000	
Other / Utilities		
Total	\$ 100,000	

Nikiski Fire Service Area Capital Improvement Project

Project Name	SCBA & Radio Replacement	
Priority	High (Priority #1)	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$300,000	
Project Manager	Nikiski Fire Chief	
Project Location	Nikiski Fire Service Area	
Funding Source/ Project Number	Local 441.51110.22411.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components*	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 600,000
						-
						-
						-
Total	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 600,000

Description (Justification and Explanation)

This project is intended to complete the replacement of 40 plus aging 20 year old emergency response portable handheld/mobile radios and all accessories (This was started in FY22). Currently we have 12-15 portable radios that are out of service and unrepairable. Motorola will no longer support the APX 1500's and the APX 2500's are getting harder and harder to repair. We will be replacing the portable radios with the Motorola APX 6000XE Public Safety radio. This radio comes standard with bluetooth/wifi capabilities which will be compatible to the new SCOTT Airpacks integrated communications.

*175,000 from each year is a Borough grant provided with Payment in Lieu of Taxes (PILT) funds received on an annual basis by the Kenai Peninsula Borough. Cost of Emergency Service are eligible expenditures for these funds. There is a 10% local service area match required for each year's proposed funding.

Impact on Annual Operating Budget

Personnel		This is a one time Capital Projects expenditure from the FY2023 budget for emergency response portable handheld radios. Portable radios and associated equipment are on an annual preventative maintenance inspection schedule which requires calibration for secure operations for ALMR requirements.
Operating	\$ 5,000	
Capital Outlay		
Other		
Total	\$ 5,000	

Nikiski Fire Service Area Capital Improvement Project

Project Name	Lighting Upgrade Station #2 Phase 2
Priority	High (Priority #2)
Department - Service Area	Nikiski Fire Service Area
Total Funding	\$60,000
Project Manager	Nikiski Fire Chief
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.23412.49999



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction						-
Equipment	60,000					60,000
						-
Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

Description (Justification and Explanation)

This project is intended to finish the lighting repairs and upgrades to LED light fixtures at Nikiski Fire Station 2. The current lighting in the station is 10 years old and has 10 plus different styles of fixtures. With the unavailability of replacement bulbs for the current fixtures the station is very dark at night. The estimate cost to finish this project is \$60,000.

Impact on Annual Operating Budget

Personnel		This is a one time Capital Projects expenditure within the FY23 budget to finish upgrading the interior and exterior lights at Station #2.
Operating		
Capital Outlay		
Other		
Total		

Bear Creek Fire Service Area Capital Improvement Project

Project Name	Ambulance Replacement (Unit 139)	
Priority	Priority 2	
Department - Service Area	Bear Creek Fire Service	
Total FY20 Funding	\$250,000	
Project Manager	Bear Creek Fire Service Area Chief	
Project Location	Bear Creek Fire Service	
Funding Source/ Project Number	Local 442.351210.23422.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Equipment	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Total	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Description (Justification and Explanation)

Bear Creek Fire Service Area has a need to replace our 20 year old Ford ambulance and upgrade the associated equipment to current medical and industry practice. The replacement of this ambulance is part of the 20 year replacement schedule. Bear Creek has applied for a Code Blue grant, if awarded, \$45,000 would go toward the purchase of a new ambulance. Lowering Bear Creek's financial responsibility to \$205,000. The anticipated replacement value of an ambulance in 20 years would be approximately \$350,000. Bear Creek annually allocates \$12,500 transferred to the Capital Projects fund for ambulance replacement. To meet the \$350,000 replacement in 20 year, an additional \$5,000.00 will be transferred to Capital Projects annually for a total of \$17,500. Bear Creek intends to retain the current ambulance as a reserve.

Impact on Annual Operating Budget

Personnel	\$ -	The transfers to the Capital Projects Fund will increase by \$5,000.00 annually to compensate for the anticipated replacement cost in FY43.
Operating	5,000	
Capital Outlay		
Other		
Total	\$ 5,000	

Bear Creek Fire Service Area Capital Improvement Project

Project Name	SCBA / Radio Replacement	
Priority	High (Priority 1)	
Department - Service Area	Bear Creek Fire Service	
Total Funding	\$192,500	
Project Manager	Bear Creek Fire Service Fire Chief	
Project Location	Bear Creek Fire Service	
Funding Source/ Project Number	Local/PILT	442.51210.22421.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components*	\$ 192,500	\$ 192,500	\$ -	\$ -	\$ -	\$ 385,000
Total	\$ 192,500	\$ 192,500	\$ -	\$ -	\$ -	\$ 385,000

Description (Justification and Explanation)

Bear Creek Fire Service Area is in need of communication radios to replace current radio equipment. The State of Alaska is undergoing an upgrade to its Alaska Land Mobile Radio (ALMR) sites that will no longer allow access to Bear Creek Fire's existing radio equipment. This request is to utilize funding from PILT funds to supplement \$175,000 toward the replacement costs of radio equipment to include handheld and mobile radios, and a repeater system with the necessary accessories and installation. The Bear Creek Fire Service Area will be providing \$17,500 towards the project. The life expectancy of this equipment is 15 years with an anticipated replacement cost of \$250,000.

*Up to \$175,000 from FY22 and FY23 is a Borough grant provided with Payment in Lieu of Taxes (PILT) funds received on an annual basis by the Kenai Peninsula Borough. Cost of Emergency Service are eligible expenditures for these funds. These funds are being granted to provide for SCBA and radio communications related expenditures. There is a 10% local service area match required for each year's proposed funding.

Impact on Annual Operating Budget

Personnel		The transfers to the Capital Projects Fund will increase by \$16,667 annually to compensate for the anticipated replacement cost in FY38.
Operating	\$ 16,667	
Capital Outlay	\$ -	
Other		
Total	\$ 16,667	

Western Emergency Service Area Capital Improvement Project

Project Name	SCBA & Radio Replacement		
Priority	High		
Department - Service Area	Western Emergency Service Area		
Total Funding	\$220,000		
Project Manager	Jon Marsh		
Project Location	Western Emergency Services		
Funding Source/ Project Number	Local/PILT	444.51410.22441.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components *	\$ 459,000	\$ 220,000				\$ 679,000
						-
Total	\$ 459,000	\$ 220,000	\$ -	\$ -	\$ -	\$ 679,000

Description (Justification and Explanation)

The Radio portion of this project is to replace 8 portable radios and 32 mobile radios in apparatus, utility vehicles and at the stations. The existing radios will soon require upgrades to remain functional with ALMR. These radios are outdated and do not have the capability to be upgraded so they will all require replacement. The SCBA portion of this project is to replace outdated and an insufficient supply of Self Contained Breathing Apparatus (SCBA) and air compressor/cascade fill stations at each station to meet the current NFPA standards, and to maintain interoperability with surrounding departments.

*Up to 175,000 from each year is a Borough grant provided with Payment in Lieu of Taxes (PILT) funds received on an annual basis by the Kenai Peninsula Borough. Cost of Emergency Service are eligible expenditures for these funds. These funds are being granted to provide for SCBA and radio communications related expenditures. There is a 10% local service area match required for each year's proposed funding.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total	\$ -	

Western Emergency Services Capital Improvement Project

Project Name	Mobile Heavy Duty Truck Lifts	
Priority	High	
Department - Service Area	Western Emergency Services	
Total Funding	\$65,000	
Project Manager	Jon Marsh	
Project Location	Western Emergency Services	
Funding Source	Local 444.51410.23442.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction						-
Equipment	65,000	-				65,000
Other (Specify)						-
Total	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

Description (Justification and Explanation)

These mobile heavy duty truck lifts will be used by the service area mechanic to perform repairs and maintenance on apparatus that currently cannot be performed. All repairs and maintenance that require the lifting of a vehicle are currently performed by outside vendors. Purchase of these lifts should result in long term savings of funds budgeted for vehicle maintenance and repairs to outside vendors.

Personnel	\$ -	
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

Western Emergency Services Capital Improvement Project

Project Name	Utility Vehicle
Priority	High
Department - Service Area	Western Emergency Services
Total Funding	\$60,000
Project Manager	Jon Marsh
Project Location	Western Emergency Services
Funding Source	Local 444.51410.23443.49999



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction						-
Equipment	60,000	-				60,000
Other (Specify)						-
Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

Description (Justification and Explanation)

This utility vehicle purchase will be used at Station 1 for emergency response and for transportation of members between stations for training. This vehicle will also be equipped with a plow in the event one is required to provide access for other responding emergency apparatus. This is the fourth and final phase in replacing Western Emergency Services aging utility vehicle's.

Personnel	\$ -	Fuel and maintance
Operating	\$ 1,000	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 1,000	

Central Emergency Services Capital Improvement Project

Project Name	Soldotna Sta. #1 Replacment Project Design/Engineering and Construction
Priority	High
Department - Service Area	Central Emergency Service Area
Total Funding	\$250,000
Project Manager	Capital Projects & CES Fire Chief
Project Location	Central Emergency Service Area
Funding Source	Local 443.51610.23464.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)	\$ 1,000,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,250,000
Construction			-	-	-	-
Equipment	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	\$ 1,000,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,250,000

Description (Justification and Explanation)

The current CES Soldotna Fire Station #1 was originally built in 1957 with additions added to meet response demands in 1961, 1971 and 1981. The current station and staging area has far exceeded useful life and operational capacity. A Site Selection Committee was established to find a suitable site to meet the operational needs for relocating the CES Soldotna Fire Station. This Soldotna Station#1 Replacement project would be to use funds for design, engineering, construction, permitting, additional land, and needs for a new CES Soldotna Fire Station.

Impact on Annual Operating Budget

Personnel		
Operating	\$ -	
Capital Outlay		
Other		
Total	\$ -	

Central Emergency Services Capital Improvement Project

Project Name	SCBA / Radio Replacement	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$575,000	
Project Manager	CES Fire Chief	
Project Location	Central Emergency Services	
Funding Source/ Project Number	General Fund-PILT & CES Local	443.51610.22461.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components*	\$ 192,500	\$ 575,000	\$ -	\$ -	\$ -	\$ 767,500
Total	\$ 192,500	\$ 575,000	\$ -	\$ -	\$ -	\$ 767,500

Description (Justification and Explanation)

Current radios have reached end of life. Support, servicing and parts replacement have been discontinued by the manufacturer for some time now. The radios/radio system needs to be updated/upgraded and new radios purchased due to risk and liability as repair, software support and parts are unavailable. New technology is also a feature that new radios will provide, which will increase the safety of our personnel, including emergency distress activation, location features for accountability, and Bluetooth technology integration for communication inside of fire buildings. This includes radio batteries, software, programming, additional options, maintenance, laptop, accessories, service and training courses.

*Up to \$175,000 from FY22 and FY23 is a Borough grant provided with Payment in Lieu of Taxes (PILT) funds received on an annual basis by the Kenai Peninsula Borough. Cost of Emergency Service are eligible expenditures for these funds. These funds are being granted to provide for SCBA and radio communications related expenditures. There is a 10% local service area match required for each year's proposed funding.

Impact on Annual Operating Budget

Personnel		New Training for in-house personnel require training class and travel. Radio maintenance and programming is needed by project managers. Currently, there is money in operations to replace damaged parts, chargers and batteries.
Operating	\$ 7,500	
Capital Outlay	\$ 1,000	
Other		
Total	\$ 8,500	

Central Emergency Services Capital Improvement Project

Project Name	LED Lighting Project Stations 5 and 6
Priority	High
Department - Service Area	Central Emergency Service Area
Total Funding	\$125,000
Project Manager	Capital Projects
Project Location	Funny River-Kasilof
Funding Source	Local 443.51610.23462.49999



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-	-	-
Equipment	125,000.00	-	-	-	-	125,000.00
Other (Specify)	-	-	-	-	-	-
Total	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00

Description (Justification and Explanation)

This project will continue station upgrades to LED lighting which was started in FY 2017, funds were expended before the last two stations could be completed. This project is for Stations 5-Funny River and Station 6-Kasilof. The project will include design, purchase and installation of LED lighting fixtures- bulbs, accessories to the apparatus bays, living quarters in Funny River and the living areas, office, community room and bedrooms at the Kasilof station.

Impact on Annual Operating Budget

Personnel	\$ -	Reduce annual light bulb replacement, savings in energy costs, rental of lifts
Operating	(1000.00)	
Capital Outlay	0.00	
Other	0.00	
Total	\$ (1,000.00)	

Central Emergency Services Capital Improvement Project

Project Name	Station 5 Ceiling Air & Electric Cord Reels	 
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$50,000	
Project Manager	Capital Projects	
Project Location	Funny River- Station 5	
Funding Source	Local 443.51610.23463.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-	-	-
Equipment	50,000	-	-	-	-	50,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000


Description (Justification and Explanation)

Station 5 in Funny River does not have appropriate electrical outlets, air hoses for fire trucks and ambulances. All of the emergency vehicles require electrical plug in to power, charge and operate internal equipment. The fire trucks also need air hose connections to provide air to the air brake system, which allows for an appropriate response time. This project would design, purchase, including air compressor, air lines and accessories, install ceiling mounted electric cord and air hose reels over each apparatus bay for vehicle, and various equipment and wiring to complete the project. This improves safety by eliminating the use of ground extension cords and air hoses as tripping hazards, as well as off the bay floor where there is always an accumulation of water creating an electrical hazard.

Impact on Annual Operating Budget

Personnel		This project could save \$500/yr on extension cords, air hose replacements
Operating	\$ 250.00	
Capital Outlay		
Other		
Total	\$ 250.00	

Central Emergency Services Capital Improvement Project

Project Name	CES-Training Site Phase 3	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$100,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source	Local 443.51610.23469.49999	

	FY 2012	FY 2019	FY 2023	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	339,950	150,000	100,000	-	-	589,950
Equipment	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	\$ 339,950	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ 589,950

Description (Justification and Explanation)

The Training Site needs additional upgrades to increase safety, security and reduce liability. In FY 2019 funds were appropriated to clear additional land, extend the gravel pad, add an additional driveway, and security gates. This project will finish the security fencing around the perimeter of the training site as well as upgrade the current gate, and add an additional roller type gate(s) for increase security. The project may include additional lighting, and electrical outlets as needed for illumination during training sessions in dark settings.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total		

Central Emergency Services Capital Improvement Project

Project Name	Security Upgrades All Stations	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$175,000	
Project Manager	Capital Projects/ & CES Fire Chief	
Project Location	CES All Fire Stations/Sub Stations	
Funding Source	Local 443.51610.43465.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-	-	-
Equipment	175,000	-	-	-	-	175,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000

Description (Justification and Explanation)

CES has constantly had issues with our mechanical/Cypher locks in cold weather, making them inoperable to open exterior doors to stations, especially during an emergency response. Also, for reasons of security, the combination locks to facilities need to be changed periodically. This requires a locksmith to manually change all of the doors of the seven (7) facilities. This project would design, purchase software/equipment and install new electronic combination exterior door locks to all CES stations. This will improve reliability in cold weather as well as enhancing management, operations with passcodes for employees, volunteer responders as well as public access.

Impact on Annual Operating Budget

Personnel	\$ -	Reduced labor charges, shared services with Borough software ID/Pass card costs
Operating	(2,500.00)	
Capital Outlay	-	
Other	-	
Total	\$ (2,500.00)	

Central Emergency Services Capital Improvement Project

Project Name	Station 4 & 6 Bay Floor Concrete Resurface	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$200,000	
Project Manager	Capital Projects	
Project Location	K-Beach and Kasilof	
Funding Source	Local 443.51610.23466.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	200,000	-	-	-	-	200,000
Equipment	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Description (Justification and Explanation)

The K-Beach and Kasilof station apparatus bays are in need of concrete resurface sealant to maintain the longevity of the floors. This project will be for design, prepping and application of an appropriate concrete floor sealant. This will also improve personnel safety as the department will pursue a surface that is slip resistant when wet. May include painting of walls or trim.

Impact on Annual Operating Budget

Personnel		Reduce injuries with a new slip resistant floor coating in the apparatus bays.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Central Emergency Services Capital Improvement Project

Project Name	Station Interior upgrades, Flooring, Kitchen
Priority	High
Department - Service Area	Central Emergency Service Area
Total Funding	\$50,000
Project Manager	CES Fire Chief
Project Location	Central Emergency Service Area
Funding Source	Local 443.51610.23467.49999



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	50,000	-	-	-	-	50,000
Equipment	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Description (Justification and Explanation)

Multiple stations require replacement of flooring, and/or carpeting in the office, training and living areas of the fire stations. The project will repair, replace flooring both linoleum and carpeted in the living areas, kitchen, training rooms, bedrooms and offices. Project may include interior painting as needed. This project includes Stations 3, 4, 5 and 6.

Impact on Annual Operating Budget

Personnel		Reduce costs associated with repair of flooring/carpet in operations budget
Operating		
Capital Outlay		
Other		
Total	\$ -	

Kachemak Emergency Service Area Capital Improvement Project

Project Name	SCBA & Radio Replacement		
Priority	High		
Department - Service Area	Kachemak Emergency Service Area		
Total Funding	\$192,500		
Project Manager	KESA Fire Chief		
Project Location	Kachemak Emergency Service Area		
Funding Source/ Project Number	Local/PILT	446.51810.22485.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components *	\$ 273,000	\$ 192,500				\$ 465,500
						-
Total	\$ 273,000	\$ 192,500	\$ -	\$ -	\$ -	\$ 465,500

Description (Justification and Explanation)

The Radio portion of this project is to replace 8 portable radios and 32 mobile radios in apparatus, utility vehicles and at the stations. The existing radios will soon require upgrades to remain functional with ALMR. These radios are outdated and do not have the capability to be upgraded so they will all require replacement. The SCBA portion of this project is to replace outdated and an insufficient supply of Self Contained Breathing Apparatus (SCBA) and air compressor/cascade fill stations at each station to meet the current NFPA standards, and to maintain interoperability with surrounding departments.

