

KENAI PENINSULA BOROUGH ALASKA



Mayor Proposed

**FY 2017
ANNUAL BUDGET
JULY 1, 2016 TO JUNE 30, 2017**

**MIKE NAVARRE
BOROUGH MAYOR**

**ANNUAL BUDGET
OF THE
KENAI PENINSULA BOROUGH
ALASKA
FOR THE FISCAL YEAR BEGINNING
JULY 1, 2016**

**MIKE NAVARRE
BOROUGH MAYOR**

PREPARED BY FINANCE DEPARTMENT

**CRAIG C. CHAPMAN
DIRECTOR OF FINANCE**

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**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2017**

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THE KENAI PENINSULA BOROUGH ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Gary Knopp	1 – Kalifornsky	2018
Blaine Gilman	2 – Kenai	2017
Wayne Ogle	3 – Nikiski	2016
Dale Bagley	4 – Soldotna	2016
Stan Welles	5 – Sterling/Funny River	2017
Brandii Holmdahl	6 – East Peninsula	2018
Brent Johnson	7 – Central	2016
Kelly Cooper	8 – Homer	2017
Willy Dunne	9 – South Peninsula	2018

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



KENAI PENINSULA BOROUGH

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

MIKE NAVARRE
MAYOR

DATE: May 3, 2016

TO: Blaine Gilman, Assembly President
Kenai Peninsula Borough Assembly
Residents of the Kenai Peninsula Borough
Other Users of Borough Financial Information

We are pleased to present the Proposed Kenai Peninsula Borough Budget for Fiscal Year 2017 (FY2017). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2017 as well as projections for the Borough's operational funds through Fiscal Year 2020 and capital plans through Fiscal Year 2021.

Key Budget Principles

The FY2017 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 FY2017 include:

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

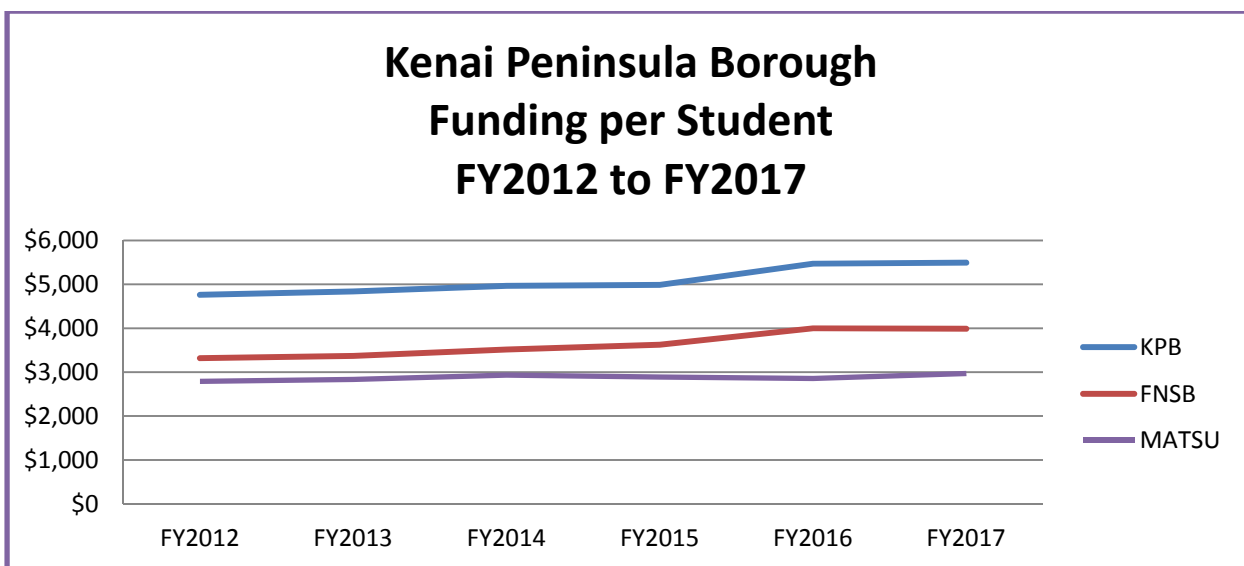
Major budget issues/highlights

- Public Employee Retirement System (PERS). Due to poor investment returns and incorrect actuarial assumptions regarding the cost of health insurance and life expectancies, the Borough and all municipalities in the State of Alaska saw substantial increases in their PERS rate from 2000 to 2007. Employees who first entered PERS prior to July 1, 2006 are members of the PERS Defined Benefit Plan. Members who first entered the PERS after June 30, 2006 are members of the PERS Defined Contribution Plan. Effective July 1, 2008, the Alaska legislature converted PERS from an agent-multiple employer plan to a single cost sharing plan. The cost sharing plan currently requires a uniform employer contribution of 22%. The State will make on behalf payments in the event the actual rate is more than 22%. The FY2016 rate is 26.14%. The fiscal impact to the Borough if the State did not contribute this amount is approximately \$.7 million.

- Operational funding for the School District. The major component of the budget is the contribution the Borough makes for funding of the Kenai Peninsula Borough School District. The Borough's local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. The **required minimum local contribution** is estimated to be **\$24,777,280** and the maximum amount is **\$49,021,054**. The amount the Borough has appropriated for FY2017 is **\$48,238,432**.

The projected number of students for FY2017 is 8,781 and the Borough's funding per student is approximately **\$5,493**. The Borough's FY2016 per pupil funding is estimated to be \$5,469.

For comparative purposes for FY2016, the Fairbanks North Star Borough's contribution per student is \$3,997 and the Mat-Su Borough's contribution per student is \$2,853.



Total funds provided for school purposes are \$53,622,842; the Borough portion is \$50,735,755 and the State of Alaska provides \$2,887,087 for debt reimbursement. Funding provided by the Borough for school purposes is equivalent to 6.50 mills. Sales tax revenue is expected to cover \$30,286,082; the balance of funding of \$20,449,673 (equivalent to 2.62 mills) comes from property taxes, federal revenue, and other sources. Total funding provided for schools represents an amount equal to 67.2% of the Borough's General Fund budget.

- Increases in cost of operating the Borough's solid waste program. Since FY2004, the cost of operating the Borough's landfills has increased over 100%. The General Fund contribution for FY2017 is budgeted at \$6,185,888, represents an amount equal to approximately 7.8% of total General Fund expenditures. The equivalent of .79 mills of the Borough's General Fund mill rate of 4.50 mills goes to support the Borough's solid waste program. Expenditures in FY2018 are expected to increase \$1.0 million as new debt is expected to be issued to support the development of a new cell at the Central Peninsula Landfill.
- Since FY2009, the Borough has received over \$25,000,000 in funding from the State of Alaska for road improvements. These funds are being spent to upgrade numerous roads in the Borough. The Road Service Area (RSA) has been redirecting funds previously appropriated for road improvements of approximately \$1,250,000 to road maintenance. The FY2017 budget includes funding for the RSA Capital Project Fund to start accumulating a reserve for when the current grant funds have been spent.
- The cost of health care at its current level is not sustainable.
- Positions that were added or deleted when compared to last year's budget are as follows. In the General Fund, deletions include 1.00 FTE in Purchasing and 3.00 FTE in capital projects. CES is deleting a training officer and adding 2.0 FTE firefighter Techs and Solid Waste is deleting 1.5 FTE's. During the past 10 fiscal years, the General Fund has had a net increase of 1.15 FTE's, while Service Areas and Special Revenue Funds have increased 20.95 FTE's.

Financial Condition Summary

In the October 2013 Borough elections, Borough voters approved increasing the personal exemption on real property from \$20,000 to \$50,000, effective January 1, 2014. This reduced taxable assessed values by approximately \$290,000,000. Based upon the mills rates in effect for FY2016, the fiscal impact to the Borough's revenues was approximately \$2.4 million; with the general fund impacted by \$1.3 million. For FY2017, real and personal assessed values increased 7.3%, compared to FY2016 which increased 1.4%.

Oil and gas property is assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value and plays a vital role in the Borough's economy, although the players are changing. Large national and multi-national companies are being replaced by independents, which has resulted in a resurgence in exploration and production. This has led to new wells in the Anchor Point and Kenai area, jack up rigs being used throughout Cook Inlet, along with increased exploration in other areas of the Borough, resulting in an increase in assessed value for oil and gas properties. During FY2016, large investments by Blue Crest and Furie resulted in an increase in oil and gas properties. Assessed values for oil and gas properties have increased from \$699 million for 2012, to \$1.470 million in 2017. Given current market conditions, out year projection forecast a slight decrease in assessed oil and gas values. Increased oil and gas exploration has also had an impact on the Borough's unemployment rate. The unemployment rate has decreased from 9.5% in 2011; to 8.6% for 2012; to 8.0% for 2013, to 7.8% in 2014 and 7.8% in 2015. Due to falling oil prices, oil companies through the State of Alaska during FY2016 have announced layoffs, which will impact the Borough. Unemployment rates in the Borough for the first three months of 2016 increased from 9.2% to 9.7% when compared to the first three months of 2015.

The Borough has been selected as the site of a natural gas liquefaction plant as part of the Alaska LNG Project. The Alaska LNG project would be among the world's largest natural gas development projects.

The project is anchored by the Prudhoe Bay and Point Thomson fields and is expected to produce approximately 3.3 billion cubic feet of natural gas per day. The Alaska LNG Project includes a natural gas liquefaction plant and storage facilities and an export terminal at Nikiski on the Kenai Peninsula, an 800-mile gas pipeline from southcentral Alaska to the North Slope, a gas treatment plant and transmission lines connecting the project to gas producing fields. The project has an estimated cost of \$45-65 billion and approximately \$25 billion of the project would be located in the Borough. The project is currently in the preliminary engineering stage.

Due to low oil prices, the State of Alaska has been reducing funding to all municipalities for operational support and capital projects. The FY2017 proposed budget includes reduced Revenue Sharing with further reductions in the out year projects. There are no capital projects budgeted that would be funded by the State of Alaska.

Actual sales tax revenue for FY2016 are expected to come in approximately \$1.0 million less than originally budgeted due to lower fuel prices. Sales tax revenue generated from fuel sales make up a substantial portion of overall sales tax revenue, future years sales tax forecast are being reduced to reflect this impact.

During FY2016, the Borough increased funding to the Kenai Peninsula Borough School District by \$4,238,432, the equivalent of .6 mills. With reductions in revenues from the state government, lower than forecast sales tax revenue and increased contributions for schools, based upon current revenue estimates for revenues in the out years, a mill rate increase will be necessary in FY2018 to support forecasted expenditures.

Financial Plans

General Fund

Revenues and other financing sources of \$76,732,557 support the FY2017 general fund budget. This total consists of \$36,816,724 in property tax revenue, \$30,286,082 in sales tax revenue, \$5,228,651 in state revenue, \$3,201,100 in federal revenue, and \$1,200,000 in other revenues and financing sources. Expenditures exceed projected revenues by \$3,042,652; net of a projected lapse; the project change in fund balance is a decrease of \$2,121,293.

Overall expenditures decreased \$70,049 when compared to the original FY2016 approved budget. Factors impacting the budget for FY2017 are as follows:

- Decrease in personnel cost of \$132,714; which includes the reduction of 4 positions, increases in health care cost partially offset a portion of the saving from the reductions in staff.
- Supplies are down by approximately 9.3% as departments are trying to do more with less.

- With the exception of travel for the Assessing department due to Homer area field assessments in calendar year 2016 and an increase in property, liability and workers compensation coverage, most services have decreased.
- The General Fund's contribution to the Solid Waste department has decreased as the department is reducing staff and closing one day a week and certain holidays.
- Charges to other departments shows a reduction in charges, which reflects the reduction in 3.0 FTE's in the Capital Project Department.

The total amount appropriated for school purposes is \$53,622,842, an amount equal to 67.2% of the Borough's General Fund budget. Local educational funding for FY2017 includes \$48,238,432 for school district operations, \$4,134,410 for school related debt service, and \$1,250,000 for capital projects. It should be noted that the Borough expects to receive \$2,887,087 from the State of Alaska under the school debt reimbursement program, an amount equal to .37 mills.

The FY2017 general fund tax rate is 4.50 mills, the same rate as FY2016. Sales tax revenue for FY2017 is expected to have a slight increase from the revised FY2016 estimate. Sales tax revenue generates the equivalent of 3.88 mills in property tax revenue. A voter initiative exempting non-prepared foods during the months of September through May went into effect January 1, 2009. The impact to sales tax revenue in FY2015 was approximately \$3,500,000; the revenue loss equivalent of a reduction in the mill rate of .44 mills. A similar impact is forecast for FY2017.

State revenues include \$1,371,564 for revenue sharing, a reduction of \$676,440 from FY2016, \$2,887,087 for school debt reimbursement, \$750,000 for fish tax, \$50,000 for facility rental and \$170,000 from co-op distributions.

Federal revenues consist of \$2,600,000 for PILT receipts, forestry receipts of \$461,100 and a civil defense grant of \$140,000.

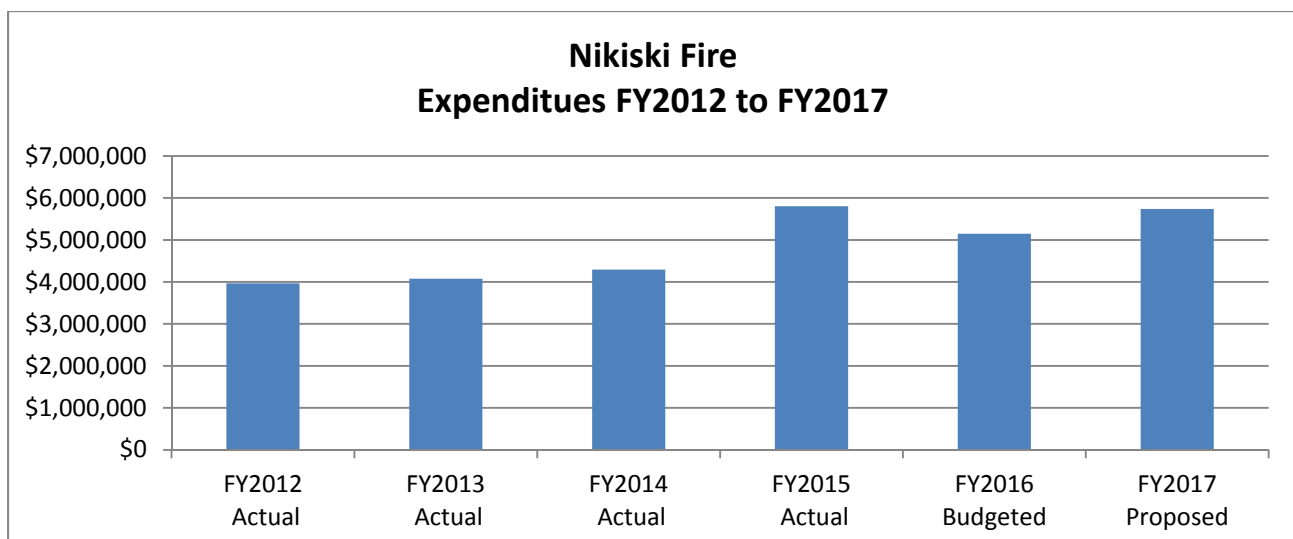
Service Areas and Special Revenue Funds

As a whole, the FY2017 service area budgets are comparable to FY2016.

Selected individual funds are as follows:

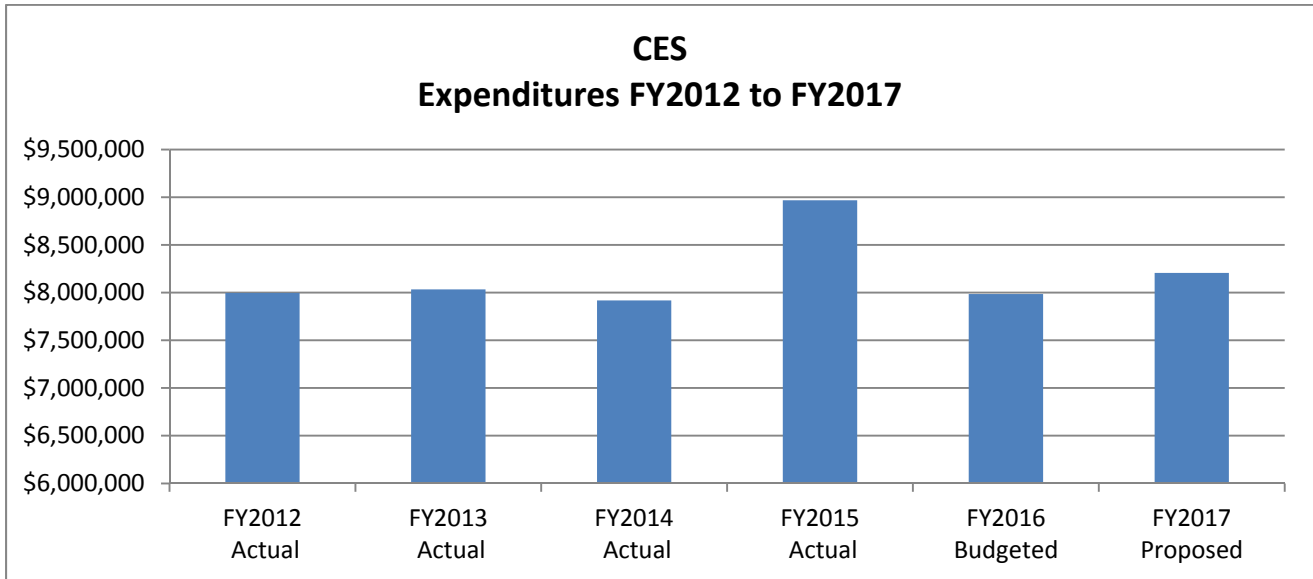
Nikiski Fire Service Area

The Nikiski Fire Service Area (NFSA) expenditure budget is up \$592,467 or 11.5% when compared to the prior year. Expenditures are up 48.0% when compared to FY2011. With reductions in grant funding, the Service Area has increased contributions to their Capital Project Fund to fund needed capital improvements. Due to declining assessed values in the years FY2009 thru FY2012, the Service Area reduced their staff by three positions. With increased assessed values starting in FY2013, the Service Area has increased their FTE's by 1.75 positions. Oil tax revenues, the largest revenue source for the Service Area, have increased approximately 120% since FY2012. This increase in assessed values also allowed the Service Area to decrease their mill rate in FY2014. An additional decrease of .1 mill is being proposed for FY2017.



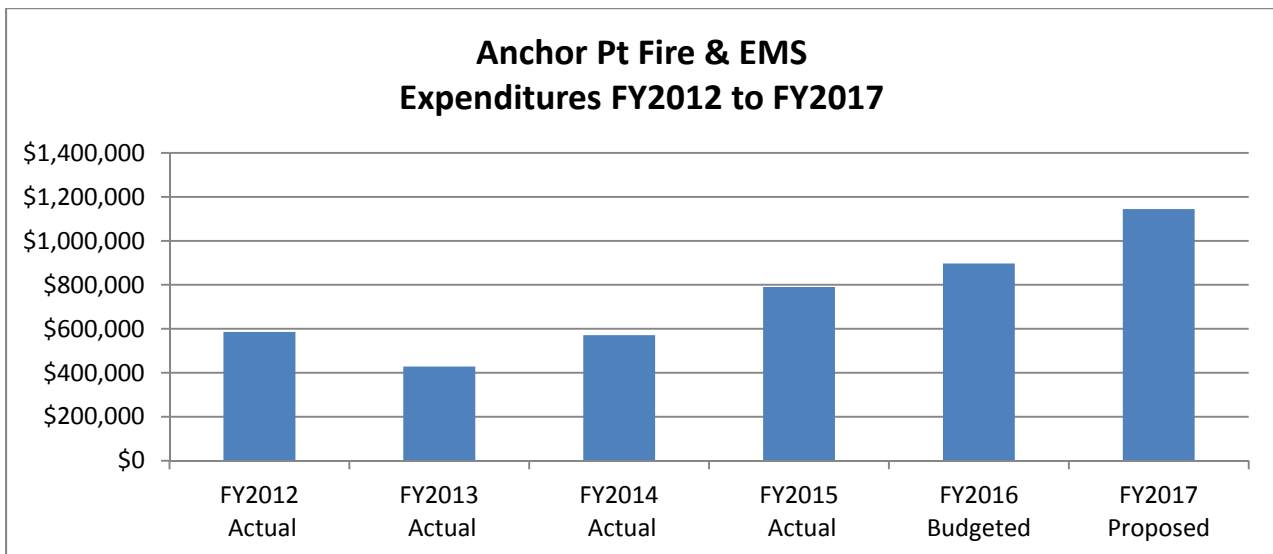
Central Emergency Services

Due to an expansion of the Central Emergency Service (CES) area boundaries and the addition of two new stations since 2005, the Service Area budget increased 110% between FY2005 and FY2015. In addition, in FY2013 CES added three fire fighter/EMT positions that were funded by a federal grant. In FY2014, with the reduction of the grant funds for the three positions, CES reduced funding for their capital project program in order to fund the positions. In FY2015, CES saw an additional decrease in revenue of \$350,000 due a voter approved increase in the property tax exemption. For FY2016, CES made a number of changes to their budget to address these revenue reductions. Those changes include the reduction of two positions; one admin assistant and one professional position and an increase in on-call personnel. In FY2016, CES voter approved the issuance of debt for the purchase of fire apparatus. The FY2017 budget has a mill rate increase of .07 mills to provide the funding necessary for the new debt.



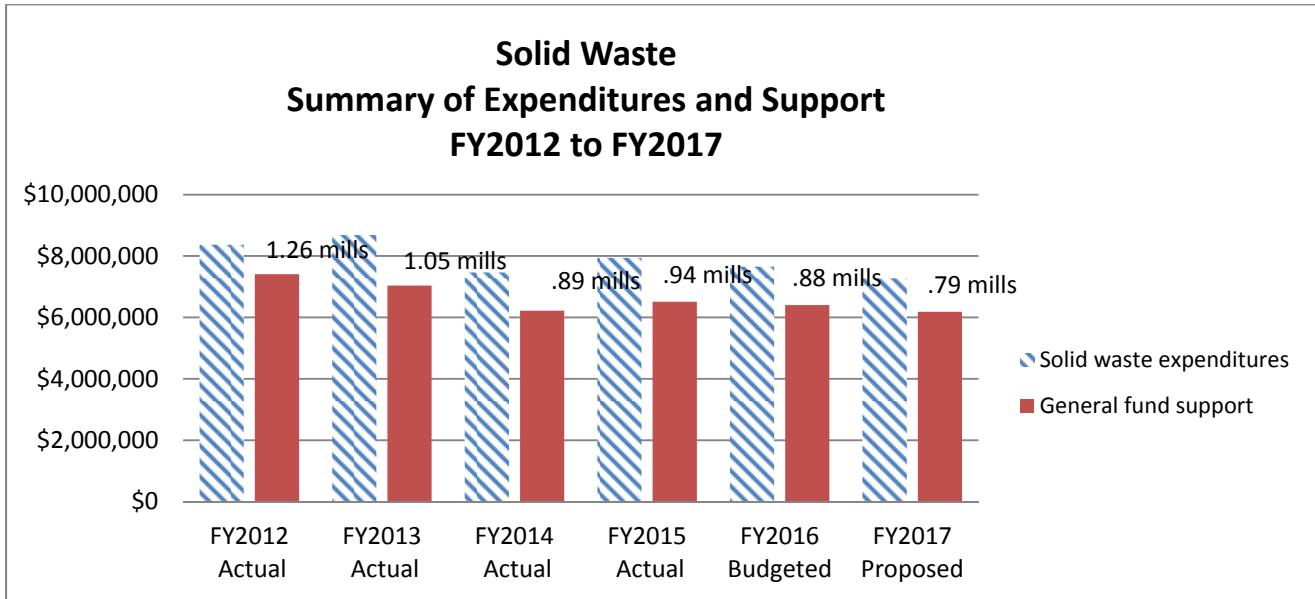
Anchor Point Fire and Emergency Medical Service Area

The Anchor Point Fire and Emergency Medical Service Area (Anchor Pt) expenditure budget is up \$247,781 or 27.6% when compared to FY2016. Items impacting the FY2017 include an increase to their capital fund of \$175,000 and an increase in contract services of \$20,000 for training.



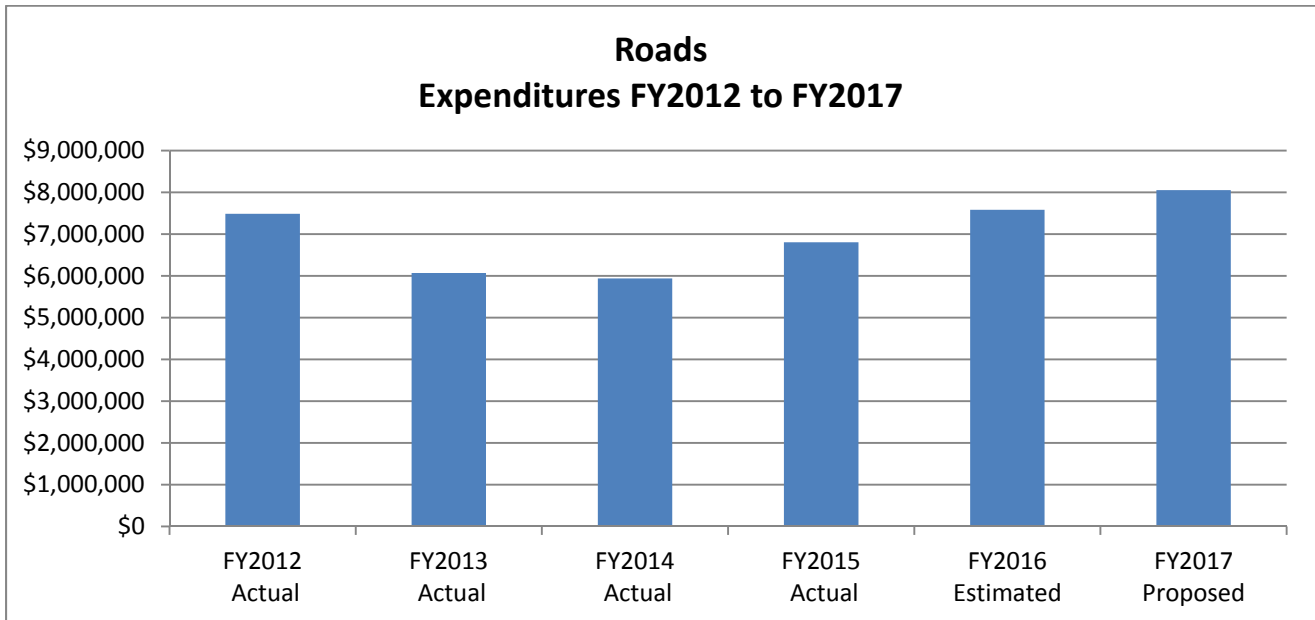
Solid Waste

The Solid Waste FY2017 budget is decreasing \$381,032 when compared to FY2016. The FY2017 is proposing to close the various Borough landfills and transfer station one day a week and select holidays. This is expected to result in savings of approximately \$275,000 in the solid waste operating budget. The Borough's General Fund continues to provide the majority of the funding necessary to operate the landfill. For FY2017, this amount is \$6,185,888 or approximately 85% of the revenue necessary to fund the solid waste program; this is equal to .79 mills or 7.8% of the General Fund budget.



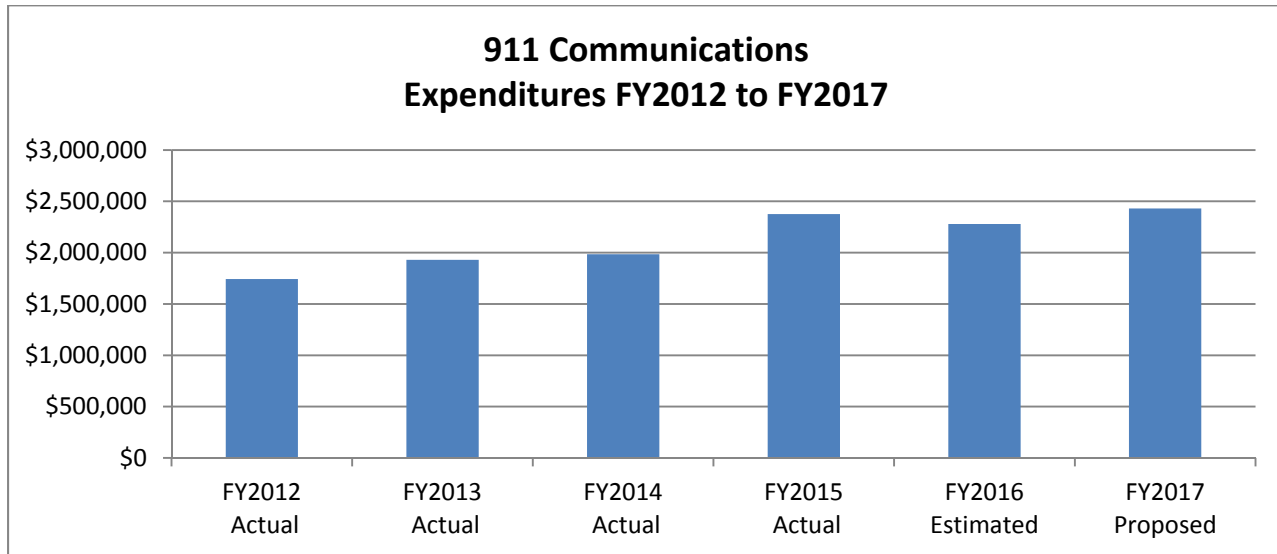
Road Service Area

After heavier than normal snowfalls in FY2012, which resulted in a substantial draw down of fund balance, the Road Service Area (RSA) had two years of decreased expenditures to allow their fund balance to increase to recommended levels. In FY2015, the RSA started transferring funds to their Capital Project Fund as they prepare for reductions in grant funding for their road improvement capital projects. The FY2017 budget increases this contribution to \$1,500,000 from \$1,000,000. Further increases are forecast in the out years.



911 Fund

Expenditures in the 911 fund are projected to increase \$152,239 or 6.7% in FY2017. The department needs to replace their dispatch radio consoles which are near the end of their useful life.



Capital Projects

The FY2017 Capital Budget includes \$1,250,000 for school district major maintenance projects. Many of the Borough’s schools are more than 25 years old and are in need of increased maintenance to maintain their useful life.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$1,100,000 at Nikiski Fire Service Area, \$400,000 at Anchor Pt, \$425,000 at Central Emergency Services, \$50,000 for Kachemak Emergency, \$196,500 at North Peninsula Recreation Service Area and \$1,708,162 at South Peninsula Hospital.

Tax Rates

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. Per the Code, the maximum is increased for the tax equivalent of the local payments for voter approved debt, or to meet an emergency threatening the public peace, health, or safety. The maximum mill rate that could be levied for FY2017 is 8.16 mills. It is our goal to keep the general fund mill rate at or below the current level unless borough voters authorize significant additional debt.

The General Fund tax rate for FY2017 remains at 4.50 mills. With the exception of CES whose mill rate is increasing .07 mills for new debt service and Nikiski Fire Service area whose mill rate is decreasing .10 mills; service area tax rates are staying at their FY2016 levels.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2017 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 FY2016 budget.

Revenues:	FY2016 Original Revenues	FY2017 Estimated Revenues	Increase (Decrease)
General Property Taxes	\$ 61,988,852	\$ 66,870,561	\$ 4,881,709
Sales Tax	30,835,546	30,286,082	(549,464)
Intergovernmental:			
Federal	3,045,779	3,498,827	453,048
State	6,013,727	5,228,651	(785,076)
Other Revenue	25,072,941	26,541,986	1,469,045
Fund Balance Appropriated, net	3,992,112	1,427,117	(2,564,995)
	<u>\$ 130,948,957</u>	<u>\$ 133,853,224</u>	<u>\$ 2,904,267</u>

Property and sales tax revenues are up by a combined 4.6% and represents approximately 73.4% of total revenues (not including fund balance), this compares to 72.5% for FY2016 and 73.9% for FY2015. Other information is as follows:

- Property taxes are projected to increase approximately \$4,881,709. With increasing oil prices in the years 2010 through 2014, the Borough has seen increased assessed values for oil and gas properties. Based upon preliminary estimates received from the State of Alaska, oil and gas assessed property increased 20% from the prior year. Since 2014, oil and gas assessed property has increased 48.5%. With lower oil prices being forecast for the next few years, the Borough expects a small decrease in oil and gas assessed values in future years.
- Sales tax revenue is expected to decrease 1.8% from the prior year. Sales tax revenue continues to be impacted by the voter approved initiative that exempted non-prepared food from sales tax during the period September through May of each year. The annual impact is approximately \$3,400,000, equivalent to .44 mills.
- State revenues are expected to decrease 15% from the prior year. Major state revenue sources include debt reimbursement of \$2,887,087 and revenue sharing of \$1,371,564, which is a reduction of \$676,440 from FY2016.
- Federal revenues are up slightly for FY2017 due to increased payments under the PILT program, when compared to the budgeted amount.
- The use of fund balance as a revenue source decreased as a number of the Service Areas using fund balance to support expenditure decreased due to the increase in assessed property values.

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 FY2017. Please note that the FY2016 amounts are based on the original assembly approved budget and do not include encumbrances and certain contingency balances carried forward from the prior year, or supplemental appropriations.

Expenditures:	FY2016 Original Appropriation	FY2017 Proposed	Increase (Decrease)
General Government	19,070,000	18,921,332	(\$ (148,668)
Solid Waste	7,707,999	7,276,967	(431,032)
Public Safety	18,267,971	20,360,363	2,092,392
Recreation	2,131,789	2,114,771	(17,018)
Education	54,791,192	54,700,527	(90,665)
Road Maintenance	6,482,215	6,451,906	(30,309)
Hospitals	10,855,161	11,577,650	722,489
Internal Service	11,642,630	12,449,708	807,078
	<u>\$ 130,948,957</u>	<u>\$ 133,853,224</u>	<u>\$ 2,904,267</u>

Total FY2017 appropriations are up 2.2% when compared to the FY2016 original budget. For comparative purposes, the FY2016 budget was up 5.8% when compared to the original FY2015 budget. The primary drivers of this change include:

- Internal service fund expenditure funds are up due to increases in health care cost and increased cost in the Borough's Risk Fund due to increased workers compensation, liability, and property claims.
- Health care cost increased various department budgets approximately \$440,000.

The Future

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

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

Acknowledgement

Credit is given to those who have participated in the preparation of the FY2017 budget. Service area boards, department heads, and their staffs have all worked hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. Finance Department staff deserving recognition include: Financial Planning Manager Penny Pickarsky (who coordinated this year's budget process), Borough Controller Brandi Harbaugh, and Finance Department Administrative Assistant Barbara Nelson. All have put in long hours preparing this document.

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

Respectfully submitted,



Mike Navarre
Borough Mayor

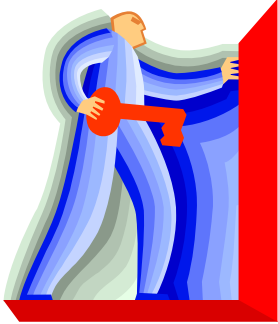


Craig C. Chapman, CPA
Director of Finance

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Kenai Peninsula Borough FY2017 Budget

User Guide



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

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

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

Brief Introduction to the Borough

The Kenai Peninsula Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 25,600 miles and is located in the south central part of the state of Alaska. Per the State of Alaska, Department of Commerce, Community and Economic Development, the borough's population for July 2015 was 57,763.

Structure

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

Powers/Areas of Responsibilities

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

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

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

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

School District

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

The Borough does assume various funding responsibility for the School District. State of Alaska statutes require the Borough to contribute to the School District a minimum contribution in an amount equal to 2.65 mills of the 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 FY17, the Borough's proposed contribution is \$48,238,432; the cap amount is \$49,021,054. The Borough's sales tax revenue is estimated to fund \$30,286,082 of that amount; the balance or \$17,952,350 will come from other sources including property taxes and interest earnings.

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

Total funding for borough schools for FY17 is \$53,622,842, an amount equal to 67.2% of the Borough's General Fund budget.

Basis of Accounting & Budgeting

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

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

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

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

Budget Process

The annual budget, which includes both operating and capital budgets, is the mechanism through which the Borough Assembly establishes the appropriations for the Borough. Ordinance 2016-19, a copy of which is included on pages 30 - 33, authorizes spending for the operating and capital budgets indicated in this document. The appropriations are by the fund level for operating funds and at the project level for capital funds.

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

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

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

Mill Levy

A resolution setting the mill rates is submitted to the assembly at the first Assembly meeting in June for approval as mill rates must be established prior to June 15th in accordance with Alaska Statutes. The Borough voters have approved a tax cap of 8.0 mills not including the amount needed for debt service or to meet an emergency threatening public peace, health or safety. The maximum mill rate calculation for FY17 is 8.16 mills. The mill rate proposed for FY17 is 4.50 mills.

Amending the Budget

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

Budget Presentation and Fund Structure

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

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

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

Powers of the Kenai Peninsula Borough

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

Power	Date of Acquisition	Statutory Reference	Method of Acquisition	Department(s)
<u>Mandatory Areawide Powers</u>				
Public Schools	01/01/64	AS 29.35.160	Mandated	Education
Assessment & Collection of Taxes	01/01/64	AS Ch. 29.45	Mandated	Assessing/Finance
Planning, Platting, Land Use	01/01/64	AS Ch. 29.40	Mandated	Planning
<u>Acquired Areawide Powers</u>				
Solid Waste	05/21/74	AS 29.35.050	Ordinance	Solid Waste
Postsecondary Funding	10/02/90	KPB 5.24.010	Election	Non-departmental
Senior Citizen Funding	10/01/85	KPB 5.22.010	Election	Non-departmental
E911 Call taking	06/30/85	AS 29.35.130 KPB Ord. 84-75	Ordinance	Emergency Services
Transportation	09/26/00	AS 29.35.210(b)(1) KPB 13.10	Ordinance	Non-departmental
<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	04/08/69	AS 29.35.450 KPB 16.08 &16.24	Election	Hospital Service Areas
Recreation	07/30/74 & 10/11/11	AS 29.35.450 KPB 16.16 & 16.55	Election	Recreation
Senior Citizen Services	10/05/1993	AS 29.35.450	Election	Nikiski Senior Service Area
Flood Protection, Planning & Mitigation	10/14/03	AS 29.35.450 KPB 16.50	Election	Emergency Services
<u>Acquired Non-Areawide Powers</u>				
Tourism Promotion	05/15/90	AS 29.35.210(8) KPB 19.10	Ordinance	Non-departmental
Port & Harbor	10/13/1981	AS 29.35.220(c) KPB Res. 81-128	Election	Non-departmental
Special Assessment Districts to Finance Certain Public Utility Services	04/07/1992	AS Ch. 29.46 KPB 5.35	Election & Ordinance	Assessing
Rural Development Fund Program	12/11/1990	AS 29.35.210(a)(8) KPB 19.20	Ordinance	Mayor's Office
Economic Development	02/04/1997	AS 29.35.210(a)(8) KPB 19.30	Ordinance	Mayor's Office

Fund Structure

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

GOVERNMENTAL FUNDS

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

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

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

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

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

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

FUNDS OMITTED FROM THE BUDGET

Funds that are included in our audited financial statements but not included in this budget document are the Environmental Protection Program Fund, the Local Emergency Planning Committee Fund, the Disaster Relief Fund and the Miscellaneous Grants Fund as they are budgeted on a project length basis and funding is usually dependent on outside agencies 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 Comprehensive Annual Financial Report (CAFR).
- The Borough will annually strive for the GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget Presentation Award.

6. Capital Budget Policies

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

7. Fund Balance Policy

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

FY2017 Budget Calendar

October 2015						
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November 2015						
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December 2015						
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January 2016						
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February 2016						
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March 2016						
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October 2015

29 Send departments/service areas the forms to request staffing changes for the new fiscal year.

November 2015

24-25 Schedule budget informational meetings with Service Area boards for January meeting.

December 2015

01 Meet with the Mayor regarding budget guidelines.
 01 Due date for staffing change from departments/service areas.
 01 Send notice of kickoff meeting.
 10 Request proposed fee changes from departments/service areas.
 10-31 Update personnel budget information in budgeting system.
 17-23 Begin scheduling budget review meetings with Mayor & administrators.
 17 Update budget preparation instructions, guidelines and forms to be used in submitting budget requests.
 10-31 Load current year budget information into budget excel spreadsheets and personnel information into budgeting system and worksheets.

January 2016

04 Get preliminary assessed value estimates from Assessor.
 04-12 Internal budget development process begins
 08-15 Send budget calendars to all Departments and Service Areas (budget kickoff meeting, Mayor's budget review meetings, due dates, Assembly meeting), budget preparation instructions, preliminary personnel budgets, timetables, Mayor's Guidelines Memo and budget forms to all department heads and administrators.
 12 Budget kickoff meeting: Mayor/Department Heads/Service Area Administrators.
 08-26 Finance Director/Controller/Planning Manager meet with Service Area Boards to provide results of operation of prior year activity, fund balance information and to discuss their 10-year CIP needs and projections.
 29 Department budgets submitted to Finance, including department function page (mission, program description, major long term issues and concerns, current year accomplishments, new initiatives, and performance measures) and inventory of rolling stock, travel requests, budget detail, and capital project requests.

February 2016

01-03 Equipment replacement payment information provided to departments.
 01-28 Review department budget requests. Prepare packets for meetings with the Mayor and his administrative staff.
 01-28 Update other budget document information – revenue sources, chart of accounts, personnel charts, financial policies, etc.
 03-04 Provide preliminary insurance costs to departments and Service Areas.
 18-24 Begin department budget review meetings with Mayor & administrators.

March 2016

01 Real Property assessment notices mailed.
 04 Service Area Board approved budget requests submitted to Finance.
 05-25 Review Service Area budget requests and get packets ready for preliminary budget review meeting with the Mayor and his administrative Staff.
 15 Senior Citizens grant applications due.
 26 Obtain current projected revenue information from outside sources.
 11-30 Service Area Budget review meetings with Mayor and administrators.

April 2016

01-21 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
 25-29 Budget input in financial system by departments/service areas.
 13-23 Review draft of preliminary budget document.
 19 Service area budget presentations to the Assembly begin.
 21 FY2017 Appropriating Ordinance to assembly packet.
 21 Preliminary budget completed and to the printer.
 21 Resolution setting school local effort amount to Assembly packet
 26 Mayor's proposed budget documents presented to the Assembly.

May 2016

03 Introduce appropriating ordinance.
 03-04 Department/Service Area budget presentations to the Assembly.
 05-11 Complete input of budget into budgeting system.
 23 Resolution setting the mill levy to the Assembly packet.
 .

June 2016

01 Assessor certifies final assessment roll
 07 Public hearing and final adoption of budgets and setting of mill rates.
 08-24 Update budget document to reflect final adopted budget.
 23 Roll FY2017 budget into financial system
 25 Finalize budget document for publication.

April 2016						
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May 2016						
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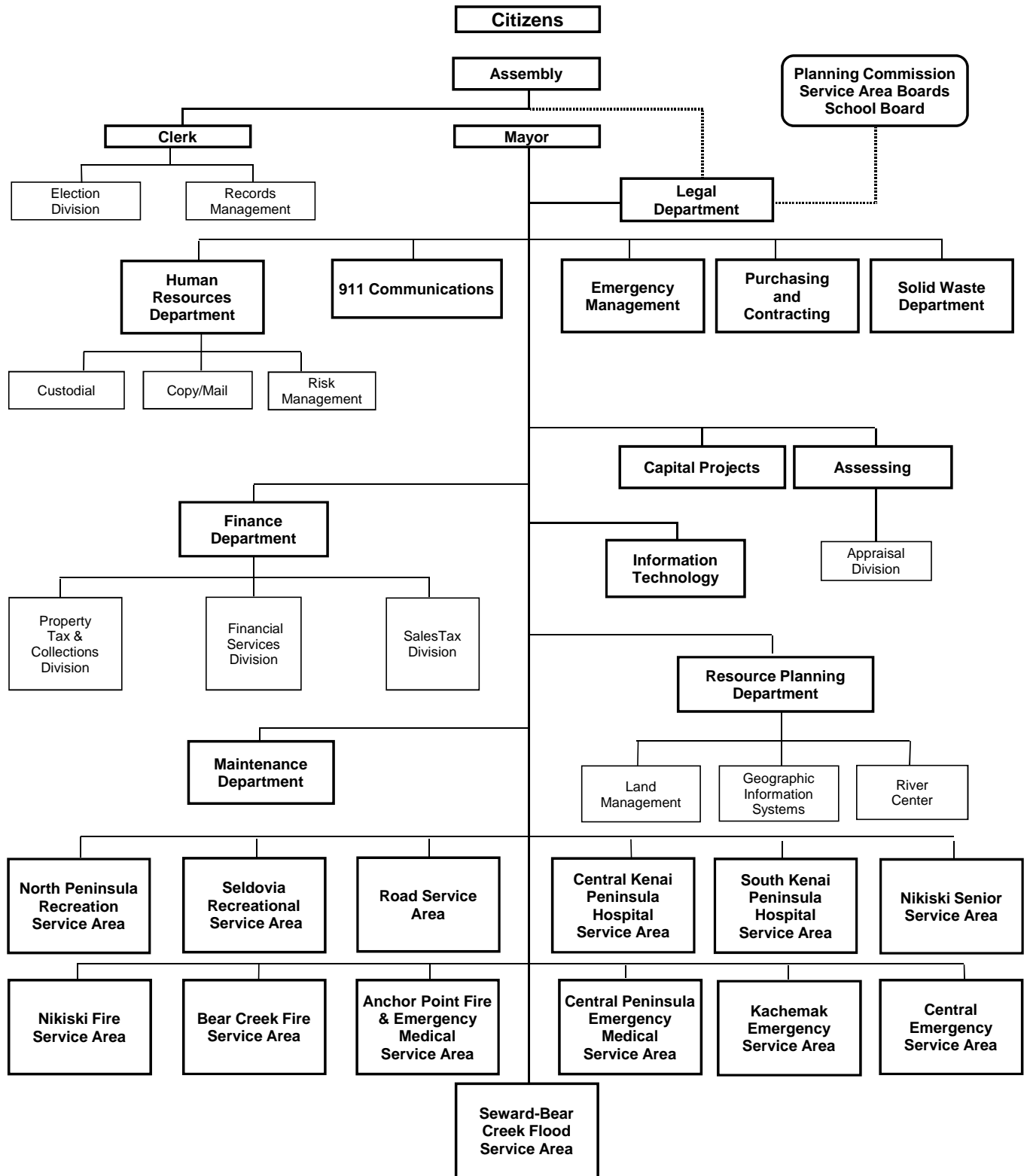
June 2016						
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July 2016						
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August 2016						
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September 2016						
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Kenai Peninsula Borough Organizational Chart



Kenai Peninsula Borough Staff

Mike Navarre
Mayor

Larry Persily
Special Assistant to the Mayor

Paul Ostrander
Chief of Staff

Angela Ramponi
Special Assistant to Mayor

Johni Blankenship
Borough Clerk

Borough Departments

Colette Thompson
Borough Attorney

Stormy Brown
General Services Director

Craig C. Chapman
Finance Director

Tom Anderson
Assessing Director

Valentina Sustaita
Acting Purchasing and Contracting Officer

Max Best
Planning Director

Ben Hanson
Information Technology Director

Jack Maryott
Solid Waste Director

Scott Griebel
Maintenance Director

Kevin Lyon
Capital Projects Director

Scott Walden
Emergency Management Director

Tammy Goggia
911 Operations Manager

Borough Service Areas

James Baisden
Fire Chief
Nikiski Fire Service Area

Connie Bacon
Fire Chief
Bear Creek Fire Service Area

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

Chris Mokracek
Fire Chief
Central Emergency Service Area

Robert Ciccarella
Fire Chief
Kachemak Emergency Service Area

Vivian Rojas
Board Chair
Seldovia Recreational Service Area

Rachel Parra
Recreation Director
North Peninsula Recreation Service Area

Jim Chambers
Board Chair
Central Emergency Medical Service Area

Pat Malone
Roads Director
Road Service Area

Bill Williamson
Board Chair
Seward Bear Creek Flood Service Area

Scott Walden
Board Chair
Central Kenai Peninsula Hospital Service Area

Ralph Broshes
Board Chair
South Kenai Peninsula Hospital Service Area

Leigh Hagstrom-Sanger
Board Chair
Nikiski Senior Service Area

Introduced by: Mayor
 Date: 05/03/16
 Hearings: 05/17/16 & 06/07/16
 Action:
 Vote:

**KENAI PENINSULA BOROUGH
 ORDINANCE 2016-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2017

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

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

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

SECTION 1. That \$79,775,209 is appropriated in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017 as follows:

General Government Operations	\$ 18,427,172
Transfer to School District for Operations and In-kind Services	48,238,432
Transfer to School Debt Service	4,134,410
Transfer to Special Revenue Funds:	
Solid Waste	6,185,888
Post-Secondary Education	779,958
911 Communications Fund	456,368
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,250,000
General Government	250,000

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

A. Local Effort	\$ 37,583,417
B. Maintenance	7,841,201
C. School District Utilities	89,900
D. School District Insurance	2,542,569
E. School District Audit	63,700
F. Custodial Services	<u>117,645</u>
Total Local Contribution per AS 14.17.410	\$ <u>48,238,432</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, 2016 and ending June 30, 2017 are as follows:

Nikiski Fire Service Area	\$5,739,331
Bear Creek Fire Service Area	552,844
Anchor Point Fire and Emergency Medical Service Area	1,144,587
Central Emergency Service Area	8,207,177
Central Peninsula Emergency Medical Service Area	6,329
Kachemak Emergency Service Area	1,039,338
Seward Bear Creek Flood Service Area	329,824
911 Communications	2,431,295
Kenai Peninsula Borough Road Service Area	8,051,906
Engineer's Estimate Fund	12,000
North Peninsula Recreation Service Area	2,088,256
Seldovia Recreational Service Area	55,015
Post-Secondary Education	779,958
Land Trust	904,184
Nikiski Senior Service Area	361,679
Solid Waste	7,276,967
Central Kenai Peninsula Hospital Service Area	7,749,205
South Kenai Peninsula Hospital Service Area	3,720,283

SECTION 5. That \$4,432,137 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 6. That \$44,014 is appropriated in the Kachemak Emergency Service Area Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 7. That \$369,158 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 8. That \$95,620 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 9. That \$7,384,163 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 10. That \$1,865,338 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2016 and ending June 30, 2017 are as follows:

School Revenue	\$1,250,000
Service Areas:	
Nikiski Fire	1,100,000
Anchor Point Fire & EMS	400,000
Central Emergency Services	425,000
Kachemak Emergency Service Area	50,000
North Peninsula Recreation	196,500
South Kenai Peninsula Hospital	1,708,162

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2016 and ending June 30, 2017 are as follows:

Insurance and Litigation	\$4,160,601
Health Insurance Reserve	7,709,107
Equipment Replacement	580,000

SECTION 13. That the FY2017 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 3, 2016, 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, 2016 are reappropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

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, 2016.

ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 7th DAY OF JUNE, 2016.

Blaine Gillman, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Kenai Peninsula Borough
Alaska**

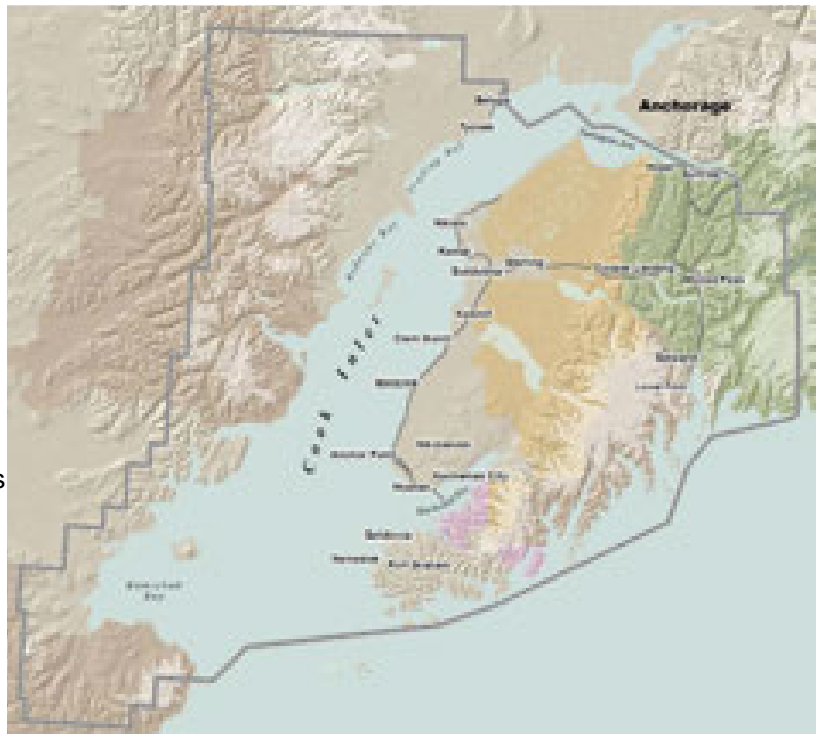
For the Fiscal Year Beginning

July 1, 2015

Executive Director

Kenai Peninsula Borough

Date of Incorporation	January 1, 1964
Authority for Incorporation	State of Alaska Borough Act of 1961
Form of Government	Second class borough, elected mayor and 9-member assembly
Areawide Powers	Tax assessment and collection, education, planning and zoning, solid waste disposal, 911 emergency communications, emergency management, senior citizen grant funding, postsecondary education funding, general administrative services
Service Area Powers	Hospital, fire protection, emergency medical and ambulance services, recreation, senior citizen, and road maintenance and construction
Non-Areawide Powers	Ports and harbors, tourism promotion, and special assessment authority for utility line extensions
Area	25,600 square miles
Population	57,763
Emergency Services	15 fire stations 2 hospitals
Roads	641 miles maintained
Education	43 schools in operation
Solid Waste Disposal	8 landfills 2 recycling baling facilities 5 transfer facilities 8 drop box transfer sites



Overview

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**Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2017**

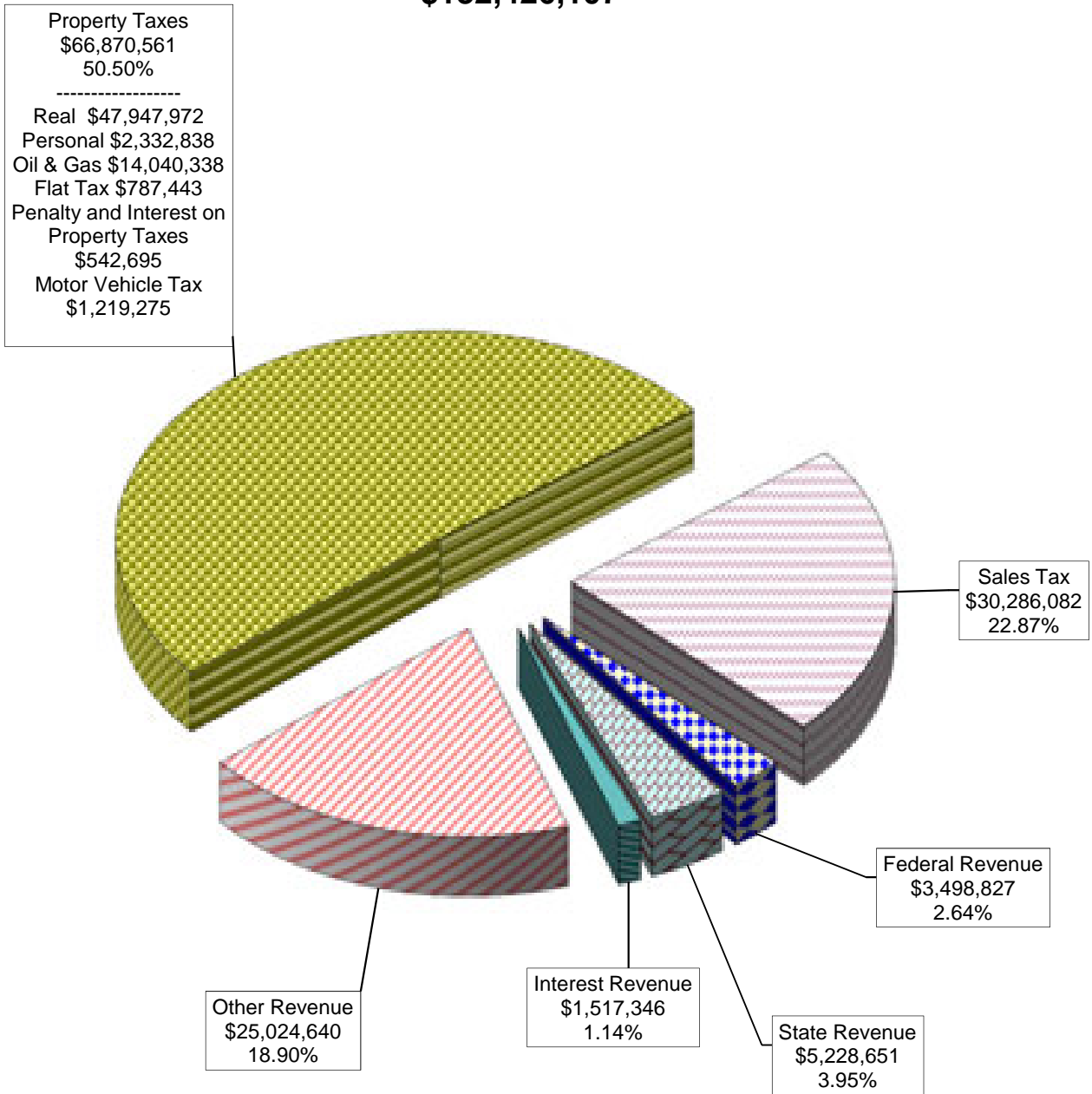
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Total (Memorandum Only)	FY2016 Fund Types	FY2015 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 27,145,602	\$ 20,802,370	\$ -	\$ -	\$ -	\$ 47,947,972	\$ 45,547,275	\$ 43,277,725
Personal	1,310,237	1,022,601	-	-	-	2,332,838	2,329,912	2,317,021
Oil & Gas (AS 43.56)	6,615,531	7,424,807	-	-	-	14,040,338	11,558,825	10,326,610
Penalty & Interest	473,354	69,341	-	-	-	542,695	558,636	538,248
Flat Tax	560,000	227,443	-	-	-	787,443	787,443	765,828
Motor Vehicle Tax	712,000	507,275	-	-	-	1,219,275	1,206,761	1,242,173
Total Property Taxes	36,816,724	30,053,837	-	-	-	66,870,561	61,988,852	58,467,605
Sales Tax	30,286,082	-	-	-	-	30,286,082	30,835,546	30,139,903
Federal Revenue	3,201,100	-	297,727	-	-	3,498,827	3,045,779	3,850,386
State Revenue	5,228,651	-	-	-	-	5,228,651	6,013,727	21,619,677
Interest Revenue	950,000	370,735	-	108,312	88,299	1,517,346	1,466,420	1,460,182
Other Revenue	250,000	12,210,558	-	-	12,564,082	25,024,640	23,606,521	24,026,338
Total Revenues	76,732,557	42,635,130	297,727	108,312	12,652,381	132,426,107	126,956,845	139,564,091
Other Financing Sources/Transfers	-	56,072,692	13,892,703	6,415,000	-	76,380,395	74,744,522	69,366,854
Total Revenue and Other Financing Sources	76,732,557	98,707,822	14,190,430	6,523,312	12,652,381	208,806,502	201,701,367	208,930,945
Appropriations:								
Expenditures/Expenses								
Personnel	14,851,971	23,805,260	-	-	579,660	39,236,891	38,913,380	45,409,702
Supplies	253,960	2,384,786	-	-	11,205	2,649,951	2,827,549	2,494,387
Services	4,354,048	19,653,306	-	-	11,858,093	35,865,447	34,721,469	31,950,449
Debt Service	-	-	14,190,430	-	-	14,190,430	13,668,481	14,228,955
Capital Outlay	69,565	581,712	-	3,596,662	750	4,248,689	3,023,615	10,527,128
Payment to School District	-	37,583,417	-	-	-	37,583,417	37,908,561	34,330,654
Interdepartmental Charges	(1,102,372)	(352,229)	-	1,533,000	-	78,399	(114,098)	(1,888,158)
Total Expenditures/Expenses	18,427,172	83,656,252	14,190,430	5,129,662	12,449,708	133,853,224	130,948,957	137,053,117
Other Financing Uses/Transfers	61,348,037	15,032,358	-	-	-	76,380,395	74,744,522	70,453,819
Total Appropriations and Other Financing Uses	79,775,209	98,688,610	14,190,430	5,129,662	12,449,708	210,233,619	205,693,479	207,506,936
Net Results From Operations	(3,042,652)	19,212	-	1,393,650	202,673	(1,427,117)	(3,992,112)	1,424,009
Projected Lapse	921,359	1,477,270	-	-	-	2,398,629	2,271,682	-
Change in Fund Balance/ Retained Earnings	(2,121,293)	1,496,482	-	1,393,650	202,673	971,512	(1,720,430)	1,424,009
Beginning Fund Balance/ Retained Earnings	23,808,832	27,012,150	-	15,668,708	7,988,234	74,477,924	62,052,104	62,355,973
Ending Fund Balance/ Retained Earnings	\$ 21,687,539	\$ 28,508,632	\$ -	\$ 17,062,358	\$ 8,190,907	\$ 75,449,437	\$ 60,331,674	\$ 63,779,982
Reserved Fund Balance/Equity Retained Earnings	-	-	-	-	-	-	-	-
Unreserved Fund Balance/ Retained Earnings	21,687,539	28,508,632	-	17,062,358	8,190,907	75,449,437	60,331,674	63,779,982
Total Fund Balance/ Retained Earnings	\$ 21,687,539	\$ 28,508,632	\$ -	\$ 17,062,358	\$ 8,190,907	\$ 75,449,437	\$ 60,331,674	\$ 63,779,982