*Up to 175,000 from each year is a Borough grant provided with Payment in Lieu of Taxes (PILT) funds received on an annual basis by the Kenai Peninsula Borough. Cost of Emergency Service are eligible expenditures for these funds. These funds are being granted to provide for SCBA and radio communications related expenditures. There is a 10% local service area match required for each year's proposed funding.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total	\$ -	

Kachemak Emergency Service Area Capital Improvement Project

Project Name	KESA Ambulance Type I-Medic 2		
Priority	High		
Department - Service Area	Kachemak Emergency Service Area		
Total Funding	\$270,000		
Project Manager	KESA Fire Chief		
Project Location	Kachemak Emergency Service Area		
Funding Source	Local	446.51810.23481.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction						
Equipment	270,000					270,000
Other (Specify)						
Total	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000


Description (Justification and Explanation)

KESA is in need to replace aging rolling stock of a 2007 Class 1A Ambulance. The Ambulance will be a Braun Northwest with a Dodge 4500 Chasis with a Cummins Engine. Project to include installation, parts, title, registration, and other project related expenditures

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total		

Kachemak Emergency Service Area Capital Improvement Project

Project Name	Two Powerlift Systems with Gurney		
Priority	High		
Department - Service Area	KESA		
Total Funding	\$100,000		
Project Manager	KESA Fire Chief		
Project Location	KESA		
Funding Source	Local	446.51810.23482.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction						
Equipment	100,000					100,000
Other (Specify)						
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Description (Justification and Explanation)

KESA is unfitting our 2013 Braun Northwest Ambulance to accommodate a Patient Power Load System. The Power Load System will also be installed in the New Ambulance slated for FY23. This system will be beneficial to responders as we have difficult access to patients and sometimes need to transport them a long distance to the ambulance. Responders then have to place the patient on a gurney and lift that weight uphill into the ambulance while on an incline. This puts an unnecessary strain on responder's backs and they become susceptible to injury. This purchase also includes 2 replacement cots compatible with the load system.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total		

North Peninsula Recreational Service Area Capital Improvement Project

Project Name	Truck w/ Snow Plow	
Priority	High	
Department - Service Area	North Peninsula Recreational Service Area	
Total Funding	\$65,000	
Project Manager	Capital Projects	
Project Location	North Peninsula Recreational Service Area	
Funding Source	Local 459.61110.23451.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	-	-	-	-	-	-
Equipment	65,000	-	-	-	-	65,000
Other (Specify)	-	-	-	-	-	-
Total	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

Description (Justification and Explanation)

Replacement of our 2012 truck and snow plow. NPRSA vehicles are used everyday and have excessive wear and tear on them. We are responsible for snow removal for all North Peninsula Recreation Service Area facilities and all summer grounds maintenance. Replacement every 10 years keeps the cost of vehicle maintenance down.

Impact on Annual Operating Budget

Personnel		This is a one time project and not expected to have a financial impact on the operating budget in subsequent years.
Operating		
Capital Outlay		
Other		
Total		

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Skate Park/Multi-Purpose Court Re-Paving	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$62,000	
Project Manager	Recreation Director & Capital Projects	
Project Location	Nikiski Community Recreation Center	
Funding Source	Local 459.61110.23452.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ 8,350	\$ -	\$ -	\$ -	\$ -	\$ 8,350
Construction	52,250	-	-	-	-	52,250
Equipment	-	-	-	-	-	-
Other (Specify)	1,400	-	-	-	-	1,400
Total	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ 62,000

Description (Justification and Explanation)

The current skatepark and multi-purpose court are uneven and in need of repair. The proposed repairs will lead to a safer more welcoming park for riders and playground visitors. No repairs have been made to this area since the service area took over the Nikiski Elementary School in 2004. This project will include design, asphalt repair, repaving, project management and other project related expenditures

Personnel		This is a one time project and not expected to have a financial impact on the operating budget in subsequent years.
Operating		
Capital Outlay		
Other		
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Nikiski Pool Sidewalk Repair/Replacement	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$150,000	
Project Manager	Recreation Director & Capital Projects	
Project Location	Nikiski Pool	
Funding Source	Local 459.61110.23453.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ 19,549	\$ -	\$ -	\$ -	\$ -	\$ 19,549
Construction	130,451	-	-	-	-	130,451
Equipment	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Description (Justification and Explanation)

The current sidewalks at the Nikiski Pool have large uneven cracks throughout. The edges are crumbling and beginning to fall apart. This project is a high priority for the safety of our patrons and employees. This project will include design, repair, construction, project management and other project related expenditures.

Personnel		This is a one time project and not expected to have a financial impact on the operating budget in subsequent years.
Operating		
Capital Outlay		
Other		
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Nikiski Pool Boilers Replacement		
Priority	High		
Department - Service Area	North Peninsula Recreation Service Area		
Total Funding	\$476,000		
Project Manager	Recreation Director/Capital Projects		
Project Location	Nikiski Pool		
Funding Source	Local	459.61110.23454.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ 41,000
Construction	435,000	-	-	-	-	435,000
Equipment	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	\$ 476,000	\$ -	\$ -	\$ -	\$ -	\$ 476,000

Description (Justification and Explanation)

The boilers at the Nikiski Pool need to be replaced and updated to more efficient boilers. This project will include design, equipment, installation, project management and other project related expenditures

Personnel		This is a one time project and not expected to have a financial impact on the operating budget in subsequent years.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Road Service Area Capital Improvement Project

Project Name	Borough Wide Gravel Projects
Priority	High
Department - Service Area	Road Service Area
Total Funding	\$300,000
Project Manager	Roads Director
Project Location	KPB Road Service Area
Funding Source/ Project Number	Local 434.33950.23GRV.49999



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
Other (Specify)						
Total	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000

Description (Justification and Explanation)

The gravel CIP allows us to address roads that have increased maintenance cost due to poor conditions on portions of the road. These roads are not bad enough to need a full CIP. The gravel CIP allows us to do remediation repairs which extend the life of the road.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total	\$ -	

Road Service Area Capital Improvement Project

Project Name	Borough Wide Bridges Projects		
Priority	High		
Department - Service Area	Road Service Area		
Total Funding	\$300,000		
Project Manager	Roads Director		
Project Location	KPB Road Service Area		
Funding Source/ Project Number	Local	434.33950.23BRG.49999	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ 37,500	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ 150,000
Construction/Equipment	262,500	262,500	262,500	-	262,500	1,050,000
Other (Specify)						
Total	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ 1,200,000

Description (Justification and Explanation)

A number of bridges became the Kenai Peninsula Borough's responsibility upon its formation in 1964, but there was no coherent mechanism in place to address bridge rehabilitation or replacement.

In the early days, there were no established construction standards, yet there were many miles of bridges earmarked for maintenance. Not surprisingly, aging bridges initially taken on by the RSA will require rehabilitation and/or replacement to ensure they are pass-able year round. Many bridges "grandfathered" into the maintenance system need minor rehabilitation, major rehabilitation, and replacement. Without these improvements, it is a serious challenge for the RSA to keep these bridges safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard bridge is far higher than for bridges meeting borough construction standards.

The RSA will perform a bridge assessment with the assistance of historic state bridge inspections to identify and prioritize rehabilitation/replacement projects for rebuilding and upgrading as many bridges as possible with available funding. These projects range from basic rehabilitation to complete replacement.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total	\$ -	

Road Service Area Capital Improvement Project

Project Name	Road Improvement Projects	BEFORE	AFTER
Priority	High		
Department - Service Area	Road Service Area		
Total Funding	\$1,965,550		
Project Manager	Purchasing and Contracting		
Project Location	KPB Roads - Area Wide		
Funding Source	Local		

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
Design (Engineering)	\$ 245,694	\$ 257,994	\$ 215,425	\$ 267,263	\$ 185,363	\$ 1,171,738
Construction/Equipment	1,719,856	1,805,956	1,507,975	1,870,838	1,297,538	8,202,163
Other (Specify)						
Total	\$ 1,965,550	\$ 2,063,950	\$ 1,723,400	\$ 2,138,100	\$ 1,482,900	\$ 9,373,900

Description (Justification and Explanation)

A number of roads became the Kenai Peninsula Borough's responsibility upon its formation in 1964, but there was no coherent mechanism in place to address road construction or even upkeep. In 1982, borough voters created four separate KPB Road Service areas (and agreed to fund through a small mill levy). Each service area had its own board of directors, and road service consisted mostly of wintertime plowing and the occasional summer grading.

In 1991, to help provide efficiency and consistency in management, the Borough Assembly incorporated those four areas into one borough-wide Road Service Area (RSA) with five regions: Central, West, North, South, and East.

In the early days, there were no established construction standards, yet there were many miles of roads earmarked for maintenance. Not surprisingly, poorly built roads initially taken on by the RSA have required intensive work to remain passable year-round.

In 1986, the RSA board adopted (and the Borough Assembly approved by ordinance) minimum road construction standards, establishing that any road not already RSA maintained had to meet these standards. While this helped to ensure that newly constructed roads would have a more reasonable maintenance cost, it did not solve the existing problem of the expense of maintaining hundreds of poorly constructed roads in desperate need of improvement.

Many roads "grandfathered" into the maintenance system need gravel upgrades, widening, paving, signage, repair, and realignment. Without these improvements, it is a serious challenge for the RSA to keep these roads safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard road is far higher than for roads meeting borough construction standards.

The RSA has established objective criteria to identify priority construction projects for rebuilding and upgrading as many roads as possible with available funding. These projects range from correcting basic safety and access problems to complete upgrade and paving on others. In FY19, the legislative grants that have funded capital improvement projects since 2008 were exhausted. Capital improvement projects are now solely funded by tax dollars.

Impact on Annual Operating Budget

Personnel		Savings generated due to lower maintenance costs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

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Internal Service Funds

These funds are used to account for a government's business-type activities supported, at least in part, by fees or charges. These services are not rendered to the general public but are for other governmental units within the Borough, i.e. the service areas, individual funds and departments, and the school district. The following funds have been established:

	<u>Page #</u>
Total Internal Service Funds Budget Projection	423
Combined Revenues and Expenses	425
Insurance and Litigation Reserve Fund	426

The Borough and School District are self-insured and the Insurance and Litigation Reserve Fund is used to account for the provision of insurance for the Borough, not including health insurance. All funds requiring insurance coverage make contributions to this fund in amounts equal to their proportional share of the total cost of insurance. Additionally, the fund maintains reserves for litigation contingencies, insurance contingencies, and self-insurance deductible requirements.

Health Insurance Reserve Fund	438
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The Borough is self-insured for health insurance and the Health Insurance Reserve Fund is used to account for the costs of the Borough's employee health insurance plan. The reserve fund will accommodate the smoothing of plan cost variances by allowing the variances to be applied over multiple year's premiums. In years where the plan costs do not equal budgeted amounts for premiums in all borough funds, the amount over/under will be recovered/refunded in subsequent years through increases/decreases in plan premiums. This process will eliminate large year-end supplemental appropriations or unspent budget amounts in the Borough's and Service Area's operating funds.

Equipment Replacement Fund	442
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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.

Total Internal Service Funds - Budget Projection

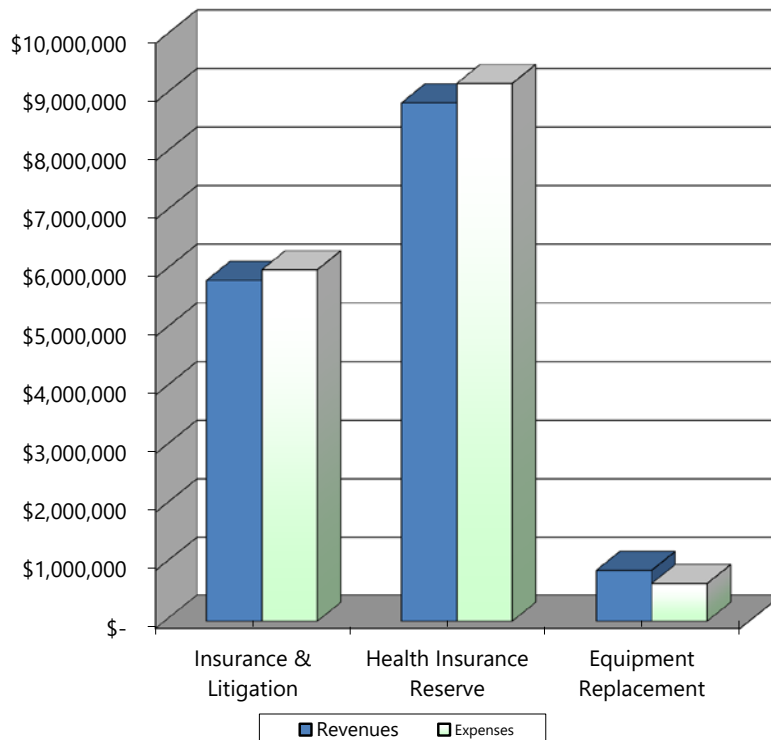
Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Revenues:								
Interest Revenue	\$ 472,702	\$ 35,610	\$ 156,252	\$ 156,252	\$ 125,122	\$ 122,160	\$ 124,839	\$ 134,800
State Revenues	21,464	31,826	-	-	-	-	-	-
Charges to Other Depts.	11,138,790	11,919,765	12,481,960	12,481,960	14,639,398	15,842,990	16,789,852	17,809,027
Employee Insurance Premiums	985,591	843,724	755,400	755,400	755,400	755,400	755,400	755,400
Sales of Fixed Assets	(66,234)	-	50,000	50,000	50,000	47,500	45,125	42,869
other revenue	32,745	-	740,646	740,646	878,185	826,474	790,191	762,307
Total Revenues:	12,585,058	12,830,925	13,443,612	13,443,612	15,569,920	16,768,050	17,715,216	18,742,096
Expenses:								
Personnel	521,601	524,940	589,593	589,593	889,270	907,055	925,196	943,700
Supplies	2,222	4,097	4,225	4,225	4,700	4,794	4,890	4,988
Services	9,976,208	13,418,236	13,349,211	14,438,580	14,951,038	15,594,107	16,220,539	16,834,973
Capital Outlay	35,025	4,379	5,000	5,000	10,526	10,631	10,737	10,844
Interdepartmental Charges	-	-	-	-	-	-	-	-
Total Expenses:	10,535,056	13,951,652	13,948,029	15,037,398	15,855,534	16,516,587	17,161,362	17,794,505
Total Expenses and Operating Transfers	10,535,056	13,951,652	13,948,029	15,037,398	15,855,534	16,516,587	17,161,362	17,794,505
Net Results From Operations	2,050,002	(1,120,727)	(504,417)	(1,593,786)	(285,614)	251,463	553,855	947,591
Beginning Retained Earnings	11,274,367	13,324,369	12,203,642	12,203,642	10,609,856	10,324,242	10,575,705	11,129,560
Ending Retained Earnings	\$ 13,324,369	\$ 12,203,642	\$ 11,699,225	\$ 10,609,856	\$ 10,324,242	\$ 10,575,705	\$ 11,129,560	\$ 12,077,151

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**Kenai Peninsula Borough
Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2023**

<u>Revenues</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 57,755	\$ -	\$ 67,367	\$ 125,122
Charges To Other Depts	5,774,000	8,104,580	760,818	14,639,398
Miscellaneous Revenue	-	755,400	50,000	805,400
Total Revenues	\$ 5,831,755	\$ 8,859,980	\$ 878,185	\$ 15,569,920
 <u>Expenses</u>				
Personnel	889,270	-	-	889,270
Supplies	4,700	-	-	4,700
Services	5,109,098	9,191,940	650,000	14,951,038
Capital Outlay	10,526	-	-	10,526
Total Expenses	6,013,594	9,191,940	650,000	15,855,534
 Total Expenses and Operating Transfers	 6,013,594	 9,191,940	 650,000	 15,855,534
 Net Results From Operations	 (181,839)	 (331,960)	 228,185	 (285,614)
 Beginning Retained Earnings	 2,887,769	 2,332,742	 5,389,345	 10,609,856
 Ending Retained Earnings	 \$ 2,705,930	 \$ 2,000,782	 \$ 5,617,530	 \$ 10,324,242

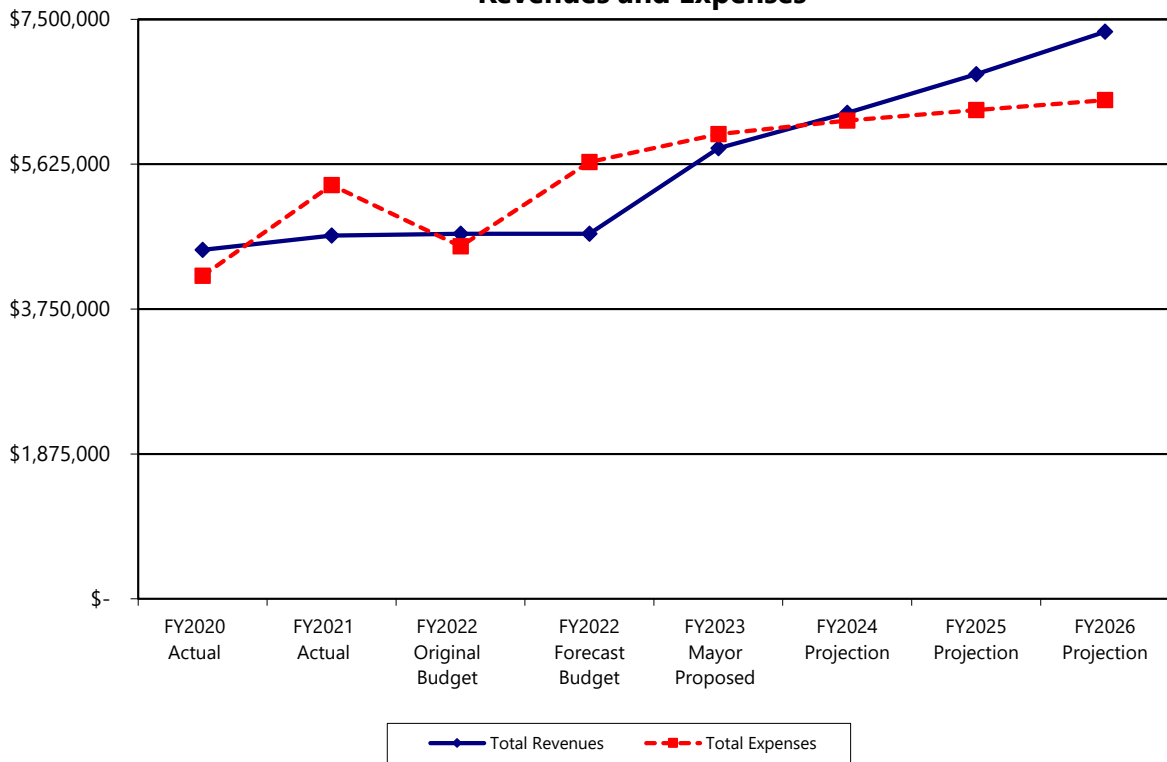
Revenues & Expenses



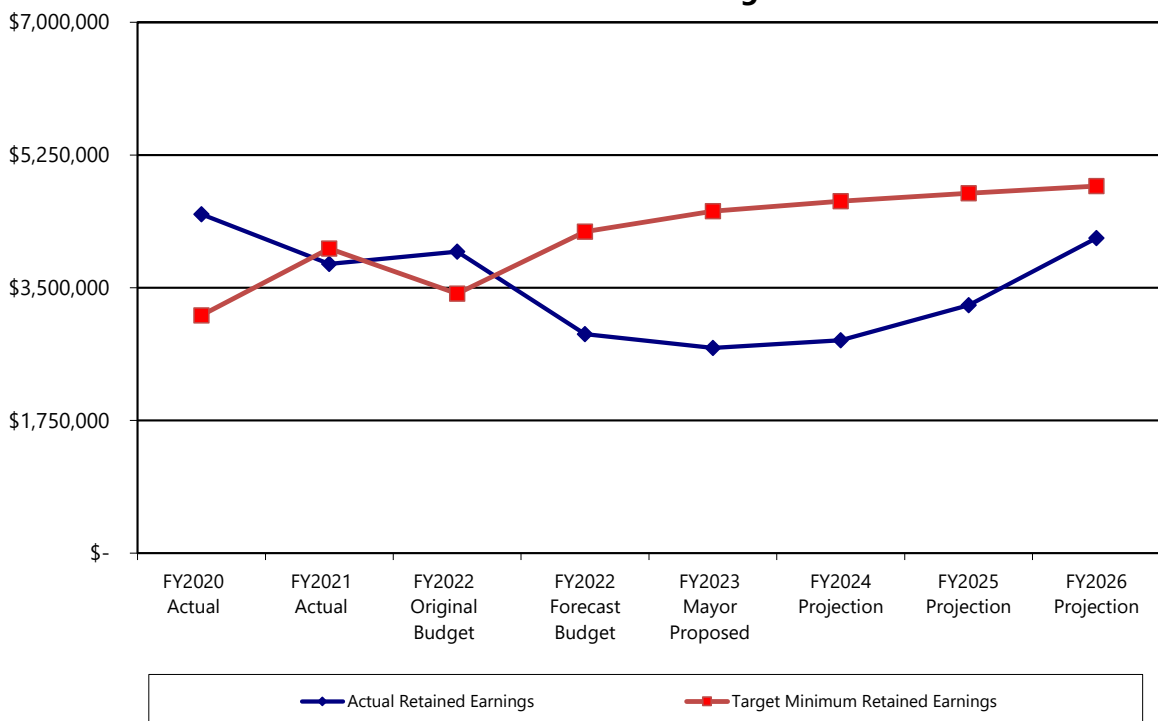
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 258,423	\$ 16,065	\$ 90,085	\$ 90,085	\$ 57,755	\$ 54,119	\$ 56,118	\$ 65,392
State Revenues	21,464	31,826	-	-	-	-	-	-
Other Revenue	32,745	-	-	-	-	-	-	-
Charges to Other Depts.	4,203,761	4,652,940	4,634,569	4,634,569	5,774,000	6,235,920	6,734,794	7,273,577
Total Revenues:	4,516,393	4,700,831	4,724,654	4,724,654	5,831,755	6,290,039	6,790,912	7,338,969
Expenses:								
Personnel	521,601	524,940	589,593	589,593	889,270	907,055	925,196	943,700
Supplies	2,222	4,097	4,225	4,225	4,700	4,794	4,890	4,988
Services	3,622,605	4,821,737	3,963,248	5,052,617	5,109,098	5,267,570	5,386,425	5,494,153
Capital Outlay	35,025	4,379	5,000	5,000	10,526	10,631	10,737	10,844
Interdepartmental Charges	-	-	-	-	-	-	-	-
Total Expenses:	4,181,453	5,355,153	4,562,066	5,651,435	6,013,594	6,190,050	6,327,248	6,453,685
Net Results From Operations	334,940	(654,322)	162,588	(926,781)	(181,839)	99,989	463,664	885,284
Beginning Retained Earnings	4,133,932	4,468,872	3,814,550	3,814,550	2,887,769	2,705,930	2,805,919	3,269,583
Ending Retained Earnings	\$ 4,468,872	\$ 3,814,550	\$ 3,977,138	\$ 2,887,769	\$ 2,705,930	\$ 2,805,919	\$ 3,269,583	\$ 4,154,867

Insurance and Litigation Fund Revenues and Expenses



Insurance and Litigation Fund Retained Earnings



Department Function

Fund 700

Risk Management

Dept 11234

Administration

Mission

The Risk Management Department works to protect the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District's (KPBSD) assets by identifying, analyzing and mitigating against the consequences of accidental losses and claims. The Risk Management Department serves as a resource for protecting the health, safety, and well-being of KPB and KPBSD employees and property through continuous efforts to reduce the frequency, severity and associated cost of risk and risk-related claims through continuous education, analysis, active participation and communication.

Program Description

The Risk Management Department coordinates the insurance program for the KPB and KPBSD, manages Workers' Compensation claims, and consults with the KPB, Service Areas, and the KPBSD on loss prevention, safety, and environmental compliance programs.

Major Long Term Issues and Concerns:

- Insurance market conditions and statutory/regulatory changes will continue to present challenges for insurance procurement and funding claim reserves.
- Employee retention issues may be creating long-term financial impacts (direct or indirect) which may be reflected in claim costs or frequency.
- Changes in employee benefits may be driving increases in workers' comp claims across both the KPB&SD.

FY2022 Accomplishments

- Reviewed and updated Risk Management's records retention schedule that captured previously unmanaged categories.
- Closed the South Peninsula Hospital (SPH) 2006 Expansion Report with the ADEC.
- Created consistent metrics for tracking Department Function data that Risk will follow in the future.
- Created consistent metrics for projecting upcoming insurance reserves.

FY2023 New Initiatives:

- Continue building the Risk Management team to help support FY23 initiatives.
- Update the KPB Borough Admin Building (BAB) Emergency Action Plan that includes training and implementation of quarterly drills.
- Begin a systematic implementation of policies, procedures and guidelines across the Borough.
- Define Risk Management's Key Performance Indicators.
- Reassess the approach and effectiveness of the Employee Safety Committee and Director's Safety Committee.
- Simplify the SOAR BBS Program and begin rollout of the updated training materials and goals.
- Establish goals and expectations for leadership engagement through a Management By Walking Around (MBWA) program.
- Begin offering additional classroom-based training opportunities rather than a focus on Computer-based Training.
- Identify the scope and approach to an organization-wide Job Hazard Analysis (JHA) process and begin implementation.

Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Number of Insurance Policies Purchased	13	16	15	15
Number of Insurance Certificates Reviewed	404	346	215	488
Number of Contracts Reviewed for Insurance Purposes	183	354	396	481
Loss Control Incentive Program (LCIP) Inspection	202	202	114	114
Tax Foreclosure Environmental Reviews	100	100	115	115

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Proposed
Staffing History	4	4	4	6

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11234 - Risk Management - Administration

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 296,767	\$ 287,372	\$ 334,584	\$ 334,584	\$ 492,239	\$ 157,655	47.12%
40130 Overtime Wages	-	-	480	480	2,182	1,702	354.58%
40210 FICA	25,338	24,396	29,980	29,980	42,646	12,666	42.25%
40221 PERS	84,996	96,751	74,278	74,278	109,996	35,718	48.09%
40321 Health Insurance	75,370	75,648	106,000	106,000	190,800	84,800	80.00%
40322 Life Insurance	434	430	808	808	743	(65)	-8.04%
40410 Leave	38,630	34,280	43,463	43,463	50,664	7,201	16.57%
40511 Other Benefits	66	6,063	-	-	-	-	-
Total: Personnel	521,601	524,940	589,593	589,593	889,270	299,677	50.83%
Supplies							
42120 Computer Software	367	-	-	-	900	900	-
42210 Operating Supplies	1,138	1,774	1,500	1,500	1,500	-	0.00%
42250 Uniforms	126	-	500	500	500	-	0.00%
42263 Training Supplies	60	493	425	425	-	(425)	-100.00%
42310 Repair/Maintenance Supplies	394	43	300	300	300	-	0.00%
42410 Small Tools & Equipment	137	1,787	1,500	1,500	1,500	-	0.00%
Total: Supplies	2,222	4,097	4,225	4,225	4,700	475	11.24%
Services							
43011 Contractual Services	126,358	78,206	116,500	116,500	117,725	1,225	1.05%
43019 Software Licensing	102	25,700	133	133	1,038	905	680.45%
43110 Communications	3,949	3,897	3,940	3,940	4,800	860	21.83%
43140 Postage & Freight	121	57	100	100	100	-	0.00%
43210 Transportation/Subsistence	5,046	2,544	15,100	15,100	21,185	6,085	40.30%
43220 Car Allowance	10,916	9,191	10,800	10,800	18,000	7,200	66.67%
43260 Training	1,725	457	1,075	1,075	3,280	2,205	205.12%
43310 Advertising	634	-	300	300	300	-	0.00%
43410 Printing	41	42	60	60	60	-	0.00%
43510 Insurance Premium	10,692	15,687	-	-	12,117	12,117	-
43610 Utilities	6,503	2,312	7,072	7,072	7,213	141	1.99%
43619 Equipment Depreciation	-	6,529	-	-	-	-	-
43720 Equipment Maintenance	1,023	447	800	800	800	-	0.00%
43780 Building/Grounds Maintenance	411	-	-	-	-	-	-
43920 Dues and Subscriptions	3,790	4,217	5,568	5,568	5,428	(140)	-2.51%
Total: Services	171,311	149,286	161,448	161,448	192,046	30,598	18.95%
Capital Outlay							
48525 Computer Software	32,645	-	-	-	-	-	-
48710 Minor Office Equipment	2,285	2,592	5,000	5,000	3,476	(1,524)	-30.48%
48720 Minor Office Furniture	-	169	-	-	7,050	7,050	-
48740 Minor Office Furniture	95	1,618	-	-	-	-	-
Total: Capital Outlay	35,025	4,379	5,000	5,000	10,526	5,526	110.52%
Interdepartmental Charges							
60000 Charge (To) From Other Depts	(730,159)	(682,702)	(760,266)	(760,266)	(1,096,542)	(336,276)	-
Total: Interdepartmental Charges	(730,159)	(682,702)	(760,266)	(760,266)	(1,096,542)	(336,276)	-
Department Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Line-Item Explanations

40110 Regular Wages. Staff includes: Risk Manager, Claims Manager, Safety Manager & Specialist, Environmental Manager, and Administrative Assistant.

Added: 1 Safety Specialist
1 Claims Manager

43011 Contractual Services. Marsh and McLennan (\$68,500), Intellex EHS software (\$25,700), MSDS online program (\$11,225), SPCC plan update (\$5,000), and other small contracts (\$7,300).

43210 Transportation/Subsistence. Travel to KPBSD facilities for site visits, safety audits, and tank inspections. Continued education for all members of Risk Management.

43260 Training. Regulatory training materials, NFPA 101 training course and materials, BCSP OHST training and materials, ARM training and materials, RIMS Annual Conference.

48710 Minor Office Equipment. Purchase two (2) standard desktops and four (4) monitors.

48720 Minor Office Furniture. Purchase three (3) height-adjustable desks and three (3) HON Ignition Chairs or similar.

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Fund 700 Dept 11236	Department Function Risk Management Workers' Compensation
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Program Description
 As required under the Alaska Workers' Compensation Act, Workers' Compensation is a program that requires employers to pay medical costs and lost wages in the event an employee becomes injured or ill due to working conditions. The Risk Management Department is responsible for complying with the Alaska Workers' Compensation Act by administering a compliant and comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.

Mission
 Our program serves to educate supervisors about our Workers' Compensation obligations and actions, and about providing accommodations to returning employees in temporary transitional work to help reduce time away from work and increase productivity.

- Major Long Term Issues and Concerns:**
- Increasing cost of claims primarily due to the high cost of medical treatment and litigation in the State of Alaska.
 - An aging workforce both at the KPB and KPBSD.
 - Expansion of presumptive disability statutes continue to impact risk avoidance for emergency services organizations.

- FY2022 Accomplishments**
- Automated monthly incident summary reports to each Director or Chief as well as the Administration.
 - Customized the Intelex Dashboard to display up-to-date incident data for each Director for the current fiscal year.
 - An 11% decrease in overall injury and illness reports and a decrease in all CY2021 estimates with the exception of total Recordable Incidents.

- FY2023 New Initiatives:**
- Continue to improve our use of Intelex to identify high-risk areas (e.g. locations, causes of injuries, nature of injury, etc.).
 - Improve Intelex functionality to minimize the time spent on administrative tasks.

Performance Measures

	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Estimated
Total Incidents for the KPB	26	38	27	31
Total Incidents for the KPBSD	110	72	71	64
Total Incidents for Year (KPB & KPBSD)	136	110	98	95
Number of No Treatment Incidents	72	65	50	60
Number of First Aid Treatment Incidents	26	10	5	8
Number of Recordable Incidents	38	35	43	37

	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Estimated
KPB Total Recordable Incident Rate (TRIR)	2.97	6.05	4.17	3.56
KPBSD Total Recordable Incident Rate (TRIR)	3.06	2.18	3.46	2.79

	CY2019 Actual	CY2020 Actual	CY2021 Actual	CY2022 Estimated
KPB Days Away, Restricted or Transferred (DART)	2.64	2.35	3.21	2.11
KPBSD Days Away, Restricted or Transferred (DART)	1.64	1.26	2.30	1.64

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11236 - Risk Management - Workers' Compensation

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43210 Transportation/Subsistence	\$ 127	\$ -	\$ 1,925	\$ 1,925	\$ 2,020	\$ 95	4.94%
43260 Training	150	-	200	200	230	30	15.00%
43508 Workers Compensation	627,622	618,651	801,980	781,455	768,770	(33,210)	-4.14%
43530 Disability Coverage	-	7,159	7,159	7,159	7,875	716	10.00%
43999 Claim Reserves	1,202,658	2,380,584	771,229	1,137,841	1,303,000	531,771	68.95%
Total: Services	1,830,557	3,006,394	1,582,493	1,928,580	2,081,895	499,402	31.56%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	365,079	341,351	380,133	380,133	548,271	168,138	44.23%
Total: Interdepartmental Charges	365,079	341,351	380,133	380,133	548,271	168,138	44.23%
Department Total	\$ 2,195,636	\$ 3,347,745	\$ 1,962,626	\$ 2,308,713	\$ 2,630,166	\$ 667,540	34.01%

Line-Item Explanations

43210 Transportation/Subsistence. Travel to AMLJIA's Quarterly Claims Reviews, AMLJIA's PERMS conference, and Alaska Bar Association's Annual Workers' Comp Case Review.

43260 Training. Alaska Bar Association's Annual Workers' Comp Case Review.

43508 Workers' Compensation. Estimated cost of premium (\$705,895), Firefighters ADD premium (\$7,875) and anticipated payroll audit for both the KPB and KPBSD (\$55,000).

43530 Disability Coverage. Renewal for supplemental Volunteer Fire Fighters Disability premium.

43999 Claim Reserves. To cover estimated costs of self-insured losses for workers' compensation. Estimate based on a 5-year average of actual losses.

60000 Charges to Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function

Fund 700

Risk Management

Dept 11237

Property

Program Description

Property Insurance including claims is for coverage of the buildings, contents, emergency equipment and vehicles of the Borough, School District, and Service Areas.

Major Long Term Issues and Concerns

- Aging properties throughout the Borough resulting in increased frequency and cost of repairs to integral systems such as fire suppression, HVAC, and security.
- Drastic and continuous increases to appraisal amounts as well as replacement costs.
- Efficient and accurate management of facilities across the KPB and KPBSD including purchasing, inspections, maintenance, remodels, appraisals, etc.

FY2022 Accomplishments

- Updated facility database with new appraisal data into the new EHS Software database.
- Updated the KPB’s equipment database and migrated data into the new EHS Software database.
- Created a single equipment list and a single facility list within Intellex than can be used by across the organization. These were reviewed by each Director or Chief to ensure accuracy and can be maintained throughout the year.

FY2023 New Initiatives

- Work with Finance and IT to modify and migrate risk allocation spreadsheet to a multi-user platform.
- Work with Finance, IT, and Purchasing to develop a process to manage capital purchases (e.g. equipment or facilities) from purchase to surplus.

Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Total Number of Claims	31	27	27	28
Average Claim Cost (Including Auto, Property & Vandalism)	\$2,903	\$1,552	\$1,822	\$7,900

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11237 - Risk Management - Property**

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43511 Fire and Extended Coverage	\$ 771,929	\$ 774,555	\$ 813,587	\$ 1,488,437	\$ 1,337,856	\$ 524,269	64.44%
43999 Claim Reserves	77,012	127,844	340,000	171,042	221,215	(118,785)	-34.94%
Total: Services	848,941	902,399	1,153,587	1,659,479	1,559,071	405,484	35.15%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	146,032	136,540	152,053	152,053	328,963	176,910	116.35%
Total: Interdepartmental Charges	146,032	136,540	152,053	152,053	328,963	176,910	116.35%
Department Total	\$ 994,973	\$ 1,038,939	\$ 1,305,640	\$ 1,811,532	\$ 1,888,034	\$ 582,394	44.61%

Line-Item Explanations

43511 Fire & Extended Coverage. Estimated cost for property, auto, boiler, and machinery premiums including potential increases. Covers KPBSD, KPB, and Service Area buildings and vehicles.

43999 Claim Reserves. To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

60000 Charges to Other Depts. Allocation of Risk Management Administration costs to insurances provided by the fund; (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function

Fund 700

Risk Management

Dept 11238

Liability

Program Description

Administered by the Risk Management Department, the liability insurance program covers the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District (KPBSD) for risks imposed by lawsuits and other similar claims.

Major Long Term Issues and Concerns:

- The KPB and KPBSD’s exposures, loss ratio, and overall costs continue to present challenges in securing reasonably priced excess insurance.
- Increased litigation costs for exceedingly more complex claims continue to trend.
- Continued rise of “nuclear verdicts” across the nation. These are verdicts that have an exceptionally high jury award that surpasses what should be a reasonable or rational amount.

FY2022 Accomplishments

- Worked with the Legal Department to standardize insurance requirements across all workgroups
- Working with the District to review all Building Use Application for the first time in over five (5) years.

FY2023 New Initiatives:

- Continue to work with Purchasing and IT to develop or purchase tools to streamline the insurance approval process. Once this process is operating smoothly, take the same tools and develop a method to integrate them with the KPBSD processes.

Performance Measures

Key Measures	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Estimated
Total Number of Claims	6	6	3	6
Average Claim Cost (Liability Only)	\$1,866	\$7,968	\$89,015	\$58,691

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11238 - Risk Management - Liability

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43515 CGL Excess Liability	\$ 491,925	\$ 614,325	\$ 645,073	\$ 660,073	\$ 783,344	\$ 138,271	21.43%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	400	350	650	650	650	-	0.00%
43521 Other Bonds	320	405	520	520	520	-	0.00%
43525 Travel Accident Coverage	-	-	7,159	7,159	7,159	-	0.00%
43528 Aviation Liability	14,174	21,161	21,161	24,562	29,036	7,875	37.21%
43529 Other Miscellaneous Coverage	63,236	68,473	73,157	75,639	100,233	27,076	37.01%
43999 Claim Reserves	201,741	58,944	315,000	531,507	352,144	37,144	11.79%
Total: Services	771,796	763,658	1,065,720	1,303,110	1,276,086	210,366	19.74%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	219,048	204,811	228,080	228,080	219,308	(8,772)	-3.85%
Total: Interdepartmental Charges	219,048	204,811	228,080	228,080	219,308	(8,772)	-3.85%
Department Total	\$ 990,844	\$ 968,469	\$ 1,293,800	\$ 1,531,190	\$ 1,495,394	\$ 201,594	13.17%

Line-Item Explanations

43515 CGL Excess Liability. Cost of liability, excess liability, and crime insurance policies as well as loss control and rate stabilization.

43519 Finance Officer Bond. Cost of bonds for KP&SD fiduciary officials, as required by State statutes.

43520 Employee Bond. Blanket fidelity bond for public employees.

43521 Other Bonds. Costs for State of Alaska Notary Bond fees.

43525 Travel Accident Insurance. Cost of the renewed Travel Accident Insurance Policy.

43528 Aviation Liability. Cost of liability insurance while traveling on chartered aircraft.

43529 Other Miscellaneous Coverage. Includes costs for pollution liability, storage tank liability, professional medical liability, and mobile equipment liability policies.

43999 Claim Reserves. To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual liability losses and rate increase in claims filed.

60000 Charges (To) From Other Depts. Allocation of Risk Management Administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Expenditure Summary By Line Item

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 296,767	\$ 287,372	\$ 334,584	\$ 334,584	\$ 492,239	\$ 157,655	47.12%
40130 Overtime Wages	-	-	480	480	2,182	1,702	354.58%
40210 FICA	25,338	24,396	29,980	29,980	42,646	12,666	42.25%
40221 PERS	84,996	96,751	74,278	74,278	109,996	35,718	48.09%
40321 Health Insurance	75,370	75,648	106,000	106,000	190,800	84,800	80.00%
40322 Life Insurance	434	430	808	808	743	(65)	-8.04%
40410 Leave	38,630	34,280	43,463	43,463	50,664	7,201	16.57%
40511 Other Benefits	66	6,063	-	-	-	-	-
Total: Personnel	521,601	524,940	589,593	589,593	889,270	299,677	50.83%
Supplies							
42120 Computer Software	367	-	-	-	900	900	-
42210 Operating Supplies	1,138	1,774	1,500	1,500	1,500	-	0.00%
42250 Uniforms	126	-	500	500	500	-	0.00%
42263 Training Supplies	60	493	425	425	-	(425)	-100.00%
42310 Repair/Maintenance Supplies	394	43	300	300	300	-	0.00%
42410 Small Tools	137	1,787	1,500	1,500	1,500	-	0.00%
Total: Supplies	2,222	4,097	4,225	4,225	4,700	475	11.24%
Services							
43011 Contractual Services	126,358	78,206	116,500	116,500	117,725	1,225	1.05%
43019 Software Licensing	102	25,700	133	133	1,038	905	680.45%
43110 Communications	3,949	3,897	3,940	3,940	4,800	860	21.83%
43140 Postage	121	57	100	100	100	-	0.00%
43210 Transportation/Subsistence	5,173	2,544	17,025	17,025	23,205	6,180	36.30%
43220 Car Allowance	10,916	9,191	10,800	10,800	18,000	7,200	66.67%
43260 Training	1,875	457	1,275	1,275	3,510	2,235	175.29%
43310 Advertising	634	-	300	300	300	-	0.00%
43410 Printing	41	42	60	60	60	-	0.00%
43508 Workers Compensation	627,622	618,651	801,980	781,455	768,770	(33,210)	-4.14%
43510 Insurance Premium	10,692	15,687	-	-	12,117	12,117	-
43511 Fire and Extended Coverage	771,929	774,555	813,587	1,488,437	1,337,856	524,269	64.44%
43515 CGL Liability	491,925	614,325	645,073	660,073	783,344	138,271	21.43%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	400	350	650	650	650	-	0.00%
43521 Other Bonds	320	405	520	520	520	-	0.00%
43525 Travel Accident Coverage	-	-	7,159	7,159	7,159	-	0.00%
43528 Aviation Liability	14,174	21,161	21,161	24,562	29,036	7,875	37.21%
43529 Other Misc Coverage	63,236	68,473	73,157	75,639	100,233	27,076	37.01%
43530 Disability Coverage	-	7,159	7,159	7,159	7,875	716	10.00%
43610 Utilities	6,503	2,312	7,072	7,072	7,213	141	1.99%
43619 Equipment Depreciation	-	6,529	-	-	-	-	-
43720 Equipment Maintenance	1,023	447	800	800	800	-	0.00%
43780 Building/Grounds Maintenance	411	-	-	-	-	-	-
43920 Dues and Subscriptions	3,790	4,217	5,568	5,568	5,428	(140)	-2.51%
43999 Claim Reserves	1,481,411	2,567,372	1,426,229	1,840,390	1,876,359	450,130	31.56%
Total: Services	3,622,605	4,821,737	3,963,248	5,052,617	5,109,098	1,145,850	28.91%
Capital Outlay							
48525 Computer Software	32,645	-	-	-	-	-	-
48710 Minor Office Equipment	2,285	2,592	5,000	5,000	3,476	(1,524)	-30.48%
48720 Minor Office Furniture	-	169	-	-	7,050	7,050	-
48740 Minor Office Furniture	95	1,618	-	-	-	-	-
Total: Capital Outlay	35,025	4,379	5,000	5,000	10,526	5,526	110.52%
Interdepartmental Charges							
60000 Charge (To) From Other Depts.	-	-	-	-	-	-	-
60004 Mileage Ticket Credits	-	-	-	-	-	-	-
Total: Interdepartmental Charges	-	-	-	-	-	-	-
Department Total	\$ 4,181,453	\$ 5,355,153	\$ 4,562,066	\$ 5,651,435	\$ 6,013,594	\$ 1,451,528	31.82%

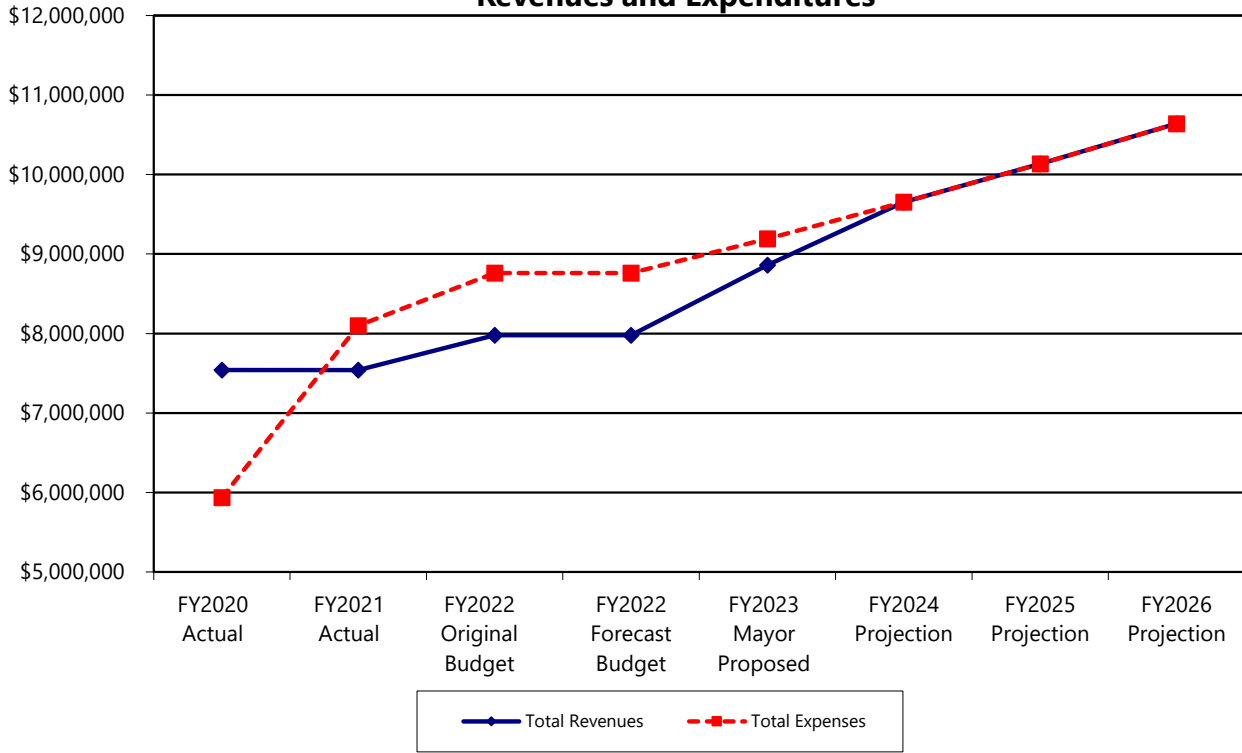
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Fund: 701 Health Insurance Reserve Fund - Budget Projection

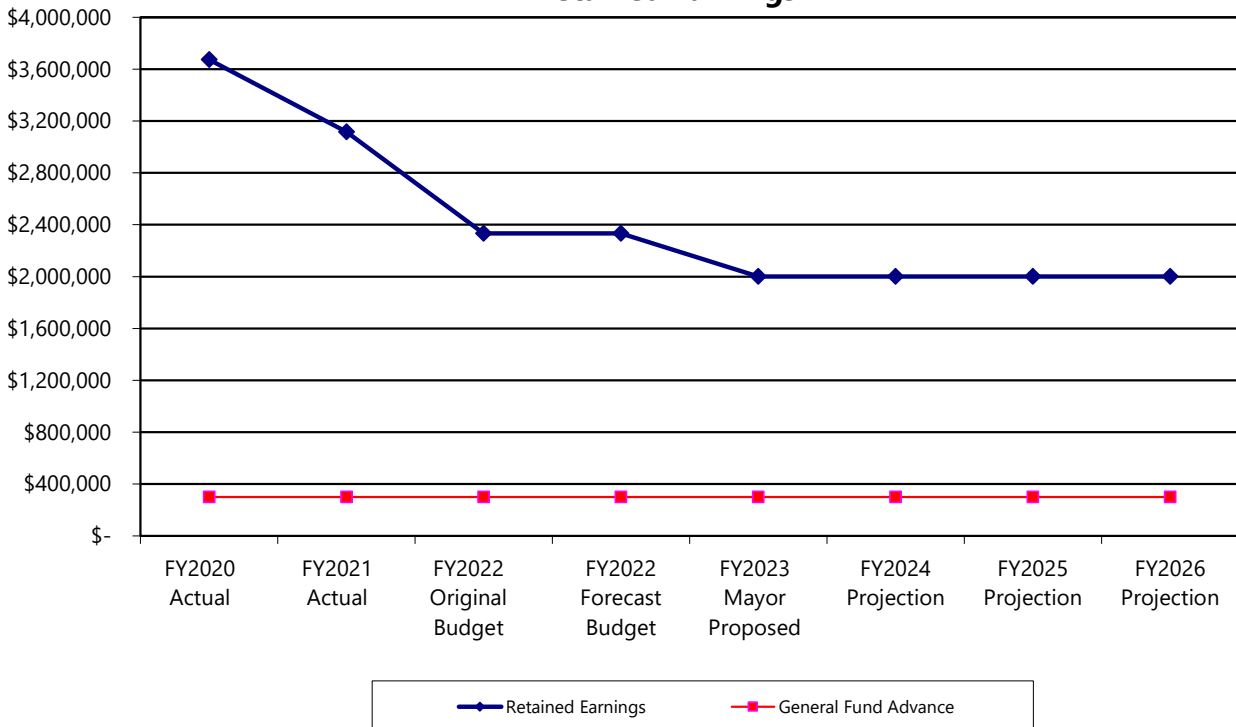
Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 116,326	\$ 11,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Insurance Premiums	985,591	843,724	755,400	755,400	755,400	755,400	755,400	755,400
Charges From Other Depts	6,440,144	6,684,105	7,222,912	7,222,912	8,104,580	8,896,137	9,378,714	9,885,420
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues:	7,542,061	7,539,654	7,978,312	7,978,312	8,859,980	9,651,537	10,134,114	10,640,820
Expenses:								
Services	5,935,649	8,097,617	8,761,484	8,761,484	9,191,940	9,651,537	10,134,114	10,640,820
Total Expenses:	5,935,649	8,097,617	8,761,484	8,761,484	9,191,940	9,651,537	10,134,114	10,640,820
Net Results From Operations	1,606,412	(557,963)	(783,172)	(783,172)	(331,960)	-	-	-
Beginning Retained Earnings	2,067,465	3,673,877	3,115,914	3,115,914	2,332,742	2,000,782	2,000,782	2,000,782
Ending Retained Earnings *	\$ 3,673,877	\$ 3,115,914	\$ 2,332,742	\$ 2,332,742	\$ 2,000,782	\$ 2,000,782	\$ 2,000,782	\$ 2,000,782

* Includes \$300,000 advance from the General Fund.

Health Insurance Reserve Fund Revenues and Expenditures



Health Insurance Reserve Fund Retained Earnings



Department Function

Fund 701

Health Insurance Reserve Fund

Dept 11240

Medical, Prescription, Dental & Vision

Program Description

This fund provides payment of Borough employees healthcare expenses (medical, prescriptions, dental, and vision) as well as claims administration and other benefit plan expenses.

Major Long Term Issues and Concerns:

- Rising cost of health care benefits, federal and state changing compliance issues and administrative requirements.
- Continued rise in pharmaceutical costs on the national market.
- High cost of health care services in Alaska.

FY2022 Accomplishments

- Held open enrollment in fall 2021, provided online presentations of the plan structure, options, and transitioned to a new self-insured plan administrator to provide a Qualifying High Deductible Healthcare Plan with HSA and HRA effective January 1, 2022.
- Implemented a mail in prescription model that provides for maintenance prescription drugs.
- Provided IRS required form 1095's to Borough Employees by the prescribed deadline.

FY2023 New Initiatives:

- Increase communications through web portal and other means of communications to employees on improved benefit services and cost savings programs provided through new plan administrator.

Performance Measures

Priority/Goal: Health Insurance Plan Delivery

Goal: To provide appropriate, economical health coverage for our employees

- Objective:**
1. To decrease our per-employee cost by implementing effective utilization controls in plan design
 2. To decrease our cost per employee by engaging in provider contracts
 3. To continue to explore partnering with other organizations to benefit from economies of scale
 4. While decreasing overall costs, to continue to provide appropriate healthcare coverage for our employees and their families.