FY2017 Mayor Proposed Budget
Summary of Major Funds and Non-Major Funds in the Aggregate For The
Prior Year, Current Year and Adoped Budget

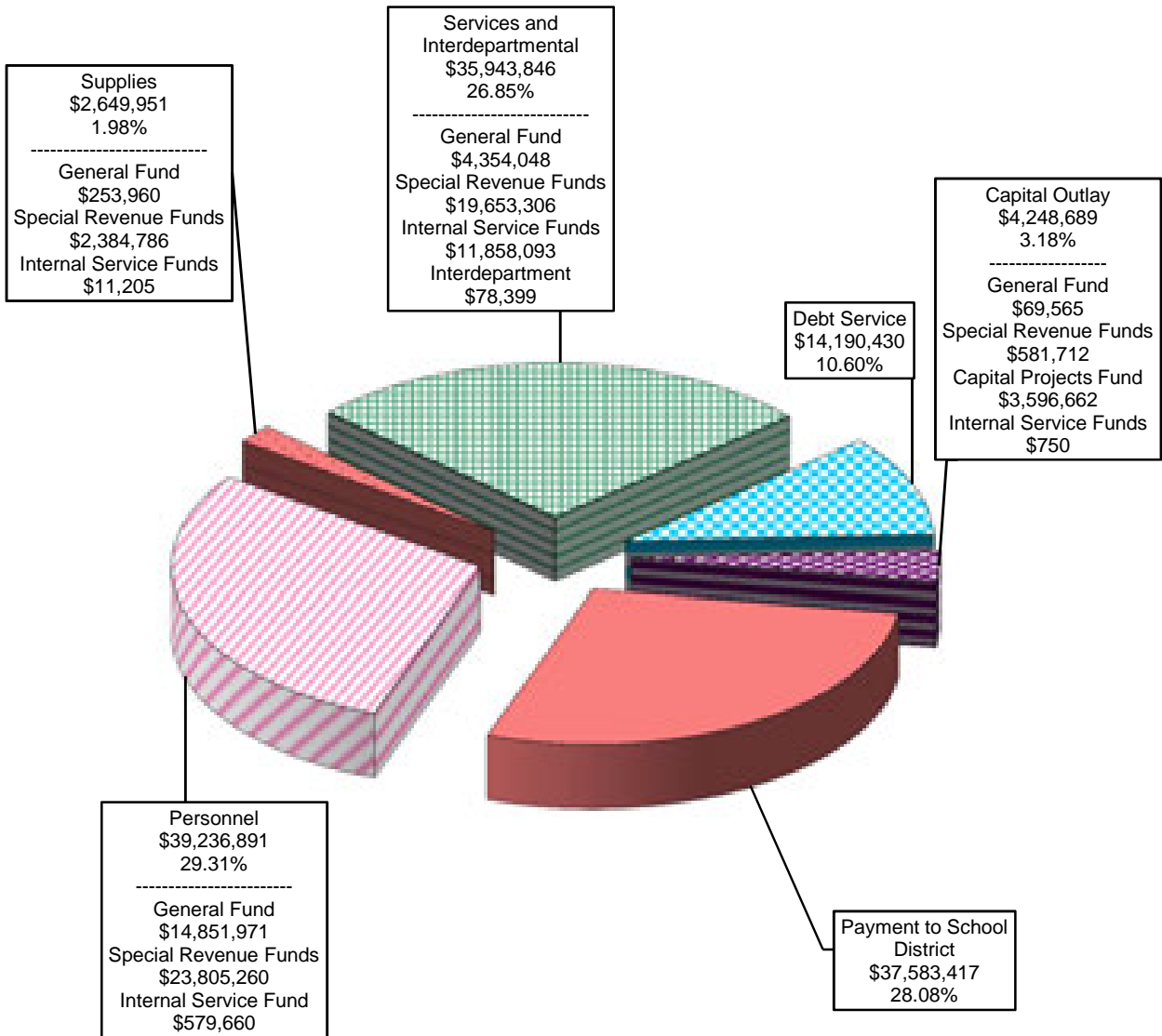
	<u>Major Fund</u>			<u>All Other Non-Major Funds - Aggregate</u>		
	General Fund					
	FY2015 Actual	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2015 Actual	FY2016 Forecast Budget	FY2017 Mayor Proposed
Revenues:						
Property Taxes:						
Real						
Personal						
Oil & Gas (AS 43.56)						
Penalty and Interest						
Flat Tax						
Motor Vehicle Tax						
Total Property Taxes						
Sales Tax						
Federal Revenue						
State Revenue						
Interest Revenue						
Other Revenue						
Total Revenues						
Other Financing Sources:						
Transfers From Other Funds:						
Total Other Financing Sources						
Total Revenues and Other Financing Sources						
Expenditures:						
Personnel						
Supplies						
Services						
Capital Outlay						
Interdepartmental Charges						
Total Expenditures						
Other Financing Uses:						
Operating Transfers Out						
Total Other Financing Uses						
Total Expenditures and Operating Transfers						
Net Results From Operations						
Projected Lapse						
Change in Fund Balance						
Beginning Fund Balance						
Ending Fund Balance						

PLACEHOLDER

**Total Projected Government Revenues
Sources - FY2017
\$132,426,107**



Total Government Estimated Expenditures FY2017 - By Object \$133,853,224

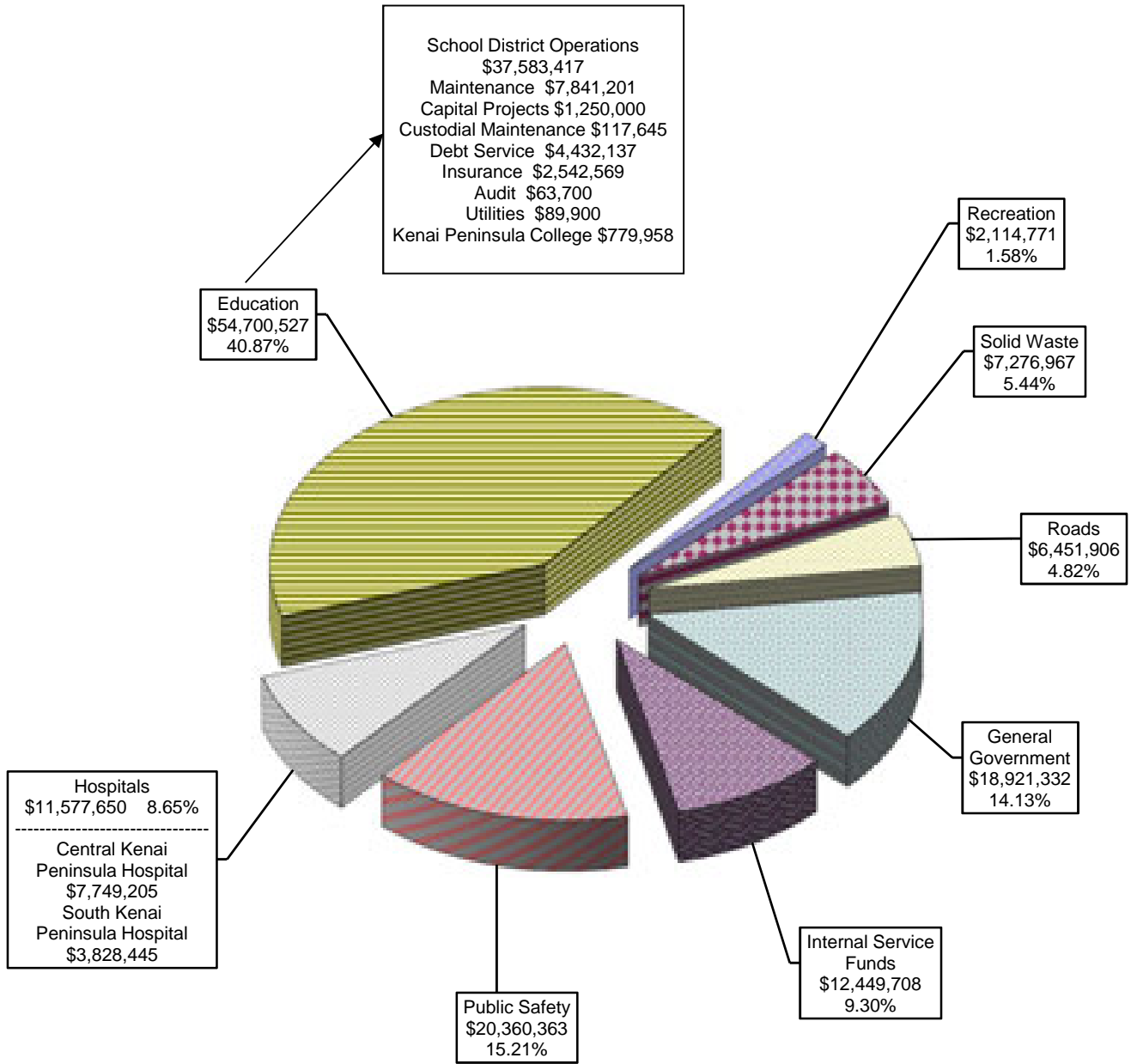


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,102,372)
Special Revenue Funds:	(\$ 352,229)
Capital Project Funds:	\$1,533,000
Other Funds*	\$ 78,399

*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 FY2017 - By Function \$133,853,224



Major Revenue Sources

OVERVIEW

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

PROPERTY TAXES

Real, Personal and Oil Property Taxes: The Borough's authorization to levy a property tax is provided under Alaska State Statutes 29.45. Under this section, the State requires the assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market between a willing seller and a willing buyer. The total taxable assessed value for the Borough for FY2017 is \$7,799,580,000.

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 FY2017 (not including governmental property that has been exempted), these exemptions represent approximately \$8.8 million in property tax not collected in the General Fund, borough wide the estimated amount is \$17.6 million. In addition, the Borough has granted optional exemptions. In FY2017, these optional exemptions represent approximately \$4.1 million in property tax not collected for the General Fund; borough wide the estimated amount is \$8.2 million. See page 45 for the estimated exemption amount for the Borough's General Fund.

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

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

SALES TAX

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

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

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

FEDERAL REVENUES

Payment in Lieu of Taxes: A pro rata payment for federally-owned entitlement land is authorized by Chapter 69, 31 USC, Section 6902, based on the number of acres of federal lands within the Borough and the Borough population. However, the payment may not exceed a statutory limit. Funds received may be used for any governmental purpose. The estimated amount for FY2017 is \$2,600,000.

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

National Forest Receipts: In accordance with 43 CFR 1881.1-2, funds flow from the Federal government through the State of Alaska to municipalities for in-lieu-of-taxes on national forest lands. Payments are allocated on the basis of a formula. Funds have been included in the FY2017 budget in the amount of \$461,100.

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 FY2017 the Borough's entitlement for debt reimbursement is projected to be \$2,893,737.

State Revenue Sharing: The FY2017 budget includes funding of \$1,371,564 for this program, a decrease of \$676,440 from FY2016. Funding of this programs past FY2018 is questionable.

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 FY2017 is \$750,000.

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

collection.

OTHER REVENUES

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

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

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

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

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

OTHER FINANCING SOURCES

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

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

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

	Real	Personal	Oil	Total Taxable Valuation	Tax Rate (Mills)	Tax Revenues Penalties, Interest
Borough	\$ 6,032,356	\$ 297,106	\$ 1,470,118	\$ 7,799,580	4.50	\$ 36,104,724
Anchor Point Fire & Emergency Medical	215,254	26,487	80,368	322,109	2.75	891,126
Bear Creek Fire	148,538	1,125	3,144	152,807	3.25	499,201
Central Emergency Services	2,512,286	104,193	130,822	2,747,301	2.65	7,538,719
Central Peninsula Emergency Medical	4,570	928	-	5,498	1.00	6,329
Central Peninsula Hospital	3,919,902	175,952	1,292,700	5,388,554	0.01	55,026
Kachemak Emergency	358,154	6,353	-	364,507	2.60	952,562
Nikiski Fire	702,166	43,078	1,109,622	1,854,866	2.80	5,212,575
Nikiski Senior	627,126	37,525	1,074,344	1,738,995	0.20	348,071
North Peninsula Recreation	702,166	43,754	1,146,997	1,892,917	1.00	1,901,966
Road Service Area	3,903,270	185,964	1,409,512	5,498,746	1.40	7,753,241
Seldovia Recreational	64,117	944	-	65,061	0.75	51,818
Seward Bear Creek Flood	388,833	18,512	9,158	416,503	0.75	329,848
South Peninsula Hospital	1,444,060	94,781	163,400	1,702,241	2.30	4,006,080

Property Tax Exemptions - Fiscal Year 2017 (Applicable to 2016 Tax Year)

PRELIMINARY General Fund Only - 4.50 Mills

	Exempt Assessed Value (\$1,000)	Count	Exempted General Fund Tax Revenue
MANDATORY EXEMPTIONS			
\$150,000 Senior Citizen	\$ 555,127	4,162	\$ 2,498,072
ANCSA Native	830,839	1,838	3,738,776
Cemetery	1,529	10	6,881
Charitable	34,334	148	154,503
Disabled Veteran	36,590	277	164,655
Electric Cooperative	19,165	114	86,243
Fire Suppression	8,636	47	38,862
Government	7,835,725	4,777	35,260,763
Hospital	4,166	1	18,747
Housing Authority	14,542	56	65,439
Mental Health Trust	113,652	160	511,434
Multi-Purpose Senior Center	4,865	8	21,893
Native Allotment (BIA)	30,277	254	136,247
Religious (Real and PPV)	109,486	218	492,687
State Educational	87,021	34	391,595
University	77,859	174	350,366
Veterans	2,582	9	11,619
Total Mandatory Exemptions	9,766,395	12,287	43,948,782
OPTIONAL EXEMPTIONS			
\$10,000 Volunteer Firefighter/EMS	410	41	1,845
\$50,000 Homeowner - Borough	505,725	10,532	2,275,763
\$100,000 Personal Property	28,891	1,015	130,010
\$150,000 Senior Citizen - Borough Only	259,695	2,967	1,168,628
Community Purpose (Real and PPV)	82,780	163	372,510
Disabled Veteran - Borough Only	28,366	199	127,647
River Restoration & Rehabilitation	43	10	194
Economic Development	-	-	-
Total Optional Exemptions	905,910		4,076,597
TOTAL ALL KPB EXEMPTIONS	\$ 10,672,305		\$ 48,025,379

PRELIMINARY

DEFERMENTS			
Agriculture Deferment			-
Conservation Easement Deferment			-
LIHT Deferment			-
Total Deferments			-
TAX CREDITS - amt deducted from actual taxes owed.*			
Disabled Resident up to \$500 tax credit - Borough			-
Habitat			-
Total Tax Credits			-

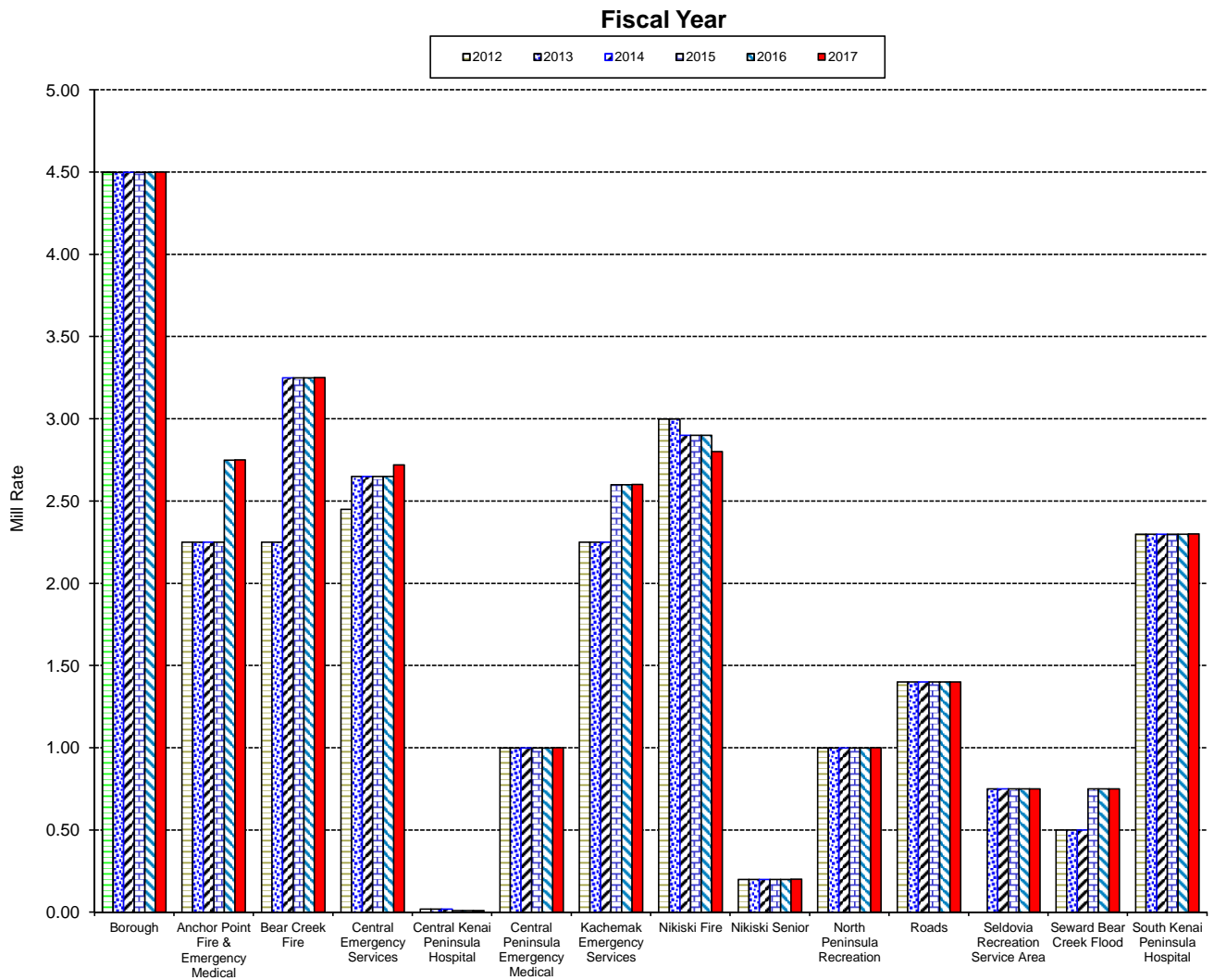
* These tax credit values are post certification as they are not computed until the tax roll is run. Thus they are not certified.

Overlapping Mill Rates

TCA	Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SRSA	SBCF	CPH	SPH	Road Service Area	Total FY2017	Total FY2016	Difference FY2016 MILL/ FY2017 MILL
68	Anchor Point Fire and Emergency Medical	2.75	4.50								2.30	1.40	10.95	10.95	0.00
57	Bear Creek Fire	3.25	4.50						0.75			1.40	9.90	9.90	0.00
58	Central Emergency Services (CES)	2.72	4.50							0.01		1.40	8.63	8.56	0.07
64	Central Peninsula Emergency Medical (CPEMS)	1.00	4.50								2.30	1.40	9.20	9.20	0.00
61	Central Peninsula Hospital (WEST) (CPH)	0.01	4.50									1.40	5.91	5.91	0.00
63	Central Peninsula Hospital (EAST) (CPH)	0.01	4.50			1.00						1.40	6.91	6.91	0.00
81	Kachemak Emergency Services (KES)	2.60	4.50								2.30	1.40	10.80	10.80	0.00
42	Lowell Point Emergency	0.00	4.50						0.75			1.40	6.65	6.65	0.00
53	Nikiski Fire (NFSA)	2.80	4.50				1.00			0.01		1.40	9.71	9.81	-0.10
55	Nikiski Senior	0.20	4.50	2.80			1.00			0.01		1.40	9.91	10.01	-0.10
54	North Peninsula Recreation (NPR)	1.00	4.50		2.72					0.01		1.40	9.63	9.56	0.07
67	Road Service Area	1.40	4.50										5.90	5.90	0.00
11	Seldovia Recreation (SRSA)	0.75	4.50										5.25	5.25	0.00
43	Seward Bear Creek Flood (SBCF)	0.75	4.50									1.40	6.65	6.65	0.00
52	South Peninsula Hospital (SPH)	2.30	4.50										6.80	6.80	0.00
65	South Peninsula Hospital (Roads) / (SPH)	2.30	4.50									1.40	8.20	8.20	0.00
20	City of Homer	4.50	4.50								2.30		11.30	11.30	0.00
21	City of Homer- ODLSA	14.13	4.50								2.30		20.93	20.93	0.00
80	City of Kachemak	1.00	4.50								2.30		7.80	7.80	0.00
30	City of Kenai	4.35	4.50							0.01			8.86	8.86	0.00
10	City of Seldovia	4.60	4.50				0.75						9.85	9.85	0.00
40	City of Seward	3.12	4.50						0.50				8.12	8.12	0.00
41	City of Seward Special	3.12	4.50						0.50				8.12	8.12	0.00
70	City of Soldotna	0.50	4.50		2.72					0.01			7.73	7.66	0.07

Mill Rate History

	Fiscal Year					
	2012	2013	2014	2015	2016	2017
Borough	4.50	4.50	4.50	4.50	4.50	4.50
Service Areas:						
Anchor Point Fire & Emergency Medical	2.25	2.25	2.25	2.25	2.75	2.75
Bear Creek Fire	2.25	2.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.45	2.65	2.65	2.65	2.65	2.72
Central Kenai Peninsula Hospital	0.02	0.02	0.02	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	2.25	2.25	2.25	2.60	2.60	2.60
Nikiski Fire	3.00	3.00	2.90	2.90	2.90	2.80
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seldovia Recreation Service Area	-	0.75	0.75	0.75	0.75	0.75
Seward Bear Creek Flood	0.50	0.50	0.50	0.75	0.75	0.75
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30



**Interfund Transfers
Fiscal Year 2017 Projection**

	Transfers In										
	Transfers Out	Special Revenue Funds									
		Central Emergency	School Fund	Post- secondary Education	Land Trust Fund	911 Fund	Nikiski Seniors	RIAD Match Fund	Solid Waste	Debt Service	Capital Projects
General Fund	\$ 61,348,037	\$ 48,238,432	\$ 779,958	\$ -	\$ 456,368	\$ 52,981	\$ 6,185,888	\$ 4,134,410	\$ 1,500,000		
Special Revenue Funds:											
Nikiski Fire	1,062,504				62,504						1,000,000
Bear Creek Fire	135,620							95,620			40,000
Anchor Point Fire											
& Emergency Medical	272,938				22,938						250,000
Central Emergency Services	758,715				139,557			369,158			250,000
Kachemak Emergency Services	109,751				15,737			44,014			50,000
Central Peninsula											
Emergency Medical	6,329										
North Peninsula Recreation	225,000										225,000
Road Service Area	1,612,000							112,000			1,500,000
Solid Waste	-										-
Central Kenai Peninsula Hospital	7,384,163							7,384,163			
South Kenai Peninsula Hospital	3,465,338							1,865,338			1,600,000
	\$ 76,380,395	\$ 6,329	\$ 48,238,432	\$ 779,958	\$ -	\$ 697,104	\$ 52,981	\$ 13,892,703	\$ 6,185,888	\$ 112,000	\$ 6,415,000

**Interdepartmental Charges
Fiscal Year 2017**

	Transfers Out	Transfers In		
		General Fund	Special Revenue Fund	Capital Projects
General Fund:				
Purchasing	\$ 217,340	\$ -	\$ 217,340	\$ -
Capital Projects	705,017	47,500	-	657,517
Planning	122,115	-	122,115	-
Special Revenue Funds:				
Roads	77,200	-	-	77,200
School Fund-Maintenance	675,000	175,000	-	500,000
Misc. Capital Projects & Grants	-	-	-	30,400
	<u>\$ 1,796,672</u>	<u>\$ 222,500</u>	<u>\$ 339,455</u>	<u>\$ 1,265,117</u>

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

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General Fund

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

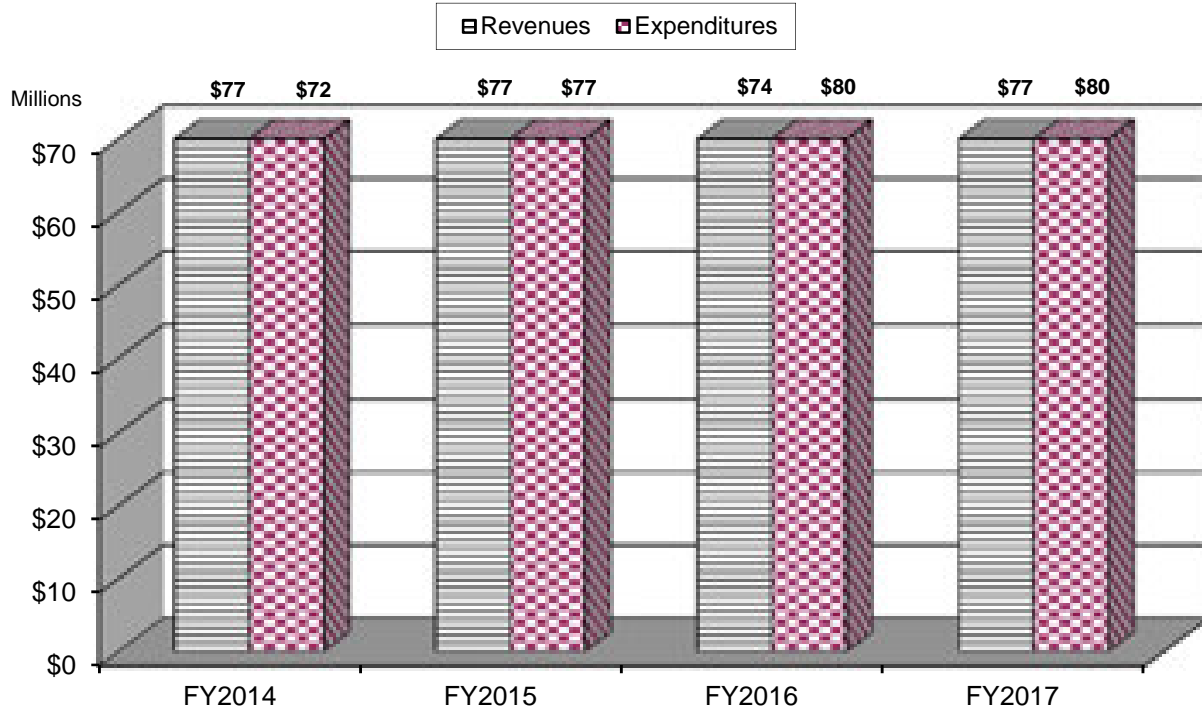
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Fund: 100 General Fund

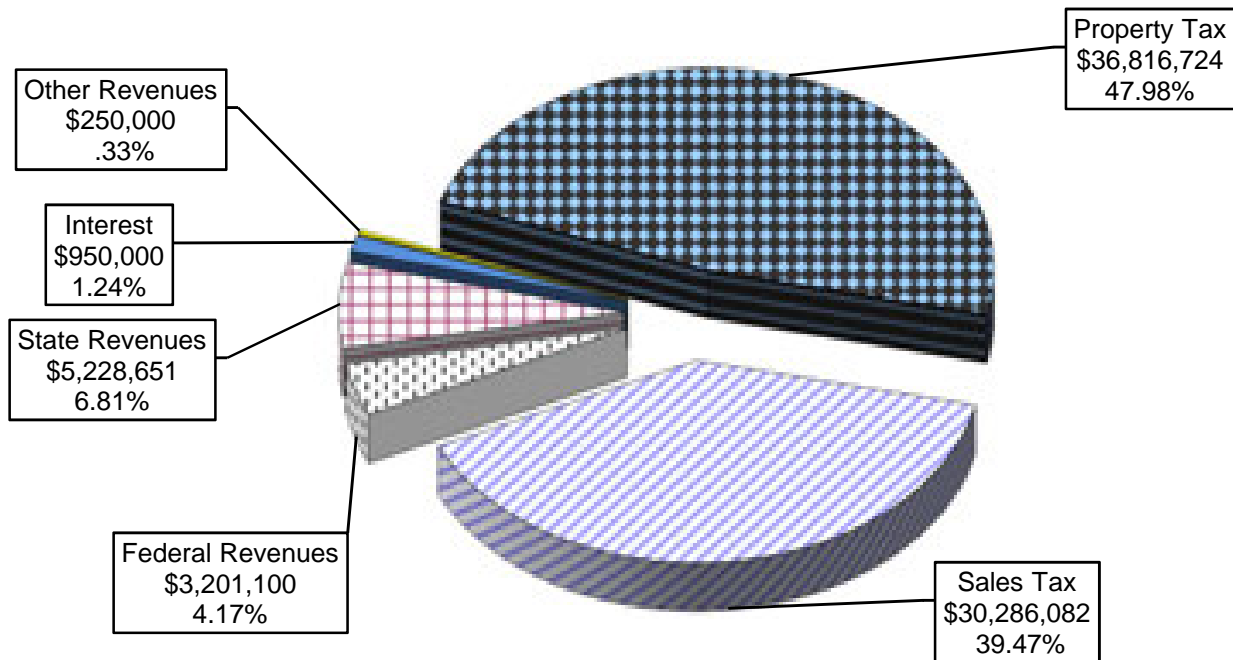
Fund Budget:	FY2014		FY2015		FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Original	Forecast	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Budget	Budget	Proposed			
Taxable Values (000'S)										
Real	5,709,929	5,503,304	5,742,736	5,742,736	6,032,356	6,032,356	6,032,356	6,092,680	6,214,534	
Personal	260,500	291,854	297,106	297,106	297,106	300,077	300,077	303,078	306,109	
Oil & Gas (AS 43.56)	989,766	1,142,158	1,224,525	1,224,525	1,470,118	1,440,716	1,440,716	1,411,902	1,411,902	
Total Taxable Values	6,960,195	6,937,316	7,264,367	7,264,367	7,799,580	7,773,149	7,773,149	7,807,660	7,932,545	
Mill Rate	4.50	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.50	
Revenues:										
Property Taxes:										
Real	\$ 25,472,141	\$ 24,710,621	\$ 25,842,312	\$ 25,842,312	\$ 27,145,602	\$ 30,161,780	\$ 30,161,780	\$ 30,463,400	\$ 34,179,937	
Personal	1,205,137	1,289,146	1,310,237	1,310,237	1,310,237	1,470,377	1,470,377	1,485,082	1,649,928	
Oil & Gas (AS 43.56)	4,456,169	4,933,810	5,510,363	5,510,363	6,615,531	7,203,580	7,203,580	7,059,510	7,765,461	
Penalty and Interest	472,331	474,377	492,447	492,447	473,354	473,354	473,354	473,354	473,354	
Flat Tax	532,117	532,117	560,000	560,000	560,000	560,000	560,000	560,000	560,000	
Motor Vehicle Tax	716,429	725,720	712,000	712,000	712,000	712,000	712,000	712,000	712,000	
Total Property Taxes	32,854,324	32,665,791	34,427,359	34,427,359	36,816,724	40,581,091	40,581,091	40,753,346	45,340,680	
Sales Tax	30,277,598	30,139,903	30,835,546	29,838,504	30,286,082	30,740,373	30,740,373	31,355,180	31,982,284	
Federal Revenue	6,315,333	3,329,127	2,740,000	3,201,100	3,201,100	3,201,100	3,201,100	2,740,000	2,740,000	
State Revenue	5,926,543	9,745,430	6,013,727	5,703,634	5,228,651	4,407,599	4,407,599	3,624,503	3,619,885	
Interest Revenue	895,924	937,902	950,000	950,000	950,000	1,250,000	1,250,000	1,250,000	1,250,000	
Other Revenue	346,386	514,919	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
Total Revenues	76,616,108	77,333,072	75,216,632	74,370,597	76,732,557	80,430,163	80,430,163	79,973,029	85,182,849	
Other Financing Sources:										
Transfers From Other Funds:	1,674	-	-	-	-	-	-	-	-	
Total Other Financing Sources	1,674	-	-	-	-	-	-	-	-	
Total Revenues and Other Financing Sources	76,617,782	77,333,072	75,216,632	74,370,597	76,732,557	80,430,163	80,430,163	79,973,029	85,182,849	
Expenditures:										
Personnel	13,551,043	17,079,507	14,984,685	14,977,045	14,851,971	15,149,010	15,149,010	15,527,735	15,993,567	
Supplies	196,207	229,810	279,952	279,517	253,960	259,039	259,039	264,220	269,504	
Services	3,906,787	3,730,965	4,321,402	4,472,478	4,354,048	4,354,048	4,441,129	4,441,129	4,529,952	
Capital Outlay	122,507	146,058	111,690	120,370	69,565	70,956	70,956	99,338	101,325	
Interdepartmental Charges	(1,280,367)	(1,399,904)	(1,339,040)	(1,339,040)	(1,102,372)	(1,124,419)	(1,124,419)	(1,146,907)	(1,169,845)	
Total Expenditures	16,496,177	19,786,436	18,358,689	18,510,370	18,427,172	18,708,634	18,708,634	19,185,515	19,724,503	
Operating Transfers To:										
Special Revenue Fund - Schools	43,500,000	44,000,000	48,238,432	48,238,432	48,238,432	50,563,432	50,563,432	51,069,066	51,579,757	
Special Revenue Fund - Solid Waste	6,221,083	6,513,448	6,401,679	6,401,679	6,185,888	7,216,698	7,216,698	7,200,862	7,498,032	
Special Revenue Funds - Other	995,454	1,046,025	1,076,464	1,076,464	1,289,307	1,304,919	1,304,919	1,327,355	1,290,483	
Debt Service - School Debt	2,504,055	4,150,527	4,144,994	4,144,180	4,134,410	3,801,640	3,801,640	3,792,147	3,785,550	
Capital Projects - Schools	2,160,000	1,250,000	1,375,000	1,375,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	
Capital Projects - Other	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
Total Operating Transfers	55,630,592	57,210,000	61,486,569	61,485,755	61,348,037	64,386,689	64,386,689	64,889,430	65,653,822	
Total Expenditures and Operating Transfers	72,126,769	76,996,436	79,845,258	79,996,125	79,775,209	83,095,323	83,095,323	84,074,945	85,378,325	
Net Results From Operations	4,491,013	336,636	(4,628,626)	(5,625,528)	(3,042,652)	(2,665,160)	(2,665,160)	(4,101,916)	(195,476)	
Projected Lapse	-	-	759,782	1,295,726	921,359	841,889	841,889	863,348	887,603	
Change in Fund Balance	4,491,013	336,636	(3,868,844)	(4,329,802)	(2,121,293)	(1,823,271)	(1,823,271)	(3,238,568)	692,127	
Beginning Fund Balance	23,310,985	27,801,998	28,138,634	28,138,634	23,808,832	21,687,539	21,687,539	19,864,268	16,625,700	
Ending Fund Balance	\$ 27,801,998	\$ 28,138,634	\$ 24,269,790	\$ 23,808,832	\$ 21,687,539	\$ 19,864,268	\$ 19,864,268	\$ 16,625,700	\$ 17,317,827	

General Fund Revenues and Expenditures History

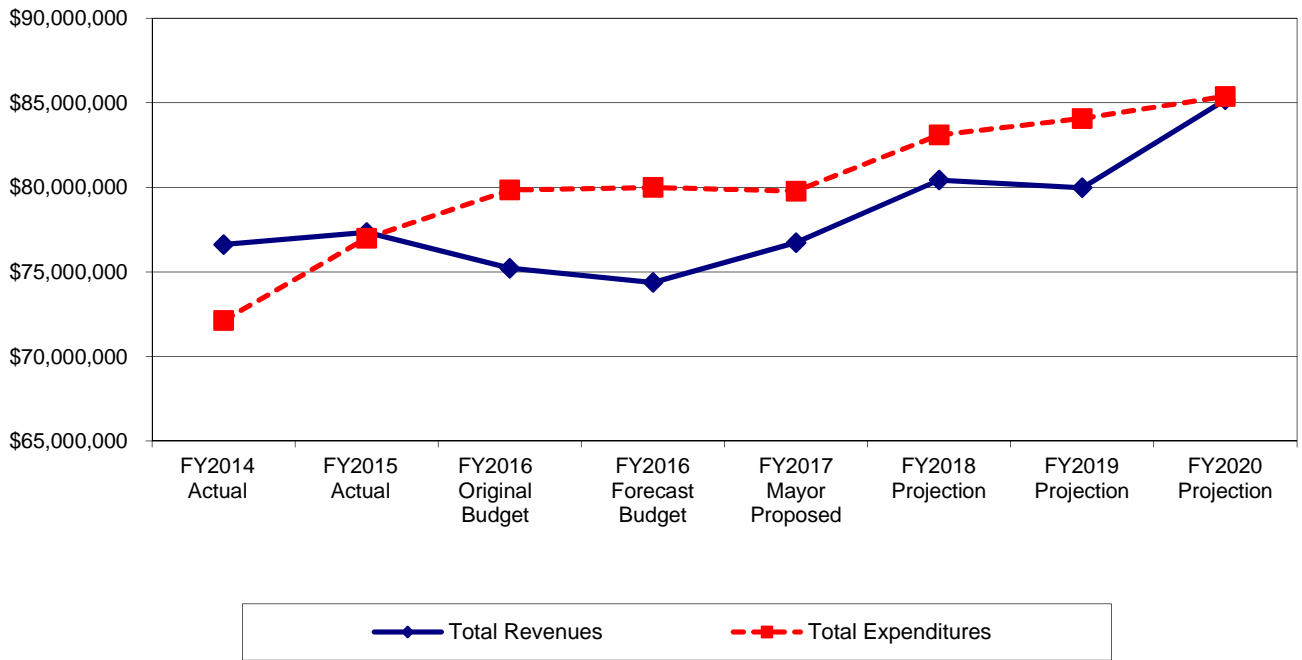


* FY2016 is based on estimates made prior to year end. FY2017 is based on projected budget.

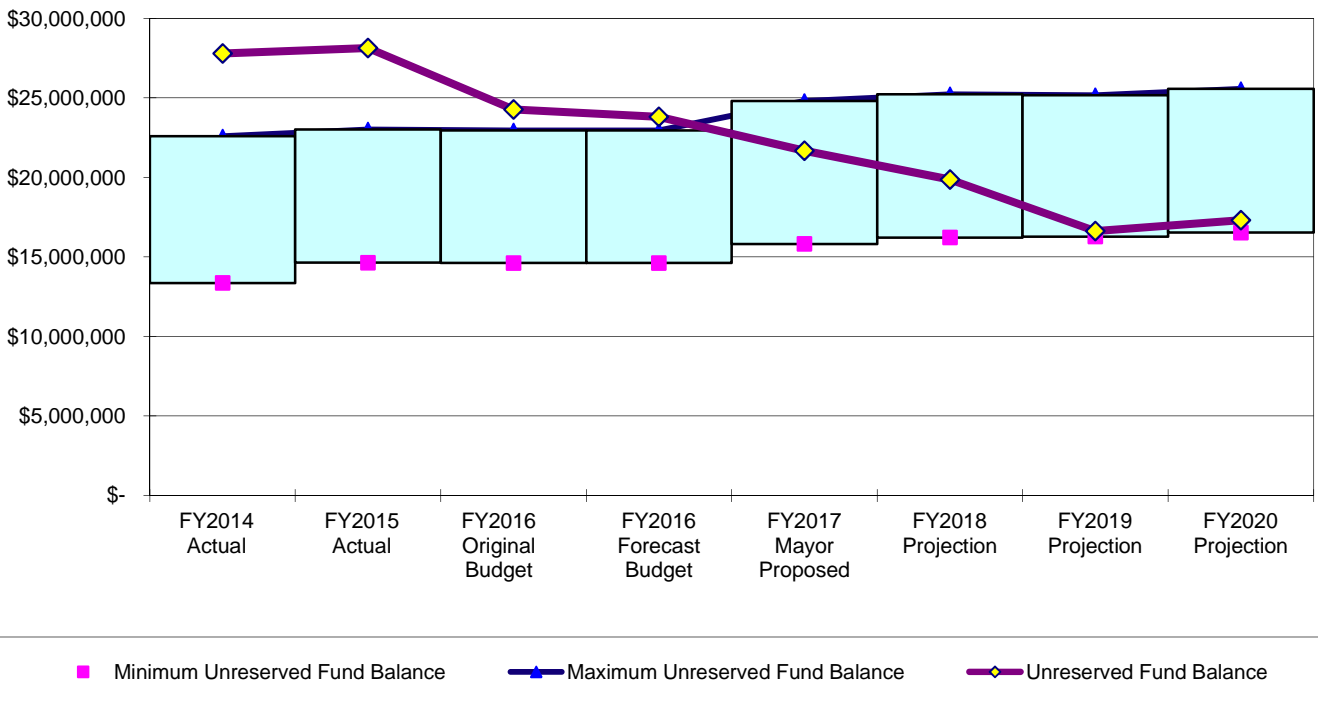
Where The Money Comes From General Fund Revenue Projections - FY2017 \$76,732,557



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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 6,759,863	\$ 7,176,506	\$ 8,105,646	\$ 8,089,006	\$ 7,951,174	\$ (154,472)	-1.91%
40120 Temporary Wages	292,508	272,062	341,645	358,445	319,802	(21,843)	-6.39%
40130 Overtime Wages	49,950	58,072	130,890	123,090	123,531	(7,359)	-5.62%
40210 FICA	605,213	640,151	766,729	766,729	749,680	(17,049)	-2.22%
40221 PERS	2,674,817	5,270,266	1,856,280	1,856,280	1,819,033	(37,247)	-2.01%
40321 Health Insurance	2,242,315	2,621,453	2,637,606	2,637,606	2,760,280	122,674	4.65%
40322 Life Insurance	11,666	12,441	20,785	20,785	20,416	(369)	-1.78%
40410 Leave	887,291	1,002,336	1,063,416	1,063,416	1,046,751	(16,665)	-1.57%
40511 Other benefits	27,420	26,220	61,688	61,688	61,304	(384)	-0.62%
Total: Personnel	13,551,043	17,079,507	14,984,685	14,977,045	14,851,971	(132,714)	-0.89%
Supplies							
42020 Signage Supplies	14,905	42,912	20,000	20,000	20,000	-	0.00%
42021 Promotional Supplies	-	-	1,000	1,000	500	(500)	-50.00%
42120 Computer Software	21,181	45,626	32,997	33,168	34,208	1,211	3.67%
42210 Operating Supplies	95,208	84,083	122,050	118,548	112,952	(9,098)	-7.45%
42230 Fuel, Oils and Lubricants	19,052	16,261	26,896	26,896	23,446	(3,450)	-12.83%
42250 Uniforms	2,135	1,315	2,069	2,369	1,569	(500)	-24.17%
42263 Training Supplies	-	32	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	27,516	25,456	54,575	55,671	47,950	(6,625)	-12.14%
42360 Motor Vehicle Repair Supplies	2,324	3,939	4,890	4,890	3,890	(1,000)	-20.45%
42410 Small Tools	13,886	10,186	15,175	16,675	9,145	(6,030)	-39.74%
Total: Supplies	196,207	229,810	279,952	279,517	253,960	(25,992)	-9.28%
Services							
43006 Senior Centers Grant Program	606,485	610,015	608,969	608,969	608,969	-	0.00%
43009 Contractual Services - EDD	50,000	50,000	67,500	67,500	67,500	-	0.00%
43010 Contractual Services - CARTS	25,000	50,000	50,000	50,000	50,000	-	0.00%
43011 Contractual Services	526,910	383,907	505,014	558,245	512,857	7,843	1.55%
43012 Audit Services	88,996	114,477	98,131	135,793	98,600	469	0.48%
43015 Water/Air Sample Testing	5,925	5,000	5,925	5,925	5,925	-	0.00%
43017 Investment Portfolio Fees	25,864	27,111	37,500	37,500	35,000	(2,500)	-6.67%
43019 Software Licensing	631,358	512,712	575,086	584,326	598,141	23,055	4.01%
43021 Peninsula Promotion	311,982	313,297	355,000	355,000	350,000	(5,000)	-1.41%
43031 Litigation	5,212	4,847	6,000	7,000	7,000	1,000	16.67%
43034 Atty's Fees - Special	-	12,657	13,395	20,240	14,000	605	4.52%
43110 Communications	125,103	133,823	145,621	147,121	138,350	(7,271)	-4.99%
43140 Postage and Freight	101,152	106,614	121,275	121,900	126,275	5,000	4.12%
43210 Transportation/Subsistence	239,932	236,112	353,042	336,604	377,925	24,883	7.05%
43215 Travel - Out of State	10,729	3,407	5,000	5,000	-	(5,000)	-100.00%
43216 Travel - In State	12,525	11,218	16,275	13,225	10,500	(5,775)	-35.48%
43220 Car Allowance	144,988	150,452	156,600	156,600	149,400	(7,200)	-4.60%
43221 Car Allowance/PC	20,400	21,300	25,200	25,200	23,400	(1,800)	-7.14%
43260 Training	32,271	48,100	81,914	81,639	65,042	(16,872)	-20.60%
43270 Employee Development	7,767	7,500	7,500	7,500	10,000	2,500	33.33%
43310 Advertising	74,627	72,788	109,200	107,604	106,100	(3,100)	-2.84%
43410 Printing	48,523	43,862	52,350	52,550	52,100	(250)	-0.48%
43510 Insurance Premium	123,505	114,330	120,998	120,998	162,275	41,277	34.11%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	203,165	217,910	229,094	229,094	231,195	2,101	0.92%
43720 Equipment Maintenance	50,693	46,458	64,560	66,368	62,660	(1,900)	-2.94%
43750 Vehicle Maintenance	2,392	2,697	3,800	3,800	4,200	400	10.53%
43780 Maintenance Buildings	34,264	37,091	34,388	52,838	46,745	12,357	35.93%
43810 Rents and Operating Leases	24,021	26,824	28,240	28,740	30,792	2,552	9.04%

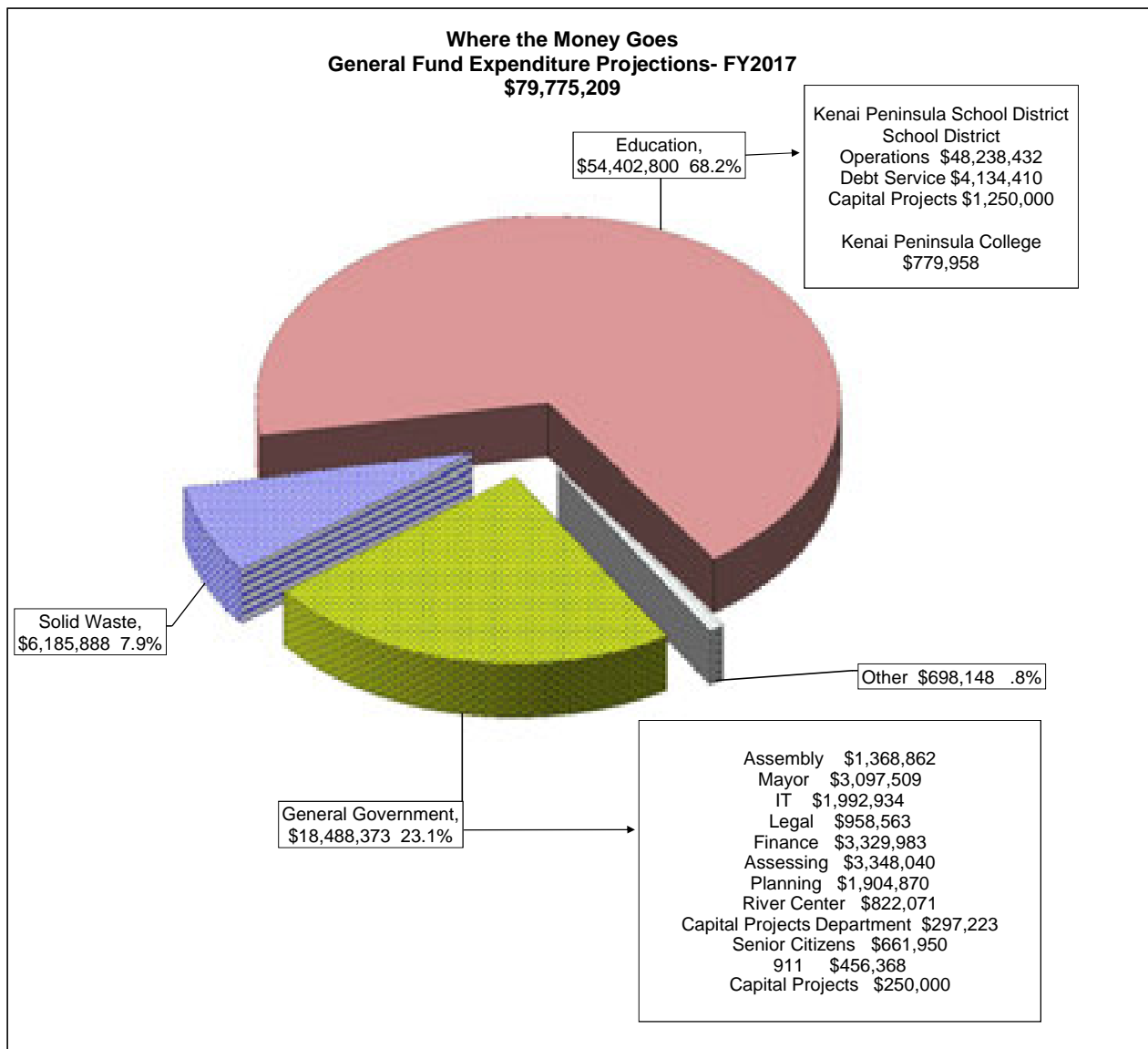
**Fund 100 General Fund
Total General Fund Expenditures By Line Item - Continued**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services - Continued							
43812 Equipment Replacement Pymt.	235,493	233,816	234,467	239,655	220,047	(14,420)	-6.15%
43920 Dues and Subscription	83,725	75,358	84,158	87,259	78,850	(5,308)	-6.31%
43931 Recording Fees	10,796	16,278	13,200	13,200	13,200	-	0.00%
43932 Litigation Reports	42,984	41,004	45,000	79,070	40,000	(5,000)	-11.11%
43999 Contingency	-	-	65,000	64,015	55,000	(10,000)	-15.38%
Total: Services	3,906,787	3,730,965	4,321,402	4,472,478	4,354,048	32,646	0.76%
Capital Outlay							
48120 Major Office/Communications Equipment	14,579	14,877	10,000	19,668	2,850	(7,150)	-71.50%
48310 Vehicles	115	-	-	-	-	-	-
48311 Improvements Other Than Buildings	15,327	-	-	-	-	-	-
48710 Minor Office/Communications Equipment	78,071	104,365	84,125	82,487	54,250	(29,875)	-35.51%
48720 Minor Office Furniture	14,415	17,480	13,565	16,088	12,465	(1,100)	-8.11%
48740 Minor Machinery & Equipment	-	9,336	4,000	2,127	-	(4,000)	-100.00%
Total: Capital Outlay	122,507	146,058	111,690	120,370	69,565	(42,125)	-37.72%
Transfers							
50241 Tfr S/D Operations	43,500,000	44,000,000	48,238,432	48,238,432	48,238,432	-	0.00%
50242 Tfr Postsecondary Education	695,330	692,184	726,987	726,987	779,958	52,971	7.29%
50250 Tfr Land Trust Fund	22,662	24,509	30,670	30,670	-	(30,670)	-100.00%
50264 Tfr 911 Fund	224,481	276,351	265,826	265,826	456,368	190,542	71.68%
50280 Tfr Nikiski Senior Service Area	52,981	52,981	52,981	52,981	52,981	-	0.00%
50290 Tfr to Solid Waste	6,221,083	6,513,448	6,401,679	6,401,679	6,185,888	(215,791)	-3.37%
50308 Tfr School Debt	2,503,055	4,145,527	4,134,994	4,134,180	4,124,410	(10,584)	-0.26%
50349 Tfr School Debt Expense	1,000	5,000	10,000	10,000	10,000	-	0.00%
50400 Tfr School Capital Projects	2,160,000	1,250,000	1,375,000	1,375,000	1,250,000	(125,000)	-9.09%
50407 Tfr General Gov't. Capital Projects	250,000	250,000	250,000	250,000	250,000	-	0.00%
Total: Transfers	55,630,592	57,210,000	61,486,569	61,485,755	61,348,037	(138,532)	-0.23%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(1,280,367)	(1,399,904)	(1,339,040)	(1,339,040)	(1,102,372)	236,668	-17.67%
Total: Interdepartmental Charges	(1,280,367)	(1,399,904)	(1,339,040)	(1,339,040)	(1,102,372)	236,668	-17.67%
Department Total	\$ 72,126,769	\$ 76,996,436	\$ 79,845,258	\$ 79,996,125	\$ 79,775,209	\$ (70,049)	-0.09%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2014 Actual		FY2015 Actual		FY2016 Budget		FY2017 Proposed	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	6,960,195,000	Equivalent	6,937,316,000	Equivalent	7,264,367,000	Equivalent	7,799,580,000	Equivalent
REVENUES:								
Taxes:								
Property Tax	32,137,895	4.617	\$ 31,940,071	4.604	\$ 33,715,359	4.641	\$ 36,104,724	4.629
Motor Vehicle Tax	716,429	0.103	725,720	0.105	712,000	0.098	712,000	0.091
Sales Tax	30,277,598	4.350	30,139,903	4.345	30,835,546	4.245	30,286,082	3.883
Total Taxes	63,131,922	9.070	62,805,694	9.053	65,262,905	8.984	67,102,806	8.603
Federal Revenues	6,313,333	0.907	3,329,127	0.480	2,740,000	0.377	3,201,100	0.410
State Revenues:								
Reimbursement for School								
Debt	1,752,140	0.252	2,901,870	0.418	2,892,925	0.398	2,887,087	0.370
Revenue Sharing	2,133,916	0.307	2,146,014	0.309	2,150,000	0.296	1,371,564	0.176
Fish Tax	809,323	0.116	975,308	0.141	750,000	0.103	750,000	0.096
Other	1,231,164	0.177	3,722,238	0.537	220,802	0.030	220,000	0.028
Total State Revenues	5,926,543	0.851	9,745,430	1.405	6,013,727	0.828	5,228,651	0.670
Fees, Costs & Miscellaneous	348,386	0.050	514,919	0.074	250,000	0.034	250,000	0.032
Interest Earned	895,924	0.129	937,902	0.135	950,000	0.131	950,000	0.122
Total Revenues	76,616,108	11.008	77,333,072	11.147	75,216,632	10.354	76,732,557	9.838
Other Financing Sources:								
Operating Transfers:								
Special Revenue	1,674	0.000	-	0.000	-	0.000	-	0.000
Total Other Financing Sources	1,674	0.000	-	0.000	-	0.000	-	0.000
Total Revenues and Other Financing Sources	\$ 76,617,782	11.008	\$ 77,333,072	11.147	\$ 75,216,632	10.354	\$ 76,732,557	9.838
EXPENDITURES:								
General Government:								
Assembly								
Administration	425,680	0.061	476,383	0.069	469,306	0.065	419,128	0.054
Clerk	490,865	0.071	627,014	0.090	569,706	0.078	569,172	0.073
Elections	117,426	0.017	95,441	0.014	113,410	0.016	112,610	0.014
Records Management	218,084	0.031	275,973	0.040	268,762	0.037	267,952	0.034
Total Assembly	1,252,055	0.180	1,474,811	0.213	1,421,184	0.196	1,368,862	0.176
Mayor								
Administration	763,457	0.110	955,049	0.138	968,523	0.133	953,667	0.122
Purchasing and Contracting	360,472	0.052	559,264	0.081	429,104	0.059	317,870	0.041
Emergency Management	663,701	0.095	741,247	0.107	770,780	0.106	771,703	0.099
Human Resources-Administration	649,176	0.093	804,498	0.116	707,352	0.097	725,772	0.093
Print/Mail Services	195,207	0.028	223,254	0.032	207,218	0.029	208,272	0.027
Custodial Maintenance	115,453	0.017	141,530	0.020	115,010	0.016	120,225	0.015
Total Mayor	2,747,466	0.395	3,424,842	0.494	3,197,987	0.440	3,097,509	0.397
Information Technology	1,848,189	0.266	2,239,850	0.323	1,989,128	0.274	1,992,934	0.256
Legal	845,600	0.121	1,003,403	0.145	937,595	0.129	958,563	0.123
Finance								
Administration	521,848	0.075	631,441	0.091	554,213	0.076	559,499	0.072
Financial Services	851,932	0.122	1,125,071	0.162	973,274	0.134	999,906	0.128
Property Tax & Collections	950,184	0.137	1,136,338	0.164	1,039,050	0.143	1,063,000	0.136
Sales Tax	835,405	0.120	790,433	0.114	697,294	0.096	707,578	0.091
Total Finance	3,159,369	0.454	3,683,283	0.531	3,263,831	0.449	3,329,983	0.427
Assessing								
Administration	1,266,522	0.182	1,520,137	0.219	1,383,120	0.190	1,384,526	0.178
Appraisal	1,674,032	0.241	2,059,085	0.297	1,847,326	0.254	1,963,514	0.252
Total Assessing	2,940,554	0.422	3,579,222	0.516	3,230,446	0.445	3,348,040	0.429
Planning								
Administration	1,155,974	0.166	1,374,702	0.198	1,302,596	0.179	1,298,599	0.166
Geographic Information Systems	492,252	0.071	627,530	0.090	583,360	0.080	606,271	0.078
Total Planning	1,648,226	0.237	2,002,232	0.289	1,885,956	0.260	1,904,870	0.244
River Center	715,673	0.103	776,980	0.112	771,391	0.106	822,071	0.105
Capital Projects	252,008	0.036	628,069	0.091	392,104	0.054	297,223	0.038
Senior Citizens	606,485	0.087	610,015	0.088	608,969	0.084	608,969	0.078
Economic Development	475,602	0.068	489,027	0.070	562,500	0.077	562,500	0.072

Non-Departmental								
Contract Services	21,491	0.003	18,247	0.003	-	0.000	-	0.000
Insurance	110,612	0.016	100,204	0.014	105,498	0.015	143,548	0.018
Other	15,158	0.002	13,903	0.002	50,000	0.007	50,000	0.006
Interdepartmental Charges	(142,311)	-0.020	(257,652)	-0.037	(57,900)	-0.008	(57,900)	-0.007
Total Non-Departmental	4,950	0.001	(125,298)	-0.018	97,598	0.013	135,648	0.017
Total Operations	16,496,177	2.370	19,786,436	2.852	18,358,689	2.527	18,427,172	2.363
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	43,500,000	6.250	44,000,000	6.343	48,238,432	6.640	48,238,432	6.185
Postsecondary Education	695,330	0.100	692,184	0.100	726,987	0.100	779,958	0.100
Land Trust Fund	22,662	0.003	24,509	0.004	30,670	0.004	-	0.000
911 Communications	224,481	0.032	276,351	0.040	265,826	0.037	456,368	0.059
Nikiski Senior	52,981	0.008	52,981	0.008	52,981	0.007	52,981	0.007
Solid Waste	6,221,083	0.894	6,513,448	0.939	6,401,679	0.881	6,185,888	0.793
Debt Service Fund:								
School Debt	2,504,055	0.360	4,150,527	0.598	4,144,994	0.571	4,134,410	0.530
Capital Projects Funds:								
School Revenue	2,160,000	0.310	1,250,000	0.180	1,375,000	0.189	1,250,000	0.160
General Government	250,000	0.036	250,000	0.036	250,000	0.034	250,000	0.032
Total Other Financing Uses	55,630,592	7.993	57,210,000	8.247	61,486,569	8.464	61,348,037	7.866
Total Expenditures and Other Financing Uses	72,126,769	10.363	76,996,436	11.099	79,845,258	10.991	79,775,209	10.228
Fund Balance Increase/(Decrease)	\$ 4,491,013	0.645	\$ 336,636	0.049	\$ (4,628,626)	-0.637	\$ (3,042,652)	-0.390



Fund: 100	Department Function
Dept: 11110	Assembly - Administration

Mission

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

Major Long Term Issues and Concerns:

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

- Increasing health care costs.
- Ensure that a revenue sharing or comparable program is funded by the State of Alaska.