Measures:

Key Measures	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Projected	FY2023 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,976	\$1,557	\$2,281	\$2,518	\$2,653

**Kenai Peninsula Borough
Budget Detail**

Fund 701

Department 11240 - Health Insurance Reserve - Medical, Dental & Vision

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43011 Contractual Services	\$ 330,372	\$ 220,725	\$ 330,000	\$ 330,000	\$ 304,000	\$ (26,000)	-7.88%
43501 Medical, Dental and Vision Coverage	4,818,982	6,259,141	7,092,864	7,092,864	7,380,780	287,916	4.06%
43502 Medical Stop Loss Coverage	810,201	810,390	823,620	823,620	992,160	168,540	20.46%
43503 Healthcare Savings Account	(23,906)	807,361	515,000	515,000	515,000	-	0.00%
Total: Services	5,935,649	8,097,617	8,761,484	8,761,484	9,191,940	430,456	4.91%
Department Total	\$ 5,935,649	\$ 8,097,617	\$ 8,761,484	\$ 8,761,484	\$ 9,191,940	\$ 430,456	4.91%

Line-Item Explanations

43011 Contract Services. Claims administrator services. Reduction due to transition to new third party administrator.

43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

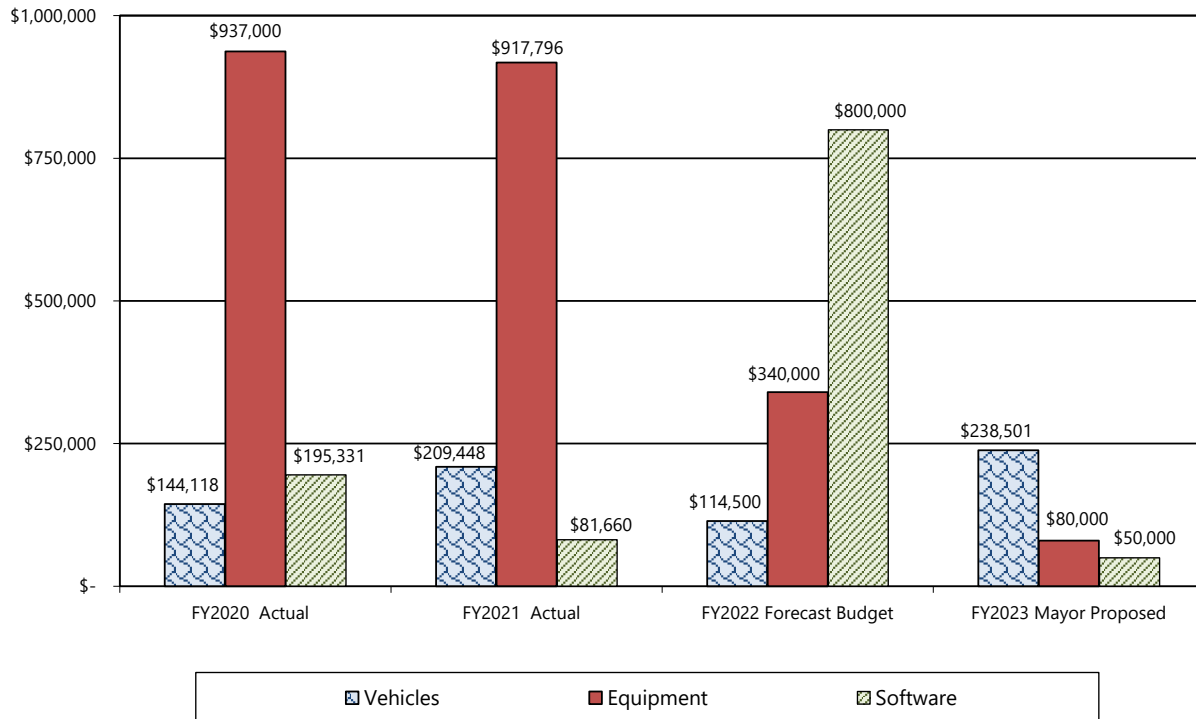
43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

Fund: 705 Equipment Replacement Fund - Budget Projection

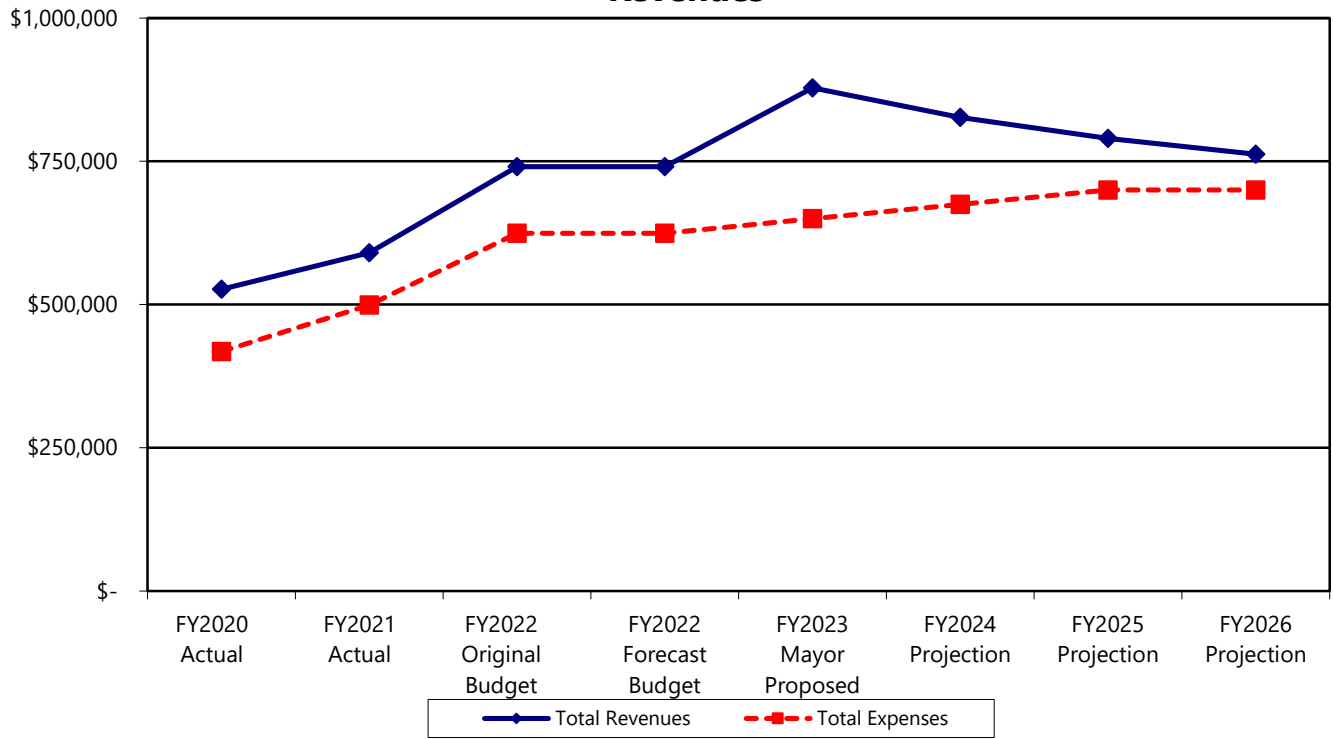
Fund Budget:	FY2020	FY2021	FY2022	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 97,953	\$ 7,720	\$ 66,167	\$ 66,167	\$ 67,367	\$ 68,041	\$ 68,721	\$ 69,408
Charges from Other Depts.	494,885	582,720	624,479	624,479	760,818	710,933	676,345	650,030
Sale of Fixed Assets	(66,234)	-	50,000	50,000	50,000	47,500	45,125	42,869
Total Revenues:	526,604	590,440	740,646	740,646	878,185	826,474	790,191	762,307
Expenses								
Services	417,954	498,882	624,479	624,479	650,000	675,000	700,000	700,000
Total Expenses:	417,954	498,882	624,479	624,479	650,000	675,000	700,000	700,000
Total Expenses and Operating Transfers								
	417,954	498,882	624,479	624,479	650,000	675,000	700,000	700,000
Net Results From Operations	108,650	91,558	116,167	116,167	228,185	151,474	90,191	62,307
Beginning Retained Earnings	5,072,970	5,181,620	5,273,178	5,273,178	5,389,345	5,617,530	5,769,004	5,859,195
Ending Retained Earnings	\$ 5,181,620	\$ 5,273,178	\$ 5,389,345	\$ 5,389,345	\$ 5,617,530	\$ 5,769,004	\$ 5,859,195	\$ 5,921,502

Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 2,400,148	\$ 3,110,170	\$ 3,820,192	\$ 3,820,192	\$ 4,450,213	\$ 4,168,714	\$ 4,043,714	\$ 4,573,714
Retained Earnings committed to unexpended authorized expenses	2,781,472	2,163,008	1,544,563	1,544,563	368,501	550,000	1,230,000	1,105,000
Uncommitted Retained Earnings	\$ -	\$ -	\$ 24,590	\$ 24,590	\$ 798,816	\$ 1,050,290	\$ 585,481	\$ 242,788

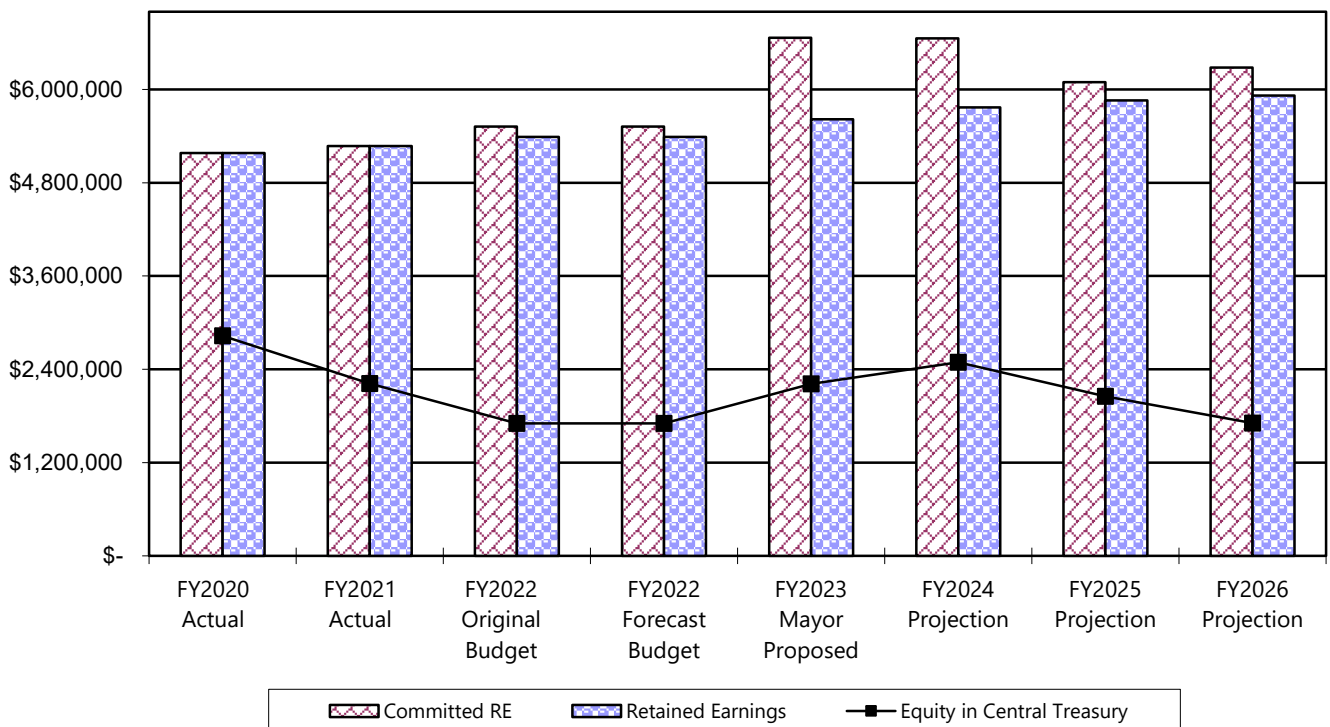
Vehicle, Equipment & Software Purchases



Equipment Replacement Fund Revenues



Equipment Replacement Fund Retained Earnings



Department Function

Fund 705

Equipment Replacement Fund

Dept 94910

Administration

Mission

To provide a funding mechanism for departments to purchase vehicles and other equipment with the cost to be recaptured over time.

Program Description

This is a revolving fund which provides funding for user departments to purchase vehicles and equipment. The purchases are then recaptured through an annual billing process for the original cost of the vehicle or equipment plus accrued interest. The fund also provides an extended rental option for vehicles that have exceeded their original useful life of 5 years. The repayment and rental schedule is designed to recapture the original cost, depreciation and inflation factor within the life of the asset. This will replenish the fund resources in order to facilitate the scheduled replacement of vehicles and equipment.

Major Long Term Issues and Concerns:

- The expected useful life of vehicle and equipment extending beyond the life cycles currently being assigned.
- Having adequate equity and uncommitted retained earnings to fund any unanticipated expenditure requests that departments may have.

FY2022 Accomplishments

- Purchase vehicles and equipment for various departments within the borough.

FY2023 New Initiatives

- Purchase vehicles and equipment for various departments within the borough.

Performance Measures

Priority/Goal – Asset acquisition and funding

Goal: Provide funding mechanism for Borough Departments to purchase vehicles and equipment.

Objective: Continue to provide funding for vehicle and equipment purchases through annual billings amounts.

Measures:

Purchases	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Proposed
Vehicle purchases	4 / \$ 144,118	2 / \$ 209,448	3 / \$ 114,500	5 / \$ 238,501
Equipment/Imagery purchases	11 / \$ 937,000	8 / \$ 917,796	2 / \$ 340,000	4 / \$ 80,000
Software purchases	2 / \$ 195,331	- / \$ 81,660	1 / \$ 800,000	1 / \$ 50,000

**Kenai Peninsula Borough
Budget Detail**

Fund 705

Department 94910 - Non-Departmental

	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Forecast Budget	FY2023 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Services						
43916 Equipment Depreciation	\$ 417,954	\$ 498,882	\$ 624,479	\$ 624,479	\$ 650,000	\$ 25,521 4.09%
Total: Services	417,954	498,882	624,479	624,479	650,000	25,521 4.09%
Department Total	<u>\$ 417,954</u>	<u>\$ 498,882</u>	<u>\$ 624,479</u>	<u>\$ 624,479</u>	<u>\$ 650,000</u>	<u>\$ 25,521 4.09%</u>

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 FY2022 Equipment Replacement Purchases

Department	Quantity	Description	Cost Each	Total Cost
Maintenance	3	Vehicle/pickup/van/small tractor	\$ 46,667	\$ 140,001
Information Technology	1	Security Software	50,000	50,000
Records	1	Vehicle	48,500	48,500
	1	Copier	10,000	10,000
Planning Administration	1	Copier	10,000	10,000
River Center	1	Vehicle	50,000	50,000
Human Resources - Print Shop	2	Copier	30,000	60,000
	<u>10</u>		Grand Total	<u>\$ 368,501</u>

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Appendix

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**Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2022**

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	18.47	19.16	19.86	20.25	20.66	21.07	21.49	21.92	22.36	22.81	23.27	23.73
H	19.76	20.50	21.25	21.67	22.11	22.55	23.00	23.46	23.93	24.41	24.89	25.39
I	21.14	21.94	22.73	23.19	23.65	24.13	24.61	25.10	25.60	26.11	26.64	27.17
J	22.62	23.47	24.33	24.81	25.31	25.81	26.33	26.86	27.39	27.94	28.50	29.07
K	24.21	25.12	26.03	26.55	27.08	27.62	28.17	28.74	29.31	29.90	30.49	31.10
L	25.90	26.87	27.85	28.41	28.97	29.55	30.14	30.75	31.36	31.99	32.63	33.28
M	27.71	28.76	29.80	30.39	31.00	31.62	32.25	32.90	33.56	34.23	34.91	35.61
N	29.65	30.77	31.88	32.52	33.17	33.83	34.51	35.20	35.91	36.62	37.36	38.10
O	31.73	32.92	34.12	34.80	35.49	36.20	36.93	37.67	38.42	39.19	39.97	40.77
P	33.95	35.23	36.50	37.23	37.98	38.74	39.51	40.30	41.11	41.93	42.77	43.62
Q	36.32	37.69	39.06	39.84	40.64	41.45	42.28	43.12	43.98	44.86	45.76	46.68
R	38.87	40.33	41.79	42.63	43.48	44.35	45.24	46.14	47.06	48.00	48.96	49.94

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	17.00	17.64	18.28	18.65	19.02	19.40	19.79	20.19	20.59	21.00	21.42	21.85
L	18.19	18.88	19.56	19.95	20.35	20.76	21.17	21.60	22.03	22.47	22.92	23.38
M	19.47	20.20	20.93	21.35	21.78	22.21	22.66	23.11	23.57	24.04	24.52	25.01
N	20.83	21.61	22.40	22.84	23.30	23.77	24.24	24.73	25.22	25.73	26.24	26.76
O	22.29	23.12	23.96	24.44	24.93	25.43	25.94	26.46	26.99	27.53	28.08	28.64
P	23.85	24.74	25.64	26.15	26.68	27.21	27.75	28.31	28.87	29.45	30.04	30.64
Q	25.51	26.47	27.43	27.98	28.54	29.11	29.70	30.29	30.90	31.51	32.14	32.79
R	27.30	28.33	29.36	29.94	30.54	31.15	31.77	32.41	33.06	33.72	34.39	35.08

Management

The amounts below were authorized through Ordinance 2021-19 June 1, 2021

<u>Level</u>	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>
1	63,959	76,878	89,797
2	68,423	82,245	96,067
3	73,190	87,974	102,758
4	78,417	93,266	110,100
5	83,961	100,753	121,736
6	89,820	110,088	130,356
7	96,158	117,914	139,669

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - FY2023 and Last Ten Fiscal Years

	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	Change between FY2022 & FY2023	Change between FY2014 & FY2023
Assembly												
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	0.00	0.00
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	1.83	2.33	2.33	2.33	0.00	0.50
Department Total	5.50	5.50	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	0.00	0.50
Mayor	5.00	6.00	6.00	6.00	5.00	4.50	4.50	4.25	4.25	6.00	1.75	1.00
Purchasing, Contracting and Capital Projects*	12.00	14.00	14.00	10.00	9.00	8.00	8.00	8.00	8.00	9.00	1.00	-3.00
Office of Emergency Mgmt	4.25	4.25	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	-0.25
General Services												
Administration/Human Resources	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.25	0.25	0.25
Printing/Mail	1.25	1.25	1.25	1.25	1.25	1.25	0.75	1.25	1.50	1.50	0.00	0.25
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00
Department Total	7.50	7.50	7.50	7.50	7.50	7.50	7.00	7.50	7.75	8.00	0.25	0.50
IT	11.50	11.50	11.50	11.50	11.50	11.50	11.50	12.00	12.00	13.00	1.00	1.50
Legal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Finance												
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Financial Services	8.00	8.00	8.00	8.00	8.00	7.50	7.50	7.50	7.50	8.00	0.50	0.00
Property Tax and Collections	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00
Department Total	22.00	22.00	22.00	22.00	22.00	21.50	21.50	21.50	21.50	22.00	0.50	0.00
Assessing												
Administration	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	0.00	-1.00
Appraisal	12.00	12.00	12.00	12.00	12.00	14.00	14.00	14.00	12.00	12.00	0.00	0.00
Department Total	22.00	22.00	22.00	22.00	22.00	24.00	24.00	23.00	21.00	21.00	0.00	-1.00
Resource Planning												
Administration	9.00	9.00	9.00	9.00	9.00	8.75	8.75	8.00	8.00	8.00	0.00	-1.00
GIS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.25	3.25	3.25	0.00	-0.75
River Center	6.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	0.00	-2.00
Department Total	19.00	18.00	18.00	18.00	18.00	17.75	17.75	15.25	15.25	15.25	0.00	-3.75
Total General Government	113.75	115.75	115.50	111.50	109.50	109.25	108.75	106.50	104.75	109.25	4.50	-4.50

*Capital Projects was combined into Purchasing and Contracting in 2016

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - FY2023 and Last Ten Fiscal Years

	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	Change between FY2022 & FY2023	Change between FY2014 & FY2023
Other Funds:												
School												
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00
Maintenance Department	45.00	45.00	45.00	45.00	45.00	44.60	43.50	44.50	45.35	48.75	3.40	3.75
Department Total	46.25	46.25	46.25	46.25	46.25	45.85	44.75	45.75	46.60	50.00	3.40	3.75
Nikiski Fire Service Area	20.00	20.75	21.75	21.75	21.75	21.25	21.00	21.00	25.00	25.00	0.00	5.00
Bear Creek Fire Service Area	1.50	1.50	1.50	1.50	1.50	2.00	2.00	2.00	2.00	3.00	1.00	1.50
Western Emergency Service Area ¹	2.50	3.50	4.00	4.00	4.00	5.00	5.00	10.00	10.00	10.00	0.00	7.50
Central Emergency Service Area	42.00	41.00	39.00	41.00	41.00	44.00	44.00	44.00	48.00	48.00	0.00	6.00
Kachemak Emergency Service Area	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	7.00	8.00	1.00	4.00
911 Communication	11.75	12.25	12.50	12.50	13.00	13.00	16.00	16.00	23.00	23.00	0.00	11.25
Seward-Bear Creek Flood Service Area	0.75	0.75	0.75	0.75	1.50	1.50	1.50	1.50	1.50	1.50	0.00	0.75
North Peninsula Recreation Service Area	16.30	16.70	16.65	16.65	16.65	16.50	16.50	16.50	17.00	17.00	0.00	0.70
Roads Service Area	8.00	8.00	8.00	8.00	8.00	7.40	6.50	6.50	6.15	6.75	0.60	-1.25
Land Trust	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.75	4.75	5.75	1.00	0.75
Solid Waste												
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Central Peninsula Landfill	12.00	12.00	12.00	10.50	10.50	10.50	10.50	10.50	11.00	12.00	1.00	0.00
Homer Baler	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	0.00	4.00
Department Total	17.00	17.00	17.00	15.50	15.50	15.50	15.50	15.50	20.00	21.00	1.00	4.00
Insurance and Litigation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00	2.00	2.00
Total Other Funds	179.05	180.70	180.40	180.90	182.15	186.00	186.75	192.50	215.00	225.00	10.00	45.95
Total - All Funds	292.80	296.45	295.90	292.40	291.65	295.25	295.50	299.00	319.75	334.25	14.50	41.45

¹ Formerly Anchor Point Fire & Emergency Service Area, change in February 2021

¹ Staffing increased from 5 to 10 per Resolution 2021-010

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2022**

	FY2022 fee	FY2023 Proposed fee change
Clerk		
Public records request up to 5 hrs staff time per month	\$0.25 per page	
Public records request taking longer than 5 hrs staff time per month	actual costs	
Copies	\$0.25 per page	
Certified copies	\$5.00 plus copy costs	
Flash drive (4GB)	3.00	
Audio / Data CD	\$2.50 per copy	
Assembly agenda and minutes mailing	\$12.50	
Assembly packet, complete (black and white copy only)	\$90.00	
Borough code, complete	\$150.00	
Code supplement service - annual fee	\$50.00	\$ - Remove for FY2023
Appeal to Board of Adjustment (BOA)	\$300.00	
Valuation and flat tax appeal (BOE), refundable if appeal upheld		
Assessed value less than \$100K	\$30.00	
Assessed value \$100K to less than \$500K	\$100.00	
Assessed value \$500K to less than \$2 million	\$200.00	
Assessed value \$2 million or greater	\$1,000.00	
Election recount (may be refundable or additional may apply)	\$100.00	
Initiative/Referendum Petition Application (Refunded Upon Certification)	\$100.00	
Emergency Medical		
Ambulance billing (rates will be adjusted annually based on prior calendar years' annual Anchorage CPI rate)		
Basic Life Support (BLS-NE)	\$340.80	\$353.75
Basic Life Support Emergency (BLS-E)	\$568.00	\$589.58
Advanced Life Support (ALS)	\$454.40	\$471.67
Advanced Life Support (ALS 1)	\$681.60	\$707.50
Advanced Life Support (ALS 2)	\$908.80	\$943.33
Mileage	\$12.50	\$12.98
Mileage in excess of 17	\$7.95	\$8.25
Ambulance billing - air transport (if needed)	\$3,500 per hour + fuel charge	\$3,633.00
Rates increased by 2020 and 2021 net change of CPI		
Note - fees are subject to change to meet Medicare definitions and rates for maximum reimbursement		
Finance		
Tax foreclosure recording fees including advertising	direct pass through cost from vendor	
Litigation report fees	direct pass through cost from vendor	
Redemption fee	\$50.00	
Personal property tax return, late filing or failure to file	10%	
Sales tax exemption card - owner builder	\$100.00	
Sales tax exemption card - reseller	\$10.00	
Sales tax exemption card replacement	\$10.00	
Sales tax return not filed	\$25.00	
Reinstatement of business to active roll	\$100.00	
Publication fee for Real property tax delinquency	\$0.00	\$5.00
Publication fee for Personnel property tax delinquency	\$0.00	\$3.00
Audit estimate preparation	\$25.00 per hr NTE \$100.00	
Annual audit, paper copy	\$25.00	
Annual audit, electronic copy	no charge	
Annual Budget, paper copy	\$25.00	
Annual Budget, electronic copy	no charge	
Wire transfer fee	\$25.00	
Returned Check/e-check fee (NSF)	\$25.00	
Utility special assessment district application fee (USAD)	\$1,000.00	
USAD administration fee (USAD), plus estimated cost parcel share	\$6,000 plus \$70 per parcel	
Geographic Information (GIS)		
8 1/2 x 11 "color" map	\$1.50	\$3.00
11 x 17 "color" map	\$3.00	\$4.00
11 x 17 b&w map	\$1.00	
18 x 24 "b&w" map	\$1.00	\$12.00
18 x 24 color map	\$6.00	
24 x 36 "b&w" map	\$2.00	\$24.00

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2022**

	FY2022 fee	FY2023 Proposed fee change
"24 x 36," 34 x 44 "color" map	\$12.00	\$30.00
Digital DVD map books (complete set)	\$25.00	\$30.00
Map books - hardcopy (each)	\$50.00	
Street naming/renaming petition	\$300.00	
Installation of new street sign & post	\$150.00	
Replacement of existing sign	\$80.00	
Uniform address sign fee	\$20.00	
Land Management		
Temporary land use permit application fee	\$100.00	\$200.00
Right Of Way or easement	\$500.00	
Negotiated sale. Lease or exchange	\$500.00	
Commercial quantity material extractions	\$300.00	
Small quantity material extraction application	\$25.00	
Temporary land use permit annual fee	\$400.00	
General utility Right Of Way use (base fee)	\$500.00	
General utility Right Of Way use (line fee)	\$25.00 per connection	
Individual utility construction project (base fee)	\$50.00	
Individual utility construction project (line fee)	\$0.10 per foot after first 200 feet	
Classify or reclassify Borough land	\$500.00	
Modify conveyance document restrictions	\$500.00	
Borough financed land sales	Prime + 2%	
Minimum down payment amount	10%	
late fees, more than 10 days late	10% of payment amt	
Agricultural Lease Areas (authorized by Resolution 2021-002 approved 2/2/2021)		
Tillable, LCC 3-5	\$15.00 per acre per year	
Highly Erodible Fields	\$10.00 per acre per year	
Hayland to Rangeland	\$5.00 per acre per year	
Managed Forestland	\$2.50 per acre per year	
Non-Farmed Sensitive Land	\$1.00 per acre per year	
Access Reserves - Ungated	No fee	
On-site Materials limited to 1,000 CY	\$3.00 per CY	
Barnyard Site	\$25.00 each + \$10.00 per acre per year	
Grazing Lease Areas (authorized by Resolution 2021-002 approved 2/2/2021)		
Hayland to Rangeland	\$5.00 per acre per year	
Non-Farmed Sensitive Land	\$1.00 per acre per year	
Access Reserves - Ungated	No fee	
On-site Materials limited to 1,000 CY	\$3.00 per CY	
Barnyard Site	\$25.00 each + \$10.00 per acre per year	
911 Communcations Department		
E911 surcharge	\$2.00	
Planning Department		
Platting - Preliminary plats	\$400.00	
Platting - Final plats	\$400.00	
Platting - Final plats - Section Line Easement Vacation	\$200.00	
Platting - Time extensions	no charge	
Platting - Building setback exception	\$100.00	
Platting - Easement vacation not requiring public hearing	\$100.00	
Platting - Section line esmt & ROW vacations	\$500.00	
Platting - Plat amendment	\$50.00	
Platting - Plat waivers	\$50.00	
Platting - Preliminary Section Line Easement Vacation	\$0.00	
Platting - Abbreviated plat	\$400.00	
Over the counter permit (material extraction less than 2.5 acres)	\$50.00	\$250.00
Conditional (material site) land use permit (CLUP)	\$400.00	\$1,000.00
Modification of CLUP (material sites)	\$300.00	\$1,000.00
Variance to CLUP (material sites)	\$300.00	\$1,000.00
Local option zoning petition	\$300.00	\$1,000.00

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2022**

	FY2022 fee	FY2023 Proposed fee change
Correctional community residential center (CCRC)	\$300.00	\$1,000.00
Concentrated animal feeding operation (CAFO)	\$0.20 per animal	\$1,000 plus price per animal \$.20
Appeal to BOA	\$300.00	-
Appeal of the Directors Decision		\$500.00
Appeal to Office of Administrative Hearing (OAH) (administrative management/appeal record/verbatim transcript/staff attendance)		\$300.00
Recording Fee - 1 page plus recording fee	\$23.00 first page	\$20.00 first page plus e-recording charges
Recording Fee - each additional page plus e-recording charges	\$5.00 each addl page	\$5.00 first page plus e-recording charges
8 1/2 x 11 color copy	\$1.50	
11 x 17 color copy	\$3.00	
11 x 17 b&w copy	\$1.00	
18 x 24 b&w copy	\$1.00	
24 x 36 b&w copy	\$2.00	
Purchasing		
Contract award appeal (refundable if appellant prevails)	\$300.00	
River Center *		
Floodplain permit (staff)	\$50.00	
Floodplain development permit (staff)	\$50.00	
Floodway development permit (staff)	\$300.00	
Floodplain variance (PC)	\$300.00	
Habitat protection permit (staff)	\$50.00	
Habitat protection prior existing permit (staff)	\$50.00	
Habitat protection limited commercial permit (PC)	\$300.00	
Habitat protection conditional use permit (PC)	\$300.00	
Habitat protection variance (PC)	\$300.00	
Conference room rental (rate for full day, partial days will be prorated)	\$175.00	
If a project requires more than one borough River Center Department permit then only the single * highest value fee will be charged		
Roads		
Encroachment Permit, upon approval of application	\$100.00	
Road Improvement district application fee (RIAD)		
Assessed value \$2 million or less	\$1,000.00	
Assessed value greater than \$2 million up to \$3 million	\$1,400.00	
Assessed value greater than \$3 million up to \$4 million	\$1,800.00	
Assessed value greater than \$4 million up to \$5 million	\$2,200.00	
Assessed value greater than \$5 million	\$2,200 plus \$400 for each add'l million	
Road Improvement district administration fee, included in the total cost of the project	\$6,000 plus \$70 per parcel	
Enforcement fees added via ordinance 2020-32 on 6/16/2020:		
Vehicle towing	actual cost	
Impound fee (per day up to a maximum of 30 days)	\$25.00/day	
Administrative fee (DMV search, certified mail, advertising)	\$35.00*	
*Per vehicle owner/lienholder		
Disposal fee	\$300.00	
Solid Waste		
Non commercial waste (residential)		
Asbestos (1 ton minimum charge)	\$200.00 per ton	
Automobiles	\$200.00 each	
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	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2022**

	FY2022 fee	FY2023 Proposed fee change
Hazardous waste - 3 drums per year	No charge	
Fluorescent lamps and bulbs (limits apply)	No charge	
Hazardous waste - violations	\$300.00	
Commercial waste		
Bio Solids / Sewer Sludge	\$45.00 per ton	
Solid waste	\$20.00 per ton	
Cruise Ship Waste		\$60.00 per ton
Asbestos (1 ton minimum charge)	\$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	\$200.00	
Batteries, per pound	\$1.50	
Empty drum, each	\$35.00	
Fluorescent lamps and bulbs, each	\$0.52	
Fuses and flares, per pound	\$30.00	
Hazardous waste - violations	\$300.00	
Household appliances, per unit	\$20.00	
Mercury, per gallon	\$15.00	
Oxidizers, per pound	\$60.00	
Paint, solvent, fuel, oil, etc. per gallon	\$8.00	
Solid pesticides, per pound	\$6.00	
Solids or sludge, per gallon	\$12.00	
Special waste, per ton (1 ton minimum charge)	\$85.00	
North Peninsula Recreation		
Pool		
General admission	\$5.00	
General admission - Service Area member	no charge	
General admission -punch card (10 punches)	\$45.00	
General admission - Senior citizen (60+)	\$2.00	
General Admission - Youth (1-10yrs old)	\$4.00	
General Admission - Military (Military ID Required)	\$3.00	
General admission with water slide	\$8.00	
General admission with water slide - service area —member	\$1.50	
General admission with water slide - service area member (20 punches)	\$20.00	
Pool Membership 1-Month with Waterslide	\$60.00	
Pool Memberships- Each Additional Immediate Family Member	\$30.00	
Combo Membership-Fitness/Pool/Waterslide	\$150/month	
Log rolling classes	\$20.00	
Water fitness, per class	\$5.00	\$8.00
Water fitness punch card (10 punches)	\$45.00	\$75.00
Group swimming lessons	\$40.00	
Group swimming lessons, service area- members	\$35.00	
Swimming lessons, tiny tots	\$18.00	
Swimming lessons, semi-private	\$50.00	
Swimming lessons, private	\$100.00	\$150.00
Pre-School Aquatic Play	\$2.00	
Pre-School Aquatic Play Punch Card (5 punches)	\$10.00	
American Red Cross Lifeguard class	\$175.00	
Instructed water safety classes for groups, per participant (in addition to admission)	\$3.00	
Base pool rental per hour (up to 30 people)	\$125.00	
Base pool rental per hour, service area member (up to 30 people)	\$100.00	
Additional people per hour (addition to base rate)		
31-70 people	\$25.00	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2022**

	FY2022 fee	FY2023 Proposed fee change
71-100 people	\$50.00	
100+ people	\$75.00	
Waterslide rental per hour, (in addition to pool rental)	\$75.00	
Waterslide rental per hour, service area-member (in addition to pool rental)	\$50.00	
Each additional 20 people	\$0.00	
Fitness Room & Racquetball Courts		
Fitness room	\$5.00	
Fitness room, punch card	\$45.00	
Fitness room service area member	\$3.00	
Fitness room service area member, punch card (10 punches)	\$30.00	
Fitness membership - 6 months - Service Area Member	\$135.00	
Fitness membership - 12 months - Service Area Member	\$255.00	
Fitness membership - 6 months	\$225.00	
Fitness membership - 12 months	\$425.00	
Racquetball courts per hour	\$9.00	
Racquetball courts per hour, service area member	\$6.00	
Wally ball per hour	\$12.00	
Jason Peterson Memorial Ice Rink		
Zammed ice per hour	\$60.00	
Practice rates for ice 1.5 hours (Nikiski teams, High school, USA hockey)	\$75.00	
Game 2 hours (with clock and zam between periods)	\$175.00	
Game 1.5 hours (with clock and no zam between periods)	\$100.00	
Open skate	no charge	
Nikiski Community Recreation Center		
Room Rentals-Class Room, Training Room, Multi-Purpose Room	\$30/hr or \$175/8hrs	
Room Rentals-Class Room, Training Room, Multi-Purpose Room w/Kitchen	\$50/hr or \$250/8 hrs	
Room Rentals-Banquet Hall, Gymnasium	\$50/hr \$250/8 hrs	
Room Rentals-Banquet Hall, Gymnasium w/Kitchen	\$70/hr or \$400/8 hrs	
Alcohol Permit Fee for Rentals	\$200.00	
Alcohol Administration/Processing Fee	\$50.00	
Support, hourly (projector, sound system, computer)	\$5.00	
Refundable Cleaning Deposit	\$100.00	
Gym floor covering (must provide labor)	\$100.00	
Dance floor	\$100.00	
Gym equipment	\$25.00	
Open Gym use, per participant	\$1.00	
Open Gym use, family of 5+	\$5.00	
Teen night, per participant	\$2.00	
Teen dance/events, per participant	\$2.00-\$5.00	
Spin fitness class	\$5.00	\$8.00
Senior fitness class (60+)		\$5.00
Spinning fitness class punch card (10 punches)	\$45.00	\$75.00
Senior fitness (60+) punch card (10 punches)		\$45.00
Fitness on demard class		\$8.00
Fitness on demard class punch card (10 punches)		\$75.00
Spinning fitness class punch card (5 punches)	\$22.50	
Arts n Craft class, per class	\$3.00	
Arts n Craft class, punch class (10 punches)	\$25.00	
Full Swing Golf per hour (Monday-Thursday)	\$20.00	
Full Swing Golf per hour (Friday-Saturday)	\$24.00	
Summer Camp		
Summer pass, eight weeks	\$300.00	
Summer pass, eight weeks (2nd child)	\$275.00	
Summer pass, eight weeks (3rd child+)	\$250.00	
Daily rate	\$30.00	
Punch Card (day punches - good for 6 camp days)	\$75.00	
Sports Leagues		