FY2016 Accomplishments:

- Maintained a mill rate of 4.5 for general government operations.
- Through the establishment of the Marijuana Task Force the Assembly in conjunction with members of the public sought to regulate the marijuana industry in a manner which was supported by both the administration and the industry stakeholders.
- Ongoing assembly member participation in the Health Care Task Force which is seeking reform to the current health care process for the good of both the borough and the public.
- Supported the rewrite of KPB Code section pertaining to special assessment districts and the administration thereof.

	Calendar 2013 Actual	Calendar 2014 Actual	Calendar 2015 Actual	Calendar 2016 Projected
Regular and Special Assembly Meetings	20	20	20	20
Legislative Priority Community Meetings	11	11	11	11
Number of Ordinances heard	84	84	71	80
Number of Resolutions heard	87	87	54	80
Work Sessions/Task Force Meetings	9	9	18	10

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11110 - Assembly Administration**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 45,200	\$ 44,600	\$ 44,400	\$ 44,400	\$ 44,400	\$ -	0.00%
40120 Temporary Wages - BOA	-	400	3,860	3,860	3,860	-	0.00%
40120 Temporary Wages - BOE	1,850	2,550	3,860	3,860	3,860	-	0.00%
40210 FICA	4,676	4,530	5,914	5,914	5,501	(413)	-6.98%
40221 PERS	2,490	9,764	3,432	3,432	3,432	-	0.00%
40321 Health Insurance	139,264	126,448	131,424	131,424	96,640	(34,784)	-26.47%
40322 Life Insurance	286	261	510	510	510	-	0.00%
Total: Personnel	193,766	188,553	193,400	193,400	158,203	(35,197)	-18.20%
Supplies							
42120 Computer Software	7,918	35,169	100	100	100	-	0.00%
42210 Operating Supplies	743	558	2,000	2,000	2,000	-	0.00%
42310 Repair/Maintenance Supplies	-	227	-	-	-	-	-
42410 Small Tools/Minor Equipment	180	494	600	600	-	(600)	-100.00%
Total: Supplies	8,841	36,448	2,700	2,700	2,100	(600)	-22.22%
Services							
43011 Contractual Services	19,807	20,065	16,000	19,050	20,000	4,000	25.00%
43012 Audit Services	88,996	114,477	98,131	135,793	98,600	469	0.48%
43019 Software Licensing	2,113	1,080	23,600	23,600	27,500	3,900	16.53%
43110 Communications	2,516	2,430	5,400	5,400	3,000	(2,400)	-44.44%
43210 Transportation/Subsistence	11,994	12,387	17,400	17,400	17,000	(400)	-2.30%
43210 Transportation/Subsistence -BOA	-	256	800	800	800	-	0.00%
43210 Transportation/Subsistence - BOE	473	948	1,500	1,500	1,500	-	0.00%
43215 Travel Out of State	10,729	3,407	5,000	5,000	-	(5,000)	-100.00%
43216 Travel in State	12,525	11,218	16,275	13,225	10,500	(5,775)	-35.48%
43220 Car Allowance	19,950	19,800	19,800	19,800	19,800	-	0.00%
43260 Training	5,880	4,970	4,300	4,300	3,300	(1,000)	-23.26%
43310 Advertising - BOA	69	174	1,000	1,000	1,000	-	0.00%
43310 Advertising - BOE	69	174	1,000	1,000	1,000	-	0.00%
43610 Utilities	18,517	20,906	28,000	28,000	22,715	(5,285)	-18.88%
43720 Equipment Maintenance	1,028	918	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	26,951	25,910	30,000	30,000	26,510	(3,490)	-11.63%
Total: Services	221,617	239,120	270,206	307,868	255,225	(14,981)	-5.54%
Capital Outlay							
48710 Minor Office/Communications Equipment	1,456	12,262	3,000	3,000	3,600	600	20.00%
Total: Capital Outlay	1,456	12,262	3,000	3,000	3,600	600	20.00%
Department Total	\$ 425,680	\$ 476,383	\$ 469,306	\$ 506,968	\$ 419,128	\$ (50,178)	-10.69%

Line-Item Explanations

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

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

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

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

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

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

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

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

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

Fund:	100	Department Function
Dept:	11120	Assembly - Clerk

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Consistently seeking new procedures and technology to realize efficiencies within the work product and a transparent public process.

FY2016 Accomplishments:

- Staffed 100 plus meetings (regular, reconvened and special) committees, hearings and work sessions.
- Staffed the Marijuana Task Force and the Health Care Task Force.
- Successfully launched eComment the Granicus Software Suite which allows for an effortlessly way to collect, consolidate and route citizen input on current and upcoming topics.
- Legacy data migration from old webpages to new Assembly/Legislative webpage to provide for more comprehensive search queries and to ensure greater transparency to the public.

FY2017 New Initiatives:

- Collaborate with IT to implement a paperless work flow environment to administer special assessment districts, liquor license applications, and public records requests.

Performance Measures

Measures:

	CY2013* Actual	CY2014* Actual	CY2015* Actual	CY2016* Projected
Staffing History	3.67	3.67	3.67	3.67
Public Notices	46	46	50	50
Public Records Request	68	101	161	200
Board of Equalization Appeal Application Processed	201	70	176	200
Board of Equalization Appeals Heard	28	3	43	50
Board of Adjustment Appeals Heard	0	0	2	1
Regular and Special Assembly Meetings	20	20	20	20
Legislative Priority Community Meetings	11	10	11	11
Utility Special Assessment Districts	2	5	5	5
Road Improvement Assessment Districts	1	1	2	1
Administrative Appeals KPB 21.50			2	2

*Calendar year basis

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11120 - Assembly Clerk**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 216,422	\$ 239,129	\$ 263,664	\$ 263,664	\$ 264,926	\$ 1,262	0.48%
40120 Temporary Wges	5,040	2,738	-	-	-	-	-
40130 Overtime Wages	1,822	-	8,060	8,060	7,958	(102)	-1.27%
40210 FICA	19,794	20,137	24,557	24,557	24,492	(65)	-0.26%
40221 PERS	83,566	174,678	60,738	60,738	60,968	230	0.38%
40321 Health Insurance	66,780	83,173	80,388	80,388	88,667	8,279	10.30%
40322 Life Insurance	362	397	648	648	649	1	0.15%
40410 Leave	28,529	31,880	36,910	36,910	37,007	97	0.26%
40511 Other Benefits	-	2	-	-	-	-	-
Total: Personnel	422,315	552,134	474,965	474,965	484,667	9,702	2.04%
Supplies							
42120 Computer Software	-	-	50	50	-	(50)	-100.00%
42210 Operating Supplies	2,022	705	3,700	3,700	2,500	(1,200)	-32.43%
42310 Repair/Maintenance Supplies	-	198	-	-	-	-	-
Total: Supplies	2,022	903	3,750	3,750	2,500	(1,250)	-33.33%
Services							
43011 Contractual Services	11,847	8,792	12,000	12,000	12,000	-	0.00%
43019 Software Licensing	499	499	-	-	133	133	-
43110 Communications	3,264	3,376	2,004	2,004	2,900	896	44.71%
43140 Postage and Freight	2,713	5,322	6,000	6,000	6,000	-	0.00%
43210 Transportation/Subsistence	3,958	4,644	9,150	9,150	4,000	(5,150)	-56.28%
43220 Car Allowance	6,012	6,012	6,012	6,012	6,012	-	0.00%
43260 Training	1,905	1,900	2,975	2,975	1,950	(1,025)	-34.45%
43310 Advertising	27,083	29,021	35,000	35,000	35,000	-	0.00%
43610 Utilities	6,648	7,505	7,600	7,600	8,200	600	7.89%
43720 Equipment Maintenance	1,028	918	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	-	-	2,780	2,780	2,780	-	0.00%
43920 Dues and Subscriptions	1,144	1,115	1,470	1,470	1,030	(440)	-29.93%
Total: Services	66,101	69,104	86,991	86,991	82,005	(4,986)	-5.73%
Capital Outlay							
48710 Minor Office/Communications Equipment	-	4,148	4,000	4,000	-	(4,000)	-100.00%
48720 Minor Office Furniture	427	725	-	-	-	-	-
Total: Capital Outlay	427	4,873	4,000	4,000	-	(4,000)	-100.00%
Department Total	\$ 490,865	\$ 627,014	\$ 569,706	\$ 569,706	\$ 569,172	\$ (534)	-0.09%

Line-Item Explanations

- | | |
|--|--|
| <p>40110 Regular Wages. Staff includes Borough Clerk, Deputy Clerk (67% of time), 1 Clerk's Assistant and 1 Clerk's Secretary.</p> <p>43011 Contractual Services. Ordinance codification services.</p> <p>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 when Clerk and Deputy Clerk travel to assembly meetings in Homer, Seward and other sites outside of Soldotna and other miscellaneous training and/or travel as may be required.</p> <p>43220 Car Allowance. For Clerk and Deputy Clerk (2/3 of Deputy's car allowance).</p> | <p>43260 Training. Registration fees for AAMC Conference, Northwest Clerks Institute, and other miscellaneous training.</p> <p>43310 Advertising. Cost of publishing agendas, meeting notices and public hearing notices in three borough newspapers.</p> <p>43812 Equipment Replacement Pymt. Multifunction copier, scanner, facsimilie.</p> <p>43920 Dues and Subscriptions. AAMC, IIMC and subscriptions to local newspapers.</p> <p>48710 Minor Office/Communications Equipment. Next scheduled replacement FY18.</p> |
|--|--|

Equipment Replacement Payment Schedule

Items	Prior Years	FY2016 Estimated	FY2017 Projected	Projected Payments
Copier	\$ -	\$ 2,780	\$ 2,780	\$ 11,120

Fund: 100
Dept: 11130

Department Functions
Assembly - Elections

Mission

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

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments:

- Administered Borough election occurring in FY 2016 without challenge.
- Programed ballots for Cities of Kenai, Soldotna and Seward.
- Maintained up to date website to accurately reflect candidate and election information.
- Coordinated with Cities within the borough to produce a comprehensive voter pamphlet for the October regular municipal election.

FY2017 New Initiatives:

- The optical scan units that we currently use to conduct our election are owned by the State of Alaska. During the last election season we had multiple machines fail in the testing phase of all elections. The state is entertaining the idea of upgrading the equipment in the very near future, at that time the borough will have to consider new compatible software and potentially new hardware.

Performance Measures

Measures*:

	CY2014 Actual	CY2015 Actual	CY2016 Estimated	CY2017 Projected
Regular Elections	1	1	1	1
Special/Runoff Elections	0	0	0	0
Petitions Reviewed <i>(Initiative, Referendum, Recall, Service Area)</i>	2	1	0	0
Petitions Certified	1	1	0	0
Absentee Ballots Mailed/Faxed	259	234	400	300
Absentee Ballots In Person	1,036	1,950	2,000	2,000

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11130 - Assembly Elections**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ 303	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	25,715	26,970	32,000	32,000	32,000	-	0.00%
40130 Overtime Wages	1,406	2,327	1,500	1,500	1,500	-	0.00%
40210 FICA	555	615	2,410	2,410	2,410	-	0.00%
40221 PERS	580	195	-	-	-	-	-
40321 Health Insurance	595	328	-	-	-	-	-
40322 Life Insurance	3	2	-	-	-	-	-
40511 Other Benefits	4	1	-	-	-	-	-
Total: Personnel	28,858	30,741	35,910	35,910	35,910	-	0.00%
Supplies							
42210 Operating Supplies	532	415	1,500	1,320	1,500	-	0.00%
42410 Small Tools/Minor Equipment	41	-	-	180	-	-	-
Total: Supplies	573	415	1,500	1,500	1,500	-	0.00%
Services							
43011 Contractual Services	5,154	2,393	3,000	3,000	3,000	-	0.00%
43019 Software Licensing	7,481	7,855	8,500	8,500	8,700	200	2.35%
43110 Communications	2,815	2,871	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	10,650	10,007	10,000	10,435	11,000	1,000	10.00%
43210 Transportation/Subsistence	386	267	3,000	2,565	2,000	(1,000)	-33.33%
43310 Advertising	10,172	4,180	12,500	12,500	11,500	(1,000)	-8.00%
43410 Printing	50,487	34,209	35,000	35,000	35,000	-	0.00%
43810 Rents and Operating Leases	850	750	1,000	1,000	1,000	-	0.00%
Total: Services	87,995	62,532	76,000	76,000	75,200	(800)	-1.05%
Capital Outlay							
48710 Minor Office/Communications Equipment	-	1,753	-	-	-	-	-
Total: Capital Outlay	-	1,753	-	-	-	-	-
Department Total	\$ 117,426	\$ 95,441	\$ 113,410	\$ 113,410	\$ 112,610	\$ (800)	-0.71%

Line-Item Explanations

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

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

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

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

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

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

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

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

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

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

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- There are currently 3,936 boxes housed at Records Center, half of which are permanent records. In processing of new boxes and destruction of outgoing boxes, we on average have 300 available spaces in the main vault. Investigate storing records that have a lifespan of 15 years or less electronically instead of physically housing them at the Records Center.

FY2016 Accomplishments

- Destruction of 587 boxes which met their mandated retention.
- Conducted annual training and assist record coordinators from each department in utilizing the automated records management system and updated user manual.
- Scanned/filmed historical assessment rolls for permanent retention and research.
- Remodeled the Records Center to create a more efficient use of space and provide a hazard free work environment.

FY2017 New Initiatives:

- Review KPB retention schedule.
- Establish quarterly meetings with department record representatives and implement annual training event.
- Purchase and implement software to administer physical and electronic records.

Performance Measures

Measures:

	CY2013 Actual	CY2014 Actual	CY2015 Actual	CY2016 Projected
Staffing History	1.83	1.83	1.83	1.83
Files Returned	791	199	300	300
Files Out for Review	935	175	400	400
Reviewed Box Returned	160	162	200	200
Box Out for Review	113	111	150	150
Microfilm Reels Indexed	460	251	300	300
Microfilm Reels Processed	403	333	300	300
Boxes for Retention	299	340	300	300
Obsolete Document Destruction / Shredded	10,017 lbs	9,912 lbs	10,000 lbs	10,000 lbs

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11140 - Assembly Records Management

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 73,880	\$ 82,898	\$ 90,646	\$ 90,646	\$ 94,235	\$ 3,589	3.96%
40120 Temporary Wages	-	294	-	-	-	-	-
40130 Overtime Wages	393	195	1,742	1,742	1,791	49	2.81%
40210 FICA	6,522	6,997	8,740	8,740	9,055	315	3.60%
40221 PERS	29,400	60,738	20,919	20,919	21,736	817	3.91%
40321 Health Insurance	32,371	39,673	40,084	40,084	44,213	4,129	10.30%
40322 Life Insurance	122	137	231	231	239	8	3.46%
40410 Leave	11,061	11,531	17,574	17,574	18,376	802	4.56%
40511 Other Benefits	282	267	288	288	288	-	0.00%
Total: Personnel	154,031	202,730	180,224	180,224	189,933	9,709	5.39%
Supplies							
42120 Computer Software	-	749	-	315	-	-	-
42210 Operating Supplies	5,045	3,798	10,000	6,860	5,000	(5,000)	-50.00%
42230 Fuel, Oil, Lubricants	74	142	400	400	400	-	0.00%
42250 Uniforms	259	219	325	325	325	-	0.00%
42310 Repair/Maintenance Supplies	240	-	-	825	-	-	-
42410 Small Tools/Minor Equipment	-	250	-	2,000	-	-	-
42360 Motor Vehicle Supplies	46	-	-	-	-	-	-
Total: Supplies	5,664	5,158	10,725	10,725	5,725	(5,000)	-46.62%
Services							
43011 Contractual Services	11,422	16,415	15,000	15,000	20,000	5,000	33.33%
43019 Software Licensing	7,275	8,548	8,548	8,548	7,500	(1,048)	-12.26%
43110 Communications	713	741	396	396	750	354	89.39%
43140 Postage and Freight	216	160	1,500	1,500	1,000	(500)	-33.33%
43210 Transportation/Subsistence	636	1,175	6,100	6,100	1,000	(5,100)	-83.61%
43220 Car Allowance	1,188	1,188	1,188	1,188	1,188	-	0.00%
43260 Training	-	2,723	1,725	1,725	500	(1,225)	-71.01%
43610 Utilities	24,814	27,473	28,000	28,000	29,000	1,000	3.57%
43720 Equipment Maintenance	2,451	2,358	5,000	5,000	5,000	-	0.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	5,726	5,726	5,726	5,726	5,726	-	0.00%
43920 Dues and Subscriptions	215	215	430	430	430	-	0.00%
Total: Services	54,656	66,722	73,813	73,813	72,294	(1,519)	-2.06%
Capital Outlay							
48710 Minor Office/Communications Equipment	3,733	1,363	4,000	4,000	-	(4,000)	-100.00%
Total: Capital Outlay	3,733	1,363	4,000	4,000	-	(4,000)	-100.00%
Department Total	\$ 218,084	\$ 275,973	\$ 268,762	\$ 268,762	\$ 267,952	\$ (810)	-0.30%

Line-Item Explanations

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

42120 Computer Software. Physical and electronic document management software, replace antiquated system which is no longer compatible with Windows most current operating systems.

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

43011 Contractual Services. Processing of microfilm (\$9,000), shredding records scheduled for destruction (\$5,000) and miscellaneous (\$1,000).

43019 Software Licensing. Support contract for records program (\$7,453), Versitile retention support (\$1,095).

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

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

43720 Equipment Maintenance. Microfilm reader/scanner annual maintenance (\$2,250) Fuji large bed and high speed scanners (\$2,750).

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

48710 Minor Office Equipment. Next scheduled replacement FY2020.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2015 Estimated	FY2016 Projected	Projected Payments
Microlmager (flatbed scanner)	\$ 17,144	\$ 4,286	\$ 4,286	\$ 4,286
Mini Van	11,560	1,440	1,440	-
	<u>\$ 28,704</u>	<u>\$ 5,726</u>	<u>\$ 5,726</u>	<u>\$ 4,286</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Assembly Department Totals**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 290,302	\$ 322,330	\$ 354,310	\$ 354,310	\$ 359,161	\$ 4,851	1.37%
40120 Temporary Wages	77,805	77,552	84,120	84,120	84,120	-	0.00%
40130 Overtime Wages	3,621	2,522	11,302	11,302	11,249	(53)	-0.47%
40210 FICA	31,547	32,279	41,621	41,621	41,458	(163)	-0.39%
40221 PERS	116,036	245,375	85,089	85,089	86,136	1,047	1.23%
40321 Health Insurance	239,010	249,622	251,896	251,896	229,520	(22,376)	-8.88%
40322 Life Insurance	773	797	1,389	1,389	1,398	9	0.65%
40410 Leave	39,590	43,411	54,484	54,484	55,383	899	1.65%
40511 Other Benefits	286	270	288	288	288	-	0.00%
Total: Personnel	798,970	974,158	884,499	884,499	868,713	(15,786)	-1.78%
Supplies							
42120 Computer Software	7,918	35,918	150	465	100	(50)	-33.33%
42210 Operating Supplies	8,342	5,476	17,200	13,880	11,000	(6,200)	-36.05%
42230 Fuel, Oil, and Lubricant	74	142	400	400	400	-	0.00%
42250 Uniforms	259	219	325	325	325	-	0.00%
42310 Repair/Maintenance Supplies	240	425	-	825	-	-	-
42360 Motor Vehicle Supplies	46	-	-	-	-	-	-
42410 Small Tools/Minor Equipment	221	744	600	2,780	-	(600)	-100.00%
Total: Supplies	17,100	42,924	18,675	18,675	11,825	(6,850)	-36.68%
Services							
43011 Contractual Services	48,230	47,665	46,000	49,050	55,000	9,000	19.57%
43012 Audit Services	88,996	114,477	98,131	135,793	98,600	469	0.48%
43019 Software Licensing	17,368	17,982	40,648	40,648	43,833	3,185	7.84%
43110 Communication	9,308	9,418	10,800	10,800	9,650	(1,150)	-10.65%
43140 Postage and Freight	13,579	15,489	17,500	17,935	18,000	500	2.86%
43210 Transportation/Subsistence	17,447	19,677	37,950	37,515	26,300	(11,650)	-30.70%
43215 Travel out of State	10,729	3,407	5,000	5,000	-	(5,000)	-100.00%
43216 Travel in State	12,525	11,218	16,275	13,225	10,500	(5,775)	-35.48%
43220 Car Allowance	27,150	27,000	27,000	27,000	27,000	-	0.00%
43260 Training	7,785	9,593	9,000	9,000	5,750	(3,250)	-36.11%
43310 Advertising	37,393	33,549	49,500	49,500	48,500	(1,000)	-2.02%
43410 Printing	50,487	34,209	35,000	35,000	35,000	-	0.00%
43610 Utilities	49,979	55,884	63,600	63,600	59,915	(3,685)	-5.79%
43720 Equipment Maintenance	4,507	4,194	9,000	9,000	9,000	-	0.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810 Rents and Operating Leases	850	750	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	5,726	5,726	8,506	8,506	8,506	-	0.00%
43920 Dues and Subscriptions	28,310	27,240	31,900	31,900	27,970	(3,930)	-12.32%
Total: Services	430,369	437,478	507,010	544,672	484,724	(22,286)	-4.40%
Capital Outlay							
48710 Minor Office/Communications Equipment	5,189	19,526	11,000	11,000	3,600	(7,400)	-67.27%
48720 Minor Office Furniture	427	725	-	-	-	-	-
Total: Capital Outlay	5,616	20,251	11,000	11,000	3,600	(7,400)	-67.27%
Department Total	\$ 1,252,055	\$ 1,474,811	\$ 1,421,184	\$ 1,458,846	\$ 1,368,862	\$ (52,322)	-3.68%

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Fund:	100	Department Function
Dept:	11210	Mayor

Mission

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

Major Long Term Issues and Concerns:

- AK LNG Project
- Health care issues, including escalating costs to the Borough and School District, monitoring impacts from implementation of the Affordable Care Act, and hospital management.
- Land use conflicts in the Borough are becoming more prevalent as population and the density of development increases.
- Fisheries conflicts in our communities are threatening the responsible management of the resource and increasing community discord.
- The fiscal situation that the State Of Alaska is in will likely have continually increasing impacts on the Kenai Peninsula Borough operations.

FY2016 Accomplishments:

- Made significant progress towards fulfillment of Borough's Municipal Land Entitlement.
- Established and participated in the Marijuana Task Force, resulting in final report and recommendations to the Assembly and administration.
- Completed construction of the Central Peninsula Hospital Specialties Clinic.
- Continued efficiencies initiative, resulting in significant immediate and ongoing savings for the Borough.

- Represented the Borough on the state's Municipal Advisory Gas Project Advisory Board in dealing with proposals for community impact payments during construction of the Alaska LNG project, and payments in lieu of property taxes during operation of the LNG plant in Nikiski.
- Established an LNG project page on the Borough website, providing maps, project updates and news of LNG developments worldwide, and setting up a link for the public to sign up for automatic emails of project news.
- Set up scheduled community meetings in Nikiski to answer questions and hear from the public on the proposed LNG project.
- Established a new special assistant to mayor position to focus on healthcare.
- Established a healthcare task force and awarded a contract to consultants for an analysis of health system sustainability.
- Established a process whereby ninety percent of all grant-related desk audits were conducted via teleconference, Facetime or Skype. This methodology worked well for compliance topics or technical assistance.

FY2017 New Initiatives:

- Continue to explore and implement efficiencies in delivering services within departments, including service areas.
- Monitor state legislation and project developments regarding the LNG project to ensure that the Borough and its residents are adequately represented and their interests protected.
- Advocate for the Borough to receive a fair and reasonable share of impact payments and payments in lieu of property taxes from the Alaska LNG project, as the state's municipal advisory board considers allocation formulas for the affected municipalities.
- Position the Borough to responsibly navigate through anticipated future economic uncertainty.

Performance Measures

Priority/Goal: Information Dissemination

Goal: Increase Mayor department presence.

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

Measures:

	FY14 Actual	FY15 Actual*	FY16 Estimated*	FY17 Projected*
Number of live and taped radio reports	10	25	50	50
Number of public appearances	15	86	100	100
Web post per week	2	4.25	4.25	4.25

*Special Assistant (Oil, Gas, & Mining) accounts for: 2.25 web posts per week (twice-weekly news briefs, plus periodic updates), 8 FY15 and 28 estimated FY16 public appearances, 12 FY15 and 32 estimated FY16 radio reports.

Fund:	100	Department Function
Dept:	11210	Mayor – Continued

Priority/Goal: Customer Service

Goal: Promote and provide excellent service to constituents.

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

Measures:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Return phone calls to citizens, staff and others within 24 hours.	95%	95%	95%	95%
Return emails to citizens, staff and others within 24 hours	95%	95%	95%	95%

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	5.00	6.00	6.00	6.00

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11210 - Mayor Administration

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 387,405	\$ 432,989	\$ 538,263	\$ 538,263	\$ 538,805	\$ 542	0.10%
40120 Temporary Wages	1,704	4,629	7,500	7,500	7,500	-	0.00%
40130 Overtime Wages	113	117	-	-	-	-	-
40210 FICA	33,524	37,462	48,128	48,128	48,010	(118)	-0.25%
40221 PERS	156,161	283,014	118,902	118,902	119,071	169	0.14%
40321 Health Insurance	80,354	87,005	87,616	87,616	96,640	9,024	10.30%
40322 Life Insurance	641	716	1,292	1,292	1,293	1	0.08%
40410 Leave	32,798	39,157	58,364	58,364	60,848	2,484	4.26%
40511 Other Benefits	44	1	-	-	-	-	-
Total: Personnel	692,744	885,090	860,065	860,065	872,167	12,102	1.41%
Supplies							
42021 Promotional Supplies	-	-	1,000	1,000	500	(500)	-50.00%
42120 Computer Software	-	-	-	315	-	-	-
42210 Operating Supplies	3,351	2,218	3,500	3,500	3,000	(500)	-14.29%
42310 Repair/Maintenance Supplies	762	-	-	-	-	-	-
Total: Supplies	4,113	2,218	4,500	4,815	3,500	(1,000)	-22.22%
Services							
43011 Contractual Services	7,959	214	2,500	2,000	2,000	(500)	-20.00%
43019 Software Licensing	-	121	-	-	-	-	-
43021 Peninsula Promotion	12,278	15,204	15,000	15,000	10,000	(5,000)	-33.33%
43110 Communications	6,394	6,407	4,800	4,800	4,500	(300)	-6.25%
43140 Postage and Freight	378	268	750	750	500	(250)	-33.33%
43210 Transportation/Subsistence	12,161	13,138	29,000	29,000	20,000	(9,000)	-31.03%
43220 Car Allowance	14,400	15,300	18,000	18,000	18,000	-	0.00%
43260 Training	480	2,537	3,800	3,800	3,000	(800)	-21.05%
43310 Advertising	171	238	1,000	1,000	500	(500)	-50.00%
43410 Printing	566	574	1,000	1,000	1,000	-	0.00%
43610 Utilities	7,738	8,736	6,500	6,500	8,000	1,500	23.08%
43720 Equipment Maintenance	107	61	1,500	1,500	1,000	(500)	-33.33%
43810 Rents and Operating Leases	-	-	-	500	-	-	-
43920 Dues and Subscriptions	2,446	2,723	4,208	4,208	3,000	(1,208)	-28.71%
43999 Contingencies	-	-	15,000	14,015	5,000	(10,000)	-66.67%
Total: Services	65,078	65,521	103,058	102,073	76,500	(26,558)	-25.77%
Capital Outlay							
48710 Minor Office/Communications Equipment	777	1,678	900	1,028	900	-	0.00%
48720 Minor Office Furniture	745	542	-	542	600	600	-
Total: Capital Outlay	1,522	2,220	900	1,570	1,500	600	66.67%
Department Total	\$ 763,457	\$ 955,049	\$ 968,523	\$ 968,523	\$ 953,667	\$ (14,856)	-1.53%

Line-Item Explanations

40110 Regular Wages. Staff includes: Mayor, Chief of Staff, Special Assistant to the Mayor (Healthcare), Community and Fiscal Project Manager, Special Assistant to the Mayor (Oil, Gas, & Mining) and Administrative Assistant.

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

43011 Contractual Services. Miscellaneous services for Mayor's office (\$2,000).

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

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

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

43999 Contingency. Funds set aside to cover unanticipated expenditures.

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Fund	100	Department Function
Dept:	11227	Purchasing & Contracting

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Long term issues and concerns include improving inventory and supply chain management and purchasing support to departments and service areas.
- Identifying efficiencies to improve Borough's internal business process.

FY2016 Accomplishments:

- Administered the sale for disposal of surplus tangible property netting \$185,056 through outcry auction and sealed bid sales.
- Awarded approximately 270 contracts.
- Supported the Borough in the acquisition of approximately \$73.6 million worth of goods and services.
- Successfully finalized and implemented intranet webpage that provides easy access to procurement requirements, guidelines, information and updated forms.
- Implemented Borough wide bulk fuel supply and cellular telephone contracts in an effort to provide efficiencies and cost savings.

FY2017 New Initiatives:

- In year three (3) of estimated four (4) year process to complete Borough wide review of KPB procurement processes with the intent of developing and implementing strategies for improvement and efficiency.
- Continue to assess and improve departments purchasing practices. Identify and address cross departmental business efficiencies and cost savings.

Performance Measures

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:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing History	4	5	5	5
Contracts/Agreements (long form)	80	50	85	71
Contracts/Agreements (short form)	53	101	189	114
Formal Solicitations	61	45	45	50
Number of Appeals	0	0	0	0
Affirmed Appeals	0	0	0	0
Supplier/Contractor Contacts	1,351	1,411	1,610	1,457

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 304,150	\$ 348,459	\$ 373,950	\$ 373,950	\$ 275,763	\$ (98,187)	-26.26%
40120 Temporary Wages	-	462	3,600	3,600	3,600	-	0.00%
40130 Overtime Wages	4,066	3,923	6,750	6,750	6,900	150	2.22%
40210 FICA	25,892	29,050	33,914	33,914	25,120	(8,794)	-25.93%
40221 PERS	118,433	253,963	85,302	85,302	63,750	(21,552)	-25.27%
40321 Health Insurance	89,382	113,285	109,520	109,520	96,640	(12,880)	-11.76%
40322 Life Insurance	494	576	916	916	687	(229)	-25.00%
40410 Leave	45,138	50,972	50,207	50,207	34,993	(15,214)	-30.30%
40511 Other Benefits	554	541	432	432	432	-	0.00%
Total: Personnel	588,109	801,231	664,591	664,591	507,885	(156,706)	-23.58%
Supplies							
42120 Computer Software	768	209	-	-	-	-	-
42210 Operating Supplies	859	1,141	2,000	2,000	2,000	-	0.00%
42250 Uniforms	325	325	325	325	325	-	0.00%
42310 Repair/Maintenance Supplies	886	-	-	-	-	-	-
42410 Small Tools & Equipment	596	-	-	-	-	-	-
Total: Supplies	3,434	1,675	2,325	2,325	2,325	-	0.00%
Services							
43019 Software licensing	-	-	-	-	140	140	-
43110 Communications	2,663	3,201	3,500	3,500	2,640	(860)	-24.57%
43140 Postage and Freight	45	67	400	400	300	(100)	-25.00%
43210 Transportation/Subsistence	5,370	2,241	3,755	3,755	3,755	-	0.00%
43220 Car Allowance	3,600	3,600	7,200	7,200	3,600	(3,600)	-50.00%
43260 Training	-	1,068	1,930	1,930	1,930	-	0.00%
43310 Advertising	(320)	1,109	4,600	4,600	4,600	-	0.00%
43410 Printing	-	-	-	-	-	-	-
43610 Utilities	3,170	3,606	3,400	3,400	3,511	111	3.26%
43720 Equipment Maintenance	479	526	1,000	1,000	600	(400)	-40.00%
43920 Dues and Subscriptions	635	744	1,219	1,219	724	(495)	-40.61%
Total: Services	15,642	16,162	27,004	27,004	21,800	(5,204)	-19.27%
Capital Outlay							
48710 Minor Office/Communications Equipment	2,864	4,688	2,000	2,000	1,650	(350)	-17.50%
48720 Minor Office Furniture	3,327	-	1,550	1,550	1,550	-	0.00%
Total: Capital Outlay	6,191	4,688	3,550	3,550	3,200	(350)	-9.86%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(252,904)	(264,492)	(268,366)	(268,366)	(217,340)	51,026	-
Total: Interdepartmental Charges	(252,904)	(264,492)	(268,366)	(268,366)	(217,340)	51,026	-
Department Total	\$ 360,472	\$ 559,264	\$ 429,104	\$ 429,104	\$ 317,870	\$ (111,234)	-25.92%

Line-Item Explanations

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

Deleted: Procurement Management Specialist

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

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

43019 Software Licensing. To cover department costs for software and support renewal for security camera system.

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

48710 Minor Office Equipment. To cover cost of new computer work station (\$850) and/or copier/printer (\$800).

48720 Minor Office Furniture. To cover cost of office furniture and accessories for the Purchasing and Contracting Department (\$1,550).

60000 Interdepartmental Costs. Charges to the 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.

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

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments

- Provided oversight to five emergency service areas as Public Safety Chair for Mayor's office, including extensive administrative duties for Bear Creek Fire Department.
- Continued development and training of a Kenai Peninsula Borough Incident Management Team (KPB-IMT) made up of personnel from various departments.

- Public safety council policy development and assisted Human Resources with ACA Compliance.
- Improved public alert and warning capability by directly accessing public warning systems and re-writing protocols for use based on lessons learned in previous incidents.
- Assisted Borough departments and service areas to complete Continuity of Operations (COOP) plans and encourage area wide development of same for cities, businesses and industry.
- Program Coordinator position change to full time to absorb responsibility for AHAB, freed up IT for increased dispatch needs under current job and upcoming reconfiguration needs.

FY2017 New Initiatives:

- Strengthen Incident Management Team composition to include Finance/Admin section and at least two active members trained in each section.
- Planning and participation in Alaska Shield 2016 statewide full-scale exercise.
- Establish Disaster Recovery Team to parallel IMT disaster response for efficiencies and short/long term is ongoing – proactive in lieu of reactive.

Performance Measures

Priority/Goal: Emergency Preparedness.
Goal: Provide outreach to residents to encourage and enhance preparedness for natural and man-made disasters to reduce loss during disasters and to support area wide disaster recovery; promote self-sufficiency for 7 or more days.
Objective: Public presentations, lectures and media interviews and interagency coordination.
Measures:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Number of Public presentations, lectures and media interviews	20	31	40	40
Emergency planning meetings held	150	125	130	130
Number of mitigation planning meetings held	45	55	50	50
Number of exercise and/or responses conducted	11	20	12	12
Number of active Incident Management Team members	26	18	25	25
Number of Borough employees meeting NIMS certification requirements	100 (est.)	108	200	200
Number of ICS classes conducted	10	10	12	12
Percentage of functional AHAB sirens	93%	100%	100%	100%
Number of CERT classes and/or exercises conducted	10	6	8	8
Number of active CERT trained members	102	135	150	150
Staffing history	4.25	4.25	4.00	4.00

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11250 - Emergency Management - Administration

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 232,508	\$ 264,234	\$ 277,675	\$ 277,675	\$ 284,032	\$ 6,357	2.29%
40120 Temporary Wages	18,177	8,358	10,000	10,000	10,000	-	0.00%
40130 Overtime Wages	9,373	2,016	3,824	3,824	3,941	117	3.06%
40210 FICA	22,851	22,983	25,794	25,794	26,325	531	2.06%
40221 PERS	63,175	129,302	41,347	41,347	42,525	1,178	2.85%
40321 Health Insurance	56,996	68,836	65,712	65,712	60,400	(5,312)	-8.08%
40322 Life Insurance	405	431	689	689	706	17	2.47%
40410 Leave	32,072	35,744	36,197	36,197	38,798	2,601	7.19%
40511 Other Benefits	412	157	432	432	432	-	0.00%
Total: Personnel	435,969	532,061	461,670	461,670	467,159	5,489	1.19%
Supplies							
42120 Computer Software	570	1,120	1,500	1,500	11,500	10,000	666.67%
42210 Operating Supplies	8,120	4,932	6,000	6,000	6,000	-	0.00%
42230 Fuels, Oils and Lubricants	2,374	1,277	3,000	3,000	2,500	(500)	-16.67%
42250 Uniforms	-	-	500	500	-	(500)	-100.00%
42310 Repair/Maintenance Supplies	5,504	8,135	30,700	30,700	30,000	(700)	-2.28%
42360 Motor Vehicle Repair Supplies	1,328	114	500	500	500	-	0.00%
42410 Small Tools & Equipment	417	623	1,000	1,000	750	(250)	-25.00%
Total: Supplies	18,313	16,201	43,200	43,200	51,250	8,050	18.63%
Services							
43011 Contractual Services	125,758	111,332	132,151	114,251	113,959	(18,192)	-13.77%
43019 Software Licensing	3,846	598	-	1,900	990	990	-
43110 Communications	29,081	28,033	31,800	31,800	31,800	-	0.00%
43140 Postage and Freight	166	318	500	500	500	-	0.00%
43210 Transportation/Subsistence	6,335	4,645	6,942	4,442	4,925	(2,017)	-29.06%
43260 Training	-	-	775	775	-	(775)	-100.00%
43310 Advertising	46	419	800	800	800	-	0.00%
43410 Printing	-	-	100	100	100	-	0.00%
43610 Utilities	10,832	10,567	11,672	11,672	11,500	(172)	-1.47%
43720 Equipment Maintenance	490	560	1,500	1,500	1,500	-	0.00%
43750 Vehicle Maintenance	1,918	192	1,000	1,000	1,000	-	0.00%
43780 Building/Grounds Maintenance	15,044	22,242	14,050	32,500	26,000	11,950	85.05%
43810 Rents and Operating Leases	200	3,335	-	-	-	-	-
43812 Equipment Replacement Pymt	5,367	4,000	4,360	4,360	4,360	-	0.00%
43920 Dues and Subscriptions	425	370	510	560	510	-	0.00%
43999 Disaster Response Contingency	-	-	50,000	50,000	50,000	-	0.00%
Total: Services	199,508	186,611	256,160	256,160	247,944	(8,216)	-3.21%
Capital Outlay							
48120 Major Office/Communications Equipment	74	-	-	-	-	-	-
48310 Vehicles	115	-	-	-	-	-	-
48710 Minor Office/Communications Equipment	9,532	2,492	9,500	9,500	5,350	(4,150)	-43.68%
48720 Minor Office Furniture	190	176	250	250	-	(250)	-100.00%
48740 Minor Machines & Equipment	-	3,706	-	-	-	-	-
Total: Capital Outlay	9,911	6,374	9,750	9,750	5,350	(4,400)	-45.13%
Department Total	\$ 663,701	\$ 741,247	\$ 770,780	\$ 770,780	\$ 771,703	\$ 923	0.12%

Fund 100
Department 11250 Emergency Management - Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Emergency Management Director, Administrative Assistant, Secretary, and Program Coordinator.

42120 Computer Software. Includes \$10,000 for one-time upgrade to replace 10 year old software.

42310 Repair/Maintenance Supplies. Parts for ERC building maintenance, misc. repair supplies, and parts for siren system maintenance.

42360 Motor Vehicle Repair Supplies. Parts for mobile command vehicle.

43011 Contractual Services. USGS flood warning stations (\$93,394), Rapid Notify contract (\$13,915), Emergency Alert System (EAS) - allows OEM to activate EAS (\$600), custodial services (\$3,750), ATS fire alarm & security maintenance contract (\$300), miscellaneous small contracts (\$2,000). Decrease in USGS and Rapid Notify costs. Annual preventative maintenance for siren systems (\$11,000) was moved to Building/Grounds Maintenance - siren work to be performed in-house.

43110 Communications. Siren DSL, long distance, cable, cell phones, sat phones, and data plans for damage assessment software

43780 Building / Grounds Maintenance. Grounds (\$2,000), snow plowing (\$2,000), elevator (\$1,000), boiler (\$250), ERC (\$9,750), and siren annual preventative maintenance previously budgeted under contract services (\$11,000).

43920 Dues and Subscriptions. Two International Association of Emergency Managers memberships (\$380), and local newspaper subscription (\$130).

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

48710 Minor Office/Communications Equipment. Replace desktop (\$850) & laptop computers (\$1,500), replacement computer switch and router for mobile command vehicle (\$3,000).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2016 Estimated</u>	<u>FY2017 Projected</u>	<u>Future Projected Payments</u>
2015 towing vehicle	4,000	4,360	4,360	8,720
	\$ 4,000	\$ 4,360	\$ 4,360	\$ 8,720

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

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Standardizing, centralizing, memorializing, and implementing necessary policies and forms.
- Managing healthcare costs, benefits and administration.
- Standardizing job descriptions.
- Improving process flow for HR procedures.
- Continued design and implementation of electronic solutions for HR processes, which may be difficult to address in a challenging economic environment.
- Maintaining compliance with significant number of labor, employment, and healthcare law changes.

FY2016 Accomplishments:

- Completed required reporting and analysis for ACA requirements.
- Assisted the implementation of the Volunteer Resident program with CES.
- Completed HR Roadshows in each fire service area.
- Revised background check process.
- Developed and implemented multiple policies and processes including revised Mobile Device, Administrative Leave, Tobacco Use, Video Surveillance policies.
- Revised Administrative time sheet and related procedures
- Updated multiple position descriptions.
- Integrated extended leave management processes between HR and Risk Management.

FY2017 New Initiatives:

- Implement new bargaining agreement and continue positive employee relations.
- Review key vendor resources upon contract expiration.
- Implement new leader training for borough managers.
- Improve non-administrative employee evaluation format and process.
- Update additional personnel policies and governance.
- Continue to review organizational design for efficiencies.

Performance Measures

Priority/Goal: Human Resources

Goal: Voluntary, regrettable turnover under 10%

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

Measures:

Turnover	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Voluntary Turnover Ratio	5%	5%	4%	2%

Priority/Goal: Human Resources

Goal: Grievances not resolved by Step 3, under 3 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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Grievances Filed	0	0	0	0

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

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing History	3.5	3.5	3.5	3.5

Commentary

The KPB Human Resources team continues to focus on the areas of employee and labor relations, compliance, efficiency and standardization.

We will continue to update employment (and volunteer) policy in FY2017 to ensure consistent compliance in all areas of the Borough. Additionally, we will focus on internal training for managers and supervisors in the area of performance management and the employment lifecycle.

As in previous years, healthcare costs have continued to increase – driving increases in the cost to the borough for the employee health plans. HR will continue to work with partners to identify controlling measures, as well as to assess plan design and offerings we may consider. These partners include the union, other internal departments, the hospitals, the KPBSD, other municipalities and the public. HR is also playing a key role in the healthcare analysis project for the borough.

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

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Ensure Seward and Homer communities have regular access to services on a local level.
- Providing automation and training where appropriate to maintain and increase value.

FY2016 Accomplishments

- Coordination with Clerk's office on election activities and swearing in of local board members.
- Improved accesses to sales tax payment options with updated kiosks for public.

FY2017 New Initiatives:

- Expand services as back-up resources telephonically (finance and front desk) where appropriate.

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Homer	200	240	240	200
Seward	30	40	40	40

Staffing History	1.5	1.5	1.5	1.5
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Commentary

The Annex offices are busier in years where local property assessing is taking place. For FY2017, this is reflected in the average-served numbers above. Especially in high visibility years, it continues to be important that the residents in these communities have a local access channel to the borough through these Annex offices to help address their concerns. Both Annexes are continuing to work toward increased visibility in the respective communities.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11230 - Human Resources - Administration

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 296,650	\$ 311,686	\$ 338,956	\$ 338,956	\$ 345,905	\$ 6,949	2.05%
40120 Temporary Wages	1,824	1,328	2,639	2,639	2,640	1	0.04%
40130 Overtime Wages	2,663	1,415	5,367	5,367	4,446	(921)	-17.16%
40210 FICA	22,482	26,658	30,976	30,976	31,491	515	1.66%
40221 PERS	115,938	228,535	77,731	77,731	79,386	1,655	2.13%
40321 Health Insurance	95,257	110,536	109,520	109,520	120,800	11,280	10.30%
40322 Life Insurance	486	521	842	842	860	18	2.14%
40410 Leave	39,110	42,962	46,669	46,669	47,037	368	0.79%
40511 Other Benefits	515	551	360	360	360	-	0.00%
Total: Personnel	574,925	724,192	613,060	613,060	632,925	19,865	3.24%
Supplies							
42120 Computer Software	-	-	597	630	125	(472)	-79.06%
42210 Operating Supplies	1,897	2,075	3,400	3,347	3,927	527	15.50%
42310 Repair/Maintenance Supplies	7	-	-	-	-	-	-
42410 Small Tools & Minor Equipment	315	1,275	630	650	-	(630)	-100.00%
Total: Supplies	2,219	3,350	4,627	4,627	4,052	(575)	-12.43%
Services							
43011 Contractual Services	2,956	4,192	8,500	10,000	8,375	(125)	-1.47%
43019 Software Licensing	-	-	1,785	1,795	1,633	(152)	-8.52%
43110 Communications	8,342	9,679	8,400	8,400	8,000	(400)	-4.76%
43140 Postage and Freight	196	510	525	715	525	-	0.00%
43210 Transportation/Subsistence	4,827	6,154	7,064	7,064	6,051	(1,013)	-14.34%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	1,336	908	1,464	1,464	938	(526)	-35.93%
43270 Employee Development	7,767	7,500	7,500	7,500	10,000	2,500	33.33%
43310 Advertising	5,340	4,051	6,000	4,158	6,000	-	0.00%
43610 Utilities	12,152	10,839	12,500	12,500	12,000	(500)	-4.00%
43720 Equipment Maintenance	836	1,363	1,500	1,500	1,500	-	0.00%
43810 Rents and Operating Leases	21,903	21,913	25,890	25,890	28,442	2,552	9.86%
43920 Dues and Subscription	1,533	2,107	2,112	2,254	906	(1,206)	-57.10%
Total: Services	70,788	72,816	86,840	86,840	87,970	1,130	1.30%
Capital Outlay							
48710 Minor Office/Communications Equipment	1,244	4,140	1,925	1,925	825	(1,100)	-57.14%
48720 Minor Office Furniture	-	-	900	900	-	(900)	-100.00%
Total: Capital Outlay	1,244	4,140	2,825	2,825	825	(2,000)	-70.80%
Department Total	\$ 649,176	\$ 804,498	\$ 707,352	\$ 707,352	\$ 725,772	\$ 18,420	2.60%

Line-Item Explanations

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

42120 Computer Software. Decrease due to one-time purchase of software during FY16.

42210 Operating Supplies. Increase due to purchase of IRS form 1099c for ACA compliance.

42410 Small Tools & Minor Equipment. Decrease due to one-time purchase of UPS units during FY2016.

43011 Contractual Services. Background screening services (\$2,000) increased due to the cost of conducting out-of-state criminal background and DMV checks (on prospective employees and/or volunteers who will be driving Borough vehicles); State of Alaska FICA administrative fee (\$1,375); and a contingency for labor negotiations (\$5,000).

43019 Software Licensing. Annual fee for on-line recruitment software and service (\$1,500); and security camera software renewal (\$133).

43110 Communications. Decrease due to Seward Bear Creek Flood Service Area to budget for one-third of the cost of TLS (Transparent LAN Service) service into the Seward Annex.

43210. Transportation/Subsistence. Travel out-of-state for continuing education units to maintain certification.

43260 Training. Training associated with continuing education units to maintain certification.

43810 Rents and Operating Leases. Seward annex lease (\$11,925), an estimated 25% increase pending ongoing negotiations for a new lease agreement; Homer annex lease (\$16,362) which includes a 1% CPI increase as per the lease agreement, and an increase in post office box rental in Seward based on a 4-year trend (\$155).

48710 Minor Office Equipment. Electronic tablet (iPad) for HR Director. Decrease due to one-time purchase of computers during FY16.

48720 Minor Office Furniture. Decrease due to one-time purchase of chair and workstation lift during FY16.

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

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Maintaining efficiencies and cost effectiveness.
- Maximizing our use of available technology.
- Minimizing down-time: ensuring maintenance and repair services are responsive and timely.

FY2016 Accomplishments

- Worked with Maintenance to implement internal sign-printing work.
- Completed workflow evaluation to ensure maximum efficiency outside of calendared events (e.g. check printing, quarterly mailings).

FY2017 New Initiatives:

- Review purchasing practices and sources for routine supplies; complete an analysis to ensure efficiencies.

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Print	n/a	95%	98%	98%
Mail	n/a	95%	98%	98%

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	1.25	1.25	1.25	1.25

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 56,056	\$ 57,365	\$ 57,808	\$ 57,808	\$ 58,358	\$ 550	0.95%
40120 Temporary Wages	1,132	-	1,441	1,441	1,440	(1)	-0.07%
40130 Overtime Wages	168	59	2,608	2,608	2,704	96	3.68%
40210 FICA	4,734	4,556	5,461	5,461	5,390	(71)	-1.30%
40221 PERS	23,151	42,401	13,804	13,804	13,650	(154)	-1.12%
40321 Health Insurance	29,891	35,848	32,856	32,856	36,240	3,384	10.30%
40322 Life Insurance	96	94	150	150	151	1	0.67%
40410 Leave	5,607	6,670	7,206	7,206	6,967	(239)	-3.32%
40511 Other Benefits	228	234	288	288	216	(72)	-25.00%
Total: Personnel	121,063	147,227	121,622	121,622	125,116	3,494	2.87%
Supplies							
42120 Computer Software	284	-	-	-	1,095	1,095	-
42210 Operating Supplies	13,303	16,517	20,000	20,000	20,000	-	0.00%
42250 Uniforms	300	325	325	325	325	-	0.00%
42410 Small Tools & Equipment	326	-	745	745	-	(745)	-100.00%
Total: Supplies	14,213	16,842	21,070	21,070	21,420	350	1.66%
Services							
43019 Software Licensing	-	490	500	500	-	(500)	-100.00%
43110 Communications	574	444	600	600	600	-	0.00%
43210 Transportation/Subsistence	1,156	1,040	1,300	1,300	1,100	(200)	-15.38%
43410 Printing	-	-	50	50	-	(50)	-100.00%
43610 Utilities	7,965	8,977	9,300	9,300	9,800	500	5.38%
43720 Equipment Maintenance	35,760	28,945	31,500	31,500	31,500	-	0.00%
43810 Rents and Operating Leases	126	-	-	-	-	-	-
43812 Equipment Replacement Pymt.	14,350	16,070	21,276	21,276	18,286	(2,990)	-14.05%
Total: Services	59,931	55,966	64,526	64,526	61,286	(3,240)	-5.02%
Capital Outlay							
48710 Minor Office/Communications Equipment	-	3,219	-	-	450	450	-
Total: Capital Outlay	-	3,219	-	-	450	450	-
Department Total	\$ 195,207	\$ 223,254	\$ 207,218	\$ 207,218	\$ 208,272	\$ 1,054	0.51%

Line-Item Explanations

<p>40110 Regular wages. Staff includes: 3/4 time lead mail-copy technician and 1/2 time Mail Copy Clerk.</p> <p>42120 Computer Software. Purchase of QTrak package delivery system software.</p> <p>42110 Operating Supplies. Copy paper and card stock in various sizes and colors, binding supplies, laminating supplies, postage meter ink and seal adhesive, and other operating supplies.</p> <p>42410 Small Tools & Equipment. Decrease due to one-time purchase of wall-mount pocket sorters in FY16.</p> <p>43019 Software Licensing. New software eliminates the need to renew the annual licensing and tech support for the TekCore package tracking system.</p> <p>43210 Transportation/Subsistence. Decrease based on 2-year trend of being under-spent at fiscal year-end.</p>	<p>43410 Printing. Decrease based on 2-year trend of no encumbrance at fiscal year-end.</p> <p>43610 Utilities. Increase due to higher consumption than what was projected plus a projected 3.25% increase.</p> <p>43720 Equipment Maintenance. Maintenance costs on main printers, color copier, folder, stuffers, mail processor and other miscellaneous equipment.</p> <p>43812 Equipment Replacement Payments. Scheduled replacement of equipment.</p> <p>48710 Minor Office Equipment. Purchase of electronic mini-tablet to operate the new QTrak package delivery system.</p>
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Fund 100
Department 11233 - Human Resources - Print/Mail - Continued

Equipment Replacement Payment Schedule

Items	Prior <u>Years</u>	FY2016 <u>Estimated</u>	FY2017 <u>Projected</u>	Future Projected <u>Payments</u>
Digital copiers (2) - replacements	-	6,952	6,952	20,856
Folder	31,177	-	-	-
Folder/stuffer (replacement)	-	5,793	5,760	17,412
Digital mail processer	13,871	2,957	-	-
Binding machine	1,194	398	398	-
Paper cutter	8,463	2,821	2,821	5,642
Paper drill	5,928	1,976	1,976	-
Letter opener	5,784	379	379	-
	<u>\$ 66,417</u>	<u>\$ 21,276</u>	<u>\$ 18,286</u>	<u>\$ 43,910</u>

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

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments

- Used internal shift coverage and trades to cover short-term absences rather than hiring additional temporary workers.
- Internal training of new custodians on carpet cleaning equipment.
- Worked with Maintenance to have replacement screens built for SAB to assist with summer ventilation.
- Continued coordination of activities with Maintenance and Capital Projects departments.
- Successfully completed spill plan checks for main buildings.

FY2017 New Initiatives:

- Assess coverage levels and scheduling to ensure most efficient delivery of service.

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Custodial	n/a	99%	99%	99%

Percentages gauged by number of complaints received by General Services. Complaints this year related to odors from rotting leaves in drainage traps (Borough building) in the summer, addressed as needed with Maintenance.

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing History*	1.25	1.25	1.25	1.25

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

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 48,096	\$ 55,535	\$ 53,650	\$ 53,650	\$ 55,351	\$ 1,701	3.17%
40120 Temporary Wages	6,218	-	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	635	685	1,604	1,604	1,145	(459)	-28.62%
40210 FICA	4,290	4,325	5,044	5,044	5,196	152	3.01%
40221 PERS	18,407	39,546	12,630	12,630	12,918	288	2.28%
40321 Health Insurance	21,772	28,842	27,380	27,380	30,200	2,820	10.30%
40322 Life Insurance	75	85	139	139	144	5	3.60%
40410 Leave	7,314	6,096	5,827	5,827	6,496	669	11.48%
40511 Other Benefits	193	224	216	216	216	-	0.00%
Total: Personnel	107,000	135,338	109,190	109,190	114,366	5,176	4.74%
Supplies							
42210 Operating Supplies	145	85	250	250	125	(125)	-50.00%
42250 Uniforms	106	244	244	244	244	-	0.00%
42310 Repair/Maintenance Supplies	13	172	25	25	150	125	500.00%
42410 Small Tools & Equipment	586	1,375	485	485	485	-	0.00%
Total: Supplies	850	1,876	1,004	1,004	1,004	-	0.00%
Services							
43011 Contractual Services	6,800	3,500	3,680	3,680	3,680	-	0.00%
43110 Communications	-	26	36	36	75	39	108.33%
43210 Transportation/Subsistence	25	(152)	100	100	100	-	0.00%
43610 Utilities	737	829	900	900	900	-	0.00%
43720 Equipment Maintenance	41	113	100	100	100	-	0.00%
Total: Services	7,603	4,316	4,816	4,816	4,855	39	0.81%
Department Total	\$ 115,453	\$ 141,530	\$ 115,010	\$ 115,010	\$ 120,225	\$ 5,215	4.53%

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.

42210 Operating Supplies. Decrease due to movement of funds to repair and maintenance account.

42310 Repair/Maintenance Supplies. Increase to cover maintenance required on vacuums (belts, cords, plugs), etc.

43011 Contractual Services. Janitorial services for the Homer Annex (\$2,580), window washing at the main Borough building, Human Resources, Risk Management, and Records offices (\$1,000), and washing custodial cleaning rags (\$100).

43110 Communications. Increase is due to change in cellular service provider and current plan is no longer available.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Human Resource Department Totals**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 400,802	\$ 424,586	\$ 450,414	\$ 450,414	\$ 459,614	\$ 9,200	2.04%
40120 Temporary Wages	9,174	1,328	6,780	6,780	6,780	-	0.00%
40130 Overtime Wages	3,466	2,159	9,579	9,579	8,295	(1,284)	-13.40%
40210 FICA	31,506	35,539	41,481	41,481	42,077	596	1.44%
40221 PERS	157,496	310,482	104,165	104,165	105,954	1,789	1.72%
40321 Health Insurance	146,920	175,226	169,756	169,756	187,240	17,484	10.30%
40322 Life Insurance	657	700	1,131	1,131	1,155	24	2.12%
40410 Leave	52,031	55,728	59,702	59,702	60,500	798	1.34%
40511 Other Benefits	936	1,009	864	864	792	(72)	-8.33%
Total: Personnel	802,988	1,006,757	843,872	843,872	872,407	28,535	3.38%
Supplies							
42120 Computer Software	284	-	597	630	1,220	623	104.36%
42210 Operating Supplies	15,345	18,677	23,650	23,597	24,052	402	1.70%
42250 Uniforms	406	569	569	569	569	-	0.00%
42310 Repair/Maintenance Supplies	20	172	25	25	150	125	500.00%
42410 Small Tools & Equipment	1,227	2,650	1,860	1,880	485	(1,375)	-73.92%
Total: Supplies	17,282	22,068	26,701	26,701	26,476	(848)	-3.18%
Services							
43011 Contractual Services	9,756	7,692	12,180	13,680	12,055	(125)	-1.03%
43019 Software Licensing	-	490	2,285	2,295	1,633	(652)	-28.53%
43110 Communications	8,916	10,149	9,036	9,036	8,675	(361)	-4.00%
43140 Postage and Freight	196	510	525	715	525	-	0.00%
43210 Transportation/Subsistence	6,008	7,042	8,464	8,464	7,251	(1,213)	-14.33%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	1,336	908	1,464	1,464	938	(526)	-35.93%
43270 Employee Development	7,767	7,500	7,500	7,500	10,000	2,500	33.33%
43310 Advertising	5,340	4,051	6,000	4,158	6,000	-	0.00%
43410 Printing	-	-	50	50	-	(50)	-100.00%
43610 Utilities	20,854	20,645	22,700	22,700	22,700	-	0.00%
43720 Equipment Maintenance	36,637	30,421	33,100	33,100	33,100	-	0.00%
43810 Rents and Operating Leases	22,029	21,913	25,890	25,890	28,442	2,552	9.86%
43812 Equipment Replacement Pymt.	14,350	16,070	21,276	21,276	18,286	(2,990)	-14.05%
43920 Dues and Subscriptions	1,533	2,107	2,112	2,254	906	(1,206)	-57.10%
Total: Services	138,322	133,098	156,182	156,182	154,111	(2,071)	-1.33%
Capital Outlay							
48710 Minor Office/Communications Equipment	1,244	7,359	1,925	1,925	1,275	(650)	-33.77%
48720 Minor Office Furniture	-	-	900	900	-	(900)	-100.00%
Total: Capital Outlay	1,244	7,359	2,825	2,825	1,275	(1,550)	-54.87%
Department Total	\$ 959,836	\$ 1,169,282	\$ 1,029,580	\$ 1,029,580	\$ 1,054,269	\$ 24,066	2.34%

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Fund: 100	Department Function
Dept: 11231	Information Technology

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments

- Upgraded and rebuilt KPB & KPBSD wide IP telephony software infrastructure to keep system current and supportable.
- Implemented framework for automatic routing of barcoded documents for more efficient document retrieval.
- Established PC equipment lifecycle tracking Borough-wide.
- Developed web-based travel authorization request system, eliminating paper based system.
- Established digital signage system to allow electronic posting of public notices and directory information.

FY2017 New Initiatives:

- Develop budget revision request system; eliminating current paper based approval-routing system.
- Develop automated approval and routing of PO printing process, eliminating paper distribution of PO documents.
- Establish borough-wide PC equipment budget based on standardized equipment lifecycle. This will help minimize the expense of PC equipment.
- Migrate SQL reporting services to SharePoint.
- Establish Borough-wide facilities database to provide consistent facilities information to all departments.
- Establish storage area network (SAN) replication between primary and secondary KPB server locations for disaster recovery.

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
High priority incident response time	4 hours	2 Hours	1.20 Hours	1 Hours	<4 Hours
Medium priority incident response time	8-12 hours	24 Hours	20.75 Hours	18.05 Hours	12 Hours
Low priority incident response time	48 hours	42 Hours	33.17 Hours	30 Hours	24 Hours

Priority/Goal: Customer Service

Goal: Timely resolution of desktop computing issues.

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

Measures:

Percentage of Incidents Closed	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
% of incidents closed within 120 Hours	96%	94%	95.2%	96%

Fund: 100

Department Function

Dept: 11231

Information Technology - Continued

Priority/Goal: Device Support

Goal: Provide support for Borough devices.