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2022**

	FY2022 fee	FY2023 Proposed fee change
Service Area Member	\$50.00	
Non-Service Area Member	\$60.00	
Vendor Booth Fees		
Family Fun in the Midnight Sun Vendor-Profit	\$45.00	
Family Fun in the Midnight Sun Vendor-Non- Profit	\$35.00	
Family Fun in the Midnight Sun Vendor Electricity Hookup	\$5.00	
Craft Fairs Vendor	\$20.00	
Craft Fairs Vendor with Tables	\$5.00	
Community Garage Sales	\$10.00	
Other		
Multi-Purpose Fields and Picnic Areas	No Charge	
Trail Systems-Poolside Trails & Nikiski Community Trails	No Charge	
Skate Park & Playgrounds	No Charge	
Limited Overnight Camping-Hockey Rink Parking Lot Only RV/Trailers Only-must be self-contained. No open fires.	\$10/night	
Community events		
Various community events and special programs are offered throughout the year. Check the monthly calendar or contact NPRSA Staff to inquire about registration, fees and other details.		
The North Peninsula Recreation Service Area accepts Visa and MasterCard. There is a 2.35% consumer processing fee for credit card transactions.		
Seldovia Recreational Service Area		
		Replacement Price (Deposit)
Sea Otter Community Center		
Facility Rental, non-profit/civic entity, free public event (hourly)	\$10.00	
Facility Rental, non-profit/civic entity, fundraising event (hourly)	\$15.00	
Facility Rental, for-profit entity (hourly)	\$15.00	
Facility Rental, individual, free public event (hourly)	free	
Facility Rental, individual, private event (hourly)	\$15.00	
Facility Rental, individual, community education event (hourly)	10% of receipts	
Cleaning fee (refundable)	\$50.00	
Kitchen use, basic	included in rental	
Kitchen use, extensive	\$20.00	
Facility Rental, Individual residing INSIDE the service area 1-2 hours	\$10.00	
Facility Rental, Individual residing INSIDE the service area 3-5 hours	\$25.00	
Facility Rental, Individual residing INSIDE the service area 6-8 hours	\$50.00	
Facility Rental, Individual residing INSIDE the service area 9-12 hours	\$75.00	
Facility Rental, Individual residing INSIDE the service area full day	\$100.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area 1-2 hours	\$20.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area 3-5 hours	\$50.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area 6-8 hours	\$100.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area 9-12 hours	\$125.00	
Facility Rental, Tax Exempt or Business residing INSIDE the service area full day	\$200.00	
Facility Rental, Individual residing OUTSIDE the service area 1-2- hours	\$15.00	
Facility Rental, Individual residing OUTSIDE the service area 3-5 hours	\$30.00	
Facility Rental, Individual residing OUTSIDE the service area 6-8 hours	\$55.00	
Facility Rental, Individual residing OUTSIDE the service area 9-12 hours	\$80.00	
Facility Rental, Individual residing OUTSIDE the service area full day	\$105.00	
Facility Rental, Tax Exempt residing OUTSIDE the service area 1-2 hours	\$30.00	
Facility Rental, Tax Exempt residing OUTSIDE the service area 3-5 hours	\$60.00	
Facility Rental, Tax Exempt residing OUTSIDE the service area 6-8 hours	\$110.00	
Facility Rental, Tax Exempt residing OUTSIDE the service area 9-12 hours	\$135.00	
Facility Rental, Tax Exempt residing OUTSIDE the service area full day	\$210.00	
Facility Rental, Business residing OUTSIDE the service area 1-2 hours	\$35.00	
Facility Rental, Business residing OUTSIDE the service area 3-5 hours	\$65.00	
Facility Rental, Business residing OUTSIDE the service area 6-8 hours	\$115.00	
Facility Rental, Business residing OUTSIDE the service area 9-12 hours	\$140.00	
Facility Rental, Business residing OUTSIDE the service area full day	\$215.00	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2022**

	FY2022 fee	FY2023 Proposed fee change
KITCHEN USE FEES are not in addition to Facility Fees		
Kitchen use, basic	included in rental	
Kitchen Use, Extensive Individual residing INSIDE the service area 1-2 hours	\$25.00	
Kitchen Use, Extensive Individual residing INSIDE the service area 3-5 hours	\$50.00	
Kitchen Use, Extensive Individual residing INSIDE the service area 6-8 hours	\$75.00	
Kitchen Use, Extensive Individual residing INSIDE the service area 9-12 hours	\$100.00	
Kitchen Use, Extensive Individual residing INSIDE the service area full day	\$125.00	
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 1-2 hours	\$20.00	
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 3-5 hours	\$50.00	
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 6-8 hours	\$100.00	
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 9-12 hours	\$125.00	
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area full day	\$200.00	
Kitchen Use, Extensive Individual residing OUTSIDE the service area 1-2 hours	\$30.00	
Kitchen Use, Extensive Individual residing OUTSIDE the service area 3-5 hours	\$55.00	
Kitchen Use, Extensive Individual residing OUTSIDE the service area 6-8 hours	\$80.00	
Kitchen Use, Extensive Individual residing OUTSIDE the service area 9-12 hours	\$105.00	
Kitchen Use, Extensive Individual residing OUTSIDE the service area full day	\$105.00	
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 1-2 hours	\$75.00	
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 3-5 hours	\$100	
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 6-8 hours	\$125.00	
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 9-12 hours	\$150.00	
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area full day	\$175.00	
Kitchen Use, Extensive Business residing OUTSIDE the service area 1-2 hours	\$80.00	
Kitchen Use, Extensive Business residing OUTSIDE the service area 3-5 hours	\$105.00	
Kitchen Use, Extensive Business residing OUTSIDE the service area 6-8 hours	\$130.00	
Kitchen Use, Extensive Business residing OUTSIDE the service area 9-12 hours	\$155.00	
Kitchen Use, Extensive Business residing OUTSIDE the service area full day	\$180.00	
Please Note: Kenai Peninsula Borough School District, Kenai Peninsula Borough, the City of Seldovia and Co-sponsored events are exempt from above fees.		
Fees may be waived on a case by case basis with SRSA board approval.		
Amazon Basic dishes (dinner plate, bowl, dessert plate)	\$1.00 per set	
60 piece silverware set (knife, fork, spoon, soup spoon, dessert fork)	\$.50 per set	
Pint glasses	\$0.25	
Glass beverage pitcher	\$1.00	
Melamine Serving tray	\$0.50	
Porcelain Serving platter	\$0.50	
Popcorn Machine	\$25.00	
White chairs on cart (27 chairs)	\$.50 each	
Dance Floor	\$1.00 per Sq Ft	
Skate Sharpening	\$5.00	
Please Note: the items above are included in the Facility Rental fee		
If items above are rented for offsite use the above fees apply plus a 50% of rental fee security deposit which will be returned upon safe return of the items. If item is damaged or broken the renter is responsible for full replacement as stated in the SOCC Inventory list		
Pickle Ball		
Pickle Ball Set (4 paddles & 6 balls)	\$40.00	\$10.00
Pickle Ball Net	\$140.00	\$10.00
Pickle Ball Bundle (net, 4 paddles & 3 balls)	\$160.00	\$15.00
Tennis		
Wilson Jr. Tennis Racket x2	\$23.00	\$2.00
Wilson Tennis Racket x2	\$22.00	\$2.00
Wilson Tennis Racket (no cover)	\$29.00	\$2.00
Volleyball		
Volleyball Net (no stand)	\$15.00	\$2.00
Volleyball - Size 5 x2	\$18.00	\$2.00
Baden Net - Volleyball/Badminton (4 rackets = 1 set)		\$15.00
Badminton		
Badminton Rackets (set of 6)	\$59.00	\$5.00
Goose Feather Shuttlecocks (set of 12)	\$10.00	4 included in net rental
Softball/Baseball/Tball		
Softball Bat	\$30.00	\$2.00

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2022**

	FY2022 fee	FY2023 Proposed fee change
Baseball Glove - Kid	\$29.00	Included in rental
Baseball Glove - 13inch	\$29.00	\$2.00 each or 6 for \$10.00
T-Ball balls (set of 3)	\$12.00	Included in rental
T-Ball Bat	\$30.00	\$2.00
T-Ball Stand	\$80.00	\$5.00
T-Ball Bundle (ball, bat, stand 1 glove)	\$122.00	\$5.00
Soccer		
Soccer Goals x2	\$49.00	\$5.00
Soccer Ball - Size 5 x2	\$13.00	\$2.00
Soccer Ball - Size 4 x2	\$17.00	\$2.00
Football		
Football	\$19.00	\$2.00
Lawn Darts		
Lawn Darts x2	\$38.00	\$5.00
Basketball		
Basketball - Men's	\$19.00	Just Deposit
Basketball - Mini	\$14.00	Just Deposit
Basketball - Juniors	\$19.00	Just Deposit
Disk Golf		
Dynamic Disks	\$38.00	\$5 each or 8 for \$15
Disk Golf Goals	\$130.00	\$10 each or 6 for \$50
Frisbees	\$40.00	Just Deposit
Ladder Ball		
Ladder Ball Set	\$36.00	\$5.00
Ladder Ball Balls	\$13.00	\$5.00
Other		
Giant Bubble Wands	\$15.00	Just Deposit
Lawn Game Bundle (ladder ball, lawn darts, 1 disk golf goal & 2 sets of disks, badminton set & 6 rackets, volley ball net& 1 ball.)	\$52.00	\$35.00

CHART OF ACCOUNTS (FY2023)

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/Intellectual Property:** Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet. Intellectual property includes the purchase or lease of videos, patents or trademarks.
- 42210 Operating Supplies:** All operating type supplies, such as office supplies, institutional supplies, cleaning and sanitation supplies and general consumable supplies.
- 42220 Fire/Medical/Rescue Supplies:** All supplies purchased for the process of extinguishing fires, administering of medical attention by EMS personnel and performing rescue. This

also includes promotional supplies for fire prevention.

- 42230 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 and 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 or furniture with a cost of less than \$1,000.00.
- 42960 Recreation Supplies:** Supplies used for recreational or fitness programs.

Services – 43XXX

- 43006 - 43011 Contractual Services:** All contracted services, such as consulting services and other contract services.
- 43012 Audit Services:** Fees for annual audit of Borough and Service areas.
- 43014 Physical Examinations:** Cost for new employee and renewal physical examinations. To include physician, testing and lab fees.
- 43015 Sample Testing:** Costs to administer water, air, soil and lead monitoring tests.
- 43017 Investment Portfolio Fees:** Fees paid to external investment advisors charged with investing borough funds.
- 43019 Software Licensing:** Periodic/reoccurring charges for software updates and product enhancements including web-based software subscriptions. To cover licensing, maintenance and support.

CHART OF ACCOUNTS (FY2023)

- 43021 Peninsula Promotion:** Services purchased for the promotion of the Borough at various community functions. Mayor approval required.
- 43023 Kenai Peninsula College:** Funding provided to the Kenai Peninsula College for funding of post secondary education.
- 43031 Litigation:** Fees paid for process server services, court and execution related costs.
- 43034 Legal Services:** For the hiring of outside counsel in situations where a conflict of interest may exist.
- 43050 Solid Waste Fees:** Fees for the disposal of refuse.
- 43095 Solid Waste Closure:** Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.
- 43100 Land Management Program Services:** Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey (for Land Management Division use ONLY).
- 43110 Communications:** Telephone and long distance phone charges, data plans, autodial-up services and satellite.
- 43140 Postage:** Stamps, certified mail, registered letters and cost of delivering purchases.
- 43210 Transportation and Subsistence:** All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, parking fees, baggage fees, meeting allowance, Call-outs.
- 43215 Travel Out of State – Assembly Members only:** Airfare, cab fare, hotel bills for travel out of state by Assembly members.
- 43216 Travel in State – Assembly Members only:** Airfare, cab fare, hotel bills for travel in state by Assembly Members.
- 43220 Car Allowance:** For those employees who receive car allowance.
- 43221 Car Allowance – Planning Commissioners:** For planning commissioners who receive car allowance.
- 43260 Training:** All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event should NOT be in this account.
- 43270 Employee Development:** Per employees' contract, Borough-related training through career development grants.
- 43310 Advertising:** Newspaper and radio advertising.
- 43410 Printing:** Costs of external printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies.
- 43500 Insurance Premiums:** All insurance premiums.
- 43501 Medical/Dental/Vision Coverage:** Medical, dental and vision expenses for employees of the Borough, School District or services areas.
- 43503 Worker's Compensation:** Premium for coverage on occupational injuries or illnesses.
- 43510 Insurance and Litigation Fund Premiums:** Premiums paid to the Borough Self-insurance fund.
- 43520 Employee Bond:** Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.
- 43521 Other Bonds:** Notaries fees
- 43600 Project Management:** Fees charged by the Borough's Major Projects department for the management of capital projects.
- 43610 Utilities:** Electricity, gas, water, sewer, heating fuel, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.
- 43750 Vehicle Maintenance:** Repair and maintenance of motorized vehicles, heavy equipment and bailer equipment. To include all items that move on wheels or tracks.
- 43765 Security and Surveillance:** Services related to providing security and surveillance for all facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance. To also include sanding, snowplowing and sweeping.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, post office boxes and equipment.

CHART OF ACCOUNTS (FY2023)

43812 Equipment Replacement Payment: Rental payments to the Borough's Equipment Replacement Fund for equipment.

43920 Dues and Subscriptions: Dues for professional organizations, re-certification cards; subscriptions to newspapers, magazines, trade journals, and publications.

43931 Recording Fees: Fees to record land sales and transfers of property.

43932 Litigation Reports: The purchase of title and other reports required in the real property tax collection process.

43933 Collection Fees: Escrow charges on payment contracts.

43936 USAD Assessment: Utility Special Assessment District - Assessment for Borough-owned properties.

43952 Road Maintenance: Services purchase in the maintenance of all Borough maintained roads.

43951 Dust Control: Dust control program on roads within the Roads Service Area system.

43960 Recreational Program Expenses: Services utilized in providing recreational services.

43999 Contingency: Amount for emergency or unexpected outflow of funds.

45110 Land Sale Property Tax: The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.

49125 Remodel: Office Renovations

49311 Design: New building design.

49313 Reimbursable: Reimbursed fees paid to architects/engineers.

49424 Surveying: Survey costs on new construction.

49433 Plan Reviews/Permit Fees: Fees paid for the review of plans for compliance with fire and building codes.

Debt Services – 44XXX

44010 Principal on Bonds: Principal payments on bonds and note payables.

44020 Interest and fees on Debt: Interest and fees on payments on bonds and note payables.

Capital Outlay – 48XXX

48110 Furniture and Furnishings: Office furniture and furnishings costing \$5,000 or more (each item).

48120 Office Equipment: Includes typewriters, copy machines, communication equipment, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).

48310 Vehicles: Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.

48311 Machinery and Equipment: Purchase of machinery and equipment, with a cost of \$5,000 or more.

48513 Recreational Equipment: Recreational/Physical fitness equipment with a cost of \$5,000 or more.

48514 Fire Fighting/Rescue Equipment: Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).

48515 Medical Equipment: Purchase of medical equipment costing \$5,000 or more (each item).

48516 Hospital Equipment: Purchase of hospital equipment costing \$1,000 or more (each item.)

48520 Storage Equipment/units: Purchase of storage containers/units costing more than \$5,000.

48521 Playground Equipment: Purchase of playground equipment costing more than \$5,000.

48522 Surveillance Equipment: Purchase of surveillance equipment costing more than \$5,000.

48525 Computer Software/Intellectual Property: Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet costing \$5,000 or more (each item). Intellectual property includes the purchase or lease of videos, patents or trademarks costing \$5,000 or more (each item).

48610 Land Purchase: Land purchases.

48620 Building Purchase: Buildings purchases.

48630 Improvements Other Than Buildings: Fences, parking lots, garage doors, lockers, bleachers, etc. costing over \$5,000.

48710 Minor Office Equipment: Capital office machines/equipment and communication equipment costing less than \$5,000 with a life of more than one year.

48720 Minor Office Furniture: Capital furniture, furnishings and cabinetry costing less than \$5,000 with a life of more than one year.

CHART OF ACCOUNTS (FY2023)

48740 Minor Machinery and Equipment:

Machinery and equipment costing less than \$5,000 with a life of more than one year.

48750 Minor Medical Equipment:

Medical equipment costing less than \$5,000 with a life of more than one year.

48755 Minor Recreation Equipment:

Fitness equipment (Recreational/Physical) costing less than \$5,000 with a life of more than one year.

48760 Minor Fire Fighting/Rescue Equipment:

Firefighting equipment and rescue equipment costing less than \$5,000, with a life of more than one year.

49101 Construction: Costs associated with new construction or major remodel.

Transfers – 50XXX

50* Interfund Transfers:** Transfer of funds from one fund to another. *** denotes receiving fund number.

Interdepartmental Charges – 6XXXX

60000 Charges (To) From Other Depts.:

Interdepartmental charges.

61990 Admin. Service Fee:

Fees charged to cover portion of costs associated with providing general government services.

GLOSSARY OF KEY TERMS

Accrual Basis - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

Adopted Budget - Refers to the budget amounts as originally approved by the Kenai Peninsula Borough assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.

Annual Budget - A budget developed and enacted to apply to a single fiscal year.

Appraise - To estimate the value, particularly the value of property. If the property is valued for taxations, the narrower term "assess" is substituted.

Appropriation Ordinance - The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.

Assess - To establish an official property value for taxation.

Assessed Valuation - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessment Roll - With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property and its assessed value.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.

Automatic Aid: A plan developed between two or more fire departments for immediate joint response on first alarms. Defines area of response and defines what will respond, including initial response vehicle and manning.

Available Fund Balance - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond - Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

Bond Ordinance - An ordinance authorizing a bond issue.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document - The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

Capital Improvement Plan - A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

GLOSSARY OF KEY TERMS

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.

Annual Comprehensive Financial Report (ACFR) - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

Contingency - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Contractual Services - Items of expenditure from services the borough receives primarily from an outside company.

Debt Service Funds – Funds established to account for the accumulation of resources for and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

Deficit - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department – The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

Depreciation – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately

charged off as an expense.

Division – A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

Employee Benefits – Contributions made by the borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the borough's share of costs for social security and the various pension, medical, and life insurance plans.

Encumbrances – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

Enterprise Fund - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case the intent of the governing body is that the expenses including depreciation of providing goods as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

Expenses - Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary Fund Types - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units and/or other funds.

Financial Resources - Cash and other assets that, in the normal course of operations, will become cash.

GLOSSARY OF KEY TERMS

Fiscal Year - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The borough's fiscal year extends from July 1 to the following June 30.

Fixed Assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

Foreclosure - The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

Function - A group of related activities aims at accomplishing a major service for which a government is responsible.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated - The amount of fund balance budgeted as a revenue source.

Fund Categories - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

Fund Type - The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

General Fund - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, including the school district, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define

accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Interfund Transfers - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, or shared revenues or payments in lieu of taxes.

Internal Service Fund - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

Investment - Securities held for the production of income in the form of interest in compliance with the policies set out by the borough code of ordinances.

Landfill Closure/Postclosure - Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.

Levy - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

Liabilities - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

GLOSSARY OF KEY TERMS

Measurement Focus - The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Mill - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

Mill Rate - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

Modified Accrual Basis of Accounting - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Mutual Aid: Reciprocal assistance by emergency services under a prearranged plan. Not an automatic response, but a requested response. Request identifies resources requested and manning. Does not need to be a defined area but generally is between adjacent entities or those relatively close in proximity of each other.

Non-Departmental - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

Ordinance - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Other Financing Sources - Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.. Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

Performance Measures - Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personnel Services - Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, social security, and health and life insurance.

Program - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Property Tax - A tax levied on the assessed value of property.

Proprietary Funds - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the borough include the enterprise and internal service funds.

Purchase Order - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

Replacement Cost - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

Retained Earnings - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

GLOSSARY OF KEY TERMS

Revenue - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, and residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenues.

Sales Tax - State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The borough currently levies and collects 3% on all taxable retail sales and also collects 3% sales tax on behalf of the cities located within the borough.

Self-Insurance - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Single Audit - An audit performed in accordance with the single audit act of 1984 and the office of management and budget (OMB) circular a-128, audits of state and local governments. The single audit act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Levy - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

Acronyms

A-B

AAAO	Alaska Association of Assessing Officers
AAMC	Alaska Association of Municipal Clerks
ACA	Affordable Care Act
ACLS	Advanced Cardiac Life Support
ADA	Americans with Disabilities Act
ADEC	Alaska Department of Environmental Conservation
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Department of Transportation/Public Facilities
AML	Alaska Municipal League
BOA	Board of Adjustments
BOE	Board of Equalization

C-D

CBA	Collective Bargaining Agreement
CES	Central Emergency Services
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
DEPTS	Departments

E-F

EDD	Economic Development District
EMS	Emergency Medical
EMT	Emergency Medical Technician
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
ETT	Emergency Trauma Technician
FEMA	Federal Emergency Management Agency
FY	Fiscal Year

G-H

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GRM	Government Revenue Management
HBF	Homer Baling Facility
HR	Human Resources

I-J

IAAO	International Association of Assessing Officers
IIMC	International Institute of Municipal Clerks
IT	Information Technology Department

K-L

KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas

M-N

NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area

O-P

OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PALS	Pediatric Advanced Life Support
PERS	Public Employees Retirement System

Q-R

RIAD	Road Improvement Assessment District
RIM	Records and Information Management Program
RC	River Center
ROW	Right-of-Way

S-T

SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SPH	South Peninsula Hospital
TFR	Transfer

U-Z

USGS	United States Geological Survey
VFA	Volunteer Fire Assistance

Tax Exemptions

\$10,000 Volunteer Firefighter/EMS Provider – Exempts \$10,000 of assessed value of the home of an active volunteer firefighter or EMS provider. Maximum of 2 per household allowed. This exemption is also recognized by the cities of Soldotna, Seward, Homer and Kachemak.

Homeowner - Available to any Borough resident who owns their own home and occupies it as their permanent place of residence. The exemption is a maximum of \$50,000 assessed value of the home and the land on which it sits. The cities of Kenai, Soldotna, Seward, and Seldovia do not recognize this exemption; the City of Homer recognizes a \$20,000 exemption.

\$100,000 Personal Property – Exempts the first \$100,000 of personal property owned by a taxpayer, excluding motor vehicles, aircraft and watercraft.

\$300,000 Senior Citizen - Available to any Borough resident, who is at least 65 years old, owns and occupies their home as their primary residence and permanent place of abode, and qualifies for a PFD. The State exempts up to \$150,000 of their total assessment. The Borough exempts an additional \$150,000. If a senior citizen lives inside city boundaries, the city only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the seniors' ownership and/or use of the property.

Agriculture Deferment - Mandated by the State of Alaska, this deferment is available to people whose farmlands produce a minimum of 10% of their annual income. Qualifying property shall be assessed on the basis of full and true value for farm use.

ANCSA Native - Exempts property deeded to Alaskan native corporations under the Alaska Native Claims Settlement Act.

Cemetery - Exempts properties owned by a non-profit entity and used exclusively for cemetery purposes.

Charitable - Exempts properties owned by non-profit organizations that are used exclusively for charitable purposes.

Community Purpose - Exempts property of an organization not organized for business or profit-making purposes and used exclusively for community purposes.

Conservation Easement Deferment - To secure this deferment, the property owner of land subject to a conservation easement created under AS 34.17 must apply annually by May 15th. The Assessor shall maintain records valuing the land for both full and true value and value subject to the easement.

Disabled Resident - Available to any disabled resident who has been determined to be totally disabled by the US Social Security Program or other government alternative to Social Security. Qualified applicants receive a tax credit up to \$500 of borough tax and \$250 of City of Kenai tax.

Disabled Veteran - Granted to honorably discharged veterans of the US armed forces who have a service connected disability rating of 50% or more. The State exempts up to \$150,000 of their total assessment. The borough and the City of Soldotna exempt the remainder. If a disabled veteran lives inside city boundaries, the city (except City of Soldotna) only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the veteran's ownership and/or use of the property, up to the full value of the property.

Economic Development Property - Exempts up to 50% of the assessed value (general fund levy only) of property that is used for economic development for 5 years (effective FY2020).

Electrical Cooperative - Exempts property held by electricity producing cooperatives.

Government - Completely exempts all City, Borough, State, and Federal properties from taxation.

Habitat Protection - Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of designated anadromous waters within the borough. One half of the tax on land for 3 years following completion of the approved project or until all costs are recovered, whichever comes first.

Hospital - Exempts properties owned by nonprofit organizations and used exclusively for hospital purposes.

Tax Exemptions

Housing Authority - Granted in accordance with rules governing the Housing and Urban Development Authority and subject to a Cooperation Agreement with the borough.

Mental Health Trust - Exempts Mental Health Trust property from taxation as a branch of state government.

Multi Purpose Senior Center – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

Native Allotment - BIA holds in trust and issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

Religious - Exempts properties owned by non-profit organizations that are used exclusively for non-profit religious purposes.

River Restoration and Rehabilitation – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

Educational – Exempts property owned by non-profit entities and used exclusively for non-profit educational purposes.

Vessel Exclusion - Vessels having a homeport location outside the Borough, but are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

Armed Forces Organization - Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

University - Exempts property owned by the University of Alaska as a branch of state government.

Miscellaneous Demographics

Area

24,750 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 24,750 square miles, of which 16,000 square miles are land. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/260th of that same area.

Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population as of April 2022 is estimated at 58,799, a 3.6% increase from the 2013 Census.

Median Age

The KPB's median age increased from 40.6 years, as of the 2010 census, to 41.7 years as of the 2020 preliminary census. Alaska's median age was 33.8 years while the U.S. was 37.2, per the 2010 Census.

Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2020, when the Alaska per capita personal income was \$61,116 and the KPB per capita personal income was \$54,576, while the U.S. per capita personal income was \$64,247.

Unemployment Rate

The KPB's annual average employment data for calendar year 2021 is as follows: average labor force 26,932; average number employed 25,004; the average number unemployed 1,928 for an unemployment rate of 7.2%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment.

Calendar Year	Average labor force	Average number employed	Average unemployed	Unemployment rate
2019	26,617	25,014	1,602	6.05%
2020	26,348	23,926	2,422	9.19%
2021	26,932	25,004	1,928	7.2%

Education

The Kenai Peninsula Borough School District consists of 42 schools in a variety of configurations: There are 42 schools; estimated enrollment for FY23 is 8,429 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the Borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

Kenai Peninsula Borough

Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	Borough wide		Overlapping Rates (2)											
	General Fund		City of Homer		City of Kachemak		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
	Maximum rate (1)	Approved rate (1)	Operating Districts (3)	Special Districts (4)	Operating Districts (3)	Special Districts (4)	Operating Districts (3)	Special Districts (4)	Operating Districts (3)	Special Districts (4)	Operating Districts (3)	Special Districts (4)	Operating Districts (3)	Special Districts (4)
2012	8.40	4.50	4.50	0.00	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
2013	8.40	4.50	4.50	0.00	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
2014	8.40	4.50	4.50	0.00	1.00	2.30	4.35	0.02	4.60	0.75	3.12	0.50	0.50	2.67
2015	8.33	4.50	4.50	0.00	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.75	0.50	2.66
2016	8.17	4.50	4.50	0.00	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.75	0.50	2.66
2017	8.29	4.50	4.50	0.00	1.00	2.30	4.35	0.01	7.50	0.75	3.12	0.75	0.50	2.73
2018	8.30	4.50	4.50	0.00	1.00	2.30	4.35	0.01	7.50	0.75	3.12	0.75	0.50	2.61
2019	8.30	4.70	4.70	0.00	1.00	2.30	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2020	8.45	4.70	4.70	0.00	1.00	2.30	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2021	8.56	4.70	4.70	0.00	2.00	2.24	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86

(1) The Borough's General Fund maximum mill rate and approved rate.

(2) Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components: the mill rate for the operating entity and the mill rate for special districts, which include fire and emergency response, higher education, and local support for hospitals.

Sources:

(3) Data provided from Kenai Peninsula Borough's resolution approving the mill rates for each respective year.

(4) Data provided by the City Clerk's Office for each respective City.

Kenai Peninsula Borough
Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		General Obligation Bonds (Service Area) (Net of Premiums/Discounts/Adjustments)		Total	General Bonded Debt as a Percentage of Total Personal Income (3)	General Bonded Debt as a Percentage of Estimated Actual Value of Taxable Property (4)(area wide)	General Bonded Debt Per Capita (1)		
	General Obligation Bonds (Area-Wide) (Net of Premiums/Discounts/Adjustments)	General Obligation Bonds (Service Area) (Net of Premiums/Discounts/Adjustments)	Area-Wide	Central Emergency Services				Bear Creek Fire Service		
2012	\$ 32,016,568	\$ 1,975,000	\$ 33,991,568	1.29%	568	0.48%	88	-		
2013	27,899,830	3,279,111	31,178,941	1.13%	492	0.43%	83	793		
2014	48,107,552	3,124,283	51,231,835	1.86%	846	0.68%	78	770		
2015	44,631,585	3,102,979	47,734,564	1.60%	781	0.61%	68	744		
2016	41,928,618	5,671,350	47,599,968	1.56%	726	0.58%	158	714		
2017	45,138,506	5,367,557	50,506,063	1.70%	777	0.58%	150	685		
2018	41,706,478	4,978,766	46,685,244	1.57%	719	0.51%	138	656		
2019	38,159,450	4,569,975	42,729,425	1.46%	653	0.46%	126	623		
2020	33,949,621	5,624,485	39,574,106	1.23%	579	0.42%	168	590		
2021	31,199,379	5,092,289	36,291,668	1.13%	529	0.38%	152	610		

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.
(1) Other Governmental Fund-type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government.
(2) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area-Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area.
(3) Personal income data is provided by the Bureau of Economic Analysis, <http://www.bea.gov>.
(4) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements.
Population data can be found in Table XIV

Kenai Peninsula Borough
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (in thousands of dollars)

Fiscal Year	Total estimated actual value of property less mandatory federal and state	Assessed Values (1)				Tax Exempt Values (1)		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
		Real	Oil & Gas	Personal Property	Real	Personal				
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%	
2014	7,484,667	6,202,494	989,766	292,407	492,565	31,906	6,960,196	4.50	92.99%	
2015	7,797,117	6,330,106	1,142,158	324,853	826,802	32,999	6,937,316	4.50	88.97%	
2016	8,189,366	6,625,363	1,224,525	339,478	876,982	33,986	7,278,398	4.50	88.88%	
2017	8,752,156	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%	
2018	9,172,335	7,342,187	1,468,599	361,549	998,047	33,842	8,140,446	4.50	88.75%	
2019	9,232,906	7,355,511	1,518,606	358,789	1,008,085	34,792	8,190,029	4.70	88.70%	
2020	9,523,733	7,606,558	1,563,998	353,177	1,055,143	34,914	8,433,676	4.70	88.55%	
2021	9,614,464	7,762,088	1,493,429	358,947	1,094,461	35,444	8,484,559	4.70	88.25%	

(1) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements.

(2) Increase in real property exempt amount due to increase of residential exemption from \$20,000 to \$50,000 in FY15.

Source: Data is provided by the Kenai Peninsula Borough's Assessing Department. Does not include federal and state exempt property.

Kenai Peninsula Borough
Principal Property Taxpayers
Current and Nine Years Ago

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
	(1)			(1)		
Hilcorp	\$ 871,702,280	1	10.27%	\$ -	-	-
Tesoro Alaska	198,226,623	2	2.34%	321,276,064	1	4.84%
Harvest Alaska	191,459,960	3	2.26%	-	-	-
Bluecrest Energy, Inc	135,632,260	4	1.60%	-	-	-
Cook Inlet Natural Gas Storage Alaska, LLC	100,281,225	5	1.18%	-	-	-
Furie Operating Alaska, LLC	96,097,570	6	1.13%	-	-	-
Alaska Pipeline	70,236,131	7	0.83%	23,538,862	9	0.35%
Cook Inlet Energy	67,171,790	8	0.79%	-	-	-
ACS	60,238,564	9	0.71%	83,432,332	5	1.26%
Enstar Natural Gas	47,669,663	10	0.56%	-	-	-
Unocal	-	-	-	195,968,980	2	2.95%
Conoco Phillips	-	-	-	179,561,870	3	2.71%
Marathon Oil	-	-	-	138,887,280	4	2.09%
XTO Energy Inc	-	-	-	51,626,800	6	0.78%
Kenai Kachemak Pipeline	-	-	-	28,577,530	7	0.43%
WAL-Mart Real Estate Business Trust	-	-	-	27,056,400	8	0.41%
BP Exploration	-	-	-	23,297,413	10	0.35%
	<u>\$ 1,838,716,066</u>		<u>21.67%</u>	<u>\$ 1,073,223,531</u>		<u>16.17%</u>

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

Kenai Peninsula Borough
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income - Borough (in thousands) (3)	Per Capita Personal Income - Borough (3)	Per Capita Personal Income - Alaska (3)	Median Age (2)	School Enrollment (5)	Unemployment Rate (2)	Number of Employed (2)
2012	56,369	\$ 2,627,069	\$ 46,600	\$ 51,405	40.6	8,922	9.70%	24,675
2013	56,756	2,770,353	48,636	52,638	41.4	8,886	8.80%	25,003
2014	56,862	2,759,412	48,351	51,416	40.0	8,756	8.10%	25,592
2015	57,147	2,981,871	51,734	54,582	40.5	8,826	7.70%	25,759
2016	57,763	3,056,190	52,639	56,147	40.0	8,788	7.60%	25,480
2017	58,060	2,965,755	49,544	55,674	40.6	8,785	8.20%	24,811
2018	58,024	2,965,755	49,697	56,042	41.4	8,712	7.70%	24,551
2019	58,471	2,919,104	52,015	57,179	41.0	8,680	6.90%	24,384
2020	58,671	3,221,300	54,870	64,780	41.8	8,535	6.00%	24,383
2021	58,934	3,221,300 (4)	54,870 (4)	64,780 (4)	41.8	7,756	9.10%	23,948

Sources:

- (1) Alaska Department of Labor estimates as of July 1 of each fiscal year.
- (2) Data is provided by the State of Alaska Department of Labor and is the annual rate for 12 months ending December of the prior calendar year. The Alaska Department of Labor amends every month the unemployment rate data for the previous month and again at the end of every calendar year. Some prior fiscal years have been updated to match updated statistical reported information.
- (3) Data is provided by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA) and is for the 12-month period ending December of the prior calendar year.
- (4) Calendar year 2020 data currently unavailable from BEA.
- (5) Information provided from the Kenai Peninsula Borough School District.

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