Objective: Provide support for Borough devices through IT staff.

Measures:

Devices Supported:	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Desktop PC's	450	455	462	465
Phones	365	381	384	385
Printers	113	114	117	108
Servers	90	98	100	104
Total Number of Networked Devices	1,700	1,990	2,033	2,050
Annual Support Incidents	1,605	1,955	1,603	1,800
Ratio of Support Incidents to IT Dept FTE	140:1	170:1	156:1	156:1

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	11.5	11.5	11.5	11.5

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11231 - Information Technology**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 797,079	\$ 830,362	\$ 903,947	\$ 903,947	\$ 912,168	\$ 8,221	0.91%
40120 Temporary Wages	-	-	3,081	3,081	3,080	(1)	-0.03%
40130 Overtime Wages	412	450	5,783	5,783	5,638	(145)	-2.51%
40210 FICA	62,736	68,529	79,760	79,760	79,966	206	0.26%
40221 PERS	305,416	604,847	202,480	202,480	204,241	1,761	0.87%
40321 Health Insurance	220,244	257,762	251,896	251,896	277,840	25,944	10.30%
40322 Life Insurance	1,292	1,378	2,195	2,195	2,214	19	0.87%
40410 Leave	92,272	116,756	117,179	117,179	113,854	(3,325)	-2.84%
40511 Other Benefits	1,653	1,661	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,481,104	1,881,745	1,567,905	1,567,905	1,600,585	32,680	2.08%
Supplies							
42120 Computer Software	9,300	7,013	4,750	4,750	4,125	(625)	-13.16%
42210 Operating Supplies	15,192	7,950	18,000	18,000	16,000	(2,000)	-11.11%
42230 Fuels, Oils & Lubricants	872	621	850	850	850	-	0.00%
42310 Repair/Maintenance Supplies	14,451	15,596	21,000	21,000	15,500	(5,500)	-26.19%
42410 Small Tools & Equipment	4,295	727	5,950	5,950	4,180	(1,770)	-29.75%
Total: Supplies	44,110	31,907	50,550	50,550	40,655	(9,895)	-19.57%
Services							
43011 Contractual Services	2,179	95	7,100	9,725	5,498	(1,602)	-16.47%
43019 Software Licensing	197,697	188,482	207,107	207,107	217,907	10,800	5.21%
43110 Communications	25,434	31,299	30,960	30,960	28,980	(1,980)	-6.40%
43140 Postage and Freight	-	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	7,089	6,028	8,545	8,545	5,850	(2,695)	-31.54%
43260 Training	3,275	3,295	18,345	18,345	13,850	(4,495)	-24.50%
43610 Utilities	18,751	21,176	19,260	19,260	19,260	-	0.00%
43720 Equipment Maintenance	438	478	3,500	3,500	2,500	(1,000)	-28.57%
43810 Rents & Operating Leases	-	-	350	350	350	-	0.00%
43812 Equipment Replacement Pymt.	43,320	44,072	40,441	40,441	31,849	(8,592)	-21.25%
43920 Dues and Subscriptions	2,364	2,379	3,365	3,365	2,375	(990)	-29.42%
Total: Services	300,547	297,304	339,473	342,098	328,919	(10,554)	-3.09%
Capital Outlay							
48120 Major Office/Communications Equipment	5,207	7,823	-	-	-	-	-
48710 Minor Office/Communications Equipment	14,632	18,207	27,700	27,700	22,025	(5,675)	-20.49%
48720 Minor Office Furniture	2,589	2,864	3,500	3,500	750	(2,750)	-78.57%
Total: Capital Outlay	22,428	28,894	31,200	31,200	22,775	(8,425)	-27.00%
Department Total	\$ 1,848,189	\$ 2,239,850	\$ 1,989,128	\$ 1,991,753	\$ 1,992,934	\$ 3,806	0.19%

Fund 100
Department 11231 - Information Technology - Continued

Line-Item Explanations

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

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

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

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

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

43011 Contractual Services. TLS circuit installation, software modifications, SSL certificates, helpdesk calls.

43019 Software Licensing. Increase due to normal anticipated required contract increases. CommVault support (\$30,385), WebHelpdesk (\$1,543) GEMS (\$31,595), End User remote access (\$3,025), Unisys (\$26,012), McAfee (\$3,027), Microfocus Cobol (\$2,865), Microsoft office (\$50,880), Cisco, ESW, UCSS (\$28,300), Planet Press (\$2,805), VMWare Support (\$6,000), Equallogic SAN support (\$9,744), Quantum LTO rapid renewal (\$4,450), misc. (\$5,276), Data Loss Prevention and SPAM filtering (\$12,000).

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

43260 Training. Decrease due to completing more online and local training. Ongoing internet based technical training/courses for Developers, System Administrators and Helpdesk staff.

43210 Transportation and Subsistence. Decrease in training related transportation and subsistence due to completing more training online.

43812 Equipment Replacement Payments. See schedule below.

43920 Dues & Subscriptions. Safari Books Online subscriptions (\$2,375).

48710 Minor Office/Communications Equipment. (3) standard workstations (\$1,025 each), 1 development workstation (\$4,000), 1 laptop (\$1,350), Scheduled replacement of 4 distribution switches (\$2,500 each), mid range and unmanaged switches (\$3,600).

48720 Minor Office Furniture. Desk component for System Admin (\$750).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2016 Estimated</u>	<u>FY2017 Projected</u>	<u>Future Projected Payments</u>
1 Server	\$ 1,563	\$ -	\$ -	\$ -
Virtual Server Software	15,582	7,791	7,791	7,791
Increase virtualization potential	12,104	-	-	-
Enhance data protection	39,810	19,905	7,655	-
Secure wireless core for borough building and ERC	7,025	-	-	-
Vehicle	3,516	1,758	-	-
UPS battery/cell monitoring	5,474	2,737	2,737	8,211
Core router replacement	2,317	2,317	5,127	10,256
Virtualization cluster tier I replacement	-	5,933	5,933	17,796
SAN Replication/ data protection	-	-	2,606	7,815
Total	\$ 87,391	\$ 40,441	\$ 31,849	\$ 51,869

Fund: 100
Dept: 11310

Department Function
Legal Department

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Updating the borough code for clarification, to eliminate inconsistencies, and to improve processes.
- Conduct regular training of public officials.
- Hospital governance and health care cost issues.
- Continue moving towards paperless work environment.
- Continue providing advice on broad range of legal issues relating to the LNG project.

FY2016 Accomplishments

- Worked with other departments to rewrite borough code chapters 5.35 (USADs), 14.41 (RIADs), 14.40 (Rights of way), and 21.44 (Local Option Zones).
- Settled one personal injury lawsuit; prevailed on primary issue in telecommunications tariff dispute.
- Coordinated with outside counsel in defense of two lawsuits and one large worker's comp claim.
- Advised the Marijuana Task Force.
- Continued converting many research files to digital format.
- Advised BOE in 11 hearings and drafted decisions.
- Advised staff in one BOA hearing.
- Prevailed while representing staff in two code enforcement actions.

FY2017 New Initiatives:

- Improve system for tracking services performed.

Performance Measures

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

Measures:

Requests for Legal Assistance	CY14 Actual	CY15 Actual	CY16 Estimated	CY17 Projected
Contracts, permits & other document drafting &/or review ¹	~156	301	325	325
Ordinances	97	66	75	75
Resolutions	72	54	70	70
Legal Opinions/Research ²	~380	215	215	215
Public record requests reviewed.	108	163	180	180
Grants reviewed	68	23	25	25
Code enforcement actions	1	5	5	5
FTE staffing	5	5	5	5

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

Measures:

	CY14 Actual	CY15 Actual	CY16 Estimated	CY17 Projected
Delinquent Sales and Property Taxes collected (including receipts from bankruptcy case management). Average active tax collection cases for CY 15 was 58 per month.	\$72,170	\$135,444	\$70,000	\$70,000
Sales taxes collected on accounts in DAC, non-tax judgment, delinquent solid waste fees & other miscellaneous collections.	\$27,910	\$61,595	n/a	n/a

¹ Before calendar year 2015 this only included contracts and permits.

² Before calendar year 2015, this also included document reviews.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11310 - Legal Administration**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 406,098	\$ 403,916	\$ 460,892	\$ 460,892	\$ 470,820	\$ 9,928	2.15%
40120 Temporary Wages	1,813	-	10,083	10,083	10,080	(3)	-0.03%
40130 Overtime Wages	808	976	4,897	4,897	4,983	86	1.76%
40210 FICA	32,949	34,834	41,619	41,619	42,269	650	1.56%
40221 PERS	158,545	298,817	103,634	103,634	105,847	2,213	2.14%
40321 Health Insurance	100,070	113,160	109,520	109,520	120,800	11,280	10.30%
40322 Life Insurance	668	696	1,113	1,113	1,134	21	1.89%
40410 Leave	54,556	59,833	61,977	61,977	61,388	(589)	-0.95%
40511 Other Benefits	36	72	72	72	-	(72)	-100.00%
Total: Personnel	755,543	912,304	793,807	793,807	817,321	23,514	2.96%
Supplies							
42120 Computer Software	869	284	500	500	500	-	0.00%
42210 Operating Supplies	1,579	982	2,800	2,800	2,500	(300)	-10.71%
42410 Small Tools & Minor Equipment	448	1,669	300	300	300	-	0.00%
Total: Supplies	2,896	2,935	3,600	3,600	3,300	(300)	-8.33%
Services							
43011 Contractual Services	14,597	13,079	51,000	65,333	45,000	(6,000)	-11.76%
43019 Software Licensing	1,498	1,623	1,675	3,875	3,958	2,283	136.30%
43031 Litigation	5,212	4,847	6,000	7,000	7,000	1,000	16.67%
43034 Attorney Fees-Special Cases	-	12,657	13,395	20,240	14,000	605	4.52%
43110 Communications	4,230	4,013	5,000	5,000	4,000	(1,000)	-20.00%
43140 Postage and Freight	478	472	500	500	500	-	0.00%
43210 Transportation/Subsistence	7,172	3,653	12,055	12,055	10,008	(2,047)	-16.98%
43220 Car Allowance	10,800	10,246	10,800	10,800	10,800	-	0.00%
43260 Training	2,508	2,214	4,180	4,180	3,570	(610)	-14.59%
43410 Printing	13	-	200	200	200	-	0.00%
43610 Utilities	6,225	7,028	7,365	7,365	7,460	95	1.29%
43720 Equipment Maintenance	179	240	300	300	350	50	16.67%
43920 Dues and Subscriptions	32,386	26,327	25,418	26,618	28,796	3,378	13.29%
Total: Services	85,298	86,399	137,888	163,466	135,642	(2,246)	-1.63%
Capital Outlay							
48710 Minor Office/Communications Equipment	1,863	1,765	1,500	1,500	1,500	-	0.00%
48720 Minor Office Furniture	-	-	800	800	800	-	0.00%
Total: Capital Outlay	1,863	1,765	2,300	2,300	2,300	-	0.00%
Department Total	\$ 845,600	\$ 1,003,403	\$ 937,595	\$ 963,173	\$ 958,563	\$ 20,968	2.24%

Line-Item Explanations

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

43011 Contractual Services. Hiring outside counsel as needed for cases not covered by insurance and litigation fund, to serve as a hearing officer for code compliance cases if any, or where in-house staff lacks time or expertise. Decreased based on usage trend.

43019 Software Licensing. Law office software, data scrubbing program and surveillance licensing. Increased due to substantial rise in law office software license fees and addition of surveillance licensing.

43031 Litigation. Court fees and collection costs increased because court filing fees substantially increased.

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

43210 Transportation/Subsistence. For attendance at court and seminars including 2016 Alaska Municipal Attorney's Association meeting, International Municipal Lawyers Association annual conference, other training conferences, and meetings.

43920 Dues and Subscriptions. Increased for biennial printing of Alaska statute sets, and escalation of fees for memberships, publications, and national computerized legal research program. Additional increase due to Alaska Bar Association membership and Alaska Municipal Attorney's Association membership inadvertently omitted from FY16 budgeted amount.

48710 Minor Office/Communications Equipment. Purchase of new desktop computer and ergonomic work station equipment.

48720 Minor Office Furniture. Sit-to-stand desk for assistant borough attorney.

Fund: 100	Department Function
Dept: 11410	Finance - Administration

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2015 CAFR, 36th consecutive year.
- Received GFOA Certificate of Achievement for Popular Annual Financial Reporting for the FY2015 CAFR, 2nd consecutive year
- Received GFOA Distinguished Budget Presentation Award for the FY2016 budget document, 24th year.
- Implementation of new sales tax software.

FY2017 New Initiatives:

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

Performance Measures

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

Measures:

Award Programs	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
GFOA Certificate of Achievement-CAFR	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement-Popular Report	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes

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

Measures:

Ordinances and Resolutions	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Number of Ordinances reviewed/prepared	67	70	75	75
Number of Resolutions reviewed/prepared	51	34	50	50

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	3	3	3	3

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 248,343	\$ 258,246	\$ 272,464	\$ 272,464	\$ 277,233	\$ 4,769	1.75%
40120 Temporary Wages	-	-	1,121	1,121	1,121	-	0.00%
40130 Overtime Wages	140	-	1,490	1,490	1,575	85	5.70%
40210 FICA	21,077	22,345	23,938	23,938	24,305	367	1.53%
40221 PERS	93,917	180,678	60,707	60,707	61,805	1,098	1.81%
40321 Health Insurance	60,042	67,896	65,712	65,712	72,480	6,768	10.30%
40322 Life Insurance	400	413	656	656	668	12	1.83%
40410 Leave	34,235	36,730	37,078	37,078	37,713	635	1.71%
40511 Other Benefits	461	416	144	144	144	-	0.00%
Total: Personnel	458,615	566,724	463,310	463,310	477,044	13,734	2.96%
Supplies							
42120 Computer Software	-	25	-	-	-	-	-
42210 Operating Supplies	1,353	2,275	2,700	2,700	2,700	-	0.00%
42410 Small Tools & Equipment	1,065	721	500	500	500	-	0.00%
Total: Supplies	2,418	3,021	3,200	3,200	3,200	-	0.00%
Services							
43011 Contractual Services	2,422	1,861	5,000	5,000	5,000	-	0.00%
43017 Investment Portfolio Fees	25,864	27,111	37,500	37,500	35,000	(2,500)	-6.67%
43110 Communication	929	1,306	2,200	2,200	1,700	(500)	-22.73%
43140 Postage and Freight	163	-	750	750	500	(250)	-33.33%
43210 Transportation/Subsistence	12,264	11,580	18,450	17,791	17,150	(1,300)	-7.05%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	4,187	3,233	4,545	4,545	4,145	(400)	-8.80%
43310 Advertising	-	-	300	300	300	-	0.00%
43410 Printing	-	160	250	250	250	-	0.00%
43610 Utilities	3,273	3,697	4,100	4,100	3,900	(200)	-4.88%
43720 Equipment Maintenance	358	494	560	560	560	-	0.00%
43920 Dues and Subscriptions	2,475	2,467	3,098	3,757	2,750	(348)	-11.23%
Total: Services	59,135	59,109	83,953	83,953	78,455	(5,498)	-6.55%
Capital Outlay							
48120 Major Office/Communications Equipment	-	-	-	8,120	-	-	-
48710 Minor Office/Communications Equipment	1,361	2,587	3,750	3,270	800	(2,950)	-78.67%
48720 Minor Office Furniture	319	-	-	-	-	-	-
Total: Capital Outlay	1,680	2,587	3,750	11,390	800	(2,950)	-78.67%
Department Total	\$ 521,848	\$ 631,441	\$ 554,213	\$ 561,853	\$ 559,499	\$ 5,286	0.95%

Line-Item Explanations

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

43011 Contractual Services. Miscellaneous financial services.

43017 Investment Portfolio Fees. Fees paid for managing a portion of the Borough's investment pool. Total costs are estimated at \$100,000, the general fund portion is approximately \$35,000; the balance is charged out to other funds and is shown as a reduction of interest earnings.

48710 Minor Office/Communications Equipment. Replacement of printer per replacement schedule.

Fund: 100

Department Function

Dept: 11430

Finance – Financial Services

Mission

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

Program Description

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

FY2016 Accomplishments:

- Work on completing procurement process on paperless payroll options and timekeeping modules.
- Successfully implemented electronic timesheet archiving through use of barcode to more easily retrieve permanent documents during PERS verification process.
- The Finance, Human Resources and Information Technology departments implemented new IRS requirements for healthcare reporting. Information returns will be required for all applicable employees as well as a summary transmittal form for the Borough.

FY2017 New Initiatives:

- Begin refinement process on payroll paystubs. Allowing for a more informative paystub that will provide employees a better understanding of the information presented.
- Utilize the new timesheet archiving system to provide acceptable electronic files that will eliminate the microfilming duties of the timesheets. This will streamline this process for both Finance and the Records Management departments.

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Payroll checks and direct deposits issued	11,115	10,394	11,000	11,000
W-2’s issued	772	779	761	800
Ratio of PR checks issued to voided/reissued checks	1,010:1	1,039:1	1,125:1	1,125:1
Number of accounts payable invoices paid	21,588	21,910	25,000	25,000
1099’s processed	496	342	500	330
Ratio of invoices paid per accounts payable staff	10,494:1	10,955:1	12,500:1	12,500:1

Priority/Goal: Grant compliance

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

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

Measures:

Grant/Process	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Grant reports filed	150	160	135	79
Grants administered	75	71	60	46
Revenue received	\$28,613,640	\$29,643,550	\$17,375,000	\$12,850,000
Ratio of revenue received for each grant report filed	\$190,758:1	\$185,272:1	\$128,703:1	\$162,658:1

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

Priority/Goal: Sales tax compliance

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

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

Measures:

Process	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Sales tax audits completed	128	83	220	220
Registration of previously unregistered businesses	201	167	200	200
Sales tax estimates completed	174	371	150	150
Ratio of registered businesses to completed audits and estimates	21:1	15:1	23:1	23:1

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	8	8	8	8

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 395,947	\$ 444,852	\$ 496,100	\$ 479,460	\$ 498,919	\$ 2,819	0.57%
40120 Temporary Wages	15,000	8,822	5,508	14,508	5,510	2	0.04%
40130 Overtime Wages	10,732	8,067	15,174	15,174	18,319	3,145	20.73%
40210 FICA	34,473	40,788	46,690	46,690	46,847	157	0.34%
40221 PERS	159,262	334,035	117,315	117,315	117,490	175	0.15%
40321 Health Insurance	138,287	175,124	175,232	175,232	193,280	18,048	10.30%
40322 Life Insurance	660	749	1,246	1,246	1,259	13	1.04%
40410 Leave	46,581	62,222	63,746	63,746	65,619	1,873	2.94%
40511 Other Benefits	1,031	1,073	1,008	1,008	1,008	-	0.00%
Total: Personnel	801,973	1,075,732	922,019	914,379	948,251	26,232	2.85%
Supplies							
42120 Computer Software	-	284	-	258	-	-	-
42210 Operating Supplies	6,745	5,965	7,000	6,742	7,000	-	0.00%
42410 Small Tools & Equipment	1,221	317	500	500	500	-	0.00%
Total: Supplies	7,966	6,566	7,500	7,500	7,500	-	0.00%
Services							
43011 Contractual Services	229	456	-	94	-	-	-
43019 Software Licensing	1,037	-	300	300	100	(200)	-66.67%
43110 Communication	1,951	2,151	2,600	2,600	2,600	-	0.00%
43140 Postage and Freight	6,203	5,523	6,500	6,500	6,500	-	0.00%
43210 Transportation/Subsistence	8,019	13,551	14,700	12,773	14,700	-	0.00%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	1,682	3,223	3,165	3,190	3,165	-	0.00%
43310 Advertising	-	379	300	300	300	-	0.00%
43410 Printing	-	-	300	300	300	-	0.00%
43610 Utilities	4,416	4,993	5,250	5,250	5,250	-	0.00%
43720 Equipment Maintenance	358	494	600	2,408	600	-	0.00%
43920 Dues and Subscriptions	970	328	590	590	590	-	0.00%
Total: Services	32,065	38,298	41,505	41,505	41,305	(200)	-0.48%
Capital Outlay							
48710 Minor Office/Communications Equipment	9,642	3,790	2,250	1,639	2,250	-	0.00%
48720 Minor Office Furniture	286	685	-	611	600	600	-
Total: Capital outlay	9,928	4,475	2,250	2,250	2,850	600	26.67%
Department Total	\$ 851,932	\$ 1,125,071	\$ 973,274	\$ 965,634	\$ 999,906	\$ 26,632	2.74%

Line-Item Explanations

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

48710 Minor Office/Communications Equipment. Scheduled replacement of two workstations (\$850 each) and monitors (\$275 each).

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

48720 Minor Office Furniture. Sit to stand stations.

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Fund: 100	Department Function
Dept: 11440	Finance – Property Tax and Collections

Mission

Property Tax and Collections Division is committed to serving 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.
- Ongoing health care costs.

FY2016 Accomplishments

- Converted current tax system to a higher more effective version and produced the 2015 tax bills on the new version.
- Temporary personnel were not needed to help in the foreclosure process.
- On line payments of property taxes totaled \$3.78 million in calendar year 2015, which indicates a continual increase of 30-35% per calendar year.

FY2017 New Initiatives:

- Updating the Borough Code which pertains to property and sales tax in an effort to be more cost effective in the collection efforts.
- Because the new version is now on the tax system we can update the tax web page accordingly.

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Real Property Tax Bills Produced	64,782	65,072	65,394	66,000
Foreclosure Notices Sent	2,741	2,691	2,670	2,640
Number of Properties with Foreclosure Judgment	1,634	1,428	1,470	1,550
Clerk’s Deed filed (foreclosure process completed)	38	36	45	50
% of property tax collected	99.9%	99.9%	99.9%	99.9%

Priority: Effective Governance

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

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

Measures:

Claims filed or Processed	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Sales Tax Liens Filed	62	77	70	72
Small Claims Filed	12	14	18	20
Percentage of personal property accounts transferred	.09%	.09%	.07%	.07%
Sales Tax/Personal Property Tax Collected in House(000’s)	\$934	\$934	\$926	\$926

Fund: 100
Dept: 11440

Department Function
Finance – Property Tax and Collections

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	7	7	7	7

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 362,410	\$ 364,872	\$ 420,700	\$ 420,700	\$ 433,180	\$ 12,480	2.97%
40120 Temporary Wages	-	-	6,000	6,000	6,000	-	0.00%
40130 Overtime Wages	2,044	1,932	5,130	5,130	5,317	187	3.65%
40210 FICA	30,105	32,105	38,712	38,712	39,856	1,144	2.96%
40221 PERS	147,601	289,252	96,605	96,605	99,497	2,892	2.99%
40321 Health Insurance	137,597	158,383	153,328	153,328	169,120	15,792	10.30%
40322 Life Insurance	616	656	1,059	1,059	1,090	31	2.93%
40410 Leave	50,592	58,768	60,921	60,921	62,741	1,820	2.99%
40511 Other Benefits	888	935	864	864	864	-	0.00%
Total: Personnel	731,853	906,903	783,319	783,319	817,665	34,346	4.38%
Supplies							
42120 Computer Software	-	315	-	-	-	-	-
42210 Operating Supplies	2,231	3,803	4,500	4,229	4,000	(500)	-11.11%
42310 Repair/Maintenance Supplies	-	33	-	271	500	500	-
Total: Supplies	2,231	4,151	4,500	4,500	4,500	-	0.00%
Services							
43011 Contractual Services	15,261	15,390	21,800	21,800	20,000	(1,800)	-8.26%
43019 Software Licensing	91,571	96,604	100,481	101,881	105,130	4,649	4.63%
43110 Communications	1,739	1,799	2,000	2,000	2,000	-	0.00%
43140 Postage and Freight	27,321	29,105	33,000	33,000	34,000	1,000	3.03%
43210 Transportation/Subsistence	2,171	721	8,800	7,400	2,860	(5,940)	-67.50%
43260 Training	475	1,100	2,850	2,850	895	(1,955)	-68.60%
43310 Advertising	7,867	9,170	9,000	9,246	9,000	-	0.00%
43410 Printing	-	639	250	250	250	-	0.00%
43610 Utilities	6,917	7,536	6,500	6,500	7,500	1,000	15.38%
43720 Equipment Maintenance	758	894	1,100	1,100	1,100	-	0.00%
43810 Rents & Operating Leases	342	342	400	400	400	-	0.00%
43920 Dues and Subscriptions	2,040	1,342	1,400	1,400	1,100	(300)	-21.43%
43931 Recording Fees	10,796	16,165	13,000	13,000	13,000	-	0.00%
43932 Litigation Reports	42,984	41,004	45,000	79,070	40,000	(5,000)	-11.11%
Total: Services	210,242	221,811	245,581	279,897	237,235	(8,346)	-3.40%
Capital Outlay							
48710 Minor Office/Communications Equipment	5,571	2,953	4,650	4,650	2,600	(2,050)	-44.09%
48720 Minor Office Furniture	287	520	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	5,858	3,473	5,650	5,650	3,600	(2,050)	-36.28%
Department Total	\$ 950,184	\$ 1,136,338	\$ 1,039,050	\$ 1,073,366	\$ 1,063,000	\$ 23,950	2.30%

Line-Item Explanations

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

43011 Contractual Services. Collection agency (\$2,520), armored car service (\$5,780), web reports and electronic payments (\$1,500), process server (\$2,200), and tax bill printing and mailing of annual reminder and pre-publication bills (\$8,000).

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system (\$2,900), and property tax billing and collection software & tax website-Manatron (\$102,230 a 5% increase).

43210 Transportation/Subsistence. Travel for the supervisor to attend the User's Group Conference and other training seminars and workshops.

43920 Dues and Subscriptions. Search costs and decrease in credit reporting due to new regulations.

43932 Litigation Reports. Required as part of foreclosure and collection process, reduction due to cost of reports decreased over last fiscal year.

48710 Minor Office/Communications Equipment. Scheduled upgrade for 2 computers (\$2,150) and one workgroup printer (\$900).

48720 Minor Office Furniture. Replace worn out office chairs

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Fund: 100	Department Function
Dept: 11441	Finance – Sales Tax

Mission

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

changes to local sales tax structure are routinely considered. These potential changes to local sales tax structures, including sales tax put a burden on Borough resources as we are charged with the administration of sales taxes within the Borough, including the five cities that have sales tax.

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.

FY2016 Accomplishments

- Installed and implemented new sales tax software system.
- Implemented the use of new sale tax forms to take advantage of features available in the new sales tax software system.
- Billed out four new special assessment projects.

FY2017 New Initiatives:

- Review existing sales tax code and policies and update as needed.
- Implement on-line sales tax reporting system to allow businesses to file and remit taxes on-line.
- Implement efficiencies to reduce expense and continue to provide acceptable level of service to business owners.

Major Long Term Issues and Concerns:

As municipalities and organizations within the Borough look to boost revenues to cover increased operating expenses,

Performance Measures

Priority/Goal: Effective Governance

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

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

Measures:

Forms processed/revenue collected	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Sales Tax Revenue Collected (000's) FY data	\$30,279	\$30,139	\$30,836	\$31,606
Sales Tax Returns Processed	35,674	36,075	37,100	38,600
Registered Businesses	10,545	11,472	12,600	13,300
Sales Tax Certificates issued	1,151	1,361	1,500	1,600
Resale Cards issued	2,427	2,751	2,900	3,100
Exempt Cards issued	1,784	1,815	1,950	2,050
Owner Builder Cards issued	237	261	300	325
Special Assessment accounts billed and maintained	351	628	1,000	1,100
Land sales escrows maintained	34	44	50	55
Land leases monitored	38	33	37	40

Priority/Goal: Effective Governance

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

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

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing History	4	4	4	4

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 211,299	\$ 204,336	\$ 220,614	\$ 220,614	\$ 225,827	\$ 5,213	2.36%
40120 Temporary Wages	31,058	28,648	6,300	6,300	6,300	-	0.00%
40130 Overtime Wages	4,542	16,543	1,059	1,059	1,096	37	3.49%
40210 FICA	22,191	19,594	19,720	19,720	20,330	610	3.09%
40221 PERS	82,256	158,133	50,027	50,027	51,210	1,183	2.36%
40321 Health Insurance	74,153	89,739	87,616	87,616	96,640	9,024	10.30%
40322 Life Insurance	331	335	555	555	569	14	2.52%
40410 Leave	12,510	21,138	24,086	24,086	26,679	2,593	10.77%
40511 Other Benefits	569	624	432	432	432	-	0.00%
Total: Personnel	438,909	539,090	410,409	410,409	429,083	18,674	4.55%
Supplies							
42210 Operating Supplies	1,090	3,855	2,500	2,500	2,500	-	0.00%
42410 Small Tools & Equipment	577	-	400	400	400	-	0.00%
Total: Supplies	1,667	3,855	2,900	2,900	2,900	-	0.00%
Services							
43011 Contractual Services	48,955	7,866	20,000	21,500	13,000	(7,000)	-35.00%
43019 Software Licensing	164,455	50,875	60,000	60,000	56,000	(4,000)	-6.67%
43110 Communications	825	845	1,200	1,200	1,200	-	0.00%
43140 Postage and Freight	24,518	28,280	30,000	30,000	30,000	-	0.00%
43210 Transportation/Subsistence	651	2,914	7,175	7,175	9,325	2,150	29.97%
43260 Training	539	1,461	3,000	3,000	3,300	300	10.00%
43310 Advertising	5,054	2,585	8,300	8,300	8,000	(300)	-3.61%
43410 Printing	2,086	5,448	4,500	4,500	4,800	300	6.67%
43610 Utilities	2,503	2,818	3,000	3,000	3,300	300	10.00%
43720 Equipment Maintenance	2,348	2,484	3,000	3,000	3,000	-	0.00%
43812 Equipment Replacement Pymt.	140,712	140,712	140,712	140,712	140,712	-	0.00%
43920 Dues and Subscriptions	740	510	898	898	608	(290)	-32.29%
Total: Services	393,386	246,798	281,785	283,285	273,245	(8,540)	-3.03%
Capital Outlay							
48710 Minor Office/Communications Equipment	785	490	1,700	1,200	850	(850)	-50.00%
48720 Minor Office Furniture	658	200	500	1,000	1,500	1,000	200.00%
Total: Capital Outlay	1,443	690	2,200	2,200	2,350	150	6.82%
Department Total	\$ 835,405	\$ 790,433	\$ 697,294	\$ 698,794	\$ 707,578	\$ 10,284	1.47%

Line-Item Explanations

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

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

43019 Software Licensing. Sales tax software annual maintenance (\$35,000), Melissa Data (\$3,000), Binary Office (\$17,070), and imaging software annual maintenance (\$1,000).

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

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

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

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

48710 Minor Office/Communications Equipment. Scheduled computer upgrades, one desktop (\$850).

48710 Minor Office Furniture. Sit/stand workstation (\$500), chair replacement (\$400), other (\$600).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2015 Estimated	FY2016 Projected	Future Projected Payments
SRT Sales Tax System	\$ 222,039	\$ 140,712	\$ 140,712	\$ 200,097
	\$ 222,039	\$ 140,712	\$ 140,712	\$ 200,097

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Finance Department Totals**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,217,999	\$ 1,272,306	\$ 1,409,878	\$ 1,393,238	\$ 1,435,159	\$ 25,281	1.79%
40120 Temporary Wages	46,058	37,470	18,929	27,929	18,931	2	0.01%
40130 Overtime Wages	17,458	26,542	22,853	22,853	26,307	3,454	15.11%
40210 FICA	107,846	114,832	129,060	129,060	131,338	2,278	1.77%
40221 PERS	483,036	962,098	324,654	324,654	330,002	5,348	1.65%
40321 Health Insurance	410,079	491,142	481,888	481,888	531,520	49,632	10.30%
40322 Life Insurance	2,007	2,153	3,516	3,516	3,586	70	1.99%
40410 Leave	143,918	178,858	185,831	185,831	192,752	6,921	3.72%
40511 Other Benefits	2,949	3,048	2,448	2,448	2,448	-	0.00%
Total: Personnel	2,431,350	3,088,449	2,579,057	2,571,417	2,672,043	92,986	3.61%
Supplies							
42120 Computer Software	-	624	-	258	-	-	-
42210 Operating Supplies	11,419	15,898	16,700	16,171	16,200	(500)	-2.99%
42310 Repair/Maintenance Supplies	-	33	-	271	500	500	-
42410 Small Tools & Equipment	2,863	1,038	1,400	1,400	1,400	-	0.00%
Total: Supplies	14,282	17,593	18,100	18,100	18,100	-	0.00%
Services							
43011 Contractual Services	66,867	25,573	46,800	48,394	38,000	(8,800)	-18.80%
43017 Investment Portfolio Fees	25,864	27,111	37,500	37,500	35,000	(2,500)	-6.67%
43019 Software Licensing	257,063	147,479	160,781	162,181	161,230	449	0.28%
43110 Communication	5,444	6,101	8,000	8,000	7,500	(500)	-6.25%
43140 Postage and Freight	58,205	62,908	70,250	70,250	71,000	750	1.07%
43210 Transportation/Subsistence	23,105	28,766	49,125	45,139	44,035	(5,090)	-10.36%
43220 Car Allowance	14,400	14,400	14,400	14,400	14,400	-	0.00%
43260 Training	6,883	9,017	13,560	13,585	11,505	(2,055)	-15.15%
43310 Advertising	12,921	12,134	17,900	18,146	17,600	(300)	-1.68%
43410 Printing	2,086	6,247	5,300	5,300	5,600	300	5.66%
43610 Utilities	17,109	19,044	18,850	18,850	19,950	1,100	5.84%
43720 Equipment Maintenance	3,822	4,366	5,260	7,068	5,260	-	0.00%
43810 Rents & Operating Leases	342	342	400	400	400	-	0.00%
43812 Equipment Replacement Pymt.	140,712	140,712	140,712	140,712	140,712	-	0.00%
43920 Dues and Subscriptions	6,225	4,647	5,986	6,645	5,048	(938)	-15.67%
43931 Recording Fees	10,796	16,165	13,000	13,000	13,000	-	0.00%
43932 Litigation Reports	42,984	41,004	45,000	79,070	40,000	(5,000)	-11.11%
Total: Services	694,828	566,016	652,824	688,640	630,240	(22,584)	-3.46%
Capital Outlay							
48710 Minor Office/Communications Equipment	17,359	9,820	12,350	10,759	6,500	(5,850)	-47.37%
48720 Minor Office Furniture	1,550	1,405	1,500	2,611	3,100	1,600	106.67%
Total: Capital Outlay	18,909	11,225	13,850	13,370	9,600	(4,250)	-30.69%
Department Total	\$ 3,159,369	\$ 3,683,283	\$ 3,263,831	\$ 3,291,527	\$ 3,329,983	\$ 66,152	2.03%

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Fund: 100	Department Function
Dept: 11510	Assessing Administration

Mission

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

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:

Additional staff training necessary due to new employees replacing experienced staff that retired or resigned.

FY2016 Accomplishments:

Completed upgrade from GRM 8.4 to Aumentum 8.06.

FY2017 New Initiatives:

Explore upgrade to Aumentum/ ProVal 9.0 (current release) and streamlining data entry.

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
50K Residential Applications approved (new). (FY12 through FY14 exemption amount was 20K.)	691	1,114	650	700
Senior Citizen Applications approved (new)	642	734	425	500
Disabled Veteran Applications approved (new)	34	27	60	45
Disabled Resident Tax Credit Applications approved (all)	369	366	350	365
Other exemption applications approved (all)	1,331	1,033	1,795	1,200
Parcels with exemption of any type	33,084	26,658	37,525	35,000

Priority/Goal: Public Service

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

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

Measures:

Parcel and Change Counts	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Parcel count – real property	64,709	64,985	65,291	65,600
Parcel count – oil & gas accounts	247	267	270	265
Parcel count – personal property	6,831	6,788	6,888	6,900
Ownership changes	3,876	5,659	3,909	4,000
Address Changes	2,404	4,453	3,525	3,725

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	10	10	10	10

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11510 - Assessing Administration**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 538,205	\$ 540,528	\$ 628,178	\$ 628,178	\$ 624,441	\$ (3,737)	-0.59%
40120 Temporary Wages	8,572	9,373	31,200	31,200	12,000	(19,200)	-61.54%
40130 Overtime Wages	1,767	1,747	12,360	12,360	11,921	(439)	-3.55%
40210 FICA	47,136	47,962	59,584	59,584	58,960	(624)	-1.05%
40221 PERS	223,172	423,164	144,753	144,753	143,796	(957)	-0.66%
40321 Health Insurance	199,307	224,326	219,040	219,040	241,600	22,560	10.30%
40322 Life Insurance	947	972	1,574	1,574	1,563	(11)	-0.70%
40410 Leave	69,581	79,477	81,491	81,491	78,705	(2,786)	-3.42%
40511 Other Benefits	1,260	1,209	1,152	1,152	1,152	-	0.00%
Total: Personnel	1,089,947	1,328,758	1,179,332	1,179,332	1,174,138	(5,194)	-0.44%
Supplies							
42120 Computer Software	751	315	800	550	400	(400)	-50.00%
42210 Operating Supplies	3,118	3,247	4,500	4,900	4,500	-	0.00%
42410 Small Tools & Equipment	232	434	500	100	500	-	0.00%
Total: Supplies	4,101	3,996	5,800	5,550	5,400	(400)	-6.90%
Services							
43011 Contractual Services	33,442	37,051	43,100	43,100	44,000	900	2.09%
43019 Software Licensing	85,374	88,550	93,240	94,790	100,200	6,960	7.46%
43110 Communications	2,576	3,531	4,220	4,220	3,800	(420)	-9.95%
43140 Postage and Freight	10,086	9,138	8,900	8,900	12,500	3,600	40.45%
43210 Transportation/Subsistence	13,848	16,355	15,818	14,518	15,158	(660)	-4.17%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	2,375	3,342	3,480	2,880	4,200	720	20.69%
43310 Advertising	1,955	1,834	1,900	1,900	2,100	200	10.53%
43410 Printing	1,356	2,918	1,500	2,100	2,100	600	40.00%
43610 Utilities	7,035	7,846	7,139	7,139	8,315	1,176	16.47%
43720 Equipment Maintenance	597	535	900	900	900	-	0.00%
43920 Dues and Subscriptions	1,720	1,645	1,791	1,791	1,815	24	1.34%
Total: Services	167,564	179,945	189,188	189,438	202,288	13,100	6.92%
Capital Outlay							
48120 Major Office/Communications Equipment	-	-	-	1,873	-	-	-
48710 Minor Office/Communications Equipment	2,998	3,602	3,800	3,800	1,700	(2,100)	-55.26%
48720 Minor Office Furniture	1,912	880	1,000	1,000	1,000	-	0.00%
48740 Minor Machines & Equipment	-	2,956	4,000	2,127	-	(4,000)	-100.00%
Total: Capital Outlay	4,910	7,438	8,800	6,927	2,700	(6,100)	-69.32%
Department Total	\$ 1,266,522	\$ 1,520,137	\$ 1,383,120	\$ 1,381,247	\$ 1,384,526	\$ 1,406	0.10%

Line-Item Explanations

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

43011 Contractual Services. Electronic copies of recorded documents from all districts (\$6,000), all assessment notices and informational brochure annual printing and mailing (\$38,000).

43019 Software Licensing. Existing support contractual rate increase 5% plus allocated portion of surveillance camera software license.

43140 Postage and Freight. Increased due to rate and volume increases, plus additional \$3,300 to mail sales questionnaires to sellers as well as buyers.

43210 Transportation/Subsistence. Funding for mileage, needed staff training, Proval users conference, IAAO conference, assessor travel to Homer, Seward, Anchorage. New employee training (3 clerks) Anchorage.

43260 Training. Anticipated increase in course fees, new clerks to AAAO course 1A-Assessment in Alaska.

43610 Utilities. Includes projected increase in HEA rates (3.25%).

48710 Minor Office/Communications Equipment. Scheduled replacement of two computers (\$850 each).

Fund: 100	Department Function
Dept: 11520	Assessing Appraisal

Mission

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

Major Long Term Issues and Concerns:

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

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.

FY2016 Accomplishments:

- Field canvassed part of K Beach, Sterling, remote parcels around Skilak and Tustumena Lakes and the Caribou Lake area, and part of Caribou Hills.
- Conducted 679 informal reviews.
- Processed and reviewed 176 appeals and represented the borough at 43 BOE hearings (40 upheld).

Performance Measures

Measures:

Staff and Mileage	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing History	12	12	12	12
Staff Miles Traveled	62,036	58,359	64,145	66,000

Priority/Goal: Market Value of All Taxable Property

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

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

Measures:

Real Property Assessment Roll	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Value (000's)	\$5,703,040	\$5,498,431 *	\$5,742,736	\$5,857,591
% Change From Prior Year	1.08%	-3.59% *	4.44%	2.00%

*Change in exemption from \$20,000 to \$50,000 resulted in a decrease of revenue in the amount of \$1,300,342 to the General Fund and an additional \$1,049,289 to the Service Areas

Priority/Goal: Maintain Equity of Assessment

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

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

Measures:

Inspections	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Improved Parcels	7,607	8,579	7,584	8,100
Vacant Parcels	4,717	4,717	4,436	4,740
Total Inspections	12,324	12,324	12,020	12,840

Fund: 100
Dept: 11520

Department Function
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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Informal Review	964	643	679	729
Appeals Filed	202	71	176	189
Heard by Board of Equalization	30	4	43	46
Assessor Value Upheld	26	4	40	42

Inspection Areas	Improved Parcels	Vacant Parcels	Total Parcels	FY11	FY12	FY13	FY14	FY15	FY16 Estimate	FY17 Projected
Anchor Point	1,760	3,009	4,769			3,572	1,194			
Clam Gulch	162	334	496		495					495
Cooper Landing	395	268	663			662				
Funny River	863	1,254	2,117		2,121				1,591	530
Homer	4,601	3,380	7,981		7,942				383	7,598
Hope/Sunrise	287	258	545				540			
K-Beach	3,628	2,174	5,802	5,726				3,376	2,387	
Kasilof	1,956	2,439	4,395	700	3,657					425
Kenai	2,866	2,082	4,948			4,443	493			
Lowell Point	124	411	535					535		
Mobile Home Parks	387	-	387	422	424	424			106	106
Moose Pass	678	467	1,145				1,151			
Nikiski/North Kenai	2,755	3,997	6,752			68	3,850	2,648		
Ninilchik/Deep Creek	1,988	3,441	5,429			4,583	832		331	
Point Possession	253	841	1,094						84	
Port Graham/Nanwalek	487	1,053	1,540					1,537		
Ridgeway	1,867	1,352	3,219				3,218			
Seldovia	271	209	480					481		
Seward	1,520	934	2,454					2,976*		
Soldotna	1,779	916	2,695				2,688			
South Kachemak Bay	247	681	928				928			
Sterling	2,939	2,366	5,305	5,202				1,000	4,305	
West Side of Inlet	272	1,258	1,530	1,305					12	
Total	32,085	33,124	65,209	9,259	13,355	14,639	13,752	12,553	9,199	9,154

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

*Includes 537 remote Resurrection Bay parcels.

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11520 - Assessing Appraisal

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 710,200	\$ 747,262	\$ 820,453	\$ 820,453	\$ 840,462	\$ 20,009	2.44%
40120 Temporary Wages	72,441	83,942	97,229	97,229	97,720	491	0.50%
40130 Overtime Wages	3,683	8,078	14,840	14,840	15,308	468	3.15%
40210 FICA	73,762	73,037	86,784	86,784	88,778	1,994	2.30%
40221 PERS	291,861	565,396	212,554	212,554	217,318	4,764	2.24%
40321 Health Insurance	243,380	299,176	306,655	306,655	338,240	31,585	10.30%
40322 Life Insurance	1,230	1,283	2,307	2,307	2,359	52	2.25%
40410 Leave	133,545	120,986	121,477	121,477	125,895	4,418	3.64%
40511 Other Benefits	1,614	1,548	1,872	1,872	1,872	-	0.00%
Total: Personnel	1,531,716	1,900,708	1,664,171	1,664,171	1,727,952	63,781	3.83%
Supplies							
42120 Computer Software	-	-	500	500	-	(500)	-100.00%
42210 Operating Supplies	1,464	1,391	3,000	3,000	3,000	-	0.00%
42230 Fuel, Oil & Lubricants	65	871	500	500	300	(200)	-40.00%
42250 Uniforms	-	-	50	350	-	(50)	-100.00%
42310 Repair/Maintenance Supplies	105	4	150	150	-	(150)	-100.00%
42360 Motor Vehicle Supplies	-	1,263	1,500	1,500	500	(1,000)	-66.67%
42410 Small Tools & Equipment	2,119	1,781	2,350	2,050	500	(1,850)	-78.72%
Total: Supplies	3,753	5,310	8,050	8,050	4,300	(3,750)	-46.58%
Services							
43011 Contractual Services	2,244	4,165	10,000	8,500	2,400	(7,600)	-76.00%
43110 Communications	1,770	1,457	3,500	5,000	3,700	200	5.71%
43210 Transportation/Subsistence	69,829	72,232	93,307	93,307	160,315	67,008	71.81%
43220 Car Allowance	40,023	44,529	43,200	43,200	43,200	-	0.00%
43260 Training	1,930	4,255	6,095	6,095	5,400	(695)	-11.40%
43410 Printing	-	21	200	200	-	(200)	-100.00%
43610 Utilities	8,852	10,063	10,708	10,708	10,664	(44)	-0.41%
43720 Equipment Maintenance	-	-	200	200	-	(200)	-100.00%
43750 Vehicle Maintenance	-	2,130	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	7,734	7,734	-	-	-	-	-
43920 Dues & Subscriptions	1,594	2,209	2,095	2,095	1,883	(212)	-10.12%
Total: Services	133,976	148,795	170,305	170,305	228,562	58,257	34.21%
Capital Outlay							
48710 Minor Office/Communications Equipment	3,673	4,272	3,800	3,800	1,700	(2,100)	-55.26%
48720 Minor Office Furniture	914	-	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	4,587	4,272	4,800	4,800	2,700	(2,100)	-43.75%
Department Total	\$ 1,674,032	\$ 2,059,085	\$ 1,847,326	\$ 1,847,326	\$ 1,963,514	\$ 116,188	6.29%

Line-Item Explanations

<p>40110 Regular Wages. Staff includes: 1 Appraisal Manager, 1 Appraisal Analyst, 1 Principal Appraiser, 1 Lead Appraiser, 1 Senior Appraiser/Auditor, 3 Senior Appraisers, 1 Appraiser, 1 Senior Personal/Real Property Appraiser, 1 Personal Property Appraiser/Auditor, 2 Permanent Appraisal Technicians.</p> <p>40120 Temporary Wages. 2 full-time temporary Appraisal Technicians.</p> <p>43011 Contractual Services. Reduced volume and cost through online photo processing.</p> <p>43210 Transportation/Subsistence. Travel related cost for appraisers working in the field and for training; increase due to the cost of 2016 Homer canvass inspections (lodging and per diem).</p>	<p>43260 Training. Increase due to anticipated increase in course registration fees.</p> <p>43750 Vehicle Maintenance. Maintenance on 4-wheelers.</p> <p>43920 Dues & Subscriptions. Annual recurring dues & subscriptions.</p> <p>48710 Minor Office/Communications Equipment. Scheduled replacement of 2 computers (\$850 each).</p> <p>48720 Minor Office Furniture. Scheduled replacement of 3 office chairs.</p>
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Equipment Replacement Payment Schedule

Items	Prior Years	FY 2016 Estimated	FY 2017 Projected	Future Projected Payments
10 Tablet Computers	\$ 23,202	\$ -	\$ -	\$ -

Kenai Peninsula Borough

Budget Detail

Fund 100

Assessing Department Totals

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,248,405	\$ 1,287,790	\$ 1,448,631	\$ 1,448,631	\$ 1,464,903	\$ 16,272	1.12%
40120 Temporary Wages	81,013	93,315	128,429	128,429	109,720	(18,709)	-14.57%
40130 Overtime Wages	5,450	9,825	27,200	27,200	27,229	29	0.11%
40210 FICA	120,898	120,999	146,368	146,368	147,738	1,370	0.94%
40221 PERS	515,033	988,560	357,307	357,307	361,114	3,807	1.07%
40321 Health Insurance	442,687	523,502	525,695	525,695	579,840	54,145	10.30%
40322 Life Insurance	2,177	2,255	3,881	3,881	3,922	41	1.06%
40410 Leave	203,126	200,463	202,968	202,968	204,600	1,632	0.80%
40511 Other Benefits	2,874	2,757	3,024	3,024	3,024	-	0.00%
Total: Personnel	2,621,663	3,229,466	2,843,503	2,843,503	2,902,090	58,587	2.06%
Supplies							
42120 Computer Software	751	315	1,300	1,050	400	(900)	-69.23%
42210 Operating Supplies	4,582	4,638	7,500	7,900	7,500	-	0.00%
42230 Fuel, Oil & Lubricants	65	871	500	500	300	(200)	-40.00%
42250 Uniforms	-	-	50	350	-	(50)	-100.00%
42310 Repair/Maintenance Supplies	105	4	150	150	-	(150)	-100.00%
42360 Motor Vehicle Supplies	-	1,263	1,500	1,500	500	(1,000)	-66.67%
42410 Small Tools	2,351	2,215	2,850	2,150	1,000	(1,850)	-64.91%
Total: Supplies	7,854	9,306	13,850	13,600	9,700	(4,150)	-29.96%
Services							
43011 Contractual Services	35,686	41,216	53,100	51,600	46,400	(6,700)	-12.62%
43019 Software Licensing	85,374	88,550	93,240	94,790	100,200	6,960	7.46%
43110 Communications	4,346	4,988	7,720	9,220	7,500	(220)	-2.85%
43140 Postage and Freight	10,086	9,138	8,900	8,900	12,500	3,600	40.45%
43210 Transportation/Subsistence	83,677	88,587	109,125	107,825	175,473	66,348	60.80%
43220 Car Allowance	47,223	51,729	50,400	50,400	50,400	-	0.00%
43260 Training	4,305	7,597	9,575	8,975	9,600	25	0.26%
43310 Advertising	1,955	1,834	1,900	1,900	2,100	200	10.53%
43410 Printing	1,356	2,939	1,700	2,300	2,100	400	23.53%
43610 Utilities	15,887	17,909	17,847	17,847	18,979	1,132	6.34%
43720 Equipment Maintenance	597	535	1,100	1,100	900	(200)	-18.18%
43750 Vehicle Maintenance	-	2,130	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	7,734	7,734	-	-	-	-	-
43920 Dues and Subscriptions	3,314	3,854	3,886	3,886	3,698	(188)	-4.84%
Total: Services	301,540	328,740	359,493	359,743	430,850	71,357	19.85%
Capital Outlay							
48120 Major Office/Communications Equipment	-	-	-	1,873	-	-	-
48710 Minor Office/Communications Equipment	6,671	7,874	7,600	7,600	3,400	(4,200)	-55.26%
48720 Minor Office Furniture	2,826	880	2,000	2,000	2,000	-	0.00%
48740 Minor Machines & Equipment	-	2,956	4,000	2,127	-	(4,000)	-100.00%
Total: Capital Outlay	9,497	11,710	13,600	11,727	5,400	(8,200)	-60.29%
Department Total	\$ 2,940,554	\$ 3,579,222	\$ 3,230,446	\$ 3,228,573	\$ 3,348,040	\$ 117,594	3.64%

Fund: 100	Department Function
Dept: 21110	Resource Planning Administration

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments

- Implemented Collector Application to gather field data for the River Center and Code Enforcement.
- Continue to facilitate strategy sessions with the Community of North Kenai to plan for proper growth around a proposed LNG facility.

- Field verification and uniform address sign posting of Kalifornsky and Ridgeway E 911 communities.
- Presented the Assembly with improvements to 21.44 local option zones.
- Assisted the City of Seward with funding to complete a comprehensive plan.
- Formed two local option zones in the Ciechanski area.
- Assisted with the expansion of the Anchor Point Fire and Emergency Medical Service area to include a portion of Cook Inlet.
- Continuing to refine the comprehensive data base for platting.
- Assisted in the completion new procedures for RSA right-of-way enforcement.

FY2017 New Initiatives:

- Assist the City of Kenai with completion of their comprehensive plan.
- Refine and develop SharePoint for code enforcement.
- Review and make recommendation to the Assembly to refine 21.16 Fire and Nuisance.
- Continue to coordinate with the cities to establish an appeal process for their platting regulations.
- Review and recommend changes to the Assembly in 21.29 Material Site Permitting.
- Begin the comprehensive plan rewrite process.
- Reapportion the Planning Commission to meet state and borough requirements.

Performance Measures

- Priority/Goal:** Provide improved levels of service while finding ways to cut costs.
Goal: Obtain 100% address verification to all residents of the borough by 2020.
Objective: Place an address sign at each business and residence in the borough.
Objective: Ensure that all street names are not duplicated and properly posted.

Measures:

Description	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Street Name Changes (25% complete)	15	22	38	30
Target Completion	33%	38%	50%	50%
Address Signs Posted (25% complete)	700	948	516	250
Target Completion	33%	38%	50%	50%
Street Signs Posted (0% complete)	-	45	37	30
Target Completion	-	33%	50%	58%

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

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

Measures:

Description	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Front Counter Walk Ins	2,926	2772	3,000	3,200
Calls for Information	4,489	4,980	5,000	4,500
Special Order Maps	805	667	700	800

Goal: Make every interaction between borough personnel and the public a positive experience.
Objective: Ensure borough policies and programs meet the needs of borough residents.
Objective: All reports prepared within code requirements 100% of the time with current staff.

Measures:

Description	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Platting Reports	235	201	250	300
Administrative Reviews	123	118	150	170
Public Hearing Notices	4,381	4,179	5,000	5,500
Recorded Plats	116	125	130	140
Provided within time required by the code.	100%	100%	100%	100%

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	9	9	9	9

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

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 513,657	\$ 522,619	\$ 614,265	\$ 614,265	\$ 612,499	\$ (1,766)	-0.29%
40120 Temporary Wages	8,709	17,900	16,120	16,120	16,120	-	0.00%
40120 Meeting Allowance PC	27,850	27,041	42,600	42,600	39,468	(3,132)	-7.35%
40130 Overtime Wages	4,518	7,241	22,307	22,307	22,813	506	2.27%
40210 FICA	49,108	51,805	63,598	63,598	62,578	(1,020)	-1.60%
40221 PERS	206,868	396,432	144,537	144,537	144,213	(324)	-0.22%
40321 Health Insurance	152,607	167,726	197,136	197,136	217,440	20,304	10.30%
40322 Life Insurance	897	915	1,536	1,536	1,533	(3)	-0.20%
40410 Leave	67,810	80,643	84,400	84,400	79,918	(4,482)	-5.31%
40511 Other Benefits	1,248	1,253	1,152	1,152	1,152	-	0.00%
Total: Personnel	1,033,272	1,273,575	1,187,651	1,187,651	1,197,734	10,083	0.85%
Supplies							
42020 Signage Supplies	14,905	42,912	20,000	20,000	20,000	-	0.00%
42120 Computer Software	-	-	1,000	500	1,000	-	0.00%
42210 Operating Supplies	8,937	7,364	8,300	8,300	8,300	-	0.00%
42230 Fuel, Oil & Lubricants	10,072	9,154	13,000	13,000	12,000	(1,000)	-7.69%
42310 Repair/Maintenance Supplies	-	191	-	-	-	-	-
42360 Motor Vehicle Repair Supplies	608	1,491	2,000	2,000	2,000	-	0.00%
Total: Supplies	34,522	61,112	44,300	43,800	43,300	(1,000)	-2.26%
Services							
43011 Contractual Services	66,923	10,523	25,000	75,000	25,000	-	0.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	-	121	-	500	-	-	-
43110 Communications	4,984	5,008	5,000	5,000	5,000	-	0.00%
43140 Postage and Freight	10,786	10,996	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	9,309	7,299	20,005	20,005	19,700	(305)	-1.52%
43210 Transportation/Subsistence PC	16,984	19,393	19,250	19,250	20,000	750	3.90%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	20,400	21,300	25,200	25,200	23,400	(1,800)	-7.14%
43260 Training	673	5,159	5,050	5,050	5,000	(50)	-0.99%
43260 Training PC	426	425	2,000	2,000	3,000	1,000	50.00%
43310 Advertising	14,932	18,123	25,000	25,000	22,000	(3,000)	-12.00%
43410 Printing	11	253	500	500	500	-	0.00%
43610 Utilities	10,504	11,849	11,000	11,000	12,000	1,000	9.09%
43720 Equipment Maintenance	587	1,070	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	200	375	1,000	1,000	1,000	-	0.00%
43810 Rents & Operating Leases	484	484	500	500	500	-	0.00%
43812 Equipment Replacement Pymt.	5,135	4,880	8,550	8,550	6,210	(2,340)	-27.37%
43920 Dues and Subscriptions	3,537	3,402	3,630	3,630	3,420	(210)	-5.79%
43931 Recording Fees	-	113	200	200	200	-	0.00%
Total: Services	174,475	129,373	177,485	227,985	172,530	(4,955)	-2.79%
Capital Outlay							
48120 Major Office/Communications Equipment	2,698	-	5,000	5,000	2,850	(2,150)	-43.00%
48710 Minor Office/Communications Equipment	7,275	15,453	5,000	5,000	3,500	(1,500)	-30.00%
48720 Minor Office Furniture	467	580	500	500	800	300	60.00%
Total: Capital Outlay	10,440	16,033	10,500	10,500	7,150	(3,350)	-31.90%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(96,735)	(105,391)	(117,340)	(117,340)	(122,115)	(4,775)	-
Total: Interdepartmental Charges	(96,735)	(105,391)	(117,340)	(117,340)	(122,115)	(4,775)	-
Department Total	\$ 1,155,974	\$ 1,374,702	\$ 1,302,596	\$ 1,352,596	\$ 1,298,599	\$ (3,997)	-0.31%

Fund 100

Department 21110 - Resource Planning Administration - Continued

Line-Item Explanations

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

40120 Temporary Wages - PC. Planning commissioners compensation (13 X \$125/mtg. X 24 meetings = \$39,000 / 13 x \$150 month x 12 = \$23,400 / \$39,000 + \$23,400 = \$62,400).

40120 Temporary Wages. Addressing project. Temporary coverage for staff absences.

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

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

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

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

48120 Major Office/Communications Equipment. Replace department scanner (cost split with Land Management).

48710 Minor Office/Communications Equipment. Purchase 2 computers (\$1,150 each) and battery backups (\$600).

48720 Minor Office Furniture. Replace staff chairs.

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2016 Estimated</u>	<u>FY2017 Projected</u>	<u>Future Projected Payments</u>
2010 SUV (Rental) *	\$ 12,869	\$ 2,340	\$ -	\$ -
2016 Truck **	-	2,500	2,500	10,000
1/2 Ton Pickup	11,420	3,710	3,710	7,418
	<u>\$ 24,289</u>	<u>\$ 8,550</u>	<u>\$ 6,210</u>	<u>\$ 17,418</u>

* Vehicle previously split with Land Management, replacement is being purchased in FY16 & current model retained for additional use in Planning only.

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

Fund: 100

Department Function

Dept: 11232

Resource Planning – Geographic Information Systems

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments

- Developed new parcel viewer using Geocortex
- Processed ~24,600 high resolution photographs along priority anadromous streams.
- Migrated and upgraded E-911 databases to a supported OS and SQL Server release on the existing SQL Server.
- Continuing update support of geospatial data at Road Service Area, Solid Waste and River Center.
- Update Road Service Area contractor map books for North, West & Central Road Units.
- Investigate a way of preserving historical parcel information and increasing parcel spatial accuracy using ESRI's parcel fabric (multi-year project).
- Support on Card Street and Cooper Landing wildfires
- CES Fire Station Analysis (ISO Report)

FY2017 New Initiatives:

- Develop a suite of focused web applications for interactive map viewing (ongoing project).
- Refine the land cover data creating derivatives such as building footprints and impervious surfaces.
- Increase parcel layers spatial accuracy and improve land record data using ESRI parcel fabric.

Performance Measures

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

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

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

Measures:

Key Measures	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Emergency service map books distributed	450	200	61	50

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

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

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

Measures:

Key Measures	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Internet map services accessed	150,000	150,000	150,000	150,000
Tax page updates resulting from new subdivision plats (180 subdivisions recorded, 387 parcels created or changed)	200	226	191	200

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	4	4	4	4

Commentary

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

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11232 - Resource Planning - Geographic Information Systems**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 189,283	\$ 227,047	\$ 253,386	\$ 253,386	\$ 270,580	\$ 17,194	6.79%
40120 Temporary Wages	500	-	-	-	-	-	-
40130 Overtime Wages	333	-	2,080	2,080	2,186	106	5.10%
40210 FICA	16,800	19,601	22,775	22,775	24,332	1,557	6.84%
40221 PERS	77,374	167,944	57,754	57,754	61,700	3,946	6.83%
40321 Health Insurance	66,116	90,528	87,616	87,616	96,640	9,024	10.30%
40322 Life Insurance	322	394	632	632	671	39	6.17%
40410 Leave	29,881	33,534	35,195	35,195	37,606	2,411	6.85%
40511 Other Benefits	330	432	432	432	432	-	0.00%
Total: Personnel	380,939	539,480	459,870	459,870	494,147	34,277	7.45%
Supplies							
42120 Computer Software	214	-	20,500	20,500	13,057	(7,443)	-36.31%
42210 Operating Supplies	9,174	7,005	7,500	7,500	7,500	-	0.00%
Total: Supplies	9,388	7,005	28,000	28,000	20,557	(7,443)	-26.58%
Services							
43011 Contractual Services	-	-	2,840	2,840	4,840	2,000	70.42%
43019 Software Licensing	65,700	64,849	67,050	66,680	65,790	(1,260)	-1.88%
43110 Communications	775	782	1,550	1,550	1,550	-	0.00%
43140 Postage and Freight	175	37	250	250	250	-	0.00%
43210 Transportation/Subsistence	3,746	2,436	4,500	4,500	4,007	(493)	-10.96%
43260 Training	825	1,000	4,600	4,600	930	(3,670)	-79.78%
43410 Printing	(8,576)	(1,458)	5,000	5,000	5,000	-	0.00%
43610 Utilities	6,724	7,593	7,200	7,200	7,200	-	0.00%
43720 Equipment Maintenance	-	190	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	2,527	-	-	-	-	-	-
Total: Services	71,896	75,429	94,990	94,620	91,567	(3,423)	-3.60%
Capital Outlay							
48120 Major Office/Communications Equipment	6,600	5,129	-	-	-	-	-
48311 Machinery and Equipment	15,327	-	-	-	-	-	-
48710 Minor Office/Communications Equipment	8,102	487	500	-	-	(500)	-100.00%
48720 Minor Office Furniture	-	-	-	870	-	-	-
Total: Capital Outlay	30,029	5,616	500	870	-	(500)	-100.00%
Department Total	\$ 492,252	\$ 627,530	\$ 583,360	\$ 583,360	\$ 606,271	\$ 22,911	3.93%

Line-Item Explanations

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

42120 Computer Software. eCognition (\$13,057).

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

43011 Contractual Services: Latitude Geographics technical support (16 hours for \$1,840) Panda Consulting parcel fabric support (24 hours for \$3,000).

43019 Software Licensing. ESRI (\$50,000), GEODESY (\$10,000), Latitude Geographics (\$3,700), eCognition (\$2,090).

43210 Transportation / Subsistence: ESRI user conference.

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

43410 Printing. Emergency services map books to be provided to the public, emergency responders and Borough departments, ink replacement cost.

Kenai Peninsula Borough

Budget Detail

Fund 100

Resource Planning Department Totals

	FY2014	FY2015	FY2016	FY2016	FY2017	Difference Between	
	Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
			Budget	Budget	Proposed		
Personnel							
40110 Regular Wages	\$ 702,940	\$ 749,666	\$ 867,651	\$ 867,651	\$ 883,079	\$ 15,428	1.78%
40120 Temporary Wages	37,059	44,941	58,720	58,720	55,588	(3,132)	-5.33%
40130 Overtime Wages	4,851	7,241	24,387	24,387	24,999	612	2.51%
40210 FICA	65,908	71,406	86,373	86,373	86,910	537	0.62%
40221 PERS	284,242	564,376	202,291	202,291	205,913	3,622	1.79%
40321 Health Insurance	218,723	258,254	284,752	284,752	314,080	29,328	10.30%
40322 Life Insurance	1,219	1,309	2,168	2,168	2,204	36	1.66%
40410 Leave	97,691	114,177	119,595	119,595	117,524	(2,071)	-1.73%
40511 Other Benefits	1,578	1,685	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,414,211	1,813,055	1,647,521	1,647,521	1,691,881	44,360	2.69%
Supplies							
42020 Signage Supplies	14,905	42,912	20,000	20,000	20,000	-	0.00%
42120 Computer Software	214	-	21,500	21,000	14,057	(7,443)	-34.62%
42210 Operating Supplies	18,111	14,369	15,800	15,800	15,800	-	0.00%
42230 Fuel, Oil & Lubricants	10,072	9,154	13,000	13,000	12,000	(1,000)	-7.69%
42310 Repair/Maintenance Supplies	-	191	-	-	-	-	-
42360 Motor Vehicle Supplies	608	1,491	2,000	2,000	2,000	-	0.00%
Total: Supplies	43,910	68,117	72,300	71,800	63,857	(8,443)	-11.68%
Services							
43011 Contractual Services	66,923	10,523	27,840	77,840	29,840	2,000	7.18%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	65,700	64,970	67,050	67,180	65,790	(1,260)	-1.88%
43110 Communications	5,759	5,790	6,550	6,550	6,550	-	0.00%
43140 Postage and Freight	10,961	11,033	15,250	15,250	15,250	-	0.00%
43210 Transportation/Subsistence	30,039	29,128	43,755	43,755	43,707	(48)	-0.11%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	20,400	21,300	25,200	25,200	23,400	(1,800)	-7.14%
43260 Training	1,924	6,584	11,650	11,650	8,930	(2,720)	-23.35%
43310 Advertising	14,932	18,123	25,000	25,000	22,000	(3,000)	-12.00%
43410 Printing	(8,565)	(1,205)	5,500	5,500	5,500	-	0.00%
43610 Utilities	17,228	19,442	18,200	18,200	19,200	1,000	5.49%
43720 Equipment Maintenance	587	1,260	4,000	4,000	4,000	-	0.00%
43750 Vehicle Maintenance	200	375	1,000	1,000	1,000	-	0.00%
43810 Rents & Operating Leases	484	484	500	500	500	-	0.00%
43812 Equipment Replacement Pymt.	7,662	4,880	8,550	8,550	6,210	(2,340)	-27.37%
43920 Dues and Subscriptions	3,537	3,402	3,630	3,630	3,420	(210)	-5.79%
43931 Recording Fees	-	113	200	200	200	-	0.00%
Total: Services	246,371	204,802	272,475	322,605	264,097	(8,378)	-3.07%
Capital Outlay							
48120 Major Office/Communications Equipment	9,298	5,129	5,000	5,000	2,850	(2,150)	-43.00%
48311 Machinery and Equipment	15,327	-	-	-	-	-	-
48710 Minor Office/Communications Equipment	15,377	15,940	5,500	5,000	3,500	(2,000)	-36.36%
48720 Minor Office Furniture	467	580	500	1,370	800	300	60.00%
Total: Capital Outlay	40,469	21,649	11,000	11,370	7,150	(3,850)	-35.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(96,735)	(105,391)	(117,340)	(117,340)	(122,115)	(4,775)	-
Total: Interdepartmental Charges	(96,735)	(105,391)	(117,340)	(117,340)	(122,115)	(4,775)	-
Department Total	\$ 1,648,226	\$ 2,002,232	\$ 1,885,956	\$ 1,935,956	\$ 1,904,870	\$ 18,914	0.98%

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Fund: 100
Dept: 21135

Department Function
River Center

Mission

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

Program Description

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

Major Long Term Issues and Concerns

- The ability of 3 relatively new resource staff to handle the increased work load due to the addition of applicable water bodies as per KPB 21.18, and additional floodplain area preliminary RISK maps.
- Effective outreach efforts and educational programs of the RC to pro-actively conserve floodplains, wetlands, and anadromous habitats.
- Existing and new developments along highly erodible riverbanks and coastal bluff areas where there is potential of mass failure.
- Addressing additions or deletions of the ADF&G Anadromous Streams Catalog listing.
- The performance period end date for CIAP grant funded projects is December 2016. Grants will be closed and no staff time or program expenditures can be captured after December 31, 2016. Lack of grant funds could impact future programs.

FY2016 Accomplishments

Personnel Management & Facility Management

- Filled one open existing position
- Painted building, repaired gutter, ran roof deicing system
- Implemented a new control on public fishing to reduce traffic congestion and river bank damage.
- Reviewed and issued approximately 400 permits
- Presented 5 year review to Planning Commission & Assembly.
- Hosted first gathering of Federal, State, and local agencies at the RC to discuss agency jurisdictions and regulations. Approximately 30 individuals attended.

- Hosted a contractor education day for businesses wanting to be on the RC contractor list given to the public.

Permit Management

- SharePoint was implemented for improved efficiencies in permitting. Ongoing bimonthly multi-agency staff meetings to discuss permit applications.

Coastal Zone Administration/Coastal Impact Assistance Program(CIAP)

- Successful administration and close-out of 8 projects and reapportionment of funds to 4 open projects to expand their scope of work.

Floodplain Administration

- Achieved annual recertification from FEMA through the National Flood Insurance Program.
- Conducted multiple public floodplain outreach programs in Seward through the Bear Creek Flood Service Area.
- Education and Outreach have led to an increase in permit applications in Seward, Seldovia, Lowell Point and Anchor Point.
- Two staff will be certified in late FY2016 for floodplain determinations.

Habitat Protection District Administration

- Addressed and concluded HPD violations from past fiscal years.
- Worked with Code Compliance to resolve 8 violations.

FY2017 New Initiatives

- Improve SharePoint for additional efficiencies, including reporting functions.
- Develop a strategic outreach plan for more effective public educational efforts on anadromous habitats, floodplains, and highly erodible riverbank and coastal bluff areas.
- Construct seasonal public restroom facility near RC from funds provided by a CIAP grant.
- Begin monitoring separate types of permits to follow trends within the Borough.
- Conduct a bank restoration session spring 2017 at the RC.

Fund: 100	Department Function
Dept: 21135	River Center - Continued

Performance Measures

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

Measures:

Permits Issued	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
50 ft. Habitat Protection District (HPD)	145	188	250	210
Floodplain	275*	220*	300*	320*
HPD Tax Credits	45	30	45	45
Plat Reviews	210	139	150	200
Floodplain Determinations	-	445	500	500
Elevation Certificates	-	21	26	30
Public Outreach Projects	-	9	3	15

*NOTE: Effective FY2014, only new floodplain permits are reflected in the numbers, prior years included floodplain permit amendments. Historically, several floodplain permits have involved time extensions.

Processing Time (days)	Benchmark	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
50 ft. Habitat Protection District (HPD)	30	9.1	3.0	9	12
Floodplain Management	30	12.9	18	18	15
Plat Reviews	12	n/a	2	5	5
Staffing history		6	5	5	5

Commentary

Staffing levels for the River Center decreased after FY2014 due to the Hydrologist/Water Resource Manager position being transferred to the Capital Projects Department which has generated a savings to the Planning/River Center Department.

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

Revenues

The River Center Division receives reimbursement for wages and travel conducted in the administration of the Coastal Impact Assistance Program (CIAP) grant projects, estimated \$10,000 for FY 2017.

Reimbursement for shared operations and maintenance of the Donald E. Gilman facility are received annually from state agencies, estimated at \$50,000 for FY 2017.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 21135 - River Center**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 331,689	\$ 266,227	\$ 328,435	\$ 328,435	\$ 334,825	\$ 6,390	1.95%
40120 Temporary Wages	16,582	2,936	7,203	15,003	7,203	-	0.00%
40130 Overtime Wages	332	2,301	14,315	6,515	3,990	(10,325)	-158.48%
40210 FICA	30,145	24,213	30,703	30,703	31,125	422	1.37%
40221 PERS	133,498	198,656	77,561	77,561	76,735	(826)	-1.06%
40321 Health Insurance	107,057	102,363	109,520	109,520	120,800	11,280	10.30%
40322 Life Insurance	556	448	819	819	836	17	2.08%
40410 Leave	37,282	32,014	34,457	34,457	40,063	5,606	16.27%
40511 Other Benefits	521	696	576	576	576	-	0.00%
Total: Personnel	657,662	629,854	603,589	603,589	616,153	12,564	2.08%
Supplies							
42120 Computer Software	129	-	500	500	500	-	0.00%
42210 Operating Supplies	4,567	4,614	5,750	5,750	5,750	-	0.00%
42230 Fuel, Oils & Lubricants	1,971	1,736	4,250	4,250	2,500	(1,750)	-41.18%
42250 Uniforms	1,133	202	300	300	350	50	16.67%
42310 Repair/Maintenance Supplies	5,398	543	2,500	2,500	1,500	(1,000)	-40.00%
42360 Motor Vehicle Supplies	140	1,071	590	590	590	-	0.00%
42410 Small Tools & Equipment	1,080	289	400	400	400	-	0.00%
Total: Supplies	14,418	8,455	14,290	14,290	11,590	(2,700)	-18.89%
Services							
43011 Contractual Services	26,566	13,807	17,543	17,543	56,305	38,762	220.95%
43015 Water/Air Sample Testing	925	-	925	925	925	-	0.00%
43019 Software Licensing	1,330	-	500	500	600	100	20.00%
43110 Communications	15,190	11,776	15,700	15,700	15,700	-	0.00%
43140 Postage and Freight	6,922	6,197	6,000	6,000	6,500	500	8.33%
43210 Transportation/Subsistence	9,460	10,966	19,184	13,996	12,000	(7,184)	-51.33%
43220 Car Allowance	7,200	2,977	3,600	3,600	3,600	-	0.00%
43260 Training	2,198	1,230	2,475	2,475	2,475	-	0.00%
43310 Advertising	776	1,331	2,500	2,500	4,000	1,500	60.00%
43410 Printing	2,580	1,098	3,400	3,000	2,500	(900)	-30.00%
43510 Insurance Premium	12,893	14,126	15,500	15,500	18,727	3,227	20.82%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	30,485	28,644	33,500	33,500	34,520	1,020	3.04%
43720 Equipment Maintenance	1,518	2,182	1,800	1,800	1,950	150	8.33%
43750 Vehicle Maintenance	265	-	300	300	600	300	100.00%
43780 Buildings/Grounds Maintenance	19,220	14,849	20,338	20,338	20,745	407	2.00%
43810 Rents and Operating Leases	116	-	100	100	100	-	0.00%
43812 Equipment Replacement Payment	6,498	6,498	6,498	11,686	6,000	(498)	-4.26%
43920 Dues and Subscriptions	1,260	1,129	1,149	1,549	1,431	282	18.21%
Total: Services	145,402	116,810	153,012	153,012	190,678	37,666	24.62%
Capital Outlay							
48710 Minor Office/Communications Equipment	-	10,542	500	500	2,950	2,450	490.00%
48720 Minor Office Furniture	596	8,645	-	-	700	700	-
48740 Minor Machinery & Equipment	-	2,674	-	-	-	-	-
Total: Capital Outlay	596	21,861	500	500	3,650	3,150	630.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(102,405)	-	-	-	-	-	-
Total: Interdepartmental Charges	(102,405)	-	-	-	-	-	-
Department Total	\$ 715,673	\$ 776,980	\$ 771,391	\$ 771,391	\$ 822,071	\$ 50,680	6.57%

Fund 100
Department 21135 - River Center - Continued

Line-Item Explanations

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

40120 Temporary Wages. Seasonal employee to input SharePoint data base improvements and additional seasonal employee to assist in peak permit season entering applications.

42120 Computer Software. Software for iPads to use in the field assisting Planners in permit decisions.

42250 Uniforms. Field gear for new staff.

42410 Small Tool/Supply. Landscaping and snow removal tools (\$400).

43011 Contractual Services. Janitorial service (\$15,639), security alarm (\$766), window washing (\$1,500), toilet pumping (\$900), shrink wrap boat (\$300) and river bank restoration (\$37,500).

43019 Software Licensing. Security camera software licensing renewal (\$300).

43140 Postage and Freight. Additional outreach mailings (\$500).

43210 Transportation/Subsistence. Staff travel for training in-state (to include local workshops and internet training) and out-of-state (National FEMA flood management, erosion control seminars), HPD and floodplain site visits, estimated 280 visits borough-wide.

43260 Training. Out-of-state floodplain management (FEMA) and river habitat restoration training (Erosion Control), and in-state local workshops and web-based training to increase resource planning knowledge.

43310 Advertising. Public notices, CUP, variance, etc. (\$2,000), RISK map notices Anchor Point, Cooper Landing, Ninilchik (\$500), public service announcements with KTUU on proper boating and fishing on Anadromous streams (\$1,500).

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

43600 Project Management. Capital project department assistance on flood plain projects reviewing base flood elevation calculations.

43750 Vehicle Maintenance. Repair/maintenance for borough truck (\$600).

43812 Equipment Replacement Payment. Truck (\$6,000).

43920 Dues and Subscriptions. Professional organizations dues which help provide discounts for training.

48710 Minor Office/Communications Equipment. Scheduled replacement of two PC computers (\$850 each), scheduled replacement of three printers (\$250 each), and misc. office equipment (\$500).

48720 Minor Office Furniture. Manager office table (\$700).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2016 Estimated</u>	<u>FY2017 Projected</u>	<u>Future Projected Payments</u>
River Boat	\$ 18,169	\$ 7,782	\$ -	\$ -
Pickup	21,981	3,904	6,000	24,000
	<u>\$ 40,150</u>	<u>\$ 11,686</u>	<u>\$ 6,000</u>	<u>\$ 24,000</u>

Fund: 100	Department Function
Dept: 31110	Capital Projects Department

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments

Administration

- Improved project manager to project ratio by coordinating project schedules.
- Provided drawing and document support to the maintenance department allowing for improved maintenance department efficiency on small projects.
- Managing staff reduction to respond to project needs.
- Provided Land Management building and property evaluation support for property acquisitions.

Major projects in design:

School District roof replacements: Ninilchik High School, Homer High School front entry upgrades, CPH Radiology Department Renovation Phases III, IV and V.

Major projects in progress:

2014-2016 School District roof replacements, Ninilchik High School, Chapman Elementary School (2), Sterling Elementary School (2), Soldotna High School, Kenai Middle School, Information Technology department remodel, Central Peninsula Landfill maintenance building, Kenai Peninsula College paved lighted pedestrian pathway, Nanwalek propane tank replacement, Nikiski environmental study, North Peninsula Recreation pool upgrades, Seldovia School shop fire restoration, Seward Bear Creek Flood revetment.

Major projects completed:

2011 School District roofing replacements: Tustumena Elementary, Skyview Middle, Kenai Alternative/Aurora Borealis, Soldotna Elementary, Moose Pass, Cooper Landing, Chapman Elementary; CPH Radiology Phase 2A, educational specifications for Kachemak-Selo School, KESA Diamond Ridge fire station, Soldotna and Homer High track and field improvements.

FY2017 New Initiatives:

- Expand annual inspection and identification of department and service area facilities for CIP and deferred maintenance needs for non-school facilities.

Performance Measures

Priority/Goal: Staffing

Goal: Efficient and effective project management

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

Measures:

	Benchmark	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Project Manager to Project Ratio	1:7	1:13	1:8	1:6.5	1:7
Staffing history (prorated based upon FTE equivalents during the year)		6.42	8.67	8.16	6

Priority/Goal: Schedule

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

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

Measures:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Projects completed within funding time requirements	100%	100%	100%	100%

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

Priority/Goal: Budget

Goal: Adequate Funding for Projects Proposed.

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

Measures:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Project Estimates provided	39	39	60	62

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 31110 - Capital Projects**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 440,486	\$ 573,641	\$ 691,600	\$ 691,600	\$ 532,845	\$ (158,755)	-22.95%
40120 Temporary Wages	3,123	1,071	3,200	3,200	3,200	-	0.00%
40210 FICA	39,411	48,025	61,908	61,908	47,344	(14,564)	-23.53%
40221 PERS	183,746	430,776	153,548	153,548	117,745	(35,803)	-23.32%
40321 Health Insurance	130,793	181,296	189,835	189,835	144,960	(44,875)	-23.64%
40322 Life Insurance	777	982	1,676	1,676	1,281	(395)	-23.57%
40410 Leave	56,817	75,223	82,455	82,455	66,048	(16,407)	-19.90%
40511 Other Benefits	419	420	384	384	144	(240)	-62.50%
Total: Personnel	855,572	1,311,434	1,184,606	1,184,606	913,567	(271,039)	-22.88%
Supplies							
42120 Computer Software	378	143	2,200	2,200	1,806	(394)	-17.91%
42210 Operating Supplies	3,741	3,188	3,150	3,150	3,150	-	0.00%
42230 Fuel, Oil & Lubricants	3,624	2,460	4,896	4,896	4,896	-	0.00%
42250 Uniforms	12	-	-	-	-	-	-
42263 Training Supplies	-	32	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	150	357	200	200	300	100	50.00%
42360 Motor Vehicle Supplies	202	-	300	300	300	-	0.00%
42410 Small Tools & Equipment	388	231	815	815	630	(185)	-22.70%
Total: Supplies	8,495	6,411	11,861	11,861	11,382	(479)	-4.04%
Services							
43011 Contractual Services	-	3,530	3,800	3,829	3,800	-	0.00%
43019 Software Licensing	1,482	2,417	1,800	3,850	1,860	60	3.33%
43110 Communications	8,338	12,648	11,755	11,755	10,855	(900)	-7.66%
43140 Postage and Freight	136	214	200	200	200	-	0.00%
43210 Transportation/Subsistence	32,069	22,241	25,142	22,113	24,621	(521)	-2.07%
43220 Car Allowance	13,015	18,000	18,000	18,000	14,400	(3,600)	-20.00%
43260 Training	1,577	4,057	5,160	5,460	3,494	(1,666)	-32.29%
43310 Advertising	1,413	-	-	-	-	-	-
43410 Printing	-	-	100	100	100	-	0.00%
43610 Utilities	4,907	5,229	6,200	6,200	6,200	-	0.00%
43720 Equipment Maintenance	1,332	1,635	2,500	2,500	2,500	-	0.00%
43750 Vehicle Maintenance	9	-	300	300	400	100	33.33%
43812 Equipment Replacement Pymt.	4,124	4,124	4,124	4,124	4,124	-	0.00%
43920 Dues and Subscriptions	1,290	436	775	1,425	972	197	25.42%
Total: Services	69,692	74,531	79,856	79,856	73,526	(6,330)	-7.93%
Capital Outlay							
48120 Major Office/Communications Equipment	-	1,925	5,000	4,675	-	(5,000)	-100.00%
48710 Minor Office/Communications Equipment	2,563	4,474	3,650	3,975	1,600	(2,050)	-56.16%
48720 Minor Office Furniture	1,698	1,663	2,565	2,565	2,165	(400)	-15.59%
Total: Capital Outlay	4,261	8,062	11,215	11,215	3,765	(7,450)	-66.43%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(686,012)	(772,369)	(895,434)	(895,434)	(705,017)	190,417	-
Total: Interdepartmental Charges	(686,012)	(772,369)	(895,434)	(895,434)	(705,017)	190,417	-
Department Total	\$ 252,008	\$ 628,069	\$ 392,104	\$ 392,104	\$ 297,223	\$ (94,881)	-24.20%

Fund 100
Department 31110 - Capital Projects - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 director, 3 project administrators, 1 water resource manager and 1 Administrative Assistants.

Reduced: 1 project managers and 1.67 administrative assistant.

42120 Computer Software. Two annual upgrades of Acrobat and two upgrades of bluebeam reader, one upgrade of AutoCAD. Reduce one seat of AutoCAD.

42360 Motor Vehicle Supplies. Director's vehicle increase due to aging model year.

43011 Contractual Services. Custodial services.

43019 Software Licensing. New security camera software.

43220 Car Allowance. Reduce one Project Administrator car allowance.

43260 Training. Purchase one ASHA health care prevention training and certification, one online Assertive Communications and Negotiation Skills for Project Administrators. Reduce one online Project Administrator course.

43720 Equipment Maintenance. Shared copier maintenance.

43750 Vehicle Maintenance. Director's vehicle requires more maintenance/upkeep.

43920 Dues & Subscriptions. Increase for architect licensing for one Project Administrator.

48710 Minor Office/Communications Equipment. Replace one iPad (\$700), two computer monitors (\$275 each) and one small office printer (\$350).

48720 Minor Office Furniture. Purchase one office chair, one large filing cabinet and replace one desk.

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2015 Estimated</u>	<u>FY2016 Projected</u>	<u>Future Projected Payments</u>
2013 Jeep	8,524	4,124	4,124	4,124
	<u>\$ 8,524</u>	<u>\$ 4,124</u>	<u>\$ 4,124</u>	<u>\$ 4,124</u>

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

Department Function

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

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

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

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

Population data from the 2010 Federal census is used in determining the allocation of the program funds. The FY2017 allocation is as follows:

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2017 Funding</u>
Anchor Point Seniors	625	7.34	\$ 44,869
Cooper Landing Seniors	260	3.05	18,665
Homer Seniors	1,848	21.71	132,668
Kenai Seniors	1,758	20.65	126,207
Nikiski Seniors*	738	8.67	52,981
Ninilchik Seniors	369	4.33	26,491
Seldovia Seniors	150	1.76	10,770
Seward Seniors	658	7.73	47,238
Soldotna Seniors	1,266	14.87	90,886
Sterling Seniors	<u>841</u>	<u>9.88</u>	<u>60,376</u>
Total Senior Centers	8,513	100.00	\$611,151
Friendship Center –Homer			17,754
Forget-Me-Not Day Care			<u>33,045</u>
Total Senior Program			<u>\$661,950</u>
Transfer to Nikiski Seniors Service Area			-52,981
Total Funding not handled as a transfer			<u>\$608,969</u>

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

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Senior Citizens Grant Program**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 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	16,181	21,149	18,665	18,665	18,665	- 0.00%
62120 Homer Seniors	132,668	132,668	132,668	132,668	132,668	- 0.00%
62130 Kenai Seniors	126,207	126,207	126,207	126,207	126,207	- 0.00%
62140 Ninilchik Seniors	26,491	26,491	26,491	26,491	26,491	- 0.00%
62150 Seward Seniors	47,238	47,238	47,238	47,238	47,238	- 0.00%
62160 Seldovia Seniors	10,770	10,770	10,770	10,770	10,770	- 0.00%
62170 Soldotna Seniors	90,886	90,886	90,886	90,886	90,886	- 0.00%
62180 Sterling Seniors	60,376	58,938	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	608,667	612,197	611,151	611,151	611,151	- 0.00%
Adult Day Care Centers						
62125 Friendship Center - Homer	17,754	17,754	17,754	17,754	17,754	- 0.00%
62195 Forget-Me-Not Care Center	33,045	33,045	33,045	33,045	33,045	- 0.00%
Total Adult Day Care Centers	50,799	50,799	50,799	50,799	50,799	- 0.00%
Total Senior Citizens Program	\$ 659,466	\$ 662,996	\$ 661,950	\$ 661,950	\$ 661,950	\$ - 0.00%

Line-Item Explanations

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

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

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

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

62140 Ninilchik Senior Citizens: Payroll, supplies, utilities, and contract service costs to provide essential and supportive services

62150 Seward Senior Citizens: Payroll expenses to support essential and supportive services.

62160 Seldovia Senior Citizens: Supplies for congregate and home delivered meals and supplemental funding for salaries for the cook and project director. Operational expenses, including payroll, supplies, and equipment to provide meal service three times per week at the senior community center.

62170 Soldotna Senior Citizens: Operational expenses, including payroll and utilities to support the nutrition, transportation, and support service programs.

62180 Sterling Senior Citizens: Operational expenses, including payroll, contract services, and supplies to provide essential or supportive services.

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

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

63190 Nikiski Senior Citizens: Nikiski seniors funding is handled as a non-departmental transfer to their service area. See pages 138-139 and 271-276.

Fund: 100
Dept: 94900

Department Function
Business and Economic Development

Borough code sections 19.10 to 19.30 allow the assembly to provide programs and funding for the promotion of tourism and for direct and indirect support of economic development projects on a non areawide basis. 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.

Account Descriptions

Contractual Services, EDD. The Borough provided \$67,500 in funding to the Kenai Peninsula Economic Development District (EDD) for FY2016. Borough funding was used as follows:

- Supplement \$75,000 in funding received from the US Department of Commerce, Economic Development (EDA) to prepare the annual comprehensive Economic Development Strategy document.
- Work with the Small Business Development Center in assisting business in writing business plans.
- Plan the Community Outlook Forum for communities outside the greater Kenai or Soldotna area, highlighting the specific attributes of those communities.
- Administer the EDD Microloan Program that provides startup funding for new or existing businesses when traditional funding has been denied.
- Support for the Kenai Peninsula Construction Academy. This program provides no cost entry level carpentry, electrical, plumbing and welding training and is housed on the EDD campus.
- Operations of the Business Innovation Center providing business plan development, bookkeeping, office management, market research, tenancy space, shared office services, and workforce development for new and expanding businesses resulting in lowered failure rate of small businesses.
- Preparation of the Situations and Prospect of the Kenai Peninsula Borough.

Funding for FY2017 is proposed at \$67,500.

Contractual Services, CARTS. The Borough provided \$50,000 in funding to Central Area Rural Transit System, Inc. (CARTS) for FY2016. Funding provided by the Borough was leveraged to provide \$115,277 in Federal Transit Administration 5311 Rural transportation dollars to provide ride delivery within the Kenai Peninsula Borough and to cover a portion of CARTS administrative cost that are not covered by grants and user fares. During calendar year 2014, 50,748 trips were provided with approximately 49% of these rides provided for people traveling back and forth to work or work related training. Funding for FY2017 is proposed at \$50,000.

Contractual Services, SBDC. The Borough provided \$105,000 in funding to the Alaska Small Business Development Center (SBDC), South West Region. SBDC offers free business services to businesses, whether pre-venture, start-up or existing, include the followings:

- One-on-one confidential counseling to small businesses.
- Business resource library.
- Assistance on grant opportunities.
- Technical assistance of government assistance programs and referral.
- Assistance on patents, trademarks and copyrights,
- Assistance in the creation, review and refinement of business plans.
- Bookkeeping.
- Licensing and permitting.
- Identifying appropriate loan programs and assisting with the applications.
- Conduct business training through seminars, workshops and conferences.

Funding for FY2017 is proposed at \$105,000

Contractual Services, Peninsula Promotion, KPTMC. 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 non areawide program. The Borough provided \$340,000 (\$40,000 contained a match provision) in funding to the Kenai Peninsula Tourism Marketing Council (KPTMC). Funding provided to KPTMC is to be used for marketing the Borough as a prime destination for tourist on a non-area wide basis. Borough funding is used as follows:

- Preparation of the Discovery guide which includes everything you will need to plan your next trip to the Kenai including hundreds of listings for lodging opportunities, river guides, open-water charters, and bear viewing tours, but also a fold-out map of the entire Kenai Peninsula.
- Attendance at various conventions and meetings promoting the Kenai Peninsula.
- Advertising in various magazines and travel guides.
- Administrative cost.

Funding for FY2017 is proposed at \$340,000.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 94900 - Economic Development**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43009 Contractual Services - EDD	50,000	50,000	67,500	67,500	67,500	-	0.00%
43010 Contractual Services - CARTS	25,000	50,000	50,000	50,000	50,000	-	0.00%
43011 Contractual Services - SBDC	100,898	90,934	105,000	105,000	105,000	-	0.00%
43021 Peninsula Promotion - KPTMC	299,704	298,093	340,000	340,000	340,000	-	0.00%
Total: Services	475,602	489,027	562,500	562,500	562,500	-	0.00%
Department Total	\$ 475,602	\$ 489,027	\$ 562,500	\$ 562,500	\$ 562,500	\$ -	0.00%

Line-Item Explanations

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

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

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

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

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 94910 - Non Departmental

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40511 Other Benefits	\$ 15,158	\$ 13,903	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
Total: Personnel	15,158	13,903	50,000	50,000	50,000	-	0.00%
Services							
43011 Contract Services-ELODEA	21,491	18,247	-	-	-	-	-
43510 Insurance Premium	110,612	100,204	105,498	105,498	143,548	38,050	36.07%
Total: Services	132,103	118,451	105,498	105,498	143,548	38,050	36.07%
Transfers							
50241 S/D Operations	43,500,000	44,000,000	48,238,432	48,238,432	48,238,432	-	0.00%
50242 Postsecondary Education	695,330	692,184	726,987	726,987	779,958	52,971	7.29%
50250 Land Trust Fund	22,662	24,509	30,670	30,670	-	(30,670)	-100.00%
50264 911 Communications Fund	224,481	276,351	265,826	265,826	456,368	190,542	71.68%
50280 Nikiski Senior Svc. Area	52,981	52,981	52,981	52,981	52,981	-	0.00%
50290 Solid Waste	6,221,083	6,513,448	6,401,679	6,401,679	6,185,888	(215,791)	-3.37%
50308 School Debt	2,503,055	4,145,527	4,134,994	4,134,180	4,124,410	(10,584)	-0.26%
50349 Bond Issue Expense Fund	1,000	5,000	10,000	10,000	10,000	-	0.00%
50400 School Capital Projects	2,160,000	1,250,000	1,375,000	1,375,000	1,250,000	(125,000)	-9.09%
50407 General Govt. Capital Projects	250,000	250,000	250,000	250,000	250,000	-	0.00%
Total: Transfers	55,630,592	57,210,000	61,486,569	61,485,755	61,348,037	(138,532)	-0.23%
Interdepartmental Charges							
60000 Charges (To)/From Other Depts.	(142,311)	(257,652)	(57,900)	(57,900)	(57,900)	-	-
Total: Interdepartmental Charges	(142,311)	(257,652)	(57,900)	(57,900)	(57,900)	-	-
Department Total	\$ 55,635,542	\$ 57,084,702	\$ 61,584,167	\$ 61,583,353	\$ 61,483,685	\$ (100,482)	-0.16%

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.

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

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

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

50290 Transfer to Solid Waste. For the operations and management of the Solid Waste Department (\$6,262,688).

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$4,124,410). Payment for the Solid Waste capital projects bonds are included in the transfer to the Solid Waste Department.

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

60000 Charges (to) From other Departments. (\$57,900). Amount included in the operating budget of the Maintenance & capital projects departments expected to be charged to the general fund \$222,500 and indirect cost recovery from Borough capital projects and grants (\$280,400).

For capital projects information on this department - See the Capital Projects section - Pages 322-324; 328, 329, & 339-351.

**Kenai Peninsula Borough
Budget Detail**

Fund 100 Total - General Fund

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
40XXX Total: Personnel	\$ 13,551,043	\$ 17,079,507	\$ 14,984,685	\$ 14,977,045	\$ 14,851,971	\$ (132,714)	-0.89%
42XXX Total: Supplies	196,207	229,810	279,952	279,517	253,960	(25,992)	-9.28%
43XXX Total: Services	3,906,787	3,730,965	4,321,402	4,472,478	4,354,048	32,646	0.76%
48XXX Total: Capital Outlay	122,507	146,058	111,690	120,370	69,565	(42,125)	-37.72%
50XXX Total: Transfers	55,630,592	57,210,000	61,486,569	61,485,755	61,348,037	(138,532)	-0.23%
6XXXX Total: Interdepartmental Charges	(1,280,367)	(1,399,904)	(1,339,040)	(1,339,040)	(1,102,372)	236,668	-
Fund Totals	\$ 72,126,769	\$ 76,996,436	\$ 79,845,258	\$ 79,996,125	\$ 79,775,209	\$ (70,049)	-0.09%

Special Revenue Funds

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

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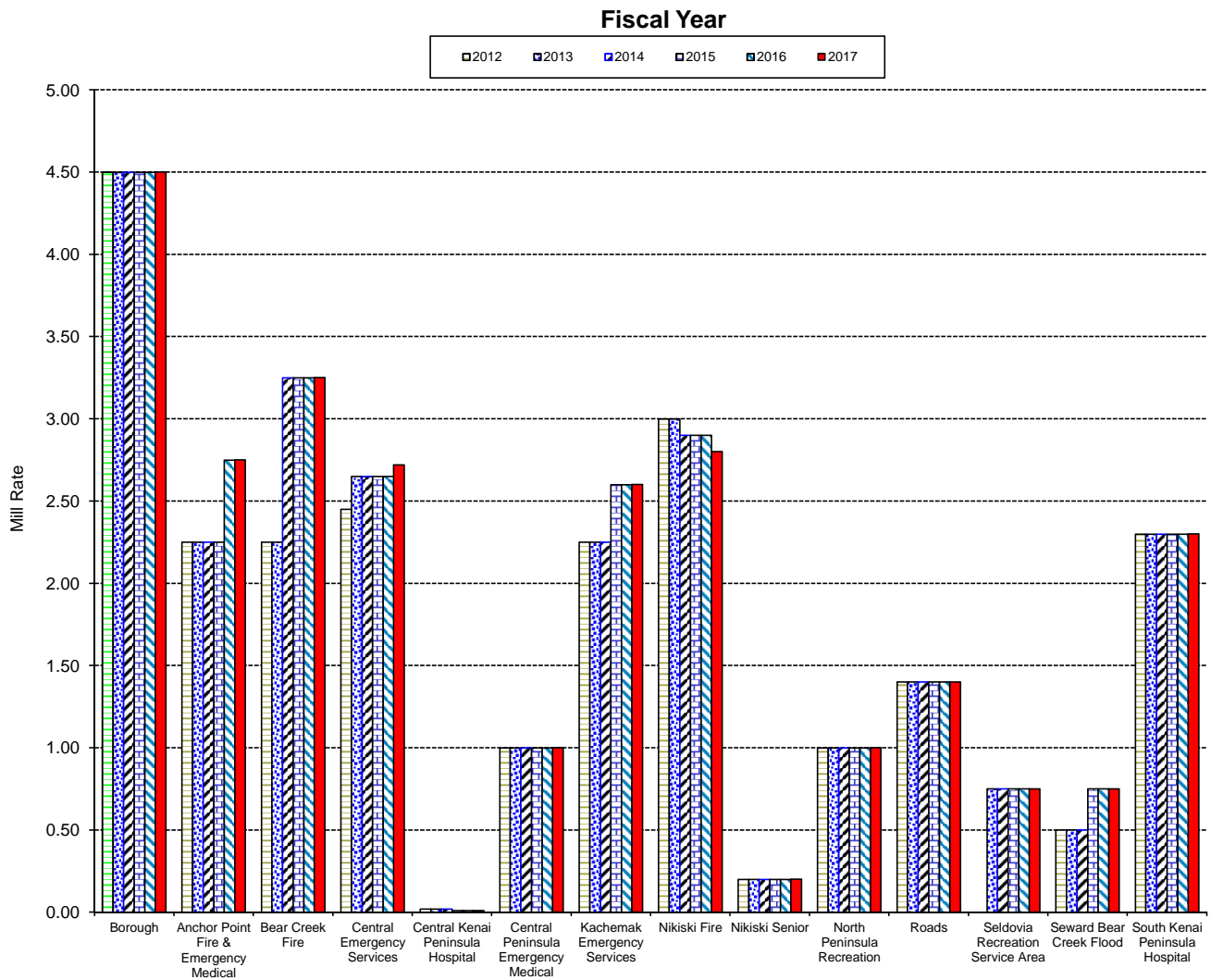
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Total Special Revenue Funds - Budget Projection

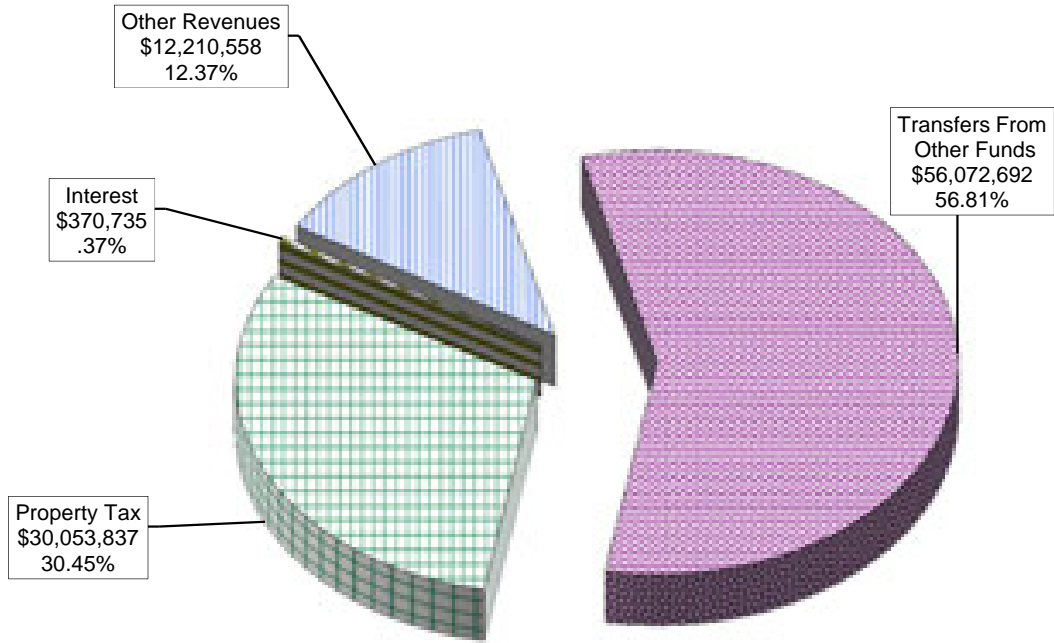
Fund Budget:	FY2014	FY2015	FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Revenues:								
Property Taxes								
Real	\$ 19,162,915	\$ 18,567,104	\$ 19,704,963	\$ 19,704,963	\$ 20,802,370	\$ 20,877,558	\$ 20,832,463	\$ 21,249,112
Personal	917,309	1,027,875	1,019,675	1,033,894	1,022,601	1,035,910	1,035,835	1,045,449
Oil & Gas (AS 43.56)	4,838,574	5,392,800	6,048,462	6,048,462	7,424,807	7,280,159	7,121,991	7,121,991
Interest	61,600	63,871	66,189	66,205	69,341	71,453	73,947	77,027
Flat Tax	233,828	233,711	227,443	228,256	227,443	231,941	236,528	241,207
Motor Vehicle Tax	498,090	516,453	494,761	494,761	507,275	516,152	526,475	537,004
Total Property Taxes	25,712,316	25,801,814	27,561,493	27,576,541	30,053,837	30,013,173	29,827,239	30,271,790
Federal Revenue	789,308	207,290	-	41,572	-	-	-	-
State Revenue	2,022,988	6,029,629	-	55,000	105,000	-	-	-
Interest Earnings	397,931	342,079	342,694	342,694	370,735	478,074	290,433	345,653
Other Revenue	8,200,948	12,267,402	11,948,606	11,913,438	12,105,558	11,202,849	12,244,481	11,202,849
Total Revenues	37,123,491	44,648,214	39,852,793	39,929,245	42,635,130	41,694,096	42,362,153	41,820,292
Other Financing Sources:								
Transfer From Other Funds	50,923,959	52,005,963	56,066,820	56,059,150	56,072,692	58,164,684	58,300,802	59,121,176
Total Other Financing Sources	50,923,959	52,005,963	56,066,820	56,059,150	56,072,692	58,164,684	58,300,802	59,121,176
Total Revenues and Other Financing Sources	88,047,450	96,654,177	95,919,613	95,988,395	98,707,822	99,858,780	100,662,955	100,941,468
Expenditures:								
Personnel	22,808,569	27,672,033	23,363,422	23,461,647	23,805,260	24,281,363	24,888,399	25,635,052
Supplies	2,201,342	2,251,787	2,535,497	2,384,065	2,384,786	2,429,974	2,478,573	2,529,020
Services	16,305,469	16,679,447	19,336,060	19,855,735	19,653,306	19,879,438	20,174,131	20,317,343
Capital Outlay	644,520	730,992	742,203	827,725	581,712	530,148	540,754	551,571
Interdepartmental Charges	(548,534)	(488,254)	(308,058)	(307,425)	(352,229)	(360,818)	(358,098)	(354,142)
Total Expenditures	41,411,366	46,846,005	45,669,124	46,221,747	46,072,835	46,760,105	47,723,759	48,678,844
Operating Transfers To:								
Special Revenue Funds	34,377,527	34,762,769	38,258,806	38,258,806	37,942,482	38,237,168	38,602,286	38,599,471
Capital Projects Fund	2,558,488	3,159,820	3,690,000	4,125,000	4,915,000	6,690,000	4,540,000	4,615,000
Debt Service Fund	6,854,944	9,651,884	9,217,708	9,190,189	9,758,293	10,841,674	11,223,608	11,224,885
Total Operating Transfers	43,790,959	47,574,473	51,166,514	51,573,995	52,615,775	55,768,842	54,365,894	54,439,356
Total Expenditures and Operating Transfers	85,202,325	94,420,478	96,835,638	97,795,742	98,688,610	102,528,947	102,089,653	103,118,200
Net Results From Operations	2,845,125	2,233,699	(916,025)	(1,807,347)	19,212	(2,670,167)	(1,426,698)	(2,176,732)
Projected Lapse	-	-	1,445,541	1,530,723	1,477,270	1,526,331	1,560,693	1,599,894
Change in Fund Balance	2,845,125	2,233,699	529,516	(276,624)	1,496,482	(1,143,836)	133,995	(576,838)
Beginning Fund Balance	22,209,950	25,055,075	27,288,774	27,288,774	27,012,150	28,508,632	27,364,796	27,498,791
Ending Fund Balance	\$ 25,055,075	\$ 27,288,774	\$ 27,818,290	\$ 27,012,150	\$ 28,508,632	\$ 27,364,796	\$ 27,498,791	\$ 26,921,952

Mill Rate History

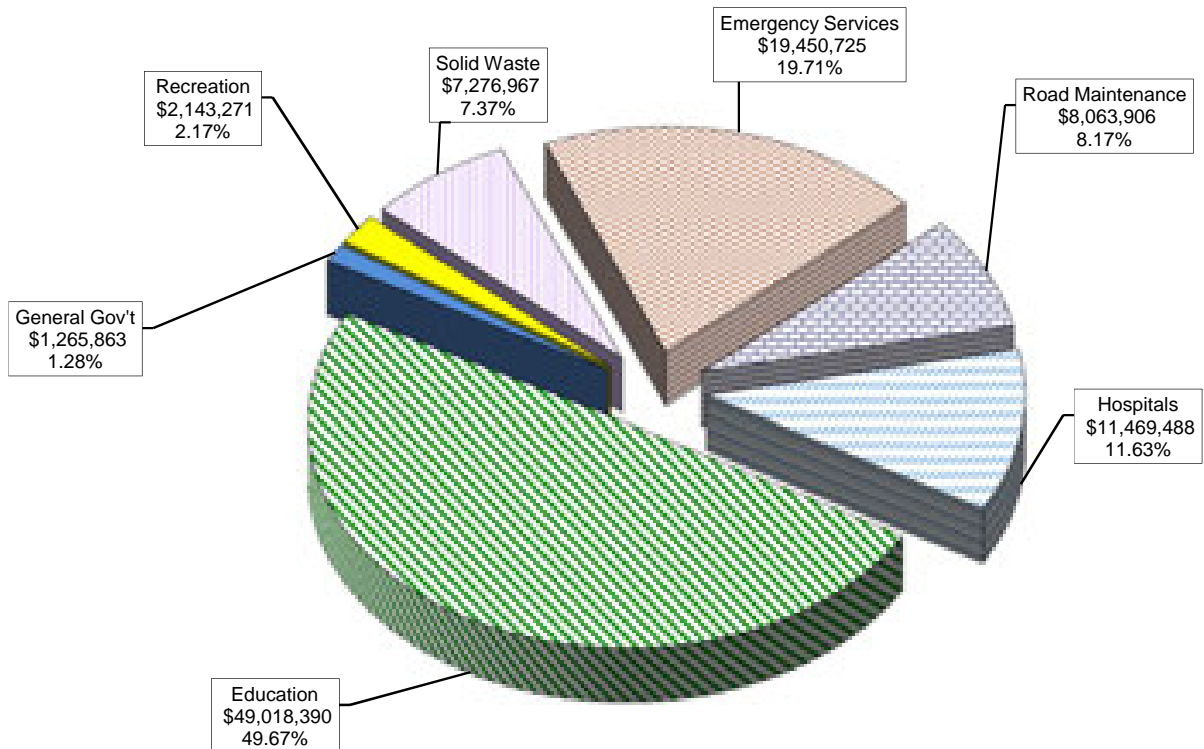
	Fiscal Year					
	2012	2013	2014	2015	2016	2017
Borough	4.50	4.50	4.50	4.50	4.50	4.50
Service Areas:						
Anchor Point Fire & Emergency Medical	2.25	2.25	2.25	2.25	2.75	2.75
Bear Creek Fire	2.25	2.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.45	2.65	2.65	2.65	2.65	2.72
Central Kenai Peninsula Hospital	0.02	0.02	0.02	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	2.25	2.25	2.25	2.60	2.60	2.60
Nikiski Fire	3.00	3.00	2.90	2.90	2.90	2.80
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seldovia Recreation Service Area	-	0.75	0.75	0.75	0.75	0.75
Seward Bear Creek Flood	0.50	0.50	0.50	0.75	0.75	0.75
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30



**Special Revenue Funds
Where the Money Comes From FY2017
\$98,707,822**



**Special Revenue Funds
Appropriations By Function - FY2017
\$98,688,610**



**Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2017**

	Emergency Services							Recreation		
	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Seward Bear Creek Flood	911 Communications	North Peninsula Recreation	Seldovia Recreation
Taxable Value (000'S):										
Real	702,166	148,538	215,254	2,512,286	4,570	358,154	388,833	-	702,166	64,117
Personal	43,078	1,125	26,487	104,193	928	6,353	18,512	-	43,754	944
Oil & Gas (AS 43.56)	1,109,622	3,144	80,368	130,822	-	-	9,158	-	1,146,997	-
Total Taxable Value	1,854,866	152,807	322,109	2,747,301	5,498	364,507	416,503	-	1,892,917	65,061
Mill Rate	2.80	3.25	2.75	2.72	1.00	2.60	0.75		1.00	0.75
Property Taxes										
Real	\$ 1,966,065	\$ 482,749	\$ 591,949	6,833,418	\$ 4,570	\$ 931,200	\$ 291,625	\$ -	\$ 702,166	\$ 48,088
Personal	118,206	3,583	71,382	277,737	909	16,187	13,606	-	42,879	694
Oil & Gas (AS 43.56)	3,106,942	10,218	221,012	355,836	-	-	6,869	-	1,146,997	-
Interest	10,382	894	3,382	18,000	-	1,800	5,036	-	6,259	-
Flat Tax	10,980	1,757	3,401	53,728	850	3,375	12,712	-	3,665	3,036
Motor Vehicle Tax	55,042	16,409	10,733	146,854	-	26,998	7,997	-	18,980	457
Total Property Taxes	5,267,617	515,610	901,859	7,685,573	6,329	979,560	337,845	-	1,920,946	52,275
Interest Revenue	72,983	3,508	6,709	35,041	-	5,365	5,036	-	26,716	708
Federal Revenue	-	-	-	-	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-	-	-	-	-
Other Revenue	275,000	-	65,000	616,370	-	30,000	-	1,723,867	219,166	1,050
PAYMENTS FROM COMPON	-	-	-	-	-	-	-	-	-	-
Transfer From Other Funds	-	-	-	6,329	-	-	-	697,104	-	-
Total Revenues and Other Financing Sources	5,615,600	519,118	973,568	8,343,313	6,329	1,014,925	342,881	2,420,971	2,166,828	54,033
Expenditures										
Personnel	3,551,888	201,260	517,515	5,902,874	-	540,107	81,902	1,524,289	1,208,157	-
Supplies	257,460	22,840	73,400	378,430	-	98,000	3,700	7,950	126,700	8,485
Services	709,688	191,224	202,609	1,071,095	-	194,980	132,906	701,913	512,169	46,530
Capital Outlay	157,791	1,900	78,125	96,063	-	96,500	800	75,028	16,230	-
Payment to School District	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	110,516	122,115	-	-
Total Expenditures	4,676,827	417,224	871,649	7,448,462	-	929,587	329,824	2,431,295	1,863,256	55,015
Transfers to Other Funds	1,062,504	135,620	272,938	758,715	6,329	109,751	-	-	225,000	-
Total Expenditures and Operating Transfers	5,739,331	552,844	1,144,587	8,207,177	6,329	1,039,338	329,824	2,431,295	2,088,256	55,015
Net Results From Operations	(123,731)	(33,726)	(171,019)	136,136	-	(24,413)	13,057	(10,324)	78,572	(982)
Projected Lapse	257,225	25,033	56,657	223,454	-	32,536	6,870	72,939	65,214	1,650
Change in Fund Balance	133,494	(8,693)	(114,362)	359,590	-	8,123	19,927	62,615	143,786	668
Beginning Fund Balance	4,865,530	233,843	447,235	2,336,060	-	357,660	449,810	47,579	1,781,097	47,208
Ending Fund Balance	\$ 4,999,024	\$ 225,150	\$ 332,873	\$ 2,695,650	\$ -	\$ 365,783	\$ 469,737	\$ 110,194	\$ 1,924,883	\$ 47,876

Road Improvement			Education		General Government		Solid Waste	Hospitals		Total
Roads	Engineer's Estimate Fund	RIAD Match Fund	School Fund	Post-Secondary Education	Land Trust	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital	
3,903,270	-	-	-	-	-	627,126	-	3,919,902	1,444,060	
185,964	-	-	-	-	-	37,525	-	175,952	94,781	
1,409,512	-	-	-	-	-	1,074,344	-	1,292,700	163,400	
5,498,746	-	-	-	-	-	1,738,995	-	5,388,554	1,702,241	
1.40						0.20		0.01	2.30	
\$ 5,464,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,425	\$ -	\$ 39,199	\$ 3,321,338	\$ 20,802,370
255,143	-	-	-	-	-	6,915	-	1,724	213,636	1,022,601
1,973,317	-	-	-	-	-	214,869	-	12,927	375,820	7,424,807
15,386	-	-	-	-	-	272	-	108	7,822	69,341
44,817	-	-	-	-	-	590	-	1,068	87,464	227,443
145,869	-	-	-	-	-	3,064	-	1,592	73,280	507,275
7,899,110	-	-	-	-	-	351,135	-	56,618	4,079,360	30,053,837
31,902	500	5,448	-	-	106,268	2,873	-	48,915	18,763	370,735
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	805,000	-	800,000	7,675,105	-	12,210,558
-	-	-	-	-	-	-	-	-	-	-
-	-	112,000	48,238,432	779,958	-	52,981	6,185,888	-	-	56,072,692
7,931,012	500	117,448	48,238,432	779,958	911,268	406,989	6,985,888	7,780,638	4,098,123	98,707,822
1,203,865	2,000	-	6,411,398	-	651,796	-	2,008,209	-	-	23,805,260
84,445	-	-	910,004	-	11,500	-	401,872	-	-	2,384,786
5,226,946	10,000	-	3,814,373	779,958	233,113	361,679	4,844,136	365,042	254,945	19,653,306
1,850	-	-	26,900	-	7,775	-	22,750	-	-	581,712
-	-	-	37,583,417	-	-	-	-	-	-	37,583,417
(77,200)	-	-	(507,660)	-	-	-	-	-	-	(352,229)
6,439,906	12,000	-	48,238,432	779,958	904,184	361,679	7,276,967	365,042	254,945	83,656,252
1,612,000	-	-	-	-	-	-	-	7,384,163	3,465,338	15,032,358
8,051,906	12,000	-	48,238,432	779,958	904,184	361,679	7,276,967	7,749,205	3,720,283	98,688,610
(120,894)	(11,500)	117,448	-	-	7,084	45,310	(291,079)	31,433	377,840	19,212
354,195	-	-	-	-	90,418	-	291,079	-	-	1,477,270
233,301	(11,500)	117,448	-	-	97,502	45,310	-	31,433	377,840	1,496,482
3,190,162	41,907	363,197	1,899,706	-	7,084,552	191,562	-	2,173,990	1,501,052	27,012,150
\$ 3,423,463	\$ 30,407	\$ 480,645	\$ 1,899,706	\$ -	\$ 7,182,054	\$ 236,872	\$ -	\$ 2,205,423	\$ 1,878,892	\$ 28,508,632

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 9,983,455	\$ 10,162,700	\$ 11,703,905	\$ 11,738,030	\$ 11,710,017	\$ 6,112	0.05%
40111 Special Pay	37,613	36,503	48,750	48,750	48,750	-	0.00%
40120 Temporary Wages	1,130,563	959,299	963,073	977,041	1,016,630	53,557	5.56%
40130 Overtime Wages	1,145,715	1,182,371	829,916	849,183	879,792	49,876	6.01%
40131 FLSA Overtime Wages	145,200	157,439	164,607	164,607	159,368	(5,239)	-3.18%
40210 FICA	1,047,957	1,029,365	1,194,873	1,199,341	1,197,727	2,854	0.24%
40221 PERS	4,461,400	8,559,106	2,880,077	2,888,544	2,893,086	13,009	0.45%
40321 Health Insurance	3,144,180	3,766,827	3,806,114	3,820,717	4,123,538	317,424	8.34%
40322 Life Insurance	17,265	17,546	29,299	29,387	29,474	175	0.60%
40410 Leave	1,629,157	1,753,321	1,690,556	1,693,699	1,694,773	4,217	0.25%
40511 Other Benefits	66,064	47,556	52,252	52,348	52,105	(147)	-0.28%
Total: Personnel	22,808,569	27,672,033	23,363,422	23,461,647	23,805,260	441,838	1.89%
Supplies							
42020 Signage Supplies	32,679	20,704	40,100	40,281	37,300	(2,800)	-6.98%
42120 Computer Software	4,967	44,810	22,555	22,155	18,350	(4,205)	-18.64%
42210 Operating Supplies	235,618	261,917	313,821	314,210	310,246	(3,575)	-1.14%
42220 Fire/Medical/Rescue Supplies	179,047	158,837	210,424	201,024	205,374	(5,050)	-2.40%
42230 Fuel, Oils and Lubricants	548,560	438,644	595,450	546,300	480,302	(115,148)	-19.34%
42250 Uniforms	79,018	78,218	83,732	83,932	82,404	(1,328)	-1.59%
42263 Training Supplies	27,298	20,202	34,120	29,851	33,120	(1,000)	-2.93%
42310 Repair/Maint Supplies	857,575	978,466	961,690	852,231	940,800	(20,890)	-2.17%
42360 Motor Vehicle Repair	155,019	152,523	174,850	189,739	180,850	6,000	3.43%
42410 Small Tools	72,274	85,204	86,155	93,766	83,105	(3,050)	-3.54%
42960 Recreational Program Supplies	9,287	12,262	12,600	10,576	12,935	335	2.66%
Total: Supplies	2,201,342	2,251,787	2,535,497	2,384,065	2,384,786	(150,711)	-5.94%
Services							
43011 Contractual Services	4,096,945	4,220,347	4,332,369	4,535,506	4,250,949	(81,420)	-1.88%
43012 Audit Services	154,133	154,464	165,256	296,582	168,700	3,444	2.08%
43014 Physical Examinations	70,557	72,308	117,740	115,890	107,385	(10,355)	-8.79%
43015 Water/Air Sample Test	128,080	186,438	175,910	181,028	194,560	18,650	10.60%
43019 Software Licensing	187,712	65,719	249,486	251,759	259,023	9,537	3.82%
43023 Kenai Peninsula College	695,330	692,184	726,987	726,987	779,958	52,971	7.29%
43050 Solid Waste Fees	246	3,149	1,250	1,500	1,250	-	0.00%
43095 SW Closure/Post Closure	266,021	341,306	930,068	930,068	888,230	(41,838)	-4.50%
43110 Communications	270,170	270,559	330,517	332,170	336,999	6,482	1.96%
43140 Postage and Freight	25,045	25,333	31,750	31,008	31,250	(500)	-1.57%
43210 Transport/Subsistence	276,715	261,254	318,689	320,773	351,876	33,187	10.41%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	47,059	68,382	107,185	106,699	99,760	(7,425)	-6.93%
43310 Advertising	32,466	33,697	40,450	51,183	39,850	(600)	-1.48%
43410 Printing	495	2,545	7,945	7,045	7,945	-	0.00%
43510 Insurance Premium	2,692,937	2,969,140	3,578,473	3,578,474	3,947,063	368,590	10.30%
43600 Project Management	-	2,755	-	1,615	-	-	-
43610 Utilities	1,120,212	1,441,922	1,506,993	1,499,685	1,491,685	(15,308)	-1.02%
43720 Office Equipment Maintenance	56,509	53,163	91,124	97,479	89,233	(1,891)	-2.08%
43750 Vehicles Maintenance	51,975	59,255	74,200	182,815	94,700	20,500	27.63%
43764 Snow Removal	315,716	154,762	350,000	485,000	350,000	-	0.00%
43765 Policing Sites	150	7,800	8,000	8,000	8,000	-	0.00%
43780 Maint Buildings & Grounds	355,033	338,592	441,486	463,615	473,986	32,500	7.36%
43810 Rents and Operating Leases	156,107	155,465	183,215	144,046	57,461	(125,754)	-68.64%
43812 Equipment Replacement Pymt.	338,384	352,293	430,382	430,382	482,257	51,875	12.05%
43920 Dues and Subscriptions	22,745	25,222	37,011	36,738	36,612	(399)	-1.08%
43931 Recording Fees	1,190	471	1,300	1,300	1,300	-	0.00%
43933 Collection Fees	48	28	500	500	500	-	0.00%
43936 USAD Assessment	-	22,840	-	3,671	-	-	-

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services - Continued							
43951 Road Maintenance - Dust Control	395,120	418,118	400,000	400,000	405,000	5,000	1.25%
43952 Road Maintenance	4,531,175	4,262,892	4,674,574	4,609,574	4,674,574	-	0.00%
43960 Recreational Program Expenses	4,806	7,414	7,600	8,600	9,600	2,000	26.32%
45110 Land Sale Property Tax	8,788	6,030	12,000	12,443	10,000	(2,000)	-16.67%
Total: Services	16,305,469	16,679,447	19,336,060	19,855,735	19,653,306	317,246	1.64%
Capital Outlay							
48110 Furniture & Furnishings	-	-	-	8,200	-	-	-
48120 Major Office/Communications Equipment	21,149	21,130	61,683	56,188	79,493	17,810	28.87%
48310 Vehicles	51,511	127,776	36,000	36,514	-	(36,000)	-100.00%
48311 Machinery and Heavy Equipment	129,455	48,917	10,000	21,965	28,500	18,500	185.00%
48513 Recreation Equipment	-	5,800	2,500	-	3,500	1,000	40.00%
48514 Firefighting/Rescue Equipment	31,687	9,200	45,986	35,238	10,000	(35,986)	-78.25%
48515 Medical Equipment	22,251	-	17,000	17,000	29,500	12,500	73.53%
48520 Storage/Buildings/Containers	1,846	4,099	-	7,600	5,000	5,000	-
48610 Land Purchase	-	500	-	53,733	-	-	-
48620 Building Purchase	-	-	-	601	-	-	-
48630 Improvements other than Buildings	-	-	85,500	44,900	-	(85,500)	-100.00%
48710 Minor Office/Communications Equipment	82,421	104,540	116,707	109,662	90,590	(26,117)	-22.38%
48720 Minor Office Furniture	45,401	40,293	41,700	55,207	23,600	(18,100)	-43.41%
48740 Minor Machines & Equipment	49,946	43,069	20,950	32,432	20,900	(50)	-0.24%
48750 Minor Medical Equipment	31,273	31,450	44,691	35,142	34,191	(10,500)	-23.49%
48755 Minor Recreational Equipment	4,948	4,891	5,000	11,972	5,000	-	0.00%
48760 Minor Fire Fighting Equipment	160,316	277,008	237,635	284,352	234,388	(3,247)	-1.37%
49433 Plan Reviews	12,316	12,319	16,851	17,019	17,050	199	1.18%
Total: Capital Outlay	644,520	730,992	742,203	827,725	581,712	(160,491)	-21.62%
Transfers To							
50211 Central Emergency Services	6,592	6,043	5,981	5,981	6,329	348	5.82%
50238 RIAD Match Fund	-	200,000	112,000	112,000	112,000	-	0.00%
50241 KPBSD Operations	34,170,106	34,330,654	37,908,561	37,908,561	37,583,417	(325,144)	-0.86%
50264 911 Communications	200,829	226,072	232,264	232,264	240,736	8,472	3.65%
50340 SW Debt Service Fund	1,055,150	1,055,600	-	-	-	-	-
50342 Debt Service- Bear Creek Fire	83,488	94,020	97,420	97,420	95,620	(1,800)	-1.85%
50346 KES Debt - Fire Appartus	-	-	46,128	46,128	44,014	(2,114)	-4.58%
50358 Debt Service- CES	190,128	147,937	189,288	189,288	369,158	179,870	95.02%
50360 Debt Service- CPGH	3,621,100	6,481,993	6,920,606	6,920,293	7,384,163	463,557	6.70%
50361 Debt Service- SPH	1,988,566	1,966,354	1,964,266	1,937,060	1,865,338	(98,928)	-5.04%
50411 SWD Capital Projects	300,000	50,800	-	-	-	-	-
50434 Road Service Area Capital Projects	-	400,000	1,000,000	1,000,000	1,500,000	500,000	50.00%
50441 NFSA Capital Projects	200,000	750,000	500,000	500,000	1,000,000	500,000	100.00%
50442 BCFSa Capital Projects	100,000	40,000	40,000	40,000	40,000	-	0.00%
50443 CES Capital Project	250,000	100,000	250,000	250,000	250,000	-	0.00%
50444 APFEMSA Capital Project	75,000	75,000	75,000	75,000	250,000	175,000	233.33%
50446 KES Capital Project	50,000	100,000	50,000	50,000	50,000	-	0.00%
50459 NPRSA Capital Project	50,000	100,000	175,000	175,000	225,000	50,000	28.57%
50491 SPH Capital Project	1,450,000	1,450,000	1,600,000	2,035,000	1,600,000	-	0.00%
Total: Transfers	43,790,959	47,574,473	51,166,514	51,573,995	52,615,775	1,449,261	2.83%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	137,342	113,424	148,576	148,576	155,431	6,855	4.61%
60001 Charges (To) From Maint/Purchasing	252,904	264,492	268,366	268,366	217,340	(51,026)	-19.01%
60002 Charges (To) From Maint/Other Depts.	(253,613)	(221,219)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Maint/Cap Proj	(688,622)	(646,373)	(500,000)	(500,000)	(500,000)	-	-
61990 Administrative Service Fee	3,455	1,422	-	633	-	-	-
Total: Interdepartmental Charges	(548,534)	(488,254)	(308,058)	(307,425)	(352,229)	(44,171)	-
Department Total	\$ 85,202,325	\$ 94,420,478	\$ 96,835,638	\$ 97,795,742	\$ 98,688,610	\$ 1,852,972	1.91%

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Kenai Peninsula Borough

Emergency Services

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

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

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

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

Bear Creek Fire Service Area – this service area provides fire protection and first responder medical service for the area outside the City of Seward's city limits. This service area has two 3/4-time permanent employee and 25 volunteers.

Anchor Point Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, and surrounding areas. This service area has 4 permanent employee 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 41 permanent employees and 50 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 4 permanent full-time and 45 volunteers.

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

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

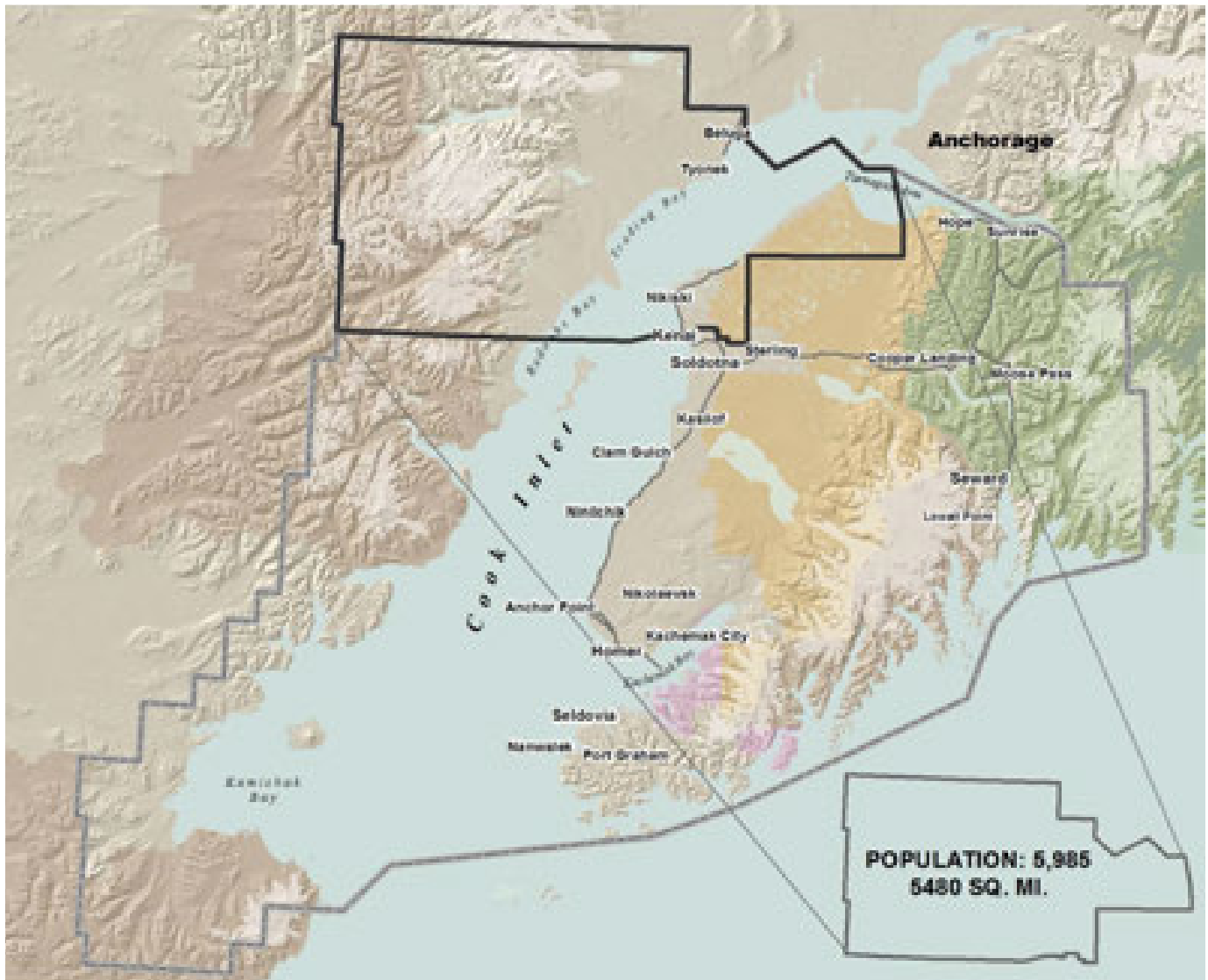
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Nikiski Fire Service Area

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

Many of the 22 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, cold water surface and dive rescue. Four fire stations are located within the service area. Two stations are located on the Kenai Spur Highway, at Milepost 17.9 and 26.5. The other two stations are located in Beluga and Tyonek. Members respond on average to 900 emergency calls a year.

The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is 2.80 mills for fiscal year 2017.



Board Members

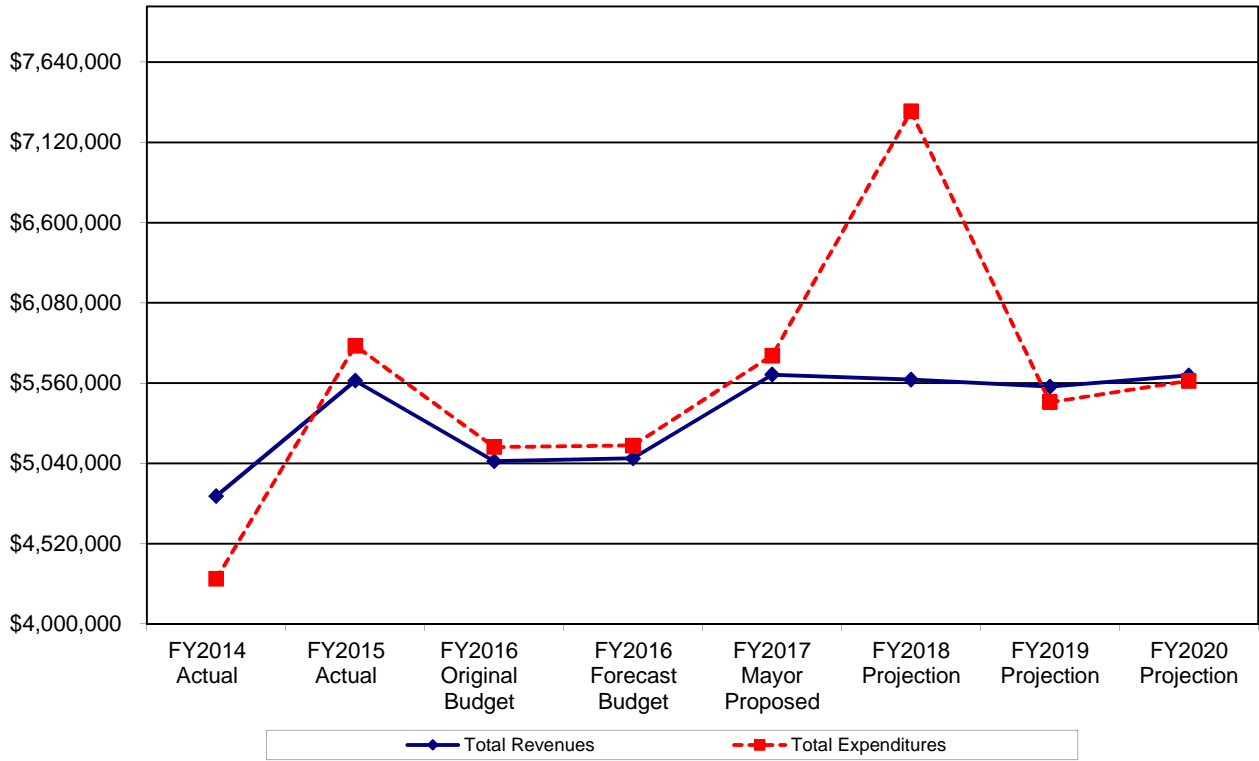
Mark Cialek
Janet Hilleary
Sharon Brower
Dan Hammond
Stan Gerhauser
Louis Oliva
Chrystal Leighton

Fire Chief: James C. Baisden

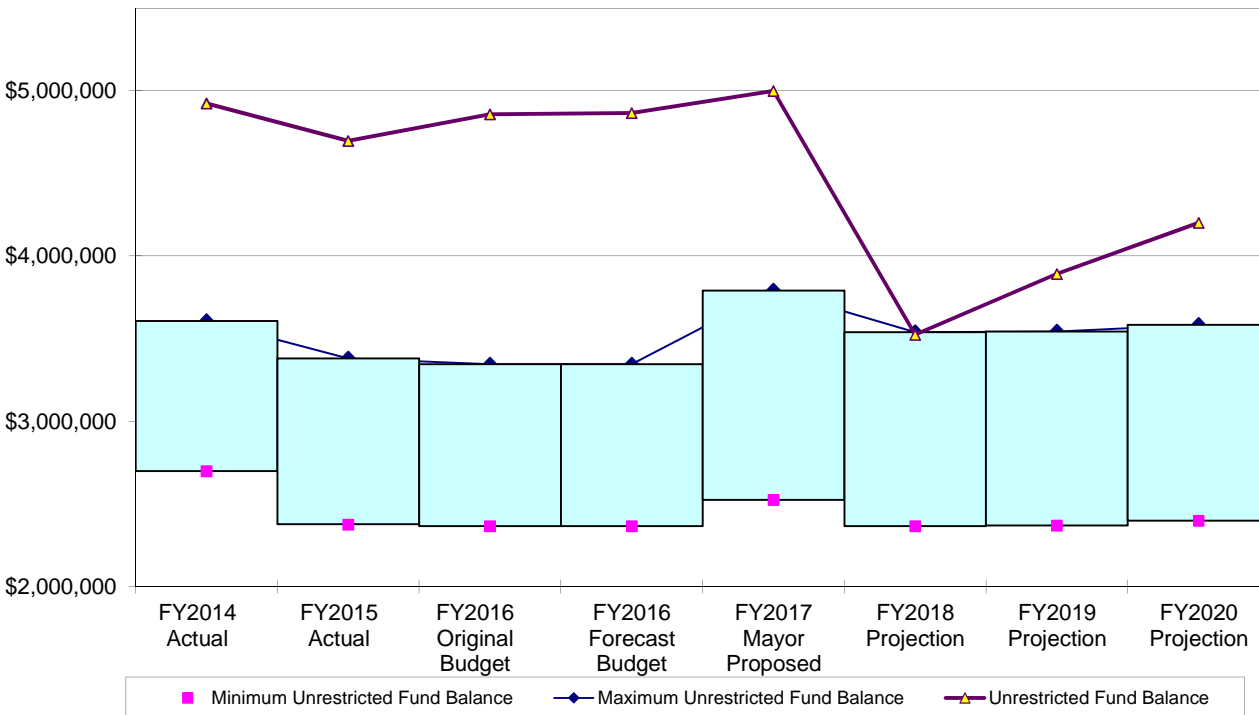
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Taxable Values (000's)								
Real	653,208	628,378	678,459	678,459	702,166	702,166	709,188	723,372
Personal	41,818	44,493	43,078	45,988	43,078	43,509	43,944	44,383
Oil & Gas (AS 43.56)	703,294	766,776	878,259	878,259	1,109,622	1,087,430	1,065,681	1,065,681
	<u>1,398,320</u>	<u>1,439,647</u>	<u>1,599,796</u>	<u>1,602,706</u>	<u>1,854,866</u>	<u>1,833,105</u>	<u>1,818,813</u>	<u>1,833,436</u>
Mill Rate	2.90	2.90	2.90	2.90	2.80	2.80	2.80	2.80
Revenues:								
Property Taxes								
Real	\$ 1,870,263	\$ 1,804,201	\$ 1,967,531	\$ 1,967,531	\$ 1,966,065	\$ 1,966,065	\$ 1,985,726	\$ 2,025,442
Personal	132,932	141,305	122,428	130,698	118,206	119,389	120,582	121,787
Oil & Gas (AS 43.56)	2,050,915	2,197,689	2,546,951	2,546,951	3,106,942	3,044,804	2,983,907	2,983,907
Interest	5,154	5,717	9,274	9,290	10,382	10,261	10,180	10,262
Flat Tax	10,700	10,700	10,980	10,980	10,980	11,200	11,424	11,652
Motor Vehicle Tax	54,183	55,900	54,549	54,549	55,042	56,143	57,266	58,411
Total Property Taxes	<u>4,124,147</u>	<u>4,215,512</u>	<u>4,711,713</u>	<u>4,719,999</u>	<u>5,267,617</u>	<u>5,207,862</u>	<u>5,169,085</u>	<u>5,211,461</u>
Federal Revenue	76,400	9,925	-	9,305	-	-	-	-
State Revenue	267,593	986,453	-	-	-	-	-	-
Interest Earnings	82,221	62,934	68,527	68,527	72,983	93,732	79,265	102,138
Other Revenue	277,809	300,977	275,000	275,000	275,000	281,875	288,922	296,145
Total Revenues	<u>4,828,170</u>	<u>5,575,801</u>	<u>5,055,240</u>	<u>5,072,831</u>	<u>5,615,600</u>	<u>5,583,469</u>	<u>5,537,272</u>	<u>5,609,744</u>
Expenditures:								
Personnel	3,249,201	4,074,891	3,439,455	3,439,455	3,551,888	3,622,926	3,713,499	3,824,904
Supplies	171,080	171,375	256,900	256,900	257,460	262,609	267,861	273,218
Services	497,115	539,697	699,149	699,149	709,688	709,688	723,882	738,360
Capital Outlay	116,036	197,424	183,691	192,894	157,791	160,947	164,166	167,449
Total Expenditures	<u>4,033,432</u>	<u>4,983,501</u>	<u>4,579,195</u>	<u>4,588,500</u>	<u>4,676,827</u>	<u>4,756,170</u>	<u>4,869,408</u>	<u>5,003,931</u>
Operating Transfers To:								
Special Revenue Fund	59,588	69,632	67,669	67,669	62,504	65,004	67,604	70,308
Capital Projects Fund	200,000	750,000	500,000	500,000	1,000,000	2,500,000	500,000	500,000
Total Operating Transfers	<u>259,588</u>	<u>819,632</u>	<u>567,669</u>	<u>567,669</u>	<u>1,062,504</u>	<u>2,565,004</u>	<u>567,604</u>	<u>570,308</u>
Total Expenditures and Operating Transfers	<u>4,293,020</u>	<u>5,803,133</u>	<u>5,146,864</u>	<u>5,156,169</u>	<u>5,739,331</u>	<u>7,321,174</u>	<u>5,437,012</u>	<u>5,574,239</u>
Net Results From Operations	535,150	(227,332)	(91,624)	(83,338)	(123,731)	(1,737,705)	100,260	35,505
Projected Lapse	-	-	251,856	252,368	257,225	261,589	267,817	275,216
Change in Fund Balance	535,150	(227,332)	160,232	169,030	133,494	(1,476,116)	368,077	310,721
Beginning Fund Balance	4,388,682	4,923,832	4,696,500	4,696,500	4,865,530	4,999,024	3,522,908	3,890,985
Ending Fund Balance	<u>\$ 4,923,832</u>	<u>\$ 4,696,500</u>	<u>\$ 4,856,732</u>	<u>\$ 4,865,530</u>	<u>\$ 4,999,024</u>	<u>\$ 3,522,908</u>	<u>\$ 3,890,985</u>	<u>\$ 4,201,706</u>

Nikiski Fire Service Area Revenues and Expenditures



Nikiski Fire Service Area Unreserved Fund Balance



Fund	206	Department Function
Dept:	51110	Nikiski Fire Service Area

Mission

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

Program Description

- The Nikiski Fire Department provides fire protection, emergency medical service, and rescue capabilities to a population of 5,985 citizens within a 5,479 square mile area that includes the Cook Inlet.
- Four fire stations are located in the service area; two stations in Nikiski on the Kenai Spur Highway, one station in Tyonek, and one located in Beluga.
- The Department has 21.75 permanent employees, 30 volunteers, 7 elected fire board members.

Major Long Term Issues and Concerns:

- Maintain current staffing levels with the increased cost of providing emergency services.
- Staffing to oversee training and emergency response for Beluga & Tyonek.
- State fire marshall deferment.

FY 2016 Accomplishments:

- Updated Dive Rescue Equipment and Training Standards.
- Completed Fire Station #2 Training Grounds.
- Completed energy audit corrections for Station #1.
- Upgraded radios (ALMR) for improved interoperability.
- Transitioned to Volunteer Membership Program.

FY2017 New Initiatives:

- Facilitate Emergency Trauma Technician and Firefighter 1 training for Beluga and Tyonek members.
- Complete Fire Station #2 Training Grounds to include fire rescue training props.
- Replace 1983 fire engine and foam tanker, and move newer model replacement apparatus to Tyonek.
- Continue implementation for emergency vehicle mobile data terminals for Nikiski, CES, Kenai, and Dispatch.
- Prepare and plan for AK LNG project impact to services.
- Station 3 planning for Holt Lamplight area

Performance Measures

Measures:

Staffing	FY15 Actual	FY16 Actual	FY17 Estimated	FY17 Projected
Full time staff	20.75	21.75	21.75	21.75
On-calls (FY2016 Transition to All Volunteers)	20.00	0	0	0
Volunteers	7.00	30.00	30.00	30.00

Priority/Goal – Emergency Medical / Fire Rescue Training

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

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

Measures: Qualifications of the 19 Uniformed Employees (FTE's), 30 Volunteer Members.

Certification levels	Chiefs (2 FTE's)	Captains (5 FTE's)	Engineers (5 FTE's)	Firefighters (7 FTE's)	On-Calls (0)	Volunteers (30)	FY2015 Totals	FY2016 Totals
Paramedic 2	0	3	5	3	N/A	3	10	14
Paramedic 1	0	0	1	3	N/A	4	5	8
Emergency Medical Technician 3	1	2	2	3	N/A	3	14	11
Emergency Medical Technician 2	N/A	N/A	N/A	N/A	N/A	4	4	4
Emergency Medical Technician 1	N/A	N/A	N/A	N/A	N/A	8	9	8
Emergency Trauma Technician	N/A	N/A	N/A	N/A	N/A	3	7	3
Alaska Fire Service Instructor 2	0	1	1	0	N/A	0	2	2
Alaska Fire Service Instructor 1	0	4	2	3	N/A	3	9	12
Alaska Fire Officer 1	2	5	2	0	N/A	0	10	9
Alaska Firefighter 2	N/A	N/A	4	7	N/A	5	16	16

Fund	206	Department Function
Dept:	51110	Nikiski Fire Service Area - Continued

Certification levels (continued)	Chiefs (2 FTE's)	Captains (5 FTE's)	Engineers (5 FTE's)	Firefighters (7 FTE's)	On- Calls (0)	Volunteers (30)	FY2015 Totals	FY2016 Totals
Alaska Firefighter 1	N/A	N/A	N/A	2	N/A	8	7	10
Alaska Basic Firefighter	N/A	N/A	N/A	N/A	N/A	19	9	19
Dive Rescue Technician	N/A	2	1	0	N/A	N/A	4	3
Confined Space Rescue Technician	1	5	4	7	N/A	0	17	16
Forestry Red Card	1	3	4	4	N/A	7	18	19
Alaska Fire Investigator Technician	1	4	1	0	N/A	0	4	6
Alaska Certified Fire Investigator	0	1	0	0	N/A	0	2	1
Executive Fire Officer Certification	1	0	N/A	N/A	N/A	N/A	1	1

Priority/Goal - Emergency Medical / Fire Rescue Response

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

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

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

Nikiski Fire Station #1 Incident Type (CY2016)	Benchmark (Minutes)	Response Count	Response Time Average
Fire (Buildings, Automobiles, Forest)	8	24	11:30
Emergency Medical Services & Rescue	8	460	7:02
Explosions & Ruptures	8	1	12:11
Hazardous Conditions (Gas, CO, Electrical)	8	12	7:44
Service Calls (Public, Smoke Odor, Standby)	8	143	7:54
Good Intent Call (cancelled Call, Nothing Found)	8	101	7:39
False Alarm (Fire Alarm Malfunctions)	8	21	5:44
Other	8	1	4:30

Nikiski Fire Station #2 Incident Type (CY2016)	Benchmark (Minutes)	Response Count	Response Time Average
Fire (Buildings, Automobiles, Forest)	8	23	11:33
Emergency Medical Services & Rescue	8	481	6:25
Explosions & Ruptures	8	1	12:11
Hazardous Conditions (Gas, CO, Electrical)	8	10	9:11
Service Calls (Public, Smoke Odor, Standby)	8	158	8:25
Good Intent Call (cancelled Call, Nothing Found)	8	115	7:31
False Alarm (Fire Alarm Malfunctions)	8	22	6:03
Other	8	1	2:30

Fund 206
Dept: 51110

Department Function
Nikiski Fire Service Area - Continued

Department Response Statistics

Call Volume Per Calendar Year	CY 2014 Actual	CY 2015 Actual	CY 2016 Actual	CY 2017 Projected
Fire (Buildings, Automobiles, Forest)	29	40	26	30
Emergency Medical Services & Rescue	521	550	575	600
Explosions & Ruptures	0	2	1	2
Hazardous Conditions (Gas, CO, Electrical)	32	25	13	20
Service Calls (Public, Smoke Odor, Standby)	144	175	190	190
Good Intent Call (cancelled Call, Nothing Found)	92	100	128	130
False Alarm (Fire Alarm Malfunctions)	22	25	25	25
Other	2	2	1	3
Total Call Volume	842	919	959	1,000
Annual Fire Lose (Property & Contents)	\$1,225,701	\$500,000	\$548,150	\$500,000

Commentary

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

Always Ready * Proud to Serve

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,314,062	\$ 1,373,352	1,609,893	1,609,893	1,617,276	\$ 7,383	0.46%
40111 Special Pay	12,833	12,075	17,550	17,550	17,550	-	0.00%
40120 Temporary Wages	70,885	48,100	95,000	95,000	80,000	(15,000)	-15.79%
40130 Overtime Wages	303,588	311,273	239,636	239,636	290,000	50,364	21.02%
40130 Overtime Stand-by Wages	58,426	61,460	55,000	55,000	60,000	5,000	9.09%
40131 FLSA Overtime Wages	48,410	52,712	57,605	57,605	57,788	183	0.32%
40210 FICA	150,770	146,775	183,200	183,200	187,321	4,121	2.25%
40221 PERS	671,545	1,342,142	443,988	443,988	457,885	13,897	3.13%
40321 Health Insurance	371,116	446,778	459,983	459,983	507,360	47,377	10.30%
40322 Life Insurance	2,209	2,383	4,013	4,013	4,035	22	0.55%
40410 Leave	238,472	274,506	270,707	270,707	269,793	(914)	-0.34%
40511 Other Benefits	6,885	3,335	2,880	2,880	2,880	-	0.00%
Total: Personnel	3,249,201	4,074,891	3,439,455	3,439,455	3,551,888	112,433	3.27%
Supplies							
42120 Computer Software	886	1,249	9,500	9,500	9,000	(500)	-5.26%
42210 Operating Supplies	32,628	30,913	44,996	44,996	44,996	-	0.00%
42220 Fire/Medical/Rescue Supplies	47,535	50,416	66,154	66,154	66,154	-	0.00%
42230 Fuel, Oils and Lubricants	45,709	30,669	60,300	60,300	60,300	-	0.00%
42250 Uniforms	14,908	19,346	21,750	21,750	23,810	2,060	9.47%
42263 Training Supplies	288	810	7,000	7,000	6,000	(1,000)	-14.29%
42310 Repair/Maintenance Supplies	9,343	9,193	9,500	9,500	9,500	-	0.00%
42360 Motor Vehicle Repair Supplies	15,812	24,518	30,200	30,200	30,200	-	0.00%
42410 Small Tools & Equipment	3,971	4,261	7,500	7,500	7,500	-	0.00%
Total: Supplies	171,080	171,375	256,900	256,900	257,460	560	0.22%
Services							
43011 Contractual Services	130,737	140,592	195,865	190,865	199,565	3,700	1.89%
43014 Physical Examinations	11,157	15,254	25,000	25,000	27,125	2,125	8.50%
43015 Water/Air Sample Test	465	165	1,510	1,510	1,510	-	0.00%
43019 Software Licensing	498	-	5,500	5,500	4,000	(1,500)	-27.27%
43110 Communications	13,727	13,628	18,924	18,924	21,120	2,196	11.60%
43140 Postage and Freight	1,718	2,397	4,500	4,500	4,500	-	0.00%
43210 Transportation/Subsistence	31,937	31,293	35,650	35,650	35,650	-	0.00%
43260 Training	8,965	16,854	18,000	18,000	17,800	(200)	-1.11%
43310 Advertising	153	153	1,000	1,000	1,000	-	0.00%
43410 Printing	-	-	1,150	1,150	1,150	-	0.00%
43510 Insurance Premium	149,023	181,526	189,191	189,191	223,424	34,233	18.09%
43610 Utilities	115,123	108,258	151,660	146,660	122,560	(29,100)	-19.19%
43720 Equipment Maintenance	5,949	6,114	9,110	19,110	9,000	(110)	-1.21%
43750 Vehicle Maintenance	5,326	1,166	10,500	10,500	10,000	(500)	-4.76%
43780 Buildings/Grounds Maintenance	11,038	9,205	12,799	12,799	12,799	-	0.00%
43810 Rents and Operating Leases	7,210	8,268	11,486	11,486	11,486	-	0.00%
43920 Dues and Subscriptions	4,089	4,824	7,304	7,304	6,999	(305)	-4.18%
Total: Services	497,115	539,697	699,149	699,149	709,688	10,539	1.51%
Capital Outlay							
48120 Major Office/Communications Equipment	-	5,467	5,000	-	5,000	-	0.00%
48311 Machinery & Equipment	-	8,449	10,000	10,000	12,000	2,000	20.00%
48514 Fire Fighting/Rescue Equipment	9,635	9,200	25,000	20,000	10,000	(15,000)	-60.00%
48515 Medical Equipment	2,877	-	7,000	7,000	7,000	-	0.00%
48710 Minor Office/Communications Equipment	19,272	48,916	20,000	21,500	17,500	(2,500)	-12.50%
48720 Minor Office Furniture	5,715	13,684	10,000	21,100	10,000	-	0.00%
48740 Minor Machines & Equipment	4,931	8,858	9,000	7,214	9,000	-	0.00%
48750 Minor Medical Equipment	15,116	1,627	22,691	14,691	20,291	(2,400)	-10.58%
48755 Minor Recreation Equipment	4,948	4,891	5,000	4,186	5,000	-	0.00%
48760 Minor Fire Fighting Equipment	53,542	96,332	70,000	87,203	62,000	(8,000)	-11.43%
Total: Capital Outlay	116,036	197,424	183,691	192,894	157,791	(25,900)	-14.10%

Fund 206
Department 51110 - Nikiski Fire Service Area - Continued

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50264 Tfr 911 Communications	59,588	69,632	67,669	67,669	62,504	(5,165)	-7.63%
50441 Tfr Nikiski Fire Capital Project Fund	200,000	750,000	500,000	500,000	1,000,000	500,000	100.00%
Total: Transfers	259,588	819,632	567,669	567,669	1,062,504	494,835	87.17%
Interdepartmental Charges							
61990 Admin Service Fee	-	114	-	102	-	-	-
Total: Interdepartmental Charges	-	114	-	102	-	-	-
Department Total	\$ 4,293,020	\$ 5,803,133	\$ 5,146,864	\$ 5,156,169	\$ 5,739,331	\$ 592,467	11.51%

Line-Item Explanations

- 40110 Regular Wages.** Staff includes: 21.75 FTE's; 1 Chief, 1 Deputy Chief, 2 Senior Captains, 3 Captains, 5 Engineers, 7 Firefighters, 1 Mechanic, and 1 Administrative Assistant, and (1) 3/4 Administrative Assistant.
- 40120 Temporary Wages.** Decrease due to changes in volunteer program, 30 paid volunteer members.
- 40130 Overtime Wages/Stand-by Wages.** Increase to being more in line with actual spend in prior years and to accommodate required increases in the CBA.
- 42250 Uniforms.** Increase due to contractual CBA increase in uniform allowance (\$2,060).
- 43011 Contractual Services.** Increased 3% for normal scheduled contract increases, includes physician sponsor contract (\$94,865), ambulance billing (\$16,000), helicopter medivac services (\$24,900), maintenance fee for fire and EMS software (\$4,500), Zoll and Autopulse preventative maintenance (\$7,400), Siemens (\$5,000), onsite training for fire/rescue/EMS (\$12,575) and other miscellaneous small contracts (\$30,625).
- 43014 Physical Examinations.** Increased due to adding chest X-rays to services provided.
- 43019 Software License.** To cover ImageTrend software (\$1,000), vehicle diagnostic software (\$2,000), and security camera licensing (\$1,000).
- 43110 Communications.** Landlines, long distance charges, internet data and cell phones.
- 43610 Public Utilities.** Decreased by 19% (\$29,100) due to energy upgrades.
- 48311 Machinery and Equipment.** Commercial washer/extractor for Station #1 (\$12,000).
- 48514 Firefighting/Rescue Equipment.** Hydraulic lift bags and extrication equipment (\$10,000).
- 48515 Medical Equipment.** To provide match for Code Blue grant (\$7,000).
- 48710 Minor Office Equipment.** Radio equipment (\$7,500), cell phones (\$500), pagers (\$2,000), satellite phones (\$2,500) and tablets/computers (\$5,000).
- 48720 Minor Office Furniture.** Replacement 40 chairs (\$4,000) and 15 tables (\$6,000) for training room at Station #1.
- 48740 Minor Machines.** Vehicle scan tool (\$5,000), oil evac pump (\$2,000) and miscellaneous small tools. (\$2,000).
- 48750 Minor Medical Equipment.** Jet ventilator (\$1,725), auto pulse life bands (\$2,400), pedi reusable sensor (\$2,100), vein illuminator (\$3,000), AED attachments (\$2,400), and other miscellaneous small equipment (\$8,666).
- 48755 Minor Recreational Equipment.** Fitness equipment (\$5,000).
- 48760 Minor Fire Fighting Equipment.** Turnouts gear (\$20,000), turnouts and fire gear for Beluga (\$5,000) and Tyonek (\$5,000), surface water equipment (\$6,000), forestry gear and boots (\$2,000) and other miscellaneous minor firefighting equipment (\$24,000).
- 50264 Transfer to 911 Communications.** Transfer to the Special Revenue Fund - 911 Communications.
- 50441 Transfer to Capital Projects.** Annual transfer to the long-term Capital Projects fund. See Capital Projects section of this document.

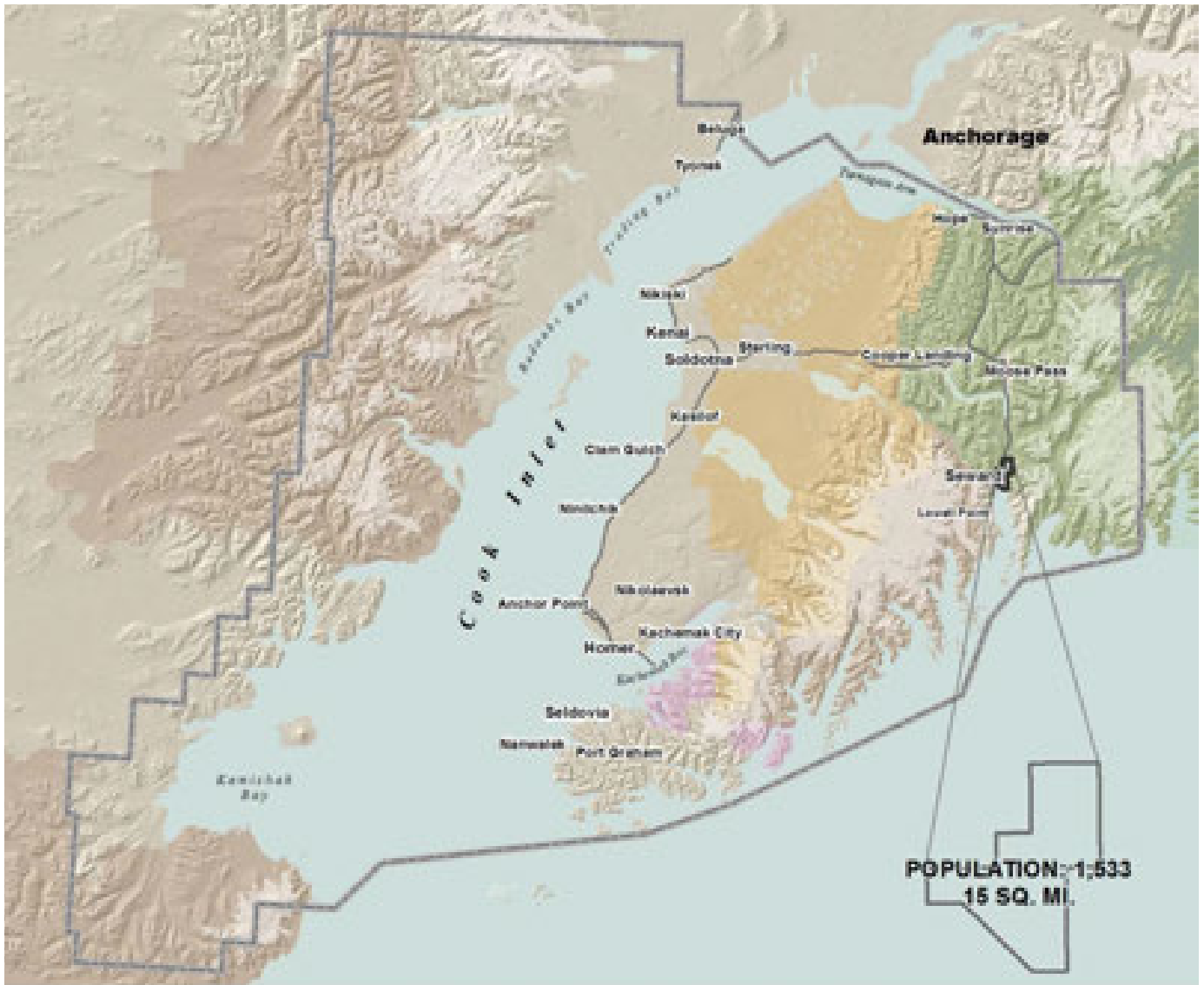
For capital projects information on this department - See the Capital Projects Section - Pages 322, 324, 330 & 352-353.

Bear Creek Fire Service Area

This service area was created on January 25, 1977, to provide fire protection and limited ambulance service for the area outside the City of Seward's city limits. The department is staffed by two 3/4 time permanent employee and 25 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, four tankers, one water supply unit, one brush truck, one ambulance, and two support trucks.

Revenue is raised through property taxes. The mill rate is 3.25 mills for fiscal year 2017.



Board Members

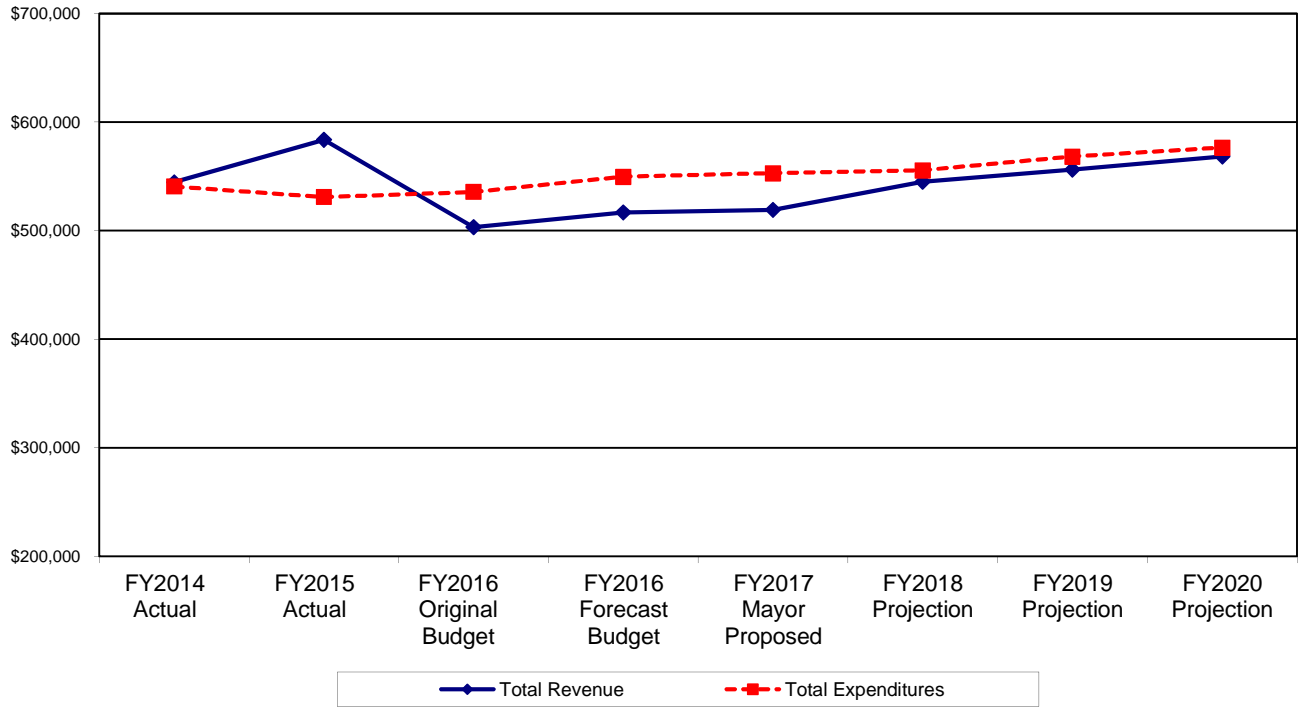
Earl Kloster
Ron Hewitt
Jena Petersen
Dan Logan
Vacant

Fire Chief: Connie Bacon

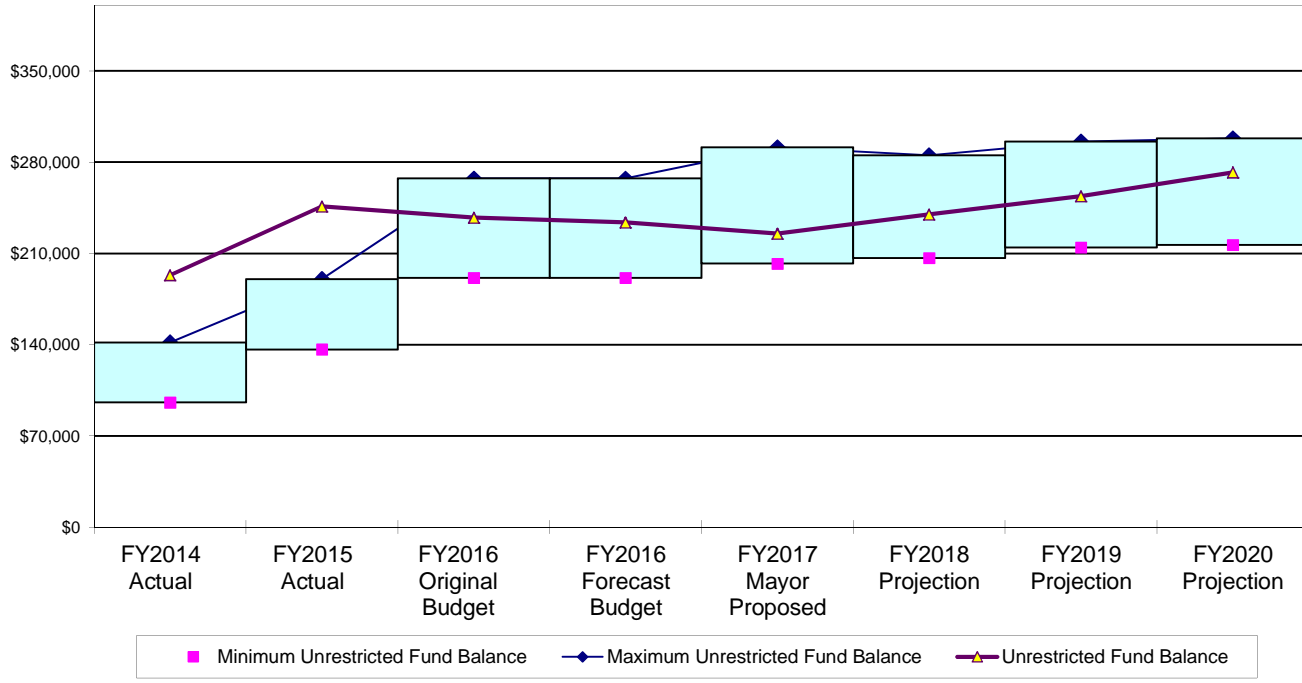
Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Taxable Value (000's)								
Real	140,711	136,685	142,119	142,119	148,538	148,538	150,023	153,023
Personal	1,074	834	1,125	1,132	1,125	1,136	1,147	1,158
Oil & Gas (AS 43.56)	6,350	5,901	5,548	5,548	3,144	3,081	3,019	3,019
	<u>148,135</u>	<u>143,420</u>	<u>148,792</u>	<u>148,799</u>	<u>152,807</u>	<u>152,755</u>	<u>154,189</u>	<u>157,200</u>
Mill Rate	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 455,067	\$ 441,277	\$ 461,887	\$ 461,887	\$ 482,749	\$ 482,749	\$ 487,575	\$ 497,325
Personal	4,042	5,116	3,583	2,650	3,583	3,618	3,653	3,688
Oil & Gas (AS 43.56)	20,638	19,179	18,031	18,031	10,218	10,013	9,812	9,812
Interest	1,540	1,957	876	876	894	912	930	949
Flat Tax	2,010	1,757	1,757	2,690	1,757	1,792	1,828	1,865
Motor Vehicle Tax	16,377	16,441	14,357	14,357	16,409	16,737	17,072	17,413
Total Property Taxes	<u>499,674</u>	<u>485,727</u>	<u>500,491</u>	<u>500,491</u>	<u>515,610</u>	<u>515,821</u>	<u>520,870</u>	<u>531,052</u>
Federal Revenue	28,086	52,322	-	13,501	-	-	-	-
State Revenue	12,677	41,944	-	-	-	-	-	-
Interest Earnings	4,194	3,475	2,703	2,703	3,508	4,222	5,399	6,664
Other Revenue	-	200	-	-	-	25,000	30,000	30,600
Total Revenues	<u>544,631</u>	<u>583,668</u>	<u>503,194</u>	<u>516,695</u>	<u>519,118</u>	<u>545,043</u>	<u>556,269</u>	<u>568,316</u>
Expenditures:								
Personnel	184,888	217,605	195,156	195,156	201,260	205,285	210,417	216,730
Supplies	24,873	19,727	25,840	23,670	22,840	23,297	23,763	24,238
Services	139,719	123,768	172,444	185,945	191,224	191,224	195,048	198,949
Capital Outlay	6,785	34,978	4,800	6,970	1,900	1,938	1,977	2,017
Interdepartmental Charges	917	743	-	421	-	-	-	-
Total Expenditures	<u>357,182</u>	<u>396,821</u>	<u>398,240</u>	<u>412,162</u>	<u>417,224</u>	<u>421,744</u>	<u>431,205</u>	<u>441,934</u>
Operating Transfers To:								
Debt Service Fund	-	-	97,420	97,420	95,620	93,820	97,020	94,520
Capital Projects Fund	183,488	134,020	40,000	40,000	40,000	40,000	40,000	40,000
Total Operating Transfers	<u>183,488</u>	<u>134,020</u>	<u>137,420</u>	<u>137,420</u>	<u>135,620</u>	<u>133,820</u>	<u>137,020</u>	<u>134,520</u>
Total Expenditures and Operating Transfers	<u>540,670</u>	<u>530,841</u>	<u>535,660</u>	<u>549,582</u>	<u>552,844</u>	<u>555,564</u>	<u>568,225</u>	<u>576,454</u>
Net Results From Operations	3,961	52,827	(32,466)	(32,887)	(33,726)	(10,521)	(11,956)	(8,138)
Projected Lapse	-	-	23,894	20,608	25,033	25,305	25,872	26,516
Change in Fund Balance	3,961	52,827	(8,572)	(12,279)	(8,693)	14,784	13,916	18,378
Beginning Fund Balance	189,334	193,295	246,122	246,122	233,843	225,150	239,934	253,850
Ending Fund Balance	<u>\$ 193,295</u>	<u>\$ 246,122</u>	<u>\$ 237,550</u>	<u>\$ 233,843</u>	<u>\$ 225,150</u>	<u>\$ 239,934</u>	<u>\$ 253,850</u>	<u>\$ 272,228</u>

Bear Creek Fire Service Area Revenue and Expenditures



Bear Creek Fire Service Area Unreserved Fund Balance



Fund: 207

Department Function

Dept: 51210

Bear Creek Fire Service Area

Mission

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

Program Description

The Bear Creek Fire service area provides support staff consisting of one part-time administrative assistant and one part-time training officer to assist the Bear Creek Volunteer Fire & EMS, Inc. consisting of 25 volunteers in providing emergency response to the residents of BCFSA and the State of Alaska. The Service Area and volunteer group work cooperatively in providing firefighter training, community fire suppression, prevention education, rescue and emergency medical services.

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments

- Bear Creek volunteers and the Bear Creek multi-use facility held an active role during the Presidential (POTUS) visit to Alaska. This visit was a major coordinated event with multi agencies providing unified support. Bear Creek volunteers provided Fire/EMS standby with Seward Fire Department and 176th National Guard Kulis Crash/Fire Rescue Unit during the arrival and departure of the Presidential helicopters at the Seward Airport. Bear Creek volunteers were staged at Exit Glacier and provided rescue standby

Performance Measures

Priority/Goal: Public Safety

Goal: Volunteer recruitment and retention

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

Measures:

Membership Numbers	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimated	FY 2017 Projected
Staffing history	1.5	1.5	1.5	1.5
Volunteer firefighters	27	25	28	28
Total number of new volunteer recruits	7	10	7	7

while the President toured the glacier. Working closely with the Presidential Protection Division, Transportation Section, Bear Creek volunteers assisted in the traffic control while the motorcade was in movement.

- Bear Creek multi-use facility was designated as The Safe House by the Presidential Protection Division, Transportation Section. In addition, the facility hosted the 103rd Civil Support Unit; the Alaska State Trooper SWAT team's armored vehicle, and the KPB Office of Emergency Management mobile communication unit.
- Bear Creek multi-use facility has shown to be an asset to the community providing a place for agencies to hold training opportunities, and community meetings,
- Completed the following ongoing training programs: Fire Fighter Basic, ASAR III, Low/High Angle Rescue and ETT/EMT I.
- Maintained Insurance Services Office (ISO) rating of 6.
- Continued interest from the public and other organizations due to administrative leadership changes.

Operations

- 13 members are Emergency Trauma Technicians (ETT).
- 9 members are Emergency Medical Technicians (EMT).
- 11 members are Basic Firefighter or fire ground support.
- 4 members are State Certified Firefighter I.
- 5 members are State Certified Firefighter II.
- 3 members are State Certified Fire Ground Officers.
- 21 CPR trained.
- 12 members are HAZ-MAT awareness/operations.

FY2017 New Initiatives/Goals:

- Enhance our Search & Rescue training to include Glacier Rescue with the Low/High Angle Rescue Course. There are now 4 tour guided companies who provide tours on Exit Glacier and the back country of our area.

Fund: 207
Dept: 51210

Department Function
Bear Creek Fire Service Area

Priority/Goal: Public Safety

Goal: Fire Prevention Education

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

Measures:

Fire Prevention & Education Functions	CY 2014 Actual	CY 2015 Actual	CY 2016 Estimated	CY 2017 Projected
Open houses/activities exposing general public to fire prevention education	2	2	4	4
In-school visits for fire prevention education	9	0	8	8
Smoke detector installation/evaluation	6	6	8	8
Community CPR courses	1	0	1	1

Priority/Goal: Public Safety

Goal: Improved Response Times/Types

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

Measures:

Average Times	CY 2014 Actual	CY 2015 Actual	CY 2016 Estimated	CY 2017 Projected
First responding unit from time of call to enroute	5:33	5:20	5:00	5:00
Response time: from time of call to scene of incident – inside the Service Area	10:47	10:00	10:00	10:00
Response time: from time of call to scene of incident – outside the Service Area (Mutual Aid)	12:19	12:10	12:00	12:00
Total number of calls	136	139	143	143
Total number of EMS/Rescue calls	83	83	90	90
Total number of fire calls	19	10	20	20
Total number of other calls	33	44	32	32
Total number of cancelled in-route	1	2	1	1

Call Volume Vs. Responder Average	CY14 Actual		CY15 Actual		CY16 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Response/Aid provided by Bear Creek Fire SA						
Bear Creek Fire SA – Fire calls + other calls	53	11	56	8	58	12
Bear Creek Fire SA – EMS calls	83	5	83	5	90	5
Seward Fire - Automatic Aid given – fire calls	5	4	4	9	5	8
Lowell Point - Mutual Aid given - fire calls	1	3	1	7	1	5
Moose Pass Fire – Mutual Aid given– fire calls	2	4	5	7	5	5
Seward Vol Ambulance –Automatic Aid given – EMS calls	83	5	83	5	90	5
Aid provided to Bear Creek						
Seward Fire - Automatic Aid received– fire calls	12	7	7	9	10	7
Seward Vol Ambulance –Automatic Aid received – EMS calls	53	2	56	2	58	2

Fund: 207
Dept: 51210

Department Function
Bear Creek Fire Service Area

Priority/Goal: Public Safety

Goal: Standardized Level of Certification for Responders

- Objective:**
1. Establish Emergency Trauma Technician as a basic level of training for all volunteers.
 2. Expand Emergency Medical Services to an EMT-II level.
 3. Establish four levels of qualifications for all volunteers.
 4. Offer Emergency Vehicle Operations Course and Driver Operator Course.

Measures:

Certified First Responders	CY 2014 Actual	CY 2015 Actual	CY 2016 Estimated	CY 2017 Projected
Volunteer first responders	27	25	28	28
ETT – Certifications	12	13	9	9
EMT-1 Certifications	7	9	10	10
Exterior Firefighter/ FFI / FFII & Fire Officer	25	22	25	25
Fire ground Support Personnel (Rehab, etc.)	2	3	3	3
Weekly Operational/Administrative & Non-Certified Training sessions / hours	86 sessions 192 hrs.	94 sessions 140 hrs.	95 sessions 150 hrs.	95 sessions 150 hrs.
Additional Certified Firefighter & EMS Training sessions / hours	53 sessions 272 hrs.	33 sessions 178.5 hrs.	52 sessions 350 hrs.	52 sessions 360 hrs.

Call Type:

Incident Call Type	CY 2014 Actual	CY 2015 Actual	CY 2016 Estimated	CY 2017 Projected
Fire	19	10	20	20
Overpressure rupture, explosion, overheating	1	0	2	2
Rescue & emergency medical request	83	83	90	90
Hazardous condition (no fire)	4	1	3	3
Service call	15	18	10	10
Good intent call	12	23	13	13
False alarm/false call	1	2	2	2
Special incident type	1	2	3	3
Total calls	136	139	143	143

Commentary

The department administratively, with the support of volunteers, intends to 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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 79,867	\$ 81,402	92,417	92,417	95,199	\$ 2,782	3.01%
40120 Temporary Wages	21,307	12,000	17,200	17,200	17,200	-	0.00%
40210 FICA	8,532	7,621	9,564	9,564	9,440	(124)	-1.30%
40221 PERS	31,766	62,090	21,145	21,145	21,287	142	0.67%
40321 Health Insurance	32,731	45,264	43,808	43,808	48,320	4,512	10.30%
40322 Life Insurance	131	143	234	234	236	2	0.85%
40410 Leave	10,290	8,857	10,500	10,500	9,434	(1,066)	-10.15%
40511 Other Benefits	264	228	288	288	144	(144)	-50.00%
Total: Personnel	184,888	217,605	195,156	195,156	201,260	6,104	3.13%
Supplies							
42210 Operating Supplies	4,659	3,815	3,500	3,500	3,500	-	0.00%
42220 Fire/Medical/Rescue Supplies	3,296	2,934	4,670	4,570	4,670	-	0.00%
42230 Fuel, Oils and Lubricants	7,469	3,642	8,000	7,000	8,000	-	0.00%
42250 Uniforms	1,531	1,433	1,000	1,100	1,000	-	0.00%
42263 Training Supplies	5,549	3,652	5,170	2,000	2,170	(3,000)	-58.03%
42310 Repair/Maintenance Supplies	1,422	816	1,500	1,500	1,500	-	0.00%
42360 Motor Vehicle Repair Supplies	544	2,627	1,500	1,500	1,500	-	0.00%
42410 Small Tools & Equipment	403	808	500	2,500	500	-	0.00%
Total: Supplies	24,873	19,727	25,840	23,670	22,840	(3,000)	-11.61%
Services							
43011 Contractual Services	18,137	15,979	16,605	16,805	22,105	5,500	33.12%
43014 Physical Examinations	4,835	568	12,100	10,000	12,100	-	0.00%
43019 Software Licensing	400	400	900	900	900	-	0.00%
43110 Communications	5,201	4,358	6,000	8,800	8,424	2,424	40.40%
43140 Postage and Freight	227	198	300	300	300	-	0.00%
43210 Transportation/Subsistence	6,360	3,469	5,785	5,785	8,506	2,721	47.04%
43260 Training	2,014	1,600	3,650	3,514	1,000	(2,650)	-72.60%
43310 Advertising	4,006	5,808	-	10,137	-	-	-
43410 Printing	-	-	-	500	-	-	-
43510 Insurance Premium	25,387	36,015	41,284	41,284	52,699	11,415	27.65%
43610 Utilities	44,356	39,413	52,500	52,500	52,500	-	0.00%
43720 Equipment Maintenance	6,191	3,199	5,500	5,500	5,500	-	0.00%
43750 Vehicle Maintenance	15,998	6,306	15,000	15,000	15,000	-	0.00%
43780 Buildings/Ground Maintenance	2,826	4,823	8,000	10,100	8,000	-	0.00%
43810 Rents & Operating Leases	2,469	84	2,505	2,505	1,880	(625)	-24.95%
43920 Dues and Subscriptions	1,312	1,548	2,315	2,315	2,310	(5)	-0.22%
Total: Services	139,719	123,768	172,444	185,945	191,224	18,780	10.89%
Capital Outlay							
48120 Major Office/Communications Equipment	93	-	-	-	-	-	-
48311 Machinery & Equipment	-	4,091	-	-	-	-	-
48514 Firefighting/Rescue Equipment	2,916	-	-	-	-	-	-
48710 Minor Office/Communications Equipment	-	1,391	3,000	4,045	-	(3,000)	-100.00%
48720 Minor Office Furniture	3,542	-	1,800	55	-	(1,800)	-100.00%
48740 Minor Machines & Equipment	-	-	-	2,170	-	-	-
48750 Minor Medical Equipment	234	-	-	700	900	900	-
48760 Minor Fire Fighting Equipment	-	29,496	-	-	1,000	1,000	-
Total: Capital Outlay	6,785	34,978	4,800	6,970	1,900	(2,900)	-60.42%
Transfers							
50342 Bear Creek Debt Service	83,488	94,020	97,420	97,420	95,620	(1,800)	-1.85%
50442 Bear Creek Capital Projects	100,000	40,000	40,000	40,000	40,000	-	0.00%
Total: Transfers	183,488	134,020	137,420	137,420	135,620	(1,800)	-1.31%

Fund 207

Department 51210 - Bear Creek Administration - Continued

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
61990 Admin Service Fee	917	743	-	421	-	-	-
Total: Interdepartmental Charges	917	743	-	421	-	-	-
Department Total	\$ 540,670	\$ 530,841	\$ 535,660	\$ 549,582	\$ 552,844	\$ 17,184	3.21%

Line-Item Explanations

40110 Regular Wages. Staff includes a 3/4-time Fire Chief and a 3/4-time Administrative Assistant.

42263 Training Supplies. Basic firefighter, Firefighter I, and Hazmat Awareness training supplies (\$1,170), misc. training materials and manuals for firefighting and EMS response (\$1,000).

43011 Contractual Services. Medical directors program (\$7,300), instructor for EMT (\$1,855), and instructors for other training including 1/2 cost of driver operator training course split with Seward Fire Department (\$3,500), low/high/glacier rescue course (\$2,750), voice notification program/EDispatch (\$1,150), on-call building maintenance (\$4,000), monitor pager maintenance (\$1,300), and out-of-state background checks and DMV checks on perspective employees (\$250).

43014 Physical Examinations. Immunizations (\$2,500), and program for physical examinations - 8 per year (\$9,600).

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

43110 Communications. Increased due to TLS network connectivity cost was artificially lowered during FY16 due to a billing error. FY17 amount represents stable cost moving forward (\$5,184), cell phone stipend (\$900), land phone/fax (1,680), and apparatus phones (\$660).

43210 Transportation/Subsistence. Travel to Alaska Fire Chief's conference (\$3,125), Alaska Firefighters conference (\$2,113), quarterly medical director run review & leadership meetings (\$500) fire chief meetings in Soldotna & Anchorage, Emergency Medical Council & training meetings (\$768), and Wildland Urban Interface Firefighting training for structural company officers (\$2,000).

43260 Training. Course registration and related training fees for attendance in firefighter conference in Fairbanks, (\$1,000).

43310 Advertising. Decreased due to use of social media for recruitment.

43780 Building/Ground Maintenance. Hauling and removal of snow, annual boiler maintenance/inspections, annual inspection of pressure washer back flow, lawn & landscaping.

43810 Rents & Operating Lease. Decreased due to the availability of the new Live Fire Trainer purchased by the Phoenix Chapter of the Alaska State Firefighters Association, misc. rentals (\$1,880) AVTEC for Class B simulator training.

43920 Dues & Subscriptions. Certifications for Firefighter II, Hazmat Awareness training, and Basic Firefighter (\$875), Alaska Fire Chiefs Association membership (\$650), State of Alaska Firefighters Association Phoenix Chapter (\$300), State of AK SAR (\$250), apparatus registrations for SOA/DMV (\$100) and various other membership dues & publications (\$135).

48750 Minor Medical Equipment. 10% match for Code Blue grant funds.

48760 Minor Firefighting Equipment. 10% match for VFA grant funds.

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

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

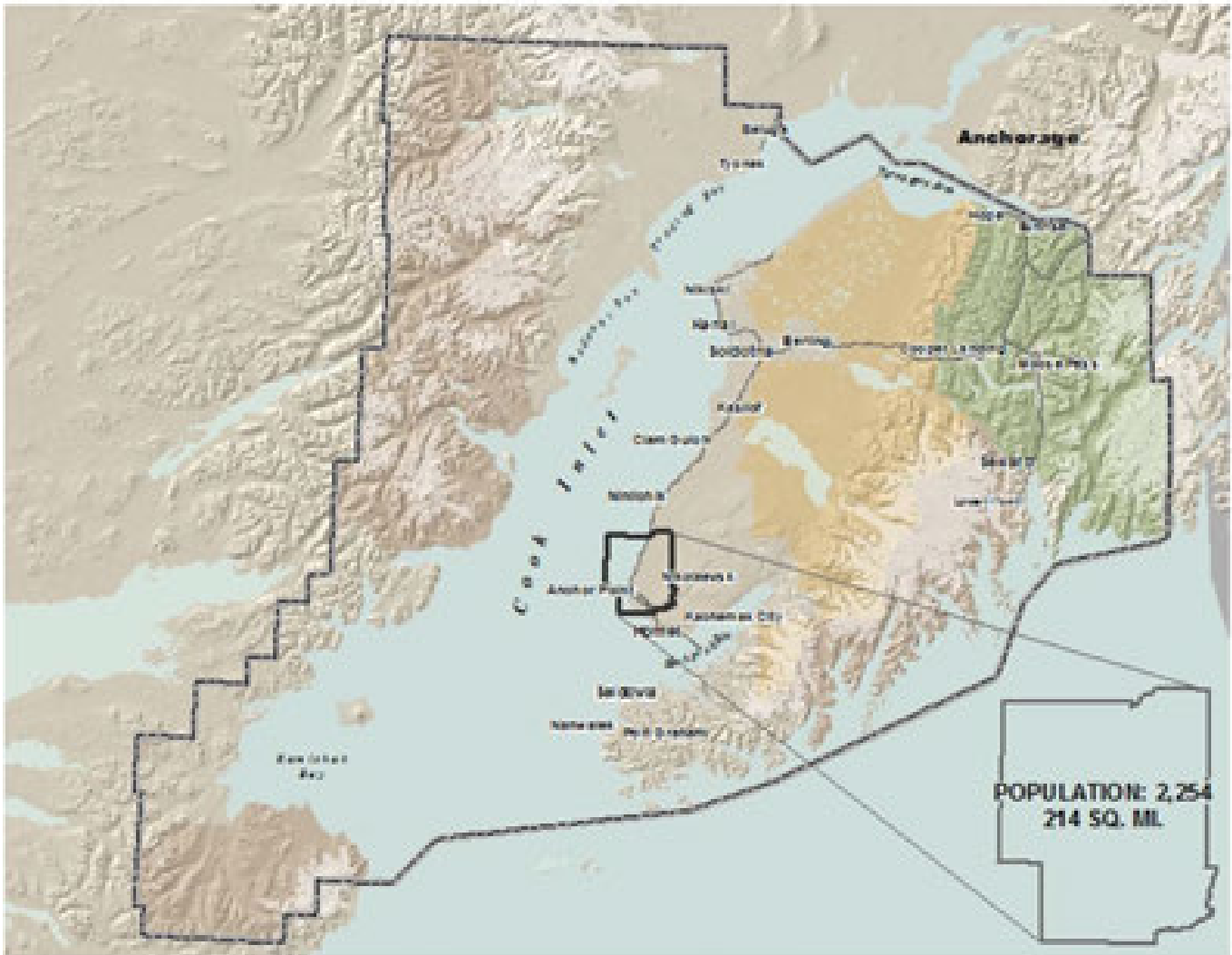
For capital projects information of this department - See the Capital Projects section - Pages 322 & 331.

Anchor Point Fire and Emergency Medical Service Area

Established in October 1983, this service area provides fire protection and emergency services in the Anchor Point area between Sterling Highway mileposts 144.5 and 165. The department is staffed by 4 permanent employees and 35 volunteers. The service area is overseen by an elected five-member board, each serving three-year terms.

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

The major source of revenue is property tax. The mill rate is 2.75 mills for fiscal year 2017.



Board Members

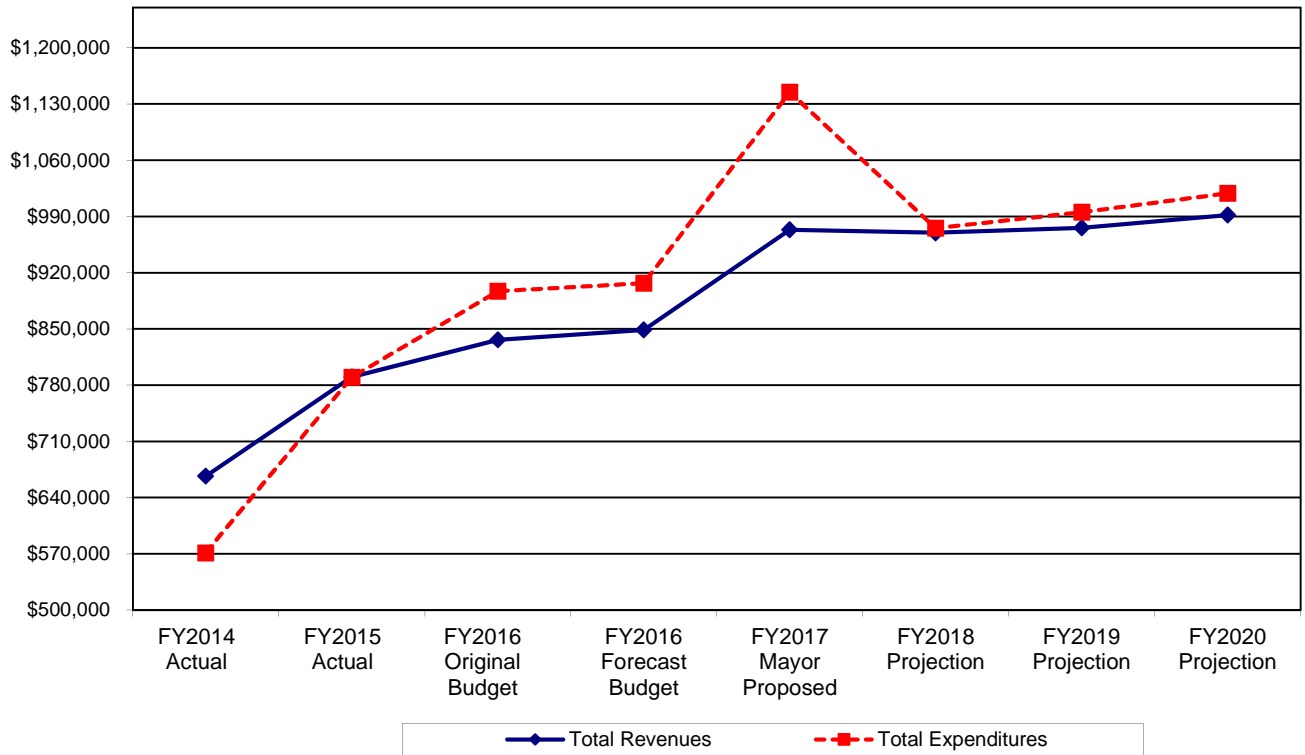
Roberta Proctor
Robert Craig
Justin Norton
Dawson Slaughter
Conrad Woodhead

Fire Chief: Al Terry

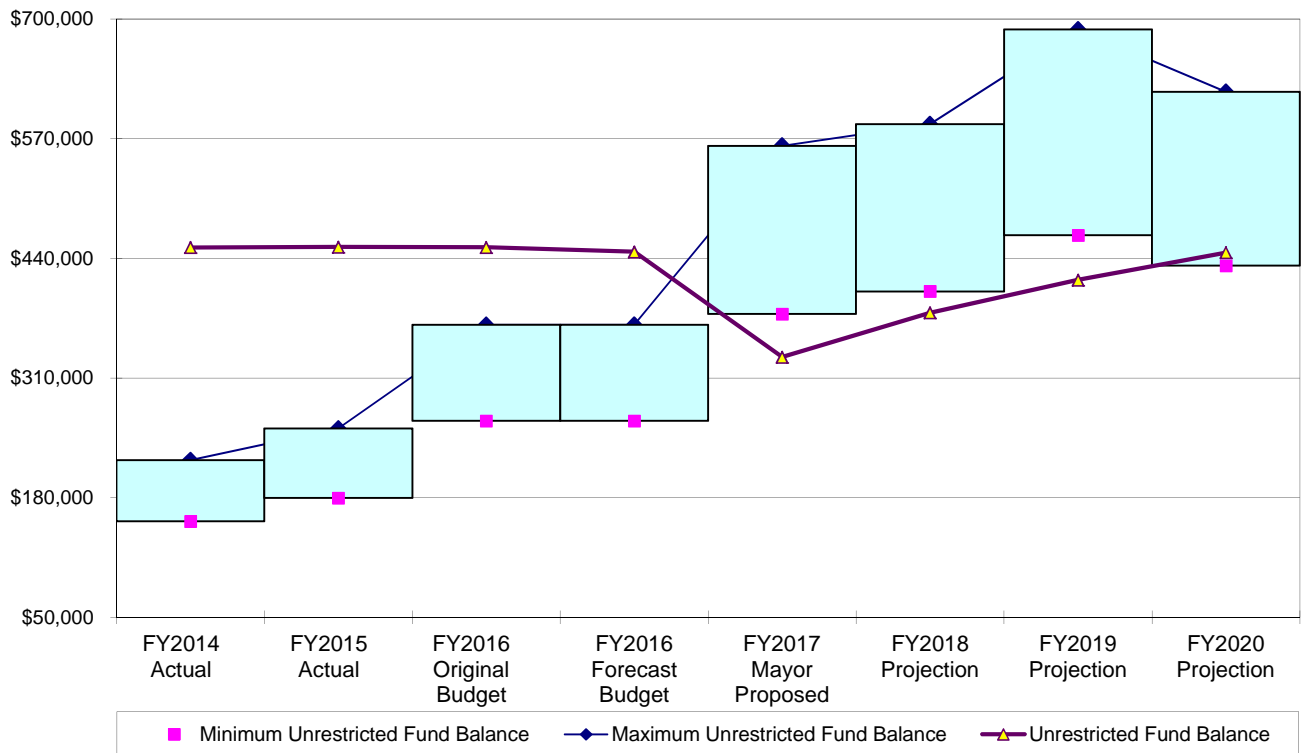
Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Taxable Value (000's)								
Real	219,941	205,131	212,687	212,687	215,254	215,254	217,407	221,755
Personal	17,327	26,442	26,487	27,398	26,487	26,752	27,020	27,020
Oil & Gas (AS 43.56)	29,929	45,834	33,440	33,440	80,368	78,761	77,186	77,186
	267,197	277,407	272,614	273,525	322,109	320,767	321,613	325,961
Mill Rate	2.25	2.25	2.75	2.75	2.75	2.75	2.75	2.75
Revenues:								
Property Taxes								
Real	\$ 486,868	\$ 460,682	\$ 584,889	\$ 584,889	\$ 591,949	\$ 591,949	\$ 597,869	\$ 609,826
Personal	52,900	60,054	71,382	73,838	71,382	72,097	72,819	72,819
Oil & Gas (AS 43.56)	67,341	68,370	91,960	91,960	221,012	216,593	212,262	212,262
Interest	2,673	3,316	2,726	2,726	3,382	3,399	3,416	3,433
Flat Tax	3,164	3,300	3,401	3,401	3,401	3,418	3,435	3,452
Motor Vehicle Tax	10,522	10,944	10,482	10,482	10,733	10,948	11,167	11,390
Total Property Taxes	623,468	606,666	764,840	767,296	901,859	898,404	900,968	913,182
Federal Revenues	19,997	10,000	-	10,000	-	-	-	-
State Revenues	12,878	95,426	-	-	-	-	-	-
Interest Earnings	8,111	6,579	6,501	6,501	6,709	6,241	8,574	10,938
Other Revenue	2,382	71,665	65,000	65,000	65,000	65,000	66,300	67,626
Total Revenues	666,836	790,336	836,341	848,797	973,568	969,645	975,842	991,746
Expenditures:								
Personnel	276,647	480,291	489,732	489,732	517,515	527,865	541,062	557,294
Supplies	47,377	52,934	60,500	60,500	73,400	73,118	74,580	76,072
Services	92,181	128,767	161,086	153,734	202,609	177,609	181,161	184,784
Capital Outlay	79,715	44,132	90,833	108,075	78,125	52,188	53,232	54,297
Interdepartmental Charges	362	565	-	110	-	-	-	-
Total Expenditures	496,282	706,689	802,151	812,151	871,649	830,780	850,035	872,447
Operating Transfers To:								
Special Revenue Fund	-	8,227	19,655	19,655	22,938	19,655	20,441	21,259
Capital Projects Fund	75,000	75,000	75,000	75,000	250,000	125,000	125,000	125,000
Total Operating Transfers	75,000	83,227	94,655	94,655	272,938	144,655	145,441	146,259
Total Expenditures and Operating Transfers	571,282	789,916	896,806	906,806	1,144,587	975,435	995,476	1,018,706
Net Results From Operations	95,554	420	(60,465)	(58,009)	(171,019)	(5,790)	(19,634)	(26,960)
Projected Lapse	-	-	60,161	52,790	56,657	54,001	55,252	56,709
Change in Fund Balance	95,554	420	(304)	(5,219)	(114,362)	48,211	35,618	29,749
Beginning Fund Balance	356,480	452,034	452,454	452,454	447,235	332,873	381,084	416,702
Ending Fund Balance	\$ 452,034	\$ 452,454	\$ 452,150	\$ 447,235	\$ 332,873	\$ 381,084	\$ 416,702	\$ 446,451

Anchor Point Fire and Emergency Medical Service Area Revenues and Expenditures



Anchor Point Fire and Emergency Medical Service Area Unreserved Fund Balance



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

Mission

Anchor Point Fire/EMS is committed to meet the needs and exceed the expectations of the citizens of our community with effective emergency and non-emergency services by protecting life and property through firefighter/EMS training, public fire education and fire prevention.

Program Description

Anchor Point Fire and Emergency Medical Service Area is responsible for providing fire suppression and rescue for protection of life and property and emergency medical services to a 214 square mile area which includes twenty miles of the Sterling Highway beginning in Happy Valley, all of the Old Sterling Highway and the majority of the North Fork Loop to include the village of Nikolaevsk, and a portion of the Cook Inlet.

Major Long Term Issues and Concerns:

- Replacement plan for aging apparatus.
- Prepare for growth in Service Area due to anticipated increased oil and gas activity.
- Construction of firefighter training facility in Anchor Point Service Area for South Peninsula departments.
- Construction of Station 3 in Happy Valley.
- Continued volunteer recruitment and retention.
- Obtain ice and rope rescue capabilities.

FY2016 Accomplishments

Administration:

- Hired 1/2 time Firefighter Technician and new Chief.
- Obtained Firefighter II accreditation from the State.
- Grant funding was secured to complete the service area's transition to ALMR.
- 86 square mile expansion of the service area into Cook Inlet in anticipation of upcoming Cosmopolitan oil field development.
- Completed purchase of land at north end of the service area and acquired a 20,000 gallon tank for future fill site.
- Acquired house across from Station 1 to use as a training prop.

Operations:

- Additional certification of five EMT III's, three EMT II's and seven Firefighter I's and eight Firefighter II's.
- Continue to respond via automatic aid to assist Kachemak Emergency Services.

FY2017 New Initiatives:

- Complete in-ground water tank capital project at north end of the service area.
- Purchase new rescue engine.

Performance Measures

Priority/Goal: Public Safety

Goal: Increase/maintain adequately trained volunteer personnel to respond to Emergency calls

- Objective:** 1. Recruit/Retain volunteers
2. Provide Necessary Training (Fire/EMS)

Measures:

Department Volunteer Personnel	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
EMS	25	25	28	30
Fire	25	24	28	30

Training	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
EMS Training meetings/ classes	79	91	90	90
Fire Training meetings/ classes	40	75	75	75
Total Training Hours	410	749	750	750

Fund: 209

Department Function

Dept: 51410

Anchor Point Fire & Emergency Medical Service Area - Continued

Measures:

Certified First Responders	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Emergency Trauma Technician	4	4	4	4
Emergency Medical Technician 1	9	8	9	10
Emergency Medical Technician 2	9	6	9	10
Emergency Medical Technician 3	3	9	12	12
Exterior Firefighter/ FFI / FFII	20	25	30	30
Fire Instructor	1	1	2	2
EMT Instructor	4	4	4	4

Call Volume By Calendar Year	CY13 Actual	CY14 Actual	CY15 Actual	CY16 Projected
Fires (Buildings, Vehicles, Wildland)	16	24	26	23
Overpressure Rupture, Explosion, Overheat (no fire)	1	0	0	1
Emergency Medical Services & Rescue	147	189	153	163
Hazardous Conditions	4	2	1	2
Service Calls (Public, Smoke Odor, Standby)	2	4	3	5
Good Intent Calls (Cancelled, Nothing Found)	19	23	20	21
False Alarms	8	7	11	10
Total Call Volume	197	263	214	225
Total Ambulance Transports	118	174	117	150
Fire Responder Average	10	10	10	10
EMS Responder Average	5	5	4	4
Annual Fire Loss	\$31,500	\$237,850	\$213,500	\$200,000
Mutual Aid to Kachemak Emergency Services	1	4	3	3
Mutual Aid to Ninilchik Emergency Services	1	2	3	3
Mutual Aid to Homer Volunteer Fire Department	n/a	1	3	3
Total Mutual Aid Responses	2	7	7	9

Measures:

Anchor Point Fire Service Area Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history (FTE)	2.5	3.5	4.0	4.0
Volunteer Responders	35	35	40	40

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 69,259	\$ 187,911	\$ 262,500	\$ 262,500	\$ 266,011	\$ 3,511	1.34%
40120 Temporary Wages	136,254	48,158	29,604	13,104	30,000	396	1.34%
40130 Overtime Wages	1,262	7,619	-	16,500	8,691	8,691	-
40210 FICA	16,266	19,856	24,813	24,813	25,798	985	3.97%
40221 PERS	25,416	134,198	58,732	58,732	61,468	2,736	4.66%
40321 Health Insurance	20,741	64,154	87,616	87,616	96,640	9,024	10.30%
40322 Life Insurance	112	286	645	645	657	12	1.86%
40410 Leave	5,928	17,892	25,390	25,390	27,818	2,428	9.56%
40511 Other Benefits	1,409	217	432	432	432	-	0.00%
Total: Personnel	276,647	480,291	489,732	489,732	517,515	27,783	5.67%
Supplies							
42120 Computer Software	569	315	600	200	600	-	0.00%
42210 Operating Supplies	5,671	7,741	6,700	9,199	9,000	2,300	34.33%
42220 Fire/Medical/Rescue Supplies	5,928	11,819	12,600	12,600	17,700	5,100	40.48%
42230 Fuel, Oils and Lubricants	9,652	13,671	14,350	14,350	14,350	-	0.00%
42250 Uniforms	7,585	5,918	4,000	4,000	6,000	2,000	50.00%
42263 Training Supplies	2,053	1,780	4,000	1,901	6,000	2,000	50.00%
42310 Repair/Maintenance Supplies	2,357	797	1,500	1,500	1,500	-	0.00%
42360 Motor Vehicle Repair	12,455	9,230	14,250	12,750	14,250	-	0.00%
42410 Small Tools	1,107	1,663	2,500	4,000	4,000	1,500	60.00%
Total: Supplies	47,377	52,934	60,500	60,500	73,400	12,900	21.32%
Services							
43011 Contractual Services	8,893	15,873	19,100	18,100	39,100	20,000	104.71%
43014 Physical Examinations	-	14,886	10,000	10,000	10,000	-	0.00%
43110 Communications	9,794	10,404	10,660	9,413	10,660	-	0.00%
43140 Postage and Freight	192	76	500	500	500	-	0.00%
43210 Transport/Subsistence	11,039	8,862	21,200	21,200	24,250	3,050	14.39%
43260 Training	1,560	3,765	5,575	5,575	4,650	(925)	-16.59%
43310 Advertising	1,926	67	200	247	200	-	0.00%
43410 Printing	-	-	100	100	100	-	0.00%
43510 Insurance Premium	31,113	34,507	49,661	49,661	63,559	13,898	27.99%
43610 Utilities	18,138	19,390	25,000	24,986	20,000	(5,000)	-20.00%
43720 Equipment Maintenance	3,948	1,288	5,000	5,000	5,000	-	0.00%
43750 Vehicle Maintenance	-	3,230	5,500	5,500	5,500	-	0.00%
43780 Buildings/Grounds Maintenance	4,203	15,459	7,000	1,000	17,000	10,000	142.86%
43810 Rents and Operating Leases	1,103	660	1,200	1,214	1,200	-	0.00%
43920 Dues and Subscriptions	272	300	390	390	890	500	128.21%
45110 Land Sale Property Tax	-	-	-	848	-	-	-
Total: Services	92,181	128,767	161,086	153,734	202,609	41,523	25.78%
Capital Outlay							
48110 Furniture & Furnishings	-	-	-	8,200	-	-	-
48310 Vehicles	16,014	-	-	-	-	-	-
48514 Fire Fighting/Rescue Equipment	10,495	-	14,486	7,988	-	(14,486)	-100.00%
48515 Medical Equipment	-	-	-	-	22,500	22,500	-
48620 Building Purchase	-	-	-	601	-	-	-
48710 Minor Office/Communications Equipment	23,735	7,575	25,900	14,341	9,275	(16,625)	-64.19%
48720 Minor Office Furniture	359	377	500	2,749	500	-	0.00%
48740 Minor Machines & Equipment	4,404	3,524	3,000	5,000	1,150	(1,850)	-61.67%
48750 Minor Medical Equipment	4,000	8,958	9,000	6,751	3,000	(6,000)	-66.67%
48755 Minor Recreation Equipment	-	-	-	3,000	-	-	-
48760 Minor Firefighting/Rescue Equipment	20,708	23,698	37,947	59,445	41,700	3,753	9.89%
Total: Capital Outlay	79,715	44,132	90,833	108,075	78,125	(12,708)	-13.99%
Transfers							
50264 911 Communications	-	8,227	19,655	19,655	22,938	3,283	16.70%
50444 Anchor Point Capital Projects	75,000	75,000	75,000	75,000	250,000	175,000	233.33%
Total: Transfers	75,000	83,227	94,655	94,655	272,938	178,283	188.35%
Interdepartmental Charges							
61990 Admin Service Fee	362	565	-	110	-	-	-
Total: Interdepartmental Charges	362	565	-	110	-	-	-
Department Total	\$ 571,282	\$ 789,916	\$ 896,806	\$ 906,806	\$ 1,144,587	\$ 247,781	27.63%

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

40110 Regular Wages. Staff includes: 1 Chief, 1 Assistant Chief , 1/2 time Mechanic, and 1.5 Firefighter Technician.

40120 Temporary Wages. Stipends for volunteer emergency responders.

40130 Overtime Wages. Increased for overtime due to emergency responses by permanent employees.

42210 Operating Supplies. Increase in supplies due to increased number of employees.

42220 Fire/Medical/Rescue Supplies. Additional needs for fire and EMS supplies due to expanded scope medications and increased use of firefighting foam and traffic flares.

42250 Uniforms. Increased to replace supply of department branded apparel for volunteer responders (\$4,000), class A uniforms for paid personnel (\$1,000), uniform allowance (\$390).

42263 Training Supplies. Increased for purchase of text books and other training material for Firefighter and EMS certification classes.

42410 Small tools. Purchase of specialty tools for mechanic and other various tools and equipment for the station.

43011 Contractual Services. Medical director stipend (\$5,500), EMS instructor fees (\$2,550), CPR instructor fees (\$300), ladder testing (\$1,000), O2 cylinder maintenance (\$500), Image trend (\$800), iamresponding call notification service (\$700), ambulance billing service (\$4,500), drug disposal services (\$250), and Service Area Board annual appreciation, training & retention banquet (\$3,000), rope rescue technician certification training and instructor fees (\$10,000), ice rescue technician certification training and instructor fees (\$10,000).

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium in Anchorage (\$5,700), Alaska State Firefighter Conference (\$7,350) in Fairbanks, Fire Chief Summit in Juneau (\$1,650), and other Fire and EMS training not locally available (\$9,550).

43260 Training: Fire Conference and EMS Symposium registration fees. Annual training for EMT 1, EMT II, EMT III, FFI, FFII, Haz-Mat Ops. Course registrations for other outside training for department members.

43610 Utilities. Decreased based on previous 2 years of actual billing.

43780 Buildings/Grounds Maintenance. Replacement of 28 year old interior and exterior lighting at Station 1 with high efficiency LED lighting for future cost savings. Previously budgeted funds were only sufficient to make necessary OSHA repairs.

43920 Dues and Subscriptions. Increased for department membership in the Alaska State Firefighters Association.

48515 Medical Equipment. Physio Control Lucas chest compression system (\$15,000), Stryker stair chair (\$7,500) (one time purchase).

48710 Minor Office/Communications Equipment. Computer per 5 year replacement plan (\$850), 2 monitors (\$550), printer (\$375), and radio or communication equipment replacement for items that become damaged beyond repair (\$7,500).

48720 Minor Office Furniture. Replacement desk for Chief (\$500).

48740 Minor Machines & Equipment. Lawn mower (\$600) and other misc. equipment (\$550).

48750 Minor Medical Equipment. Various medical equipment (\$3,000).

48760 Minor Fire Fighting Equipment. 4 sets of new turnout gear, helmets, boots, gloves and other related PPE per 10 year replacement plan (\$16,500), replacement of aging SCBA bottles 3 year replacement plan (\$7,500), VFA grant matching funds (\$2,000), PFD's, new supply hose and nozzles (\$10,000), other miscellaneous fire equipment (\$5,700).

50444 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document.

For capital projects information of this department - See the Capital Projects section - Pages 322, 324, 332 & 354.

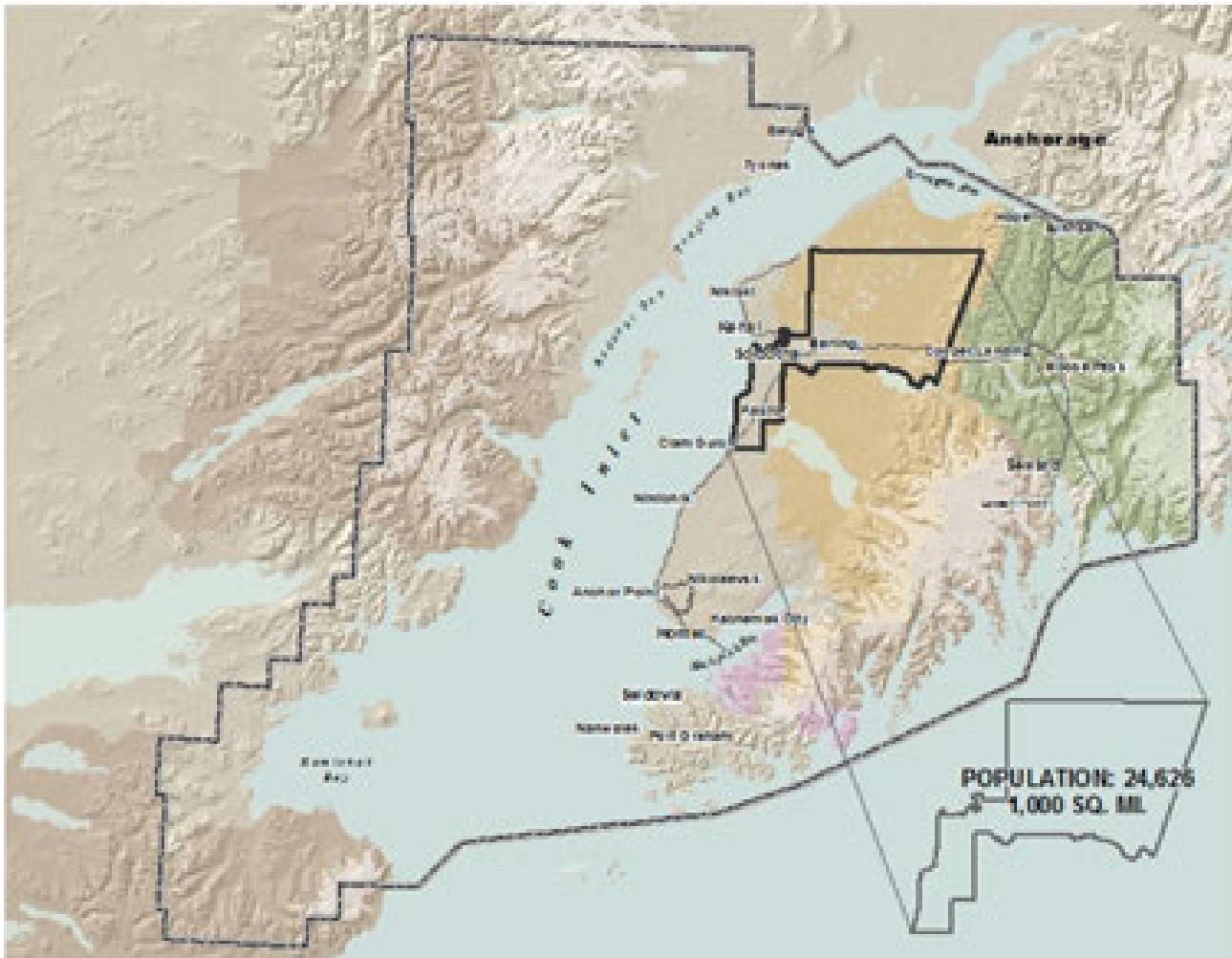
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Central Emergency Service Area

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 41 permanent employees and 50 volunteers. There are 8 fire stations, 5 staffed stations and 3 un-staffed sub-stations.

The mill levy for the service area is 2.62 for fiscal year 2017. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



Board Members

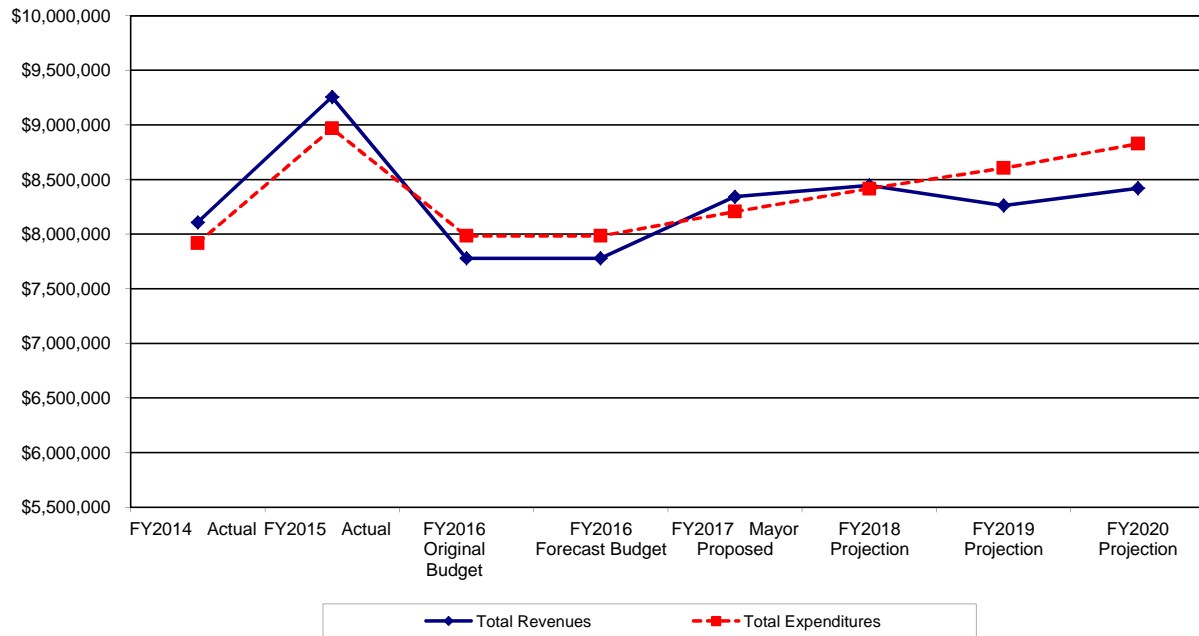
Paul Moses
Jim Chambers
Gary Hale
Ryan Kapp
Gordon Orth

Chief: Roy Browning

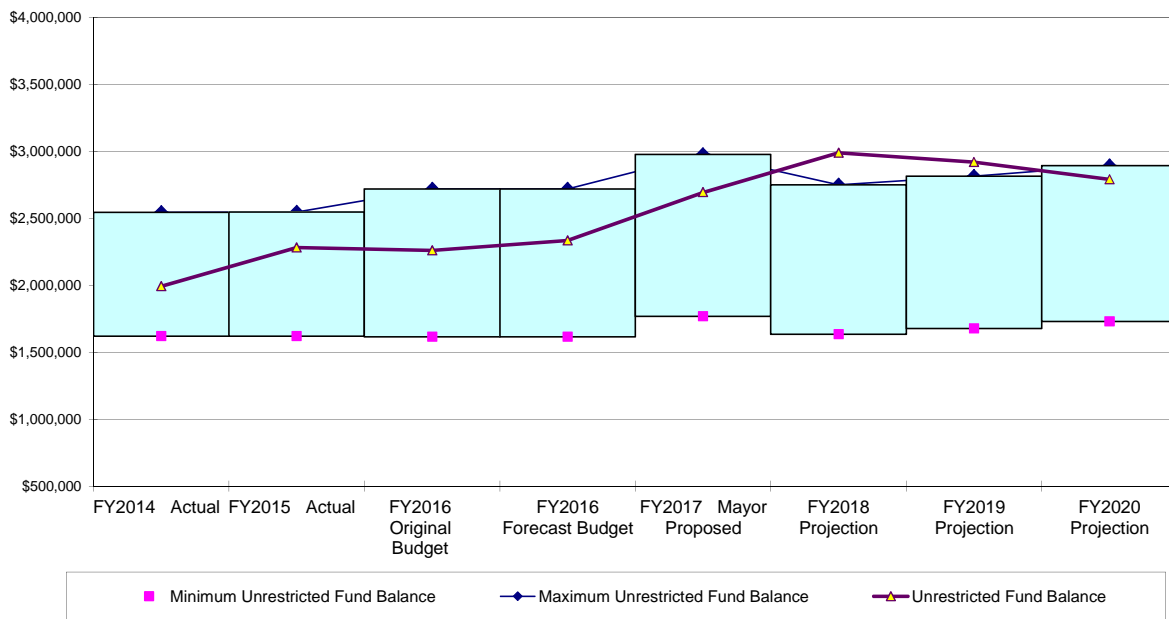
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Taxable Value (000's)								
Real	2,311,928	2,236,033	2,346,382	2,346,382	2,512,286	2,512,286	2,537,409	2,588,157
Personal	93,367	100,266	104,193	104,193	104,193	105,235	106,287	107,350
Oil & Gas (AS 43.56)	105,185	166,307	159,833	159,833	130,822	128,206	125,642	125,642
	<u>2,510,480</u>	<u>2,502,606</u>	<u>2,610,408</u>	<u>2,610,408</u>	<u>2,747,301</u>	<u>2,745,727</u>	<u>2,769,338</u>	<u>2,821,149</u>
Mill Rate	2.65	2.65	2.65	2.65	2.72	2.75	2.75	2.75
Revenues:								
Property Taxes								
Real	\$ 6,107,300	\$ 5,853,892	\$ 6,217,912	\$ 6,217,912	\$ 6,833,418	\$ 6,908,787	\$ 6,977,875	\$ 7,117,432
Personal	252,152	270,824	270,589	270,589	277,737	283,608	286,443	289,308
Oil & Gas (AS 43.56)	278,742	440,712	423,557	423,557	355,836	352,567	345,516	345,516
Interest	17,039	17,087	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	49,430	49,430	53,728	53,728	53,728	54,803	55,899	57,017
Motor Vehicle Tax	144,754	148,953	143,686	143,686	146,854	149,791	152,787	155,843
Total Property Taxes	<u>6,849,417</u>	<u>6,780,898</u>	<u>7,127,472</u>	<u>7,127,472</u>	<u>7,685,573</u>	<u>7,767,916</u>	<u>7,837,247</u>	<u>7,984,218</u>
Federal Revenues	110,833	-	-	-	-	-	-	-
State Revenues	523,949	1,692,497	-	-	-	-	-	-
Interest Earnings	54,360	47,881	29,073	29,073	35,041	50,543	67,314	83,932
Other Revenue	563,088	727,810	616,370	616,370	616,370	622,534	628,759	635,047
Total Revenues	<u>8,101,647</u>	<u>9,249,086</u>	<u>7,772,915</u>	<u>7,772,915</u>	<u>8,336,984</u>	<u>8,440,993</u>	<u>8,533,320</u>	<u>8,703,197</u>
Operating Transfers From:								
Special Revenue Fund	6,592	6,043	5,981	5,981	6,329	6,165	6,094	6,198
Total Operating Transfers	<u>6,592</u>	<u>6,043</u>	<u>5,981</u>	<u>5,981</u>	<u>6,329</u>	<u>6,165</u>	<u>6,094</u>	<u>6,198</u>
Total Revenues and Operating Transfers	<u>8,108,239</u>	<u>9,255,129</u>	<u>7,778,896</u>	<u>7,778,896</u>	<u>8,343,313</u>	<u>8,447,158</u>	<u>8,539,414</u>	<u>8,709,395</u>
Expenditures:								
Personnel	6,148,347	7,235,399	5,864,686	5,864,686	5,902,874	6,020,931	6,171,454	6,356,598
Supplies	380,772	355,839	446,518	401,368	378,430	385,999	393,719	401,593
Services	717,938	893,966	989,868	1,011,203	1,071,095	1,071,095	1,092,517	1,114,367
Capital Outlay	96,400	96,025	109,938	133,753	96,063	97,984	99,944	101,943
Interdepartmental Charges	1,856	-	-	-	-	-	-	-
Total Expenditures	<u>7,345,313</u>	<u>8,581,229</u>	<u>7,411,010</u>	<u>7,411,010</u>	<u>7,448,462</u>	<u>7,576,009</u>	<u>7,757,634</u>	<u>7,974,501</u>
Operating Transfers To:								
Special Revenue Fund	133,014	138,362	134,212	134,212	139,557	145,139	150,945	156,983
Capital Projects Fund	250,000	100,000	250,000	250,000	250,000	250,000	250,000	250,000
Debt Service Fund	190,128	147,937	189,288	189,288	369,158	445,088	446,688	446,938
Total Operating Transfers	<u>573,142</u>	<u>386,299</u>	<u>573,500</u>	<u>573,500</u>	<u>758,715</u>	<u>840,227</u>	<u>847,633</u>	<u>853,921</u>
Total Expenditures and Operating Transfers	<u>7,918,455</u>	<u>8,967,528</u>	<u>7,984,510</u>	<u>7,984,510</u>	<u>8,207,177</u>	<u>8,416,236</u>	<u>8,605,267</u>	<u>8,828,422</u>
Net Results From Operations	189,784	287,601	(205,614)	(205,614)	136,136	30,922	(65,853)	(119,027)
Projected Lapse	-	-	185,275	259,385	223,454	265,160	271,517	279,108
Change in fund balance	189,784	287,601	(20,339)	53,771	359,590	296,082	205,664	160,081
Beginning Fund Balance	1,804,904	1,994,688	2,282,289	2,282,289	2,336,060	2,695,650	2,991,732	3,197,396
Ending Fund Balance	<u>\$ 1,994,688</u>	<u>\$ 2,282,289</u>	<u>\$ 2,261,950</u>	<u>\$ 2,336,060</u>	<u>\$ 2,695,650</u>	<u>\$ 2,991,732</u>	<u>\$ 3,197,396</u>	<u>\$ 3,357,477</u>

Central Emergency Services Revenues and Expenditures



Central Emergency Services Unreserved Fund Balance



Fund	211	Department Function
Dept:	51610	Central Emergency Service Area

Mission

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

Program Description

- CES serves a population of 24,626 citizens within a 1,000 sq. mile service area.
- CES operates five staffed stations and three unstaffed sub-stations.
- Staffing consists of 41 career, 2 support, and 50 volunteer personnel.

Major Long Term Issues and Concerns:

- Address long term funding and alternative funding in order to maintain and enhance current levels of fire protection and services.
- Monitor trends throughout the fire service to improve efficiency and effectiveness.

FY 2016 Accomplishments:

Administration

- Placed into operation new shift scheduling software to track staffing and personnel costs.

- Savings in medical supplies by reducing inventory on two fully-stocked ambulances.
- Voter Approved Bond initiative has helped with the future apparatus operations as we look at more dual-function apparatus to improve cost and operational efficiency.

Operations

- Recruited and trained 40 volunteer firefighters in anticipation of fire station staffing and increased emergency response activity.
- Operational Staffing Re-deployment went into effect in August. More efficiency in emergency response increased by providing more personnel on scene faster than previously. This benchmark was achieved by re-dedicating career personnel to core area fire stations and recruiting 40 more volunteers and volunteer residents for staffing of the Kasilof and Funny River fire stations.

FY2017 New Initiatives:

- Finalize staffing of Kasilof and Funny River fire stations with volunteer and resident responders.
- Implementation of Fire Technicians to assist with staffing and coordination of the volunteer program and training.
- Develop "Standards of Cover" document to assess current and future service level needs.
- Evaluate all apparatus and vehicles and update Capital Improvement Plan (CIP) to reflect overall department requirements.

Performance Measures

Priority/Goal: Fire Suppression

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

Objective: Limit the property fire loss to less than 10% of the property effected.

Measures:

Dollar Value Saved & Loss Analysis	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Total Number of Fires	30	36	48	50
Property Value Loss from Fire	\$764,800	\$657,100	\$1,000,000	\$700,000
Property Value Saved from Fire	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
Percentage Saved from Fire	92.3%	93.5%	90%	93%

Priority/Goal: Emergency Medical Services (EMS)

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

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

Fund: 211
 Dept: 51610

Department Function
 Central Emergency Service Area - Continued

Measures:

EMS Response Time Analysis	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Number of EMS Calls Responded to	1,770	2,039	2,100	2,200
Average Response Time	7:90	8:00	8:00	8:00
% of Calls Under 8 Minute Response Time	64%	80%	80%	80%

Priority/Goal: Public Education

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

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

Measures:

Public Education Measures	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Number of School Age Children Taught (K-6 th grade)	2,160	2,200	2,200	2,200
Fire Station Tours	128	190	200	200
% of Juvenile Started Fires	0%	0%	0%	0%

Priority/Goal: Fire Investigation

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

Objective: Reduce the cause of unintentional fires by 25%.

Measures:

Causes of Ignition	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Intentional	2	1	0	0
Unintentional	24	28	30	30
Failure of Equipment or Heat Source	4	7	5	5
Under Investigation	2	3	0	0
Cause Undetermined	6	5	5	5
Public Presentations	12	12	12	12
% of unintentional Fires	80%	78%	86%	86%

Measures:

FTE Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing History	42	41	39	41

Commentary

CES priorities for FY2017 will focus on identifying efficiencies in service delivery while maintaining the current level of service in fire suppression, rescue, EMS and fire prevention. CES continues to see an annual increase of 8% in calls for service. Most alarming is the number of simultaneous calls that occur more frequently. There are several periods in which CES will have 4-5 calls at once. This will be a challenge for the organization moving forward. CES is also facing a challenge of financial sustainability while facing a reduction in property taxes and state revenue affecting the overall budget. 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. Attracting and maintaining a qualified workforce to replace experience lost through anticipated retirements continues to be a challenge. The completion of a strategic plan for short and long term will be a priority for FY17.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,565,309	\$ 2,449,738	\$ 2,861,187	\$ 2,861,187	\$ 2,853,908	\$ (7,279)	-0.25%
40111 Special Pay	24,780	24,428	31,200	31,200	31,200	-	0.00%
40120 Temporary Wages	95,230	87,437	160,000	160,000	160,000	-	0.00%
40130 Overtime Wages	533,192	587,952	303,466	303,466	295,729	(7,737)	-2.55%
40131 FLSA Overtime Wages	96,790	104,727	107,002	107,002	101,580	(5,422)	-5.07%
40210 FICA	284,342	257,495	310,331	310,331	304,905	(5,426)	-1.75%
40221 PERS	1,286,647	2,394,213	743,215	743,215	739,294	(3,921)	-0.53%
40321 Health Insurance	790,569	844,990	854,256	854,256	942,240	87,984	10.30%
40322 Life Insurance	4,447	4,393	7,235	7,235	7,328	93	1.29%
40410 Leave	462,207	472,893	481,464	481,464	461,218	(20,246)	-4.21%
40511 Other Benefits	4,834	7,133	5,330	5,330	5,472	142	2.66%
Total: Personnel	6,148,347	7,235,399	5,864,686	5,864,686	5,902,874	38,188	0.65%
Supplies							
42120 Computer Software	-	33,806	-	-	-	-	-
42210 Operating Supplies	37,990	32,243	43,230	43,230	37,380	(5,850)	-13.53%
42220 Fire/Medical/Rescue Supplies	106,911	75,220	107,000	92,000	91,850	(15,150)	-14.16%
42230 Fuel, Oils and Lubricants	104,762	73,644	140,000	91,850	90,000	(50,000)	-35.71%
42250 Uniforms	26,495	25,800	29,688	29,688	27,500	(2,188)	-7.37%
42263 Training Supplies	7,219	10,893	13,750	13,750	14,750	1,000	7.27%
42310 Repair/Maintenance Supplies	24,142	24,468	25,950	25,950	25,950	-	0.00%
42360 Motor Vehicle Repair	56,349	51,144	50,000	68,000	61,000	11,000	22.00%
42410 Small Tools & Equipment	16,904	28,621	36,900	36,900	30,000	(6,900)	-18.70%
Total: Supplies	380,772	355,839	446,518	401,368	378,430	(68,088)	-15.25%
Services							
43011 Contractual Services	175,038	176,410	204,977	204,977	205,715	738	0.36%
43014 Physical Examinations	38,538	31,543	58,840	58,840	45,940	(12,900)	-21.92%
43019 Software Licensing	4,100	17,786	24,595	24,595	36,000	11,405	46.37%
43110 Communications	48,692	50,251	62,080	62,080	61,478	(602)	-0.97%
43140 Postage and Freight	1,363	1,246	2,000	2,000	2,000	-	0.00%
43210 Transportation/Subsistence	36,987	28,540	37,553	37,553	59,945	22,392	59.63%
43260 Training	6,996	14,804	25,215	25,215	25,165	(50)	-0.20%
43310 Advertising	366	367	2,250	2,250	2,250	-	0.00%
43410 Printing	-	-	515	515	515	-	0.00%
43510 Insurance Premium	208,791	332,832	319,165	319,165	366,282	47,117	14.76%
43610 Utilities	129,097	130,620	155,302	143,337	140,647	(14,655)	-9.44%
43720 Equipment Maintenance	27,655	28,099	37,080	37,080	37,110	30	0.08%
43750 Vehicles Maintenance	4,061	25,941	8,200	23,200	28,700	20,500	250.00%
43780 Buildings/Grounds Maintenance	27,703	47,655	37,647	55,947	44,147	6,500	17.27%
43810 Rents and Operating Leases	3,173	2,645	3,830	3,830	4,630	800	20.89%
43920 Dues and Subscriptions	5,378	5,227	10,619	10,619	10,571	(48)	-0.45%
Total: Services	717,938	893,966	989,868	1,011,203	1,071,095	81,227	8.21%
Capital Outlay							
48311 Machinery & Equipment	9,800	-	-	11,965	-	-	-
48515 Medical Equipment	-	-	10,000	10,000	-	(10,000)	-100.00%
48710 Minor Office/Communications Equipment	4,464	4,123	6,800	6,800	2,925	(3,875)	-56.99%
48720 Minor Office Furniture	27,016	12,393	5,000	16,850	5,000	-	0.00%
48740 Minor Machines & Equipment	6,409	3,157	3,450	3,450	3,450	-	0.00%

Fund 211
Department 51610 - Central Emergency Services - Continued

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Capital Outlay - Continued							
48750 Minor Medical Equipment	4,023	4,132	-	-	-	-	-
48760 Minor Fire Ftg/Rescue Equipment	44,688	72,220	84,688	84,688	84,688	-	0.00%
Total: Capital Outlay	96,400	96,025	109,938	133,753	96,063	(13,875)	-12.62%
Transfers							
50264 911 Communications	133,014	138,362	134,212	134,212	139,557	5,345	3.98%
50358 CES Debt Service	190,128	147,937	189,288	189,288	369,158	179,870	95.02%
50443 CES Capital Projects	250,000	100,000	250,000	250,000	250,000	-	0.00%
Total: Transfers	573,142	386,299	573,500	573,500	758,715	185,215	32.30%
Interdepartmental Charges							
61990 Admin Service Fee	1,856	-	-	-	-	-	-
Total: Interdepartmental Charges	1,856	-	-	-	-	-	-
Department Total	\$ 7,918,455	\$ 8,967,528	\$ 7,984,510	\$ 7,984,510	\$ 8,207,177	\$ 222,667	2.79%

Line-Item Explanations

- | | |
|--|---|
| <p>40110 Regular Wages. Staff includes: Chief, Deputy Chief, Training Officer, Safety Officer, Fire Marshal, Captains, Engineers, Mechanic, 1 Admin Assistants.</p> <p>Added - 20 additional volunteer firefighters (for a total of 50); 2 firefighter techs for station staffing and coordination of the volunteer program, deleted Safety Officer.</p> <p>Deleted - Safety Officer.</p> <p>42210 Operating Supplies. Decrease in misc. office supplies, mapbook replacements (\$5,850).</p> <p>42220 Fire/Medical/Rescue Supplies. Decrease in misc. medical supplies due to fleet reduction requiring less inventory (\$15,150).</p> <p>42230 Vehicle/Equipment fuel. Decrease in fuel costs due to lower market price (\$11,000).</p> <p>42360 Vehicle Repair & Maint. Supplies. Increase in maintenance due to aging equipment, replacing tires, and rising calls for service (\$11,000).</p> <p>42410 Small Tools & Equipment. Decrease in misc. mechanic tools (\$6,900).</p> <p>43013 Physical Examinations. Decrease in the number of physicals needed, lab fees reduced (\$12,900).</p> <p>43019 Software Licensing. Added security camera fees. Increase for incident reporting and scheduling software licensing, and software upgrades (\$11,405).</p> <p>43210 Transportation and Subsistence. Increase due to resident meal stipends (\$22,392).</p> | <p>43510 Insurance Premiums. Increase in cost due to higher than expected claims.</p> <p>43610 Utilities. Decrease due to cost of heating oil and other utilities impacted by lower oil prices (\$14,655).</p> <p>43750 Vehicles Maintenance. Increase due to aging equipment and increased levels of service (\$20,500).</p> <p>43780 Buildings and Grounds Maint. Increase due to aging facilities.</p> <p>48710 Minor Office Equipment. Replace Training Officer's laptop (\$1,500), replace desktop monitor (\$275), station 5 computer and accessories (\$1,150).</p> <p>48760 Minor Firefighting/Rescue Equipment. Bunker gear replacement-second year phase in (\$45,520), SCBA bottles (\$2,000), ice rescue suits (\$2,000), water rescue equipment (\$18,668) wildland fire equipment (\$11,500), and miscellaneous items (\$5,000)</p> <p>50264 Transfer to 911 Fund. Charges from the 911 fund for the cost of operating the 911 call center.</p> <p>50358 Transfer to Debt Service. Current portion of principal and interest for bonds issued in FY2007 to finance the construction of a new fire station in Kasilof and upgrades to the existing facility at the Funny River Station and bonds issued in 2016 for purchase of various apparatus.</p> |
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For capital projects information on this department - See the capital projects section - Pages 322, 324-325, 333, & 355-359.

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

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Taxable Value (000's)								
Real	4,388	4,275	4,222	4,293	4,570	4,479	4,389	4,477
Personal	1,717	953	928	928	928	928	928	928
	<u>6,105</u>	<u>5,228</u>	<u>5,150</u>	<u>5,221</u>	<u>5,498</u>	<u>5,407</u>	<u>5,317</u>	<u>5,405</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 4,400	\$ 4,227	\$ 4,222	\$ 4,222	\$ 4,570	\$ 4,389	\$ 4,301	\$ 4,387
Personal	1,371	1,003	909	909	909	909	909	909
Interest	34	26	-	-	-	-	-	-
Flat Tax	787	787	850	850	850	867	884	902
Total Property Taxes	<u>6,592</u>	<u>6,043</u>	<u>5,981</u>	<u>5,981</u>	<u>6,329</u>	<u>6,165</u>	<u>6,094</u>	<u>6,198</u>
Total Revenues	<u>6,592</u>	<u>6,043</u>	<u>5,981</u>	<u>5,981</u>	<u>6,329</u>	<u>6,165</u>	<u>6,094</u>	<u>6,198</u>
Operating Transfers To:								
Central Emergency Services	<u>6,592</u>	<u>6,043</u>	<u>5,981</u>	<u>5,981</u>	<u>6,329</u>	<u>6,165</u>	<u>6,094</u>	<u>6,198</u>
Total Operating Transfers	<u>6,592</u>	<u>6,043</u>	<u>5,981</u>	<u>5,981</u>	<u>6,329</u>	<u>6,165</u>	<u>6,094</u>	<u>6,198</u>
Total Expenditures and Operating Transfers	<u>6,592</u>	<u>6,043</u>	<u>5,981</u>	<u>5,981</u>	<u>6,329</u>	<u>6,165</u>	<u>6,094</u>	<u>6,198</u>
Net Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 220
Department 52110 - Central Peninsula EMSA Administration**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50211 Tfr Central Emergency Services	\$ 6,592	\$ 6,043	\$ 5,981	\$ 5,981	\$ 6,329	348	5.82%
Total: Transfers	6,592	6,043	5,981	5,981	6,329	348	5.82%
Department Total	\$ 6,592	\$ 6,043	\$ 5,981	\$ 5,981	\$ 6,329	\$ 348	5.82%

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 177-183).

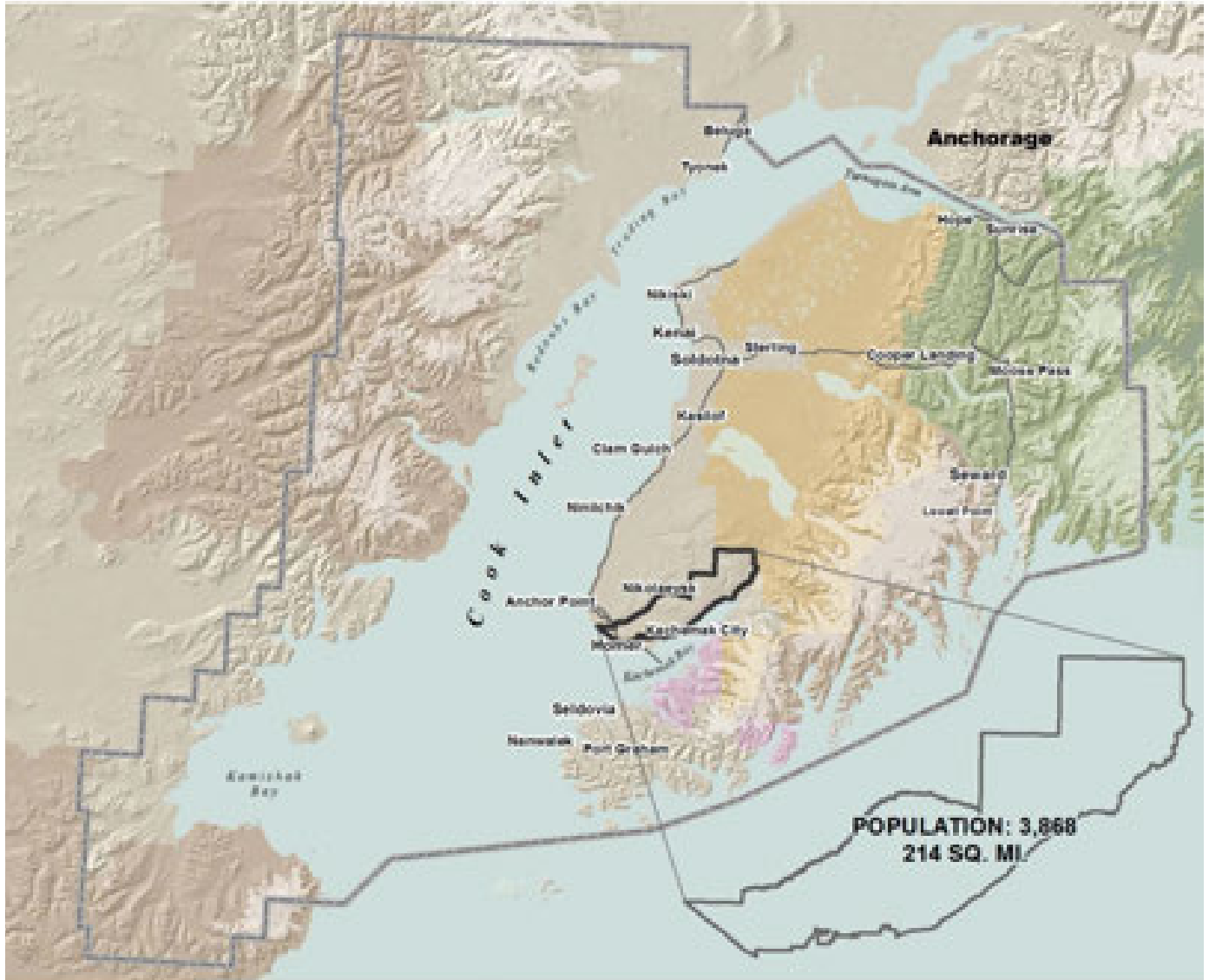
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Kachemak Emergency Service Area

This service area was created on October 10, 2000, to provide fire protection and emergency medical service for the area surrounding the City of Homer and Kachemak City. The fire department is staffed by 4 permanent full-time employees and 45 volunteers. Five elected citizens serve on its board for three-year terms.

Revenue is raised through property tax. The mill rate is 2.60 mills for fiscal year 2017.

Additional funding is provided through ambulance billing fees and interest income.



Board Members

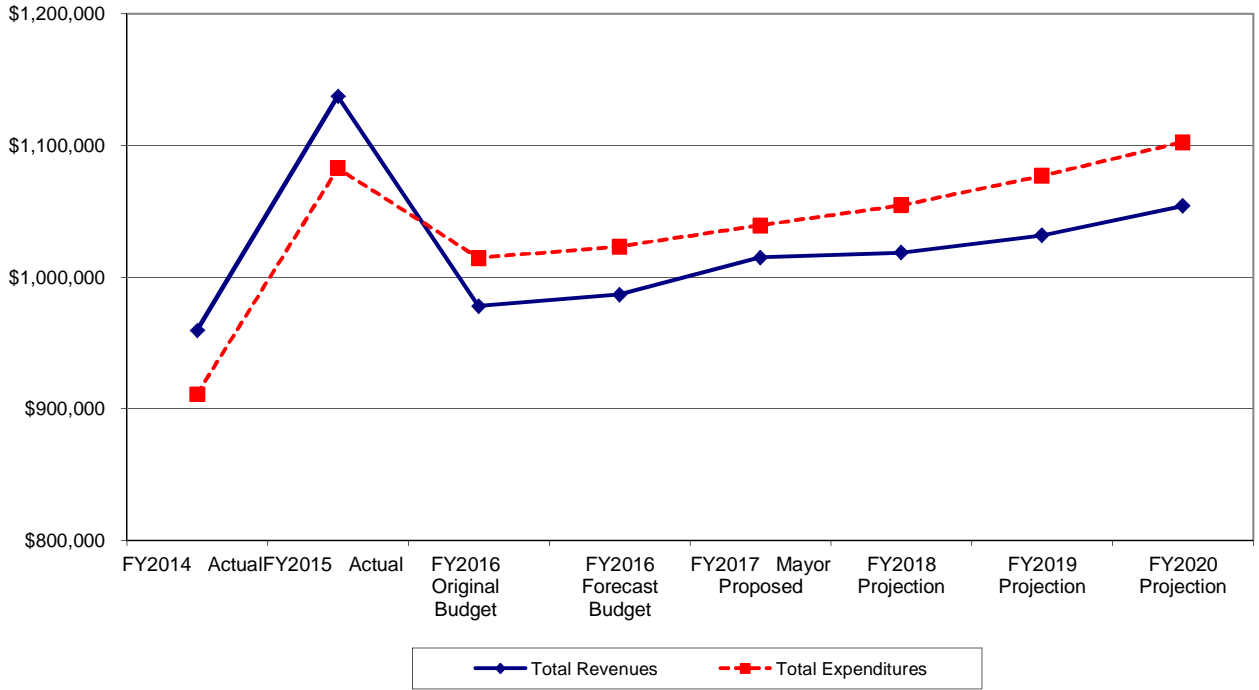
Milli Martin
Matthew Schneyer
Dave Bachrach
Buck Jones
Vacant

Fire Chief: Bob Ciciarella

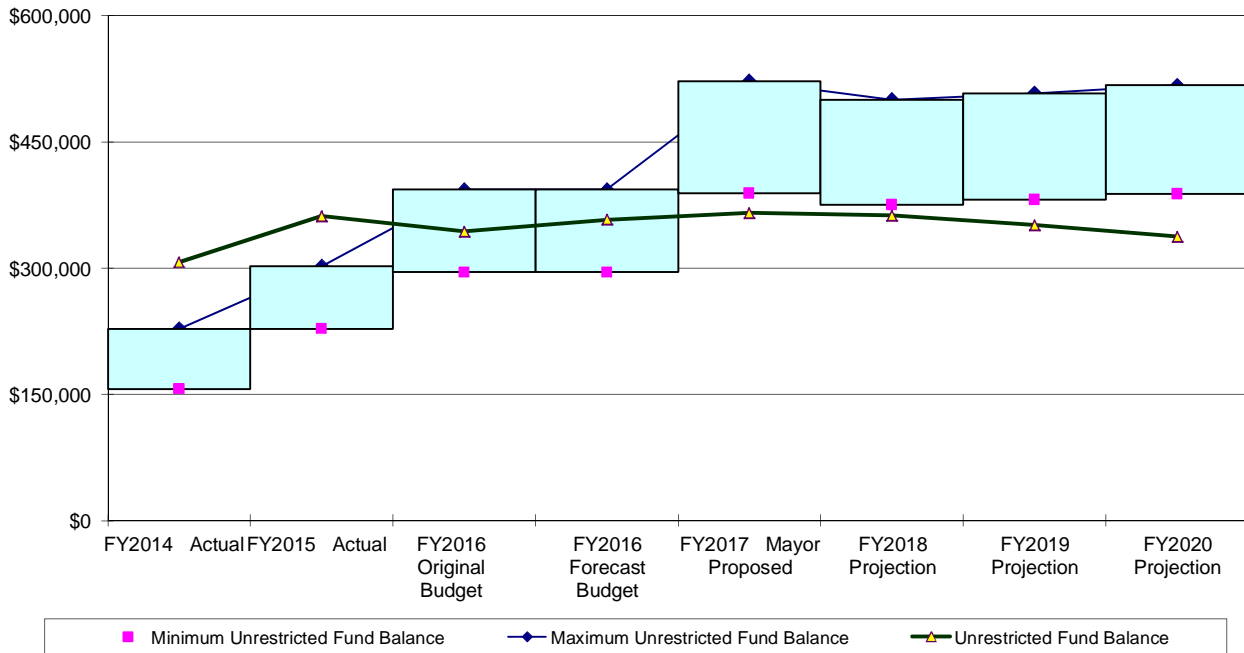
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Taxable Value (000's)								
Real	354,728	335,531	345,077	345,077	358,154	358,154	361,736	368,971
Personal	2,359	5,828	6,353	6,358	6,353	6,417	6,481	6,546
Oil & Gas (AS 43.56)	-	279	-	-	-	-	-	-
	<u>357,087</u>	<u>341,638</u>	<u>351,430</u>	<u>351,435</u>	<u>364,507</u>	<u>364,571</u>	<u>368,217</u>	<u>375,517</u>
Mill Rate	2.25	2.25	2.60	2.60	2.60	2.60	2.60	2.60
Revenues:								
Property Taxes								
Real	\$ 791,831	\$ 871,460	\$ 897,200	\$ 897,200	\$ 931,200	\$ 931,200	\$ 940,514	\$ 959,325
Personal	5,729	16,227	16,187	16,187	16,187	16,351	16,514	16,679
Oil & Gas (AS 43.56)	-	725	-	-	-	-	-	-
Interest	2,790	2,804	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	3,678	3,678	3,375	3,375	3,375	3,443	3,512	3,582
Motor Vehicle Tax	25,086	28,909	24,957	24,957	26,998	27,538	28,089	28,651
Total Property Taxes	<u>829,114</u>	<u>923,803</u>	<u>943,519</u>	<u>943,519</u>	<u>979,560</u>	<u>980,368</u>	<u>990,502</u>	<u>1,010,147</u>
Federal Revenue	35,461	(635)	-	8,766	-	-	-	-
State Revenue	65,017	171,151	-	-	-	-	-	-
Interest Earnings	6,486	5,823	4,492	4,492	5,365	6,858	8,165	9,227
Other Revenue	23,406	37,259	30,000	30,000	30,000	31,500	33,075	34,729
Total Revenues	<u>959,484</u>	<u>1,137,401</u>	<u>978,011</u>	<u>986,777</u>	<u>1,014,925</u>	<u>1,018,726</u>	<u>1,031,742</u>	<u>1,054,103</u>
Expenditures:								
Personnel	509,341	610,022	518,067	518,067	540,107	550,909	564,682	581,622
Supplies	85,748	96,916	90,000	95,200	98,000	99,960	101,959	103,998
Services	164,267	178,499	200,723	207,523	194,980	194,980	198,880	202,858
Capital Outlay	93,391	87,423	98,890	95,656	96,500	98,430	100,399	102,407
Total Expenditures	<u>852,747</u>	<u>972,860</u>	<u>907,680</u>	<u>916,446</u>	<u>929,587</u>	<u>944,279</u>	<u>965,920</u>	<u>990,885</u>
Operating Transfers To:								
Special Revenue Fund	8,227	9,851	10,728	10,728	15,737	16,366	17,021	17,702
Capital Projects Fund	50,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000
Debt Service Fund	-	-	46,128	46,128	44,014	44,014	44,014	44,014
Total Operating Transfers	<u>58,227</u>	<u>109,851</u>	<u>106,856</u>	<u>106,856</u>	<u>109,751</u>	<u>110,380</u>	<u>111,035</u>	<u>111,716</u>
Total Expenditures and Operating Transfers	<u>910,974</u>	<u>1,082,711</u>	<u>1,014,536</u>	<u>1,023,302</u>	<u>1,039,338</u>	<u>1,054,659</u>	<u>1,076,955</u>	<u>1,102,601</u>
Net Results From Operations	48,510	54,690	(36,525)	(36,525)	(24,413)	(35,933)	(45,213)	(48,498)
Projected Lapse	-	-	18,154	32,076	32,536	33,050	33,807	34,681
Change in Fund Balance	48,510	54,690	(18,371)	(4,449)	8,123	(2,883)	(11,406)	(13,817)
Beginning Fund Balance	258,909	307,419	362,109	362,109	357,660	365,783	362,900	351,494
Ending Fund Balance	<u>\$ 307,419</u>	<u>\$ 362,109</u>	<u>\$ 343,738</u>	<u>\$ 357,660</u>	<u>\$ 365,783</u>	<u>\$ 362,900</u>	<u>\$ 351,494</u>	<u>\$ 337,677</u>

Kachemak Emergency Service Area Revenues and Expenditures



Kachemak Emergency Service Area Unreserved Fund Balance



Fund	212	Department Function
Dept:	51810	Kachemak Emergency Service Area

Mission

To provide safe, effective, high quality and affordable fire suppression and emergency medical service to reduce the loss of life and property accomplished through the mandating and execution of proactive programs while promoting a positive and dependable environment for volunteers.

Program Description

KESA provides fire suppression, emergency medical and rescue services to a 214 square mile area surrounding the City of Homer on the South Kenai Peninsula.

Major Long Term Issues and Concerns:

- Additional full-time personnel to maintain a high level of professional service and increased call volume which requires a full training schedule, administrative work-load, and requests for public education and emergency response.

FY2016 Accomplishments:

Administration

- Completed dirt-work and drain installation in rear of station on south end to mitigate flooding problems in station.
- Took delivery of aerial apparatus.

Operations

- Maintaining volunteer base at 45 volunteers.
- Continue to respond via automatic aid and mutual aid to assist Anchor Point Service Area on fire related calls and paramedic intercept.
- Provide responders to the City of Homer on structure fires via mutual aid.

FY2017 New Initiatives:

- Joint live fire training with Homer and Anchor Point
- Establish auto aid agreement with City of Homer.
- Rewrite and distribute standard operating procedures and standard operating guidelines.

Performance Measures

Priority/Goal: Fire and Emergency Medical Services

Goal: Timely response, professionalism, courtesy, knowledge displayed to emergency incidents in all areas

- Objective:**
1. Provide fire and emergency medical response on scene within 8 minutes of page for all areas.
 2. Continue to deliver professional services while leaving a positive impression and outcome to the customer
 3. Build on Strengths and ratify areas of deficiency.

Measures:

Average Response Times by Station	Benchmark	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Diamond Ridge	8	11	9	8	6
Fritz Creek/McNeil Canyon	8	6	6	4	5
Voznesenka / Razdolna	8	13	12	10	11

Call Volume Vs. Responder Average	CY14 Actual		CY15 Actual		CY16 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Diamond Ridge – fire calls	37	20	29	15	35	10
Diamond Ridge – EMS calls	59	11	68	9	65	5
Fritz Creek/McNeil Canyon - fire calls	46	20	41	18	50	10
Fritz Creek/McNeil Canyon – EMS calls	49	11	61	9	55	5
Anchor Point -Automatic Aid– fire calls	14	20	12	10	22	4
Anchor Point -Mutual Aid– fire calls	2	23	3	8	2	8
Anchor Point -Mutual Aid– EMS calls	5	7	1	5	5	4
City of Homer -Automatic Aid - Fire calls	0	0	0	0	5	10
City of Homer -Mutual Aid - Fire calls	3	18	3	15	7	15
City of Homer – Mutual aid – EMS calls	1	4	1	5	2	4

Fund	212	Department Function
Dept:	51810	Kachemak Emergency Service Area - Continued

Measures:

Kachemak Emergency Service Area Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history (FTE)	3.5	4.0	4.0	4.0

Priority/Goal: Increase service level for emergency medical response.

Goal: Establish program service area-wide for advance life support care in line with other advanced service areas within the Borough.

- Objective:**
1. Train responders to master new standing orders and increased medical procedures.
 2. Upgrade medical equipment and supplies to support standing orders.
 3. Complete expanded scope training enabling EMT's to perform new medical procedures and use new medications.
 4. Implement physician based trainings and training for each advanced EMT Level in order to maintain advanced level responders.

Measures:

	Benchmark	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Physician Based Training	15	3	8	12	12
EMT II Training	10	2	8	12	12
EMT III Training	10	2	9	12	12
ACLS Training	10	1	3	10	8
PALS Class	2	1	2	2	2

Priority/Goal: Increase service level for fire and rescue response

Goal: Establish program service area-wide for improved firefighting and rescue capabilities in line with other advanced service areas in the Borough.

- Objective:**
1. Improve fire officer staff and capabilities.
 2. Increase engineer staffing through training.
 3. Establish and train specialized crews.
 4. Acquire equipment to support fire, EMS, and search & rescue operations.

Measures:

	Benchmark	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Firefighter II/Officer Training	12	6	11	12	12
Engineer Training	10	4	5	14	10
Truck Company Operations Training	10	n/a	8	10	12
Specialized Training including Rapid Intervention Team, Confined Space Rescue, High Angle Rescue, Fire Investigation	8	4	4	9	12
Wildland Fire Training	6	3	4	5	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 has saved lives and reversed deteriorating conditions in numerous patients. This system as also paid off in firefighting practices. Houses that otherwise would have been a total lost in past years are being saved to the point where home owners can salvage valued possessions etc. The issue going forward is the ability to continue to provide this high level of service with the resources we have, both human and financial.

**Kenai Peninsula Borough
Budget Detail**

Fund 212

Department 51810 - Kachemak Emergency Service Area

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 257,396	\$ 267,076	\$ 286,760	\$ 286,760	\$ 292,358	\$ 5,598	1.95%
40120 Temporary Wages	22,144	16,026	14,950	16,010	19,950	5,000	33.44%
40130 Overtime Wages	6,793	-	1,060	-	1,087	27	2.55%
40210 FICA	23,337	23,729	26,440	26,440	26,767	327	1.24%
40221 PERS	99,067	190,407	64,348	64,348	65,616	1,268	1.97%
40321 Health Insurance	70,049	79,215	87,616	87,616	96,640	9,024	10.30%
40322 Life Insurance	418	438	703	703	716	13	1.85%
40410 Leave	29,834	32,542	35,902	35,902	36,685	783	2.18%
40511 Other Benefits	303	589	288	288	288	-	0.00%
Total: Personnel	509,341	610,022	518,067	518,067	540,107	22,040	4.25%
Supplies							
42120 Computer Software	-	6,875	-	-	-	-	-
42210 Operating Supplies	11,253	9,295	13,000	12,900	13,000	-	0.00%
42220 Fire/Medical/Rescue Supplies	15,377	18,448	20,000	25,700	25,000	5,000	25.00%
42230 Fuel, Oils and Lubricants	21,619	20,828	22,000	22,000	20,000	(2,000)	-9.09%
42250 Uniforms	5,051	5,058	5,000	5,100	5,000	-	0.00%
42263 Training Supplies	3,577	3,067	2,000	3,500	2,000	-	0.00%
42310 Repair & Maintenance Supplies	3,083	2,005	3,000	2,500	3,000	-	0.00%
42360 Motor Vehicle Repair Supplies	21,047	26,198	20,000	19,000	25,000	5,000	25.00%
42410 Small Tools & Equipment	4,741	5,142	5,000	4,500	5,000	-	0.00%
Total: Supplies	85,748	96,916	90,000	95,200	98,000	8,000	8.89%
Services							
43011 Contractual Services	16,052	24,675	41,305	47,075	31,000	(10,305)	-24.95%
43014 Physical Examinations	8,420	3,652	4,000	4,000	4,000	-	0.00%
43019 Software Licensing	270	540	540	813	840	300	55.56%
43110 Communications	8,836	9,177	10,000	10,000	15,000	5,000	50.00%
43140 Postage and Freight	887	1,163	1,500	1,500	1,500	-	0.00%
43210 Transportation & Subsistence	9,015	4,866	11,000	11,000	11,000	-	0.00%
43260 Training	4,940	1,914	2,500	2,000	3,000	500	20.00%
43310 Advertising	250	1,620	-	-	-	-	-
43410 Printing	-	-	500	100	500	-	0.00%
43510 Insurance Premium	53,922	56,469	83,201	83,201	76,731	(6,470)	-7.78%
43610 Utilities	31,455	46,357	30,000	30,000	35,000	5,000	16.67%
43720 Equipment Maintenance	3,348	4,883	3,000	4,855	4,000	1,000	33.33%
43750 Vehicle Maintenance	2,496	285	2,500	1,820	2,000	(500)	-20.00%
43780 Building & Grounds Maint	1,280	2,000	2,000	2,755	3,000	1,000	50.00%
43810 Rents and Operating Leases	19,842	17,062	2,835	2,835	2,068	(767)	-27.05%
43920 Dues and Subscriptions	3,254	3,836	5,842	5,569	5,341	(501)	-8.58%
Total: Services	164,267	178,499	200,723	207,523	194,980	(5,743)	-2.86%
Capital Outlay							
48514 Firefighting/Rescue Equipment	8,641	-	6,500	7,250	-	(6,500)	-100.00%
48515 Medical Equipment	19,374	-	-	-	-	-	-
48520 Storage/Buildings/Containers	-	-	-	-	5,000	5,000	-
48710 Minor Office/Communications Equipment	12,331	15,078	22,390	22,390	36,500	14,110	63.02%
48720 Minor Office Furniture	500	350	12,000	-	-	(12,000)	-100.00%
48740 Minor Machines & Equipment	3,267	-	-	-	-	-	-
48750 Minor Medical Equipment	7,900	16,733	13,000	13,000	10,000	(3,000)	-23.08%
48760 Minor Fire Ftg/Rescue Equipment	41,378	55,262	45,000	53,016	45,000	-	0.00%
Total: Capital Outlay	93,391	87,423	98,890	95,656	96,500	(2,390)	-2.42%

Fund 212
Department 51810 - Kachemak Emergency Service Area - Continued

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50264 911 Communications	8,227	9,851	10,728	10,728	15,737	5,009	46.69%
50346 KES Debt - Fire Apparatus	-	-	46,128	46,128	44,014	(2,114)	-4.58%
50446 KES Capital Projects	50,000	100,000	50,000	50,000	50,000	-	0.00%
Total: Transfers	58,227	109,851	106,856	106,856	109,751	2,895	2.71%
Department Total	\$ 910,974	\$ 1,082,711	\$ 1,014,536	\$ 1,023,302	\$ 1,039,338	\$ 24,802	2.44%

Line-Item Explanations

40110 Regular Wages. Staff includes: Chief, Assistant Chief, administrative assistant, and Mechanic.

40120 Temporary Wages. For volunteer call-out. Wages used for project work by volunteers and in-house snow plowing. Increase due to change in stipend rate.

42220 Fire/Medical/Rescue Supplies. Medical supplies, firefighting supplies such as water from water haulers, fire ground tape, foam and other miscellaneous supplies.

42230 Fuel, Oils and Lubricants. Cost of fuel for apparatus including auto-aid to Anchor Point. Decreased for lower fuel prices.

42360 Motor Vehicle Repair Supplies. Maintenance and repairs to older fleet.

43019 Software Licensing. Increase due to security camera software licensing (\$300).

43011 Contractual Services. Medical director contract (\$5,389), laboratory director with CLIA (clinical laboratory improvement amendment) license (\$2,000), inventory and maintenance tracking system (\$7,680), Image Trend support (\$1,220), ambulance billing service (\$1,800), radio services (\$4,000), Phillips MRX service (\$935), turnout gear repairs (\$2,000), ISTAT maintenance (\$2,000), ladder testing (\$3,120), fire extinguisher service (\$650), and misc. small contracts (\$206).

43110 Communications: Increase due to upgrade to the internet speed and size of the TLS pipe going to both stations, addition of cellular data lines for the heart monitor to transmit tele-medicine to the hospital, and for the projected cellular data lines for the MDT's.

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium, the Alaska Fire Investigators Conference, Alaska Fire Chief Conference, FDIC Conference, Alaska Fire Conference, and volunteer meals.

43260 Training. Fees for various conferences including Alaska Firefighters Conference, Fire Chiefs Summit, EMS Symposium, Fire Investigators Conference, FDIC (\$2,500), and misc. recertifications (\$500).

43510 Insurance Premium. Decreased by (\$6,470) to cover cost increases of workman's comp, property, and liability insurance reduced by limiting number of responders per call.

43610 Utilities. Increased for HEA increases and for the propane for Station 2 since the natural gas line has not yet been installed on Diamond Ridge.

43720 Equipment Maintenance. Increase to cover additional costs for SCBA maintenance and equipment calibrations.

43780 Building/Grounds Maintenance. Increased costs for sanding both stations and expected repairs on the heating system.

43810 Rents and Operating Leases. Repeater site rental (\$1,200) and propane tank lease (\$123), O2 cylinder rental (\$425), postage meter rental (\$320).

43920 Dues & Subscriptions. ILearn video training package (\$1,130), lamResponding responder management system (\$800), WebEx for distance learning (\$228), NFPA fire code (\$1,256), other organizational dues and publications (\$1,777), StreetWise MDT subscription (\$150).

48520 Storage Equipment. Two conex boxes for storage of equipment and supplies for Station 1 & 2 (\$5,000).

48710 Minor Office/Communications Equipment. Ten iPads for MDT's (\$7,500), four new desktop computers with monitors for report entry and volunteer training (\$4,000), base radio for Station 2 (\$5,000), one APX portable radio (\$5,000), APX 1000's for replacing five ICOM's (\$15,000).

48750 Minor Medical Equipment. 2 IV pumps (\$6,200), misc. splints and straps (\$1,800), and other misc. equipment (\$2,000).

48760 Minor Fire Fighting Equipment. Turnout gear - 10 sets (\$23,070), nozzles, adapters, tools and misc. equipment (\$8,000), rescue airbag system (\$13,930).

50264 Transfer to 911 Fund. To cover charges from the 911 fund for cost of operating the 911 call center and dispatching increased by (\$5,009).

50446 Transfer to KES Capital Projects Fund. Annual transfer to fund capital projects. See the Capital Projects section of this document.

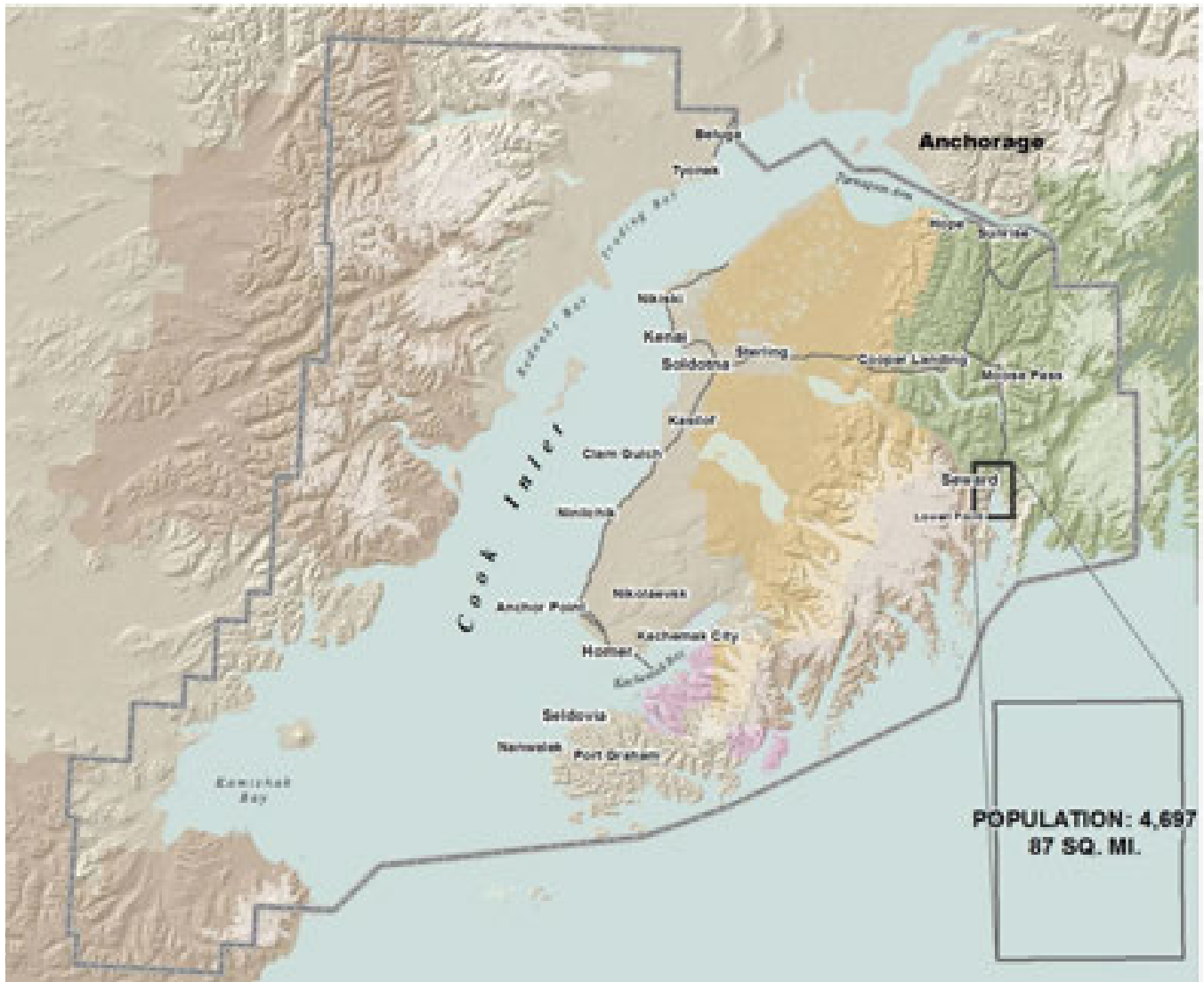
For capital projects information on this department - See the Capital Projects Section - Pages 322, 325, & 334.

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Seward-Bear Creek Flood Service Area

Established in August 2003, this service area was established to provide flood planning, protection and mitigation services to the residents of the service area. The service area is overseen by an elected seven-member board, each serving one to three-year terms.

Revenue is raised through property tax. The mill rate is .75 mills for fiscal year 2017.



Board Members

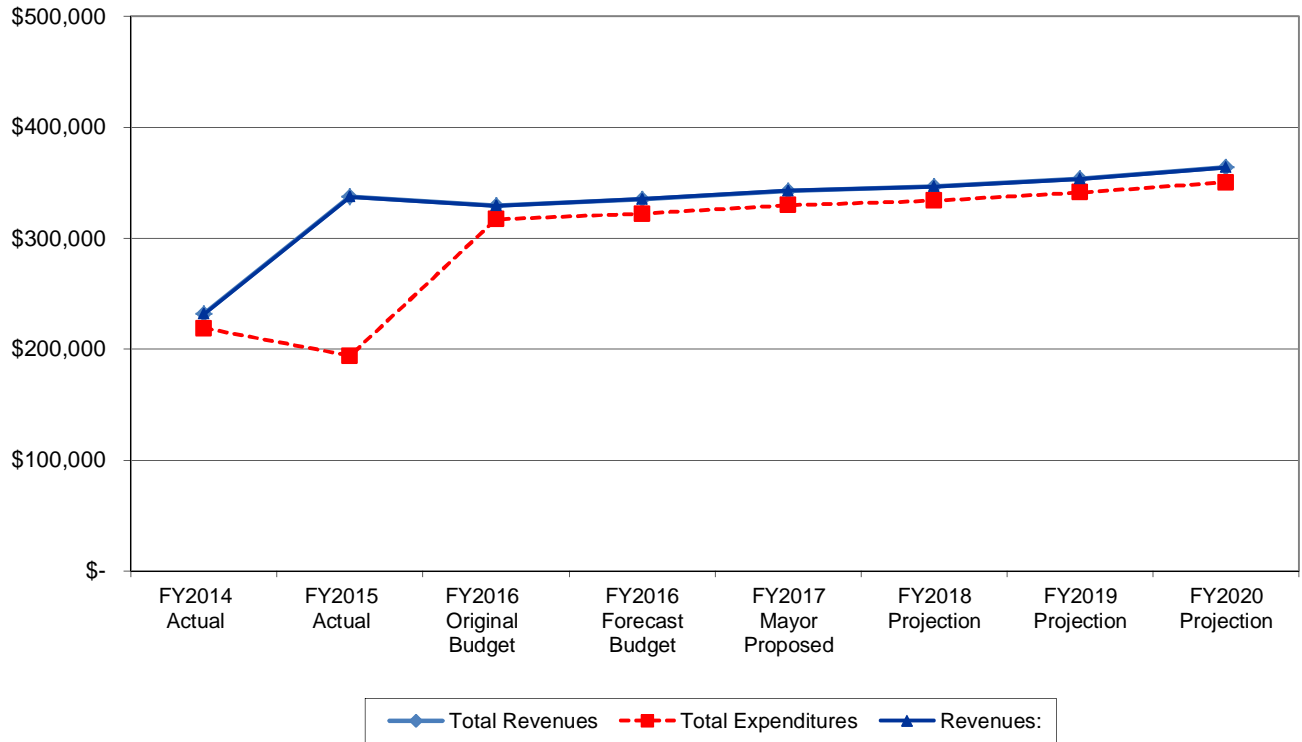
Bill Williamson
Randy Stauffer
Karl Van Buskirk
Robert Reisner
Jessica Gal
Christina Stauffer
Mark Ganser

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

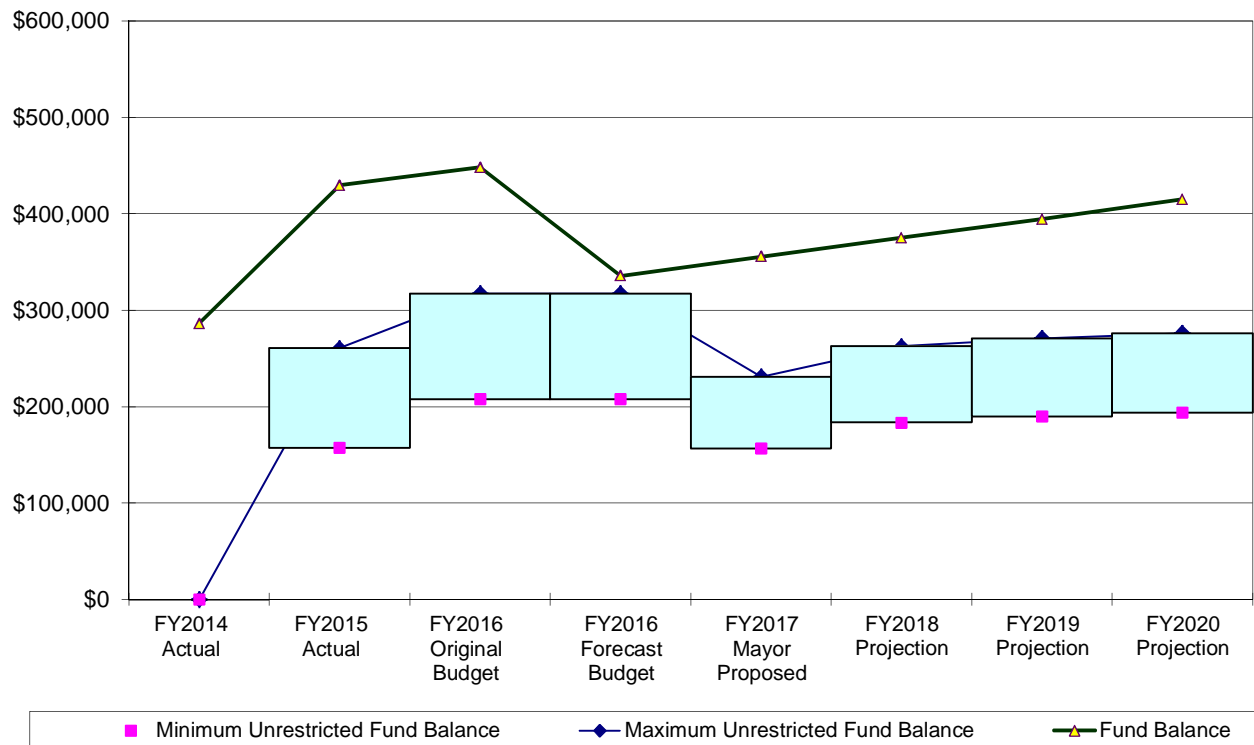
Fund Budget:	FY2014	FY2015	FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Taxable Value (000's)								
Real	368,576	360,138	374,082	374,082	388,833	388,833	392,721	400,575
Personal	20,752	18,587	18,512	20,124	18,512	18,697	18,884	19,073
Oil & Gas (AS 43.56)	6,350	5,901	5,548	5,548	9,158	8,975	8,796	8,796
	<u>395,678</u>	<u>384,626</u>	<u>398,142</u>	<u>399,754</u>	<u>416,503</u>	<u>416,505</u>	<u>420,401</u>	<u>428,444</u>
Mill Rate	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 183,436	\$ 268,181	\$ 280,562	\$ 280,562	\$ 291,625	\$ 291,625	\$ 294,541	\$ 300,431
Personal	10,437	18,385	13,606	14,791	13,606	13,742	13,880	14,019
Oil & Gas (AS 43.56)	3,175	4,426	4,161	4,161	6,869	6,731	6,597	6,597
Interest	562	675	5,699	5,699	5,036	6,669	8,445	10,353
Flat Tax	15,093	15,093	12,712	12,712	12,712	12,966	13,225	13,490
Motor Vehicle Tax	6,649	9,344	6,734	6,734	7,997	8,157	8,320	8,486
Total Property Taxes	<u>219,352</u>	<u>316,104</u>	<u>323,474</u>	<u>324,659</u>	<u>337,845</u>	<u>339,890</u>	<u>345,008</u>	<u>353,376</u>
Federal Revenue	-	422	-	-	-	-	-	-
State Revenue	7,308	16,206	-	-	-	-	-	-
Interest Earnings	5,185	4,627	5,699	5,699	5,036	6,669	8,445	10,353
Other Revenue	-	-	-	5,000	-	-	-	-
Total Revenues	<u>231,845</u>	<u>337,359</u>	<u>329,173</u>	<u>335,358</u>	<u>342,881</u>	<u>346,559</u>	<u>353,453</u>	<u>363,729</u>
Total Revenues and Operating Transfers	<u>231,845</u>	<u>337,359</u>	<u>329,173</u>	<u>335,358</u>	<u>342,881</u>	<u>346,559</u>	<u>353,453</u>	<u>363,729</u>
Expenditures:								
Personnel	88,588	84,533	78,110	78,110	81,902	83,540	85,629	88,198
Supplies	1,918	769	3,900	3,751	3,700	3,774	3,849	3,926
Services	23,618	38,107	125,777	130,777	132,906	132,906	135,564	138,275
Capital Outlay	2,148	1,119	800	949	800	816	832	849
Interdepartmental Charges	102,405	69,479	108,436	108,436	110,516	112,726	115,544	119,010
Total Expenditures	<u>218,677</u>	<u>194,007</u>	<u>317,023</u>	<u>322,023</u>	<u>329,824</u>	<u>333,762</u>	<u>341,418</u>	<u>350,258</u>
Total Expenditures and Operating Transfers	<u>218,677</u>	<u>194,007</u>	<u>317,023</u>	<u>322,023</u>	<u>329,824</u>	<u>333,762</u>	<u>341,418</u>	<u>350,258</u>
Net Results From Operations	13,168	143,352	12,150	13,335	13,057	12,797	12,035	13,471
Projected Lapse	-	-	6,524	6,774	6,870	6,875	7,012	7,153
Change in Fund Balance	13,168	143,352	18,674	20,109	19,927	19,672	19,047	20,624
*Restricted Fund Balance	-	-	-	114,070	-	-	-	-
Beginning Fund Balance (less Restricted)	273,181	286,349	429,701	315,631	335,740	355,667	375,339	394,386
Ending Fund Balance (less Restricted)	<u>\$ 286,349</u>	<u>\$ 429,701</u>	<u>\$ 448,375</u>	<u>\$ 335,740</u>	<u>\$ 355,667</u>	<u>\$ 375,339</u>	<u>\$ 394,386</u>	<u>\$ 415,010</u>

* Restricted Fund Balance per Resolution 2015-35 Salmon Creek 205 Project

Seward Bear Creek Flood Service Area Revenues and Expenditures



Seward Bear Creek Flood Service Area Unreserved Fund Balance



Fund: 259	Department Function
Dept: 21212	Seward/Bear Creek Flood Service Area

Mission

The mission of the Seward/Bear Creek Flood Service Area is to provide flood planning, protection, and mitigation services in coordination with the appropriate agencies, to reduce the risk of flood damage to private and public property.

Program Description

The Flood Service Area is responsible for providing flood planning and mitigation services to the Seward/ Bear Creek community. The Board is tasked to determine flood planning needs and to advise and facilitate flood hazard reduction measures.

Major Long Term Issues and Concerns:

- Lack of areas outside the floodplain for gravel deposition or plans for utilization of removed debris.
- The need for developable property outside the floodplain for residential housing and commercial expansion.
- KPB does not have site control at critical flood mitigation sites within the service area, especially at Box Canyon Creek water diversion structure, Sawmill Creek upstream of Nash Road Bridge, and Salmon Creek downstream of Nash Road Bridge.
- Replacement or relocation of the Forest Road Bridge over Lost Creek in the Old Mill subdivision.

FY2016 Accomplishments

- Obtained funding for 35% match, and entered into a Project Partnership Agreement with the US Army Corps of Engineers, under Section 205 authority, to construct a flood control revetment and recreational area for Salmon Creek (\$4.5 million total project cost).
- Partnered with Alaska Division of Geological & Geophysical Surveys (DGGS) and University of Alaska Fairbanks to assess and monitor geologic hazards in and around Seward for the purpose of hazard identification and change detection studies.
- Partnered with Lowell Point Community Council to complete channel maintenance in Spruce Creek.
- Completed GPS ground control collection to improve the information used to determine proximity of parcels to the floodplain in the KPB GIS system.
- Created a Facebook page for public outreach/ education.

FY2017 New Initiatives:

- Obtain State easements for construction/ maintenance access road and recreational parking area for Salmon Creek flood control revetment.
- Finalize design, select contractor, and begin construction on Salmon Creek flood control revetment.
- Complete sediment management plan including deposition areas outside the floodplain, and/or plan for utilization of gravel/ debris.
- Develop a public outreach project and send out mailing regarding flood insurance and/or flood proofing.

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:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Number of bulk educational mailings	1	1	1	1
Number of community work sessions/ public meetings	2	2	2	2

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history – Service Area Coordinator	.75	.75	.75	.75
Staffing history – Water Resource Manager (Interdepartmental charge)	.70	.48	.70	.70

Fund: 259	Department Function
Dept: 21212	Seward/Bear Creek Flood Service Area - Continued

Priority/Goal: Flood Mitigation

Goal: Prioritize, plan, and facilitate flood mitigation projects

Objective: 1. Obtain grant funding for risk assessment or mitigation projects
2. Complete in-stream and multi-agency mitigation projects

Measures:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Mitigation funding grant initiatives <ul style="list-style-type: none"> USACE Section 205 Non-federal 35% Match for Salmon Creek Revetment Hazard Mitigation Grant Program (HMGP) application 	3	2	2	2
In-stream mitigation projects <ul style="list-style-type: none"> Salmon Creek (SC1-6) Channel Maintenance Salmon Creek (SC 15) Embankment/ Channel Maintenance 	2	2	2	2
Multi-agency mitigation projects <ul style="list-style-type: none"> Spruce Creek Channel Maintenance 	1	1	1	1

Commentary:

In FY17, the SBCFSA board looks to obtain State easements to complete their number one priority project, armoring the 1,500 ft. Salmon (Kwechak) Creek water diversion structure. The US Army Corps of Engineers Section 205 Revetment will require easements through State land and the Iditarod trail for the 3,200 ft. access road and recreational parking area.

The board's second priority project is armoring the Box Canyon Creek water diversion structure. Due to the lack of site control on this structure, the board is unable to seek grant funding or complete critical maintenance. The service area will work with KPB and CIRI to gain site control.

In work sessions and correspondence with residents of the Old Mill subdivision, the board has heard nearly unanimously the need for the replacement and/or relocation of the Forest Road Bridge over Lost Creek. The service area will work with KPB and the Road Service Area to continue to pursue funding and options for completion of this project.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 43,100	\$ 33,773	\$ 39,271	\$ 39,271	\$ 39,754	\$ 483	1.23%
40210 FICA	3,293	2,559	3,450	3,450	3,553	103	2.99%
40221 PERS	18,312	23,978	8,986	8,986	9,096	110	1.22%
40321 Health Insurance	19,577	20,563	21,904	21,904	24,160	2,256	10.30%
40322 Life Insurance	89	65	100	100	102	2	2.00%
40410 Leave	3,965	3,387	4,255	4,255	5,093	838	19.69%
40511 Other Benefits	252	208	144	144	144	-	0.00%
Total: Personnel	88,588	84,533	78,110	78,110	81,902	3,792	4.85%
Supplies							
42020 Signage Supplies	-	-	-	61	200	200	-
42120 Computer Software	824	100	200	200	-	(200)	-100.00%
42210 Operating Supplies	831	669	3,500	3,290	3,500	-	0.00%
42250 Uniforms	240	-	200	200	-	(200)	-100.00%
42410 Small Tools	23	-	-	-	-	-	-
Total: Supplies	1,918	769	3,900	3,751	3,700	(400)	-10.26%
Services							
43011 Contractual Services	2,840	17,319	105,000	110,000	110,000	5,000	4.76%
43019 Software Licensing	-	-	-	-	200	200	-
43110 Communications	1,002	1,022	1,200	1,200	2,232	1,032	86.00%
43140 Postage and Freight	678	583	1,000	658	1,000	-	0.00%
43210 Transportation/Subsistence	6,498	6,372	6,800	6,800	6,800	-	0.00%
43260 Training	1,490	1,950	700	700	700	-	0.00%
43310 Advertising	629	442	100	442	500	400	400.00%
43510 Insurance Premium	262	144	183	183	202	19	10.38%
43720 Equipment Maintenance	351	426	500	500	500	-	0.00%
43810 Rents and Operating Leases	9,688	9,694	9,994	9,994	10,472	478	4.78%
43920 Dues and Subscriptions	180	155	300	300	300	-	0.00%
Total: Services	23,618	38,107	125,777	130,777	132,906	7,129	5.67%
Capital Outlay							
48610 Land Purchase	-	500	-	-	-	-	-
48710 Minor Office/Communications Equipment	2,148	-	-	149	800	800	-
48720 Minor Office Furniture	-	619	800	800	-	(800)	-100.00%
Total: Capital Outlay	2,148	1,119	800	949	800	-	0.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	102,405	69,479	108,436	108,436	110,516	2,080	1.92%
Total: Interdepartmental Charges	102,405	69,479	108,436	108,436	110,516	2,080	1.92%
Department Total	\$ 218,677	\$ 194,007	\$ 317,023	\$ 322,023	\$ 329,824	\$ 12,601	3.97%

Line-Item Explanations

40110 Regular Wages. Staff includes 3/4 time Service Area Coordinator.

42020 Signage Supplies. Posting base flood elevation and other signs throughout the service area.

43011 Contractual Services. Channel and embankment maintenance (\$30,000), flood restoration/ repair (\$20,000), bank stabilization/revetment project (\$30,000), and cooperative project with City of Seward (\$30,000).

43110 Communications. SBCFSA will be required to pay for the shared TLS (data line).

43310 Advertising. Newspaper ads for annual permitting day.

43210 Transportation/Subsistence. Board meeting allowance. Conferences, meetings, training opportunities for Water Resource Manager and Service Area Coordinator. Coordinator's Floodplain Management Certification requires 16 continuing education credits every 2 years.

43260 Training. Registration fees for conferences or training for Service Area Coordinator CFM requirements.

43720 Equipment Maintenance. Copier agreement.

43810 Rents & Operating Leases. Office space lease agreement and post box fee.

48710 Minor Office Equipment. Computer battery backup packs.

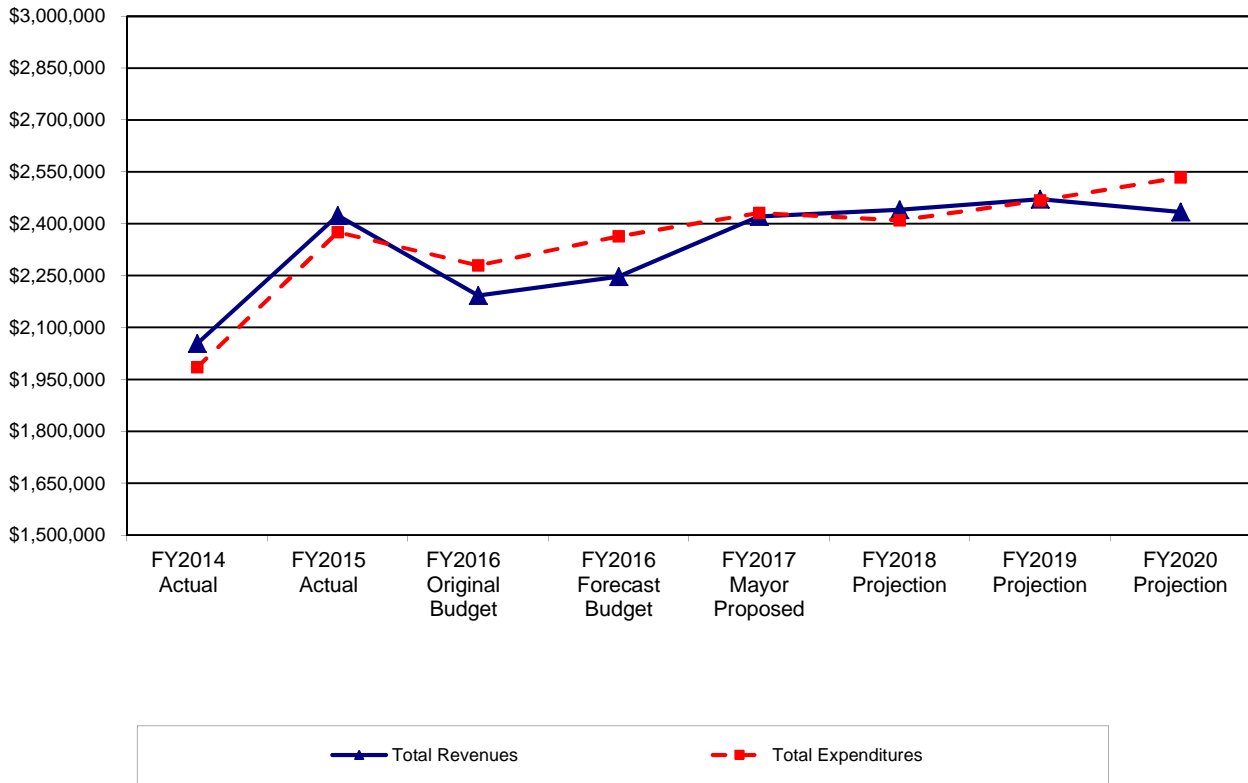
60000 Charges (To) From Other Depts. These are charges paid to the Capital Projects department for 70% of wages and benefits for the Water Resource Manager working on SBCFSA projects.

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Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
911 Charges	\$ 1,379,238	\$ 1,415,898	\$ 1,544,348	\$ 1,544,348	\$ 1,468,867	1,468,867	1,468,867	1,468,867
State Revenue	144,455	367,961	-	55,000	105,000	107,100	109,242	111,427
Other Revenue	105,000	137,185	150,000	150,000	150,000	150,000	150,000	150,000
Total Revenues	1,628,693	1,921,044	1,694,348	1,749,348	1,723,867	1,725,967	1,728,109	1,730,294
Operating Transfers From:								
General Fund	224,481	276,351	265,826	265,826	456,368	474,623	493,608	444,247
Nikiski Fire Service Area	59,588	69,632	67,669	67,669	62,504	65,004	67,604	70,308
Anchor Point	-	8,227	19,655	19,655	22,938	13,205	13,733	14,282
Central Emergency Service Area	133,014	138,362	134,212	134,212	139,557	145,139	150,945	156,983
Kachemak Emergency Service Area	8,227	9,851	10,728	10,728	15,737	16,366	17,021	17,702
Total Operating Transfers	425,310	502,423	498,090	498,090	697,104	714,337	742,911	703,522
Total Revenues and Operating Transfers	2,054,003	2,423,467	2,192,438	2,247,438	2,420,971	2,440,304	2,471,020	2,433,816
Expenditures:								
Personnel	1,358,101	1,708,363	1,489,489	1,556,189	1,524,289	1,554,775	1,593,644	1,641,453
Supplies	5,498	1,998	8,776	8,776	7,950	8,109	8,271	9,314
Services	506,660	541,986	611,926	628,926	701,913	681,913	695,551	709,462
Capital Outlay	18,358	18,032	51,525	52,525	75,028	40,829	41,646	42,479
Interdepartmental Charges	96,735	105,391	117,340	117,340	122,115	124,557	127,671	131,501
Total Expenditures	1,985,352	2,375,770	2,279,056	2,363,756	2,431,295	2,410,183	2,466,783	2,534,209
Total Expenditures and Operating Transfers	1,985,352	2,375,770	2,279,056	2,363,756	2,431,295	2,410,183	2,466,783	2,534,209
Net Results From Operations	68,651	47,697	(86,618)	(116,318)	(10,324)	30,121	4,237	(100,393)
Projected Lapse	-	-	68,372	70,913	72,939	72,305	74,003	76,026
Change in Fund Balance	68,651	47,697	(18,246)	(45,405)	62,615	102,426	78,240	(24,367)
Beginning Fund Balance	(23,364)	45,287	92,984	92,984	47,579	110,194	212,620	290,860
Ending Fund Balance	\$ 45,287	\$ 92,984	\$ 74,738	\$ 47,579	\$ 110,194	212,620	290,860	266,493

911 Program Revenues & Expenditures



The 911 program is projected to receive revenues of approximately \$2,420,971 during FY2017 with the City of Soldotna (\$150,000), KPB General Fund (\$456,368), Central Emergency Services (\$139,557), Nikiski Fire Service Area (\$62,504), Anchor Point Fire & EMS Service Area (\$15,737) Kachemak Emergency Service Area (\$22,938) and State of Alaska Fish and Wildlife (\$105,000) contributing for dispatching services and \$1,468,867 generated from a \$2.00 per telephone line surcharge.

The costs shown are approximately 60% of the total cost of operating the 911 program for the Kenai Peninsula. The State of Alaska Department of Public Safety budgets and pays for the other cost.

Department Function

911 Communications

Fund: 264
Dept: 11255

Mission

Our mission is to enhance the quality of life of the Kenai Peninsula Borough citizens by serving as the communications link between the citizen and the public safety services.

Program Description

The Soldotna Public Safety Communications Center (SPSCC) is responsible for providing emergency and routine public safety radio, telephone, 9-1-1 and computer-aided dispatching services to multiple law enforcement, fire, and EMS agencies. We will strive to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner. We recognize that service is our one and only product and we share a common ongoing goal to provide it at the highest possible level. We recognize that our strength and success are tied directly to the unique contributions of each of us working in the spirit of cooperation and teamwork.

Major Long Term Issues and Concerns:

- Adequate staffing levels for 24/7 9-1-1 operation in order to provide sufficient coverage and minimize liability.
- Current governance structure of SPSCC.
- Implement police protocol, standardizing all three disciplines (Police/Fire/EMS).

FY2016 Accomplishments

- Trained state dispatch new hires throughout entire fiscal year.
- Added 1- FTE Public Safety Dispatcher position (funded by State Parks).
- Migrated computerized quality assurance program (AQUA) to a centralized electronic location streamlining process.
- Completed major software upgrade to Computer Aided Dispatch (CAD).
- Reorganized employee EMD/EFD recertification tracking program.
- Upgraded EMD/EFD software to provide access to new features and enhancements of both software capabilities and protocol.

FY2017 New Initiatives:

- Purchase and deploy upgrade of six radio consoles.
- Institute employee recognition/appreciation program.
- Continue purchase of specialized communications equipment to function during disaster recovery.
- Educate our customers by enhancing public education committee activities and involvement in the community.

Performance Measures

Priority/Goal: Public Safety Communications

Goal: To deliver the highest level of professional service to the public, emergency responders and external agencies.

Objective:

1. Answer 95% of all 9-1-1 calls within 15 seconds or less (NFPA 1221).
2. Answer 90% of all 9-1-1 calls within 10 seconds or less (internal goal).

Measure:

	<u>Benchmark</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Projected</u>	<u>FY17 Projected</u>
Average 9-1-1 time to answer	:10	:06	:06	:06	:06	:06

Priority/Goal: Training

Goal: Educate our staff

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

Measure:

	<u>Benchmark</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Projected</u>	<u>FY17 Projected</u>
Percent of staff passing EMD, EFD classes	100%	100%	100%	100%	100%	100%

Department Function

911 Communications - Continued

Fund: 264
Dept: 11255

	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Projected</u>	<u>FY17 Projected</u>
Staffing history	11.75	11.5	12.5	12.5
Total 9-1-1 calls received	26,364	27,239	28,165	29,123
Wireless 9-1-1 calls	15,648 (59.5%)	16,615 (61%)	17,181 (61%)	17,765 (61%)
Wireline 9-1-1 calls	10,716 (40.5%)	10,624 (39%)	10,984 (39%)	11,358 (39%)
Average 9-1-1 call duration	2:08	2:07	2:07	2:07
Average 9-1-1 time to answer	:05	:06	:06	:06

	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Projected</u>	<u>FY17 Projected</u>
CAD (Computer Aided Dispatch) calls for service law enforcement	58,575	65,011	72,156	80,086
CAD (Computer Aided Dispatch) calls for service EMS/Fire	3,967	4,274	4,605	4,961

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 611,498	\$ 683,181	\$ 797,955	\$ 832,080	\$ 798,415	\$ 460	0.06%
40120 Temporary Wages	3,899	609	-	-	-	-	-
40130 Overtime Wages	103,279	67,094	52,955	55,949	53,852	897	1.69%
40210 FICA	60,681	63,076	74,784	77,968	74,657	(127)	-0.17%
40221 PERS	283,073	544,313	192,632	201,099	193,000	368	0.19%
40321 Health Insurance	209,266	252,032	273,799	288,402	302,000	28,201	10.30%
40322 Life Insurance	991	1,112	1,997	2,085	2,005	8	0.40%
40410 Leave	82,191	95,420	93,638	96,781	98,632	4,994	5.33%
40511 Other Benefits	3,223	1,526	1,729	1,825	1,728	(1)	-0.06%
Total: Personnel	1,358,101	1,708,363	1,489,489	1,556,189	1,524,289	34,800	2.34%
Supplies							
42120 Computer Software	-	-	-	-	300	300	-
42210 Operating Supplies	604	419	2,300	2,300	2,300	-	0.00%
42263 Training Supplies	490	-	1,100	1,100	1,100	-	0.00%
42310 Repair/Maintenance Supplies	4,404	1,352	5,376	5,376	4,250	(1,126)	-20.94%
42410 Small Tools	-	227	-	-	-	-	-
Total: Supplies	5,498	1,998	8,776	8,776	7,950	(826)	-9.41%
Services							
43011 Contractual Services	176,291	341,969	173,239	195,739	169,279	(3,960)	-2.29%
43019 Software Licensing	150,132	24,100	198,375	198,375	193,357	(5,018)	-2.53%
43110 Communications	110,461	108,868	138,949	138,949	135,270	(3,679)	-2.65%
43210 Transportation/Subsistence	7,168	5,267	7,335	7,335	7,246	(89)	-1.21%
43260 Training	3,536	3,084	8,620	8,620	9,360	740	8.58%
43510 Insurance Premium	5,217	4,177	5,386	5,386	5,923	537	9.97%
43610 Utilities	44,133	46,193	47,196	47,196	49,200	2,004	4.25%
43720 Equipment Maintenance	-	-	17,984	12,484	17,673	(311)	-1.73%
43780 Building/Ground Maintenance	9,105	7,561	13,800	13,800	14,600	800	5.80%
43812 Equipment Replacement Payment	-	-	-	-	98,963	98,963	-
43920 Dues and Subscriptions	617	767	1,042	1,042	1,042	-	0.00%
Total: Services	506,660	541,986	611,926	628,926	701,913	89,987	14.71%
Capital Outlay							
48120 Major Office/Communications Equipment	18,358	9,888	36,683	36,683	71,643	34,960	95.30%
48710 Minor Office/Communications Equipment	-	5,601	13,242	14,242	1,785	(11,457)	-86.52%
48720 Minor Office Furniture	-	2,543	1,600	1,600	1,600	-	0.00%
Total: Capital Outlay	18,358	18,032	51,525	52,525	75,028	23,503	45.61%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	96,735	105,391	117,340	117,340	122,115	4,775	4.07%
Total: Interdepartmental Charges	96,735	105,391	117,340	117,340	122,115	4,775	4.07%
Department Total	\$ 1,985,352	\$ 2,375,770	\$ 2,279,056	\$ 2,363,756	\$ 2,431,295	\$ 152,239	6.68%

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

40110 Regular Wages. Staff includes: 1 Communications Center Manager, 3 Shift Supervisors, and 7 Public Safety Dispatchers, .50 Administrative Assistant and 1 Emergency Management Technical Specialist (IT).

42310 Repair/Maintenance Supplies. 75% of cost for power module for ERC (75% = \$3,750)(the remaining 25% to be covered by OEM) and spare parts not under warranty or support (\$500).

43011 Contractual Services. Payments to cities for E911 services, (\$158,400), custodial (\$3,600), EMD sponsoring physician (\$5,765), and Telelanguage Services (\$150), KP8 hosted EMD and EFD courses (\$6,000), Guardian Tracking (\$764).

43019 Software Licensing. MicroData technical support call handling annual maintenance (\$43,328), and MicroData auto location database maintenance (\$48,755), MicroData maintenance for City of Kenai (\$578), CritiCall software maintenance (\$599), security camera software renewal, CAD software maintenance (\$61,193), EMD, EFD, AQUA protocol software and cardset support and updates (\$7,700), VMWare (foundation for CAD servers), Cisco network appliances, Windows Server 2008, SQL for Vcenter, SQL for CAD database, Equal Logic SAN support (\$30,544).

43110 Communications. Dedicated long distance circuits, trunks, and data lines and connectivity (\$129,300), TLS circuit at 20Mbps (\$5,520), cell phone stipend for IT Specialists (\$450).

43260 Training. Annual NAED Navigator conference for 911 staff (\$540), New World Systems CAD conference (\$2,000), NAED training for EMD/EFD certification/recertification (\$1,320), BLS (\$500), annual NENA conference for 911 Manager (\$600), ASEC (\$400), miscellaneous staff training (\$4,000).

43720 Equipment Maintenance. JEI recorder maintenance (\$4,812), maintenance agreement for fax and printers (\$1,250), Motorola radio console maintenance (\$7,500), IBM hardware maintenance contract (\$1,023), and other miscellaneous maintenance (\$1,088).

43780 Building/Grounds Maintenance. Grounds maintenance (\$1,000), and elevator maintenance (\$2,100), generator/building maintenance (\$9,000), snow removal (\$2,500).

43812 Equipment Replacement Fund Payment. Annual payment for replacement of dipatch radio consoles. Total estimated cost is \$736,331.

48120 Office Equipment. Cisco router and switch replacement (\$5,899), MicroDATA ALI Selective Router replacement (\$26,225), Purchase of 2 emergency back-up 9-1-1 workstations to ensure continuity of operations (\$39,519).

48710 Minor Office Equipment. DigiAnywhere USB/14 (\$1,400), Equallogic SAN (\$385).

48720 Minor Office Furniture. Replace 24/7 dispatch chairs (\$1,600).

60000 Charges (To) From Other Departments. These are charges from Resource Planning for 95% of the wages and benefits of the Addressing Officer responsible for all 911 addressing and database management.

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Kenai Peninsula Borough

Recreation Service Areas

Fund Description

The Borough has two (2) recreation service areas, the North Peninsula Recreation Service Area and the Seldovia Recreation Service Area. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget

The major source of revenue for each of these service areas is property tax. Additional funding is provided through user fees, state grants and interest earnings.

North Peninsula Recreation Service Area - this service area provides recreation services for the residents of Nikiski and Tyonek.

Seldovia Recreational Service Area - this service area provides recreational services for the residents of Seldovia.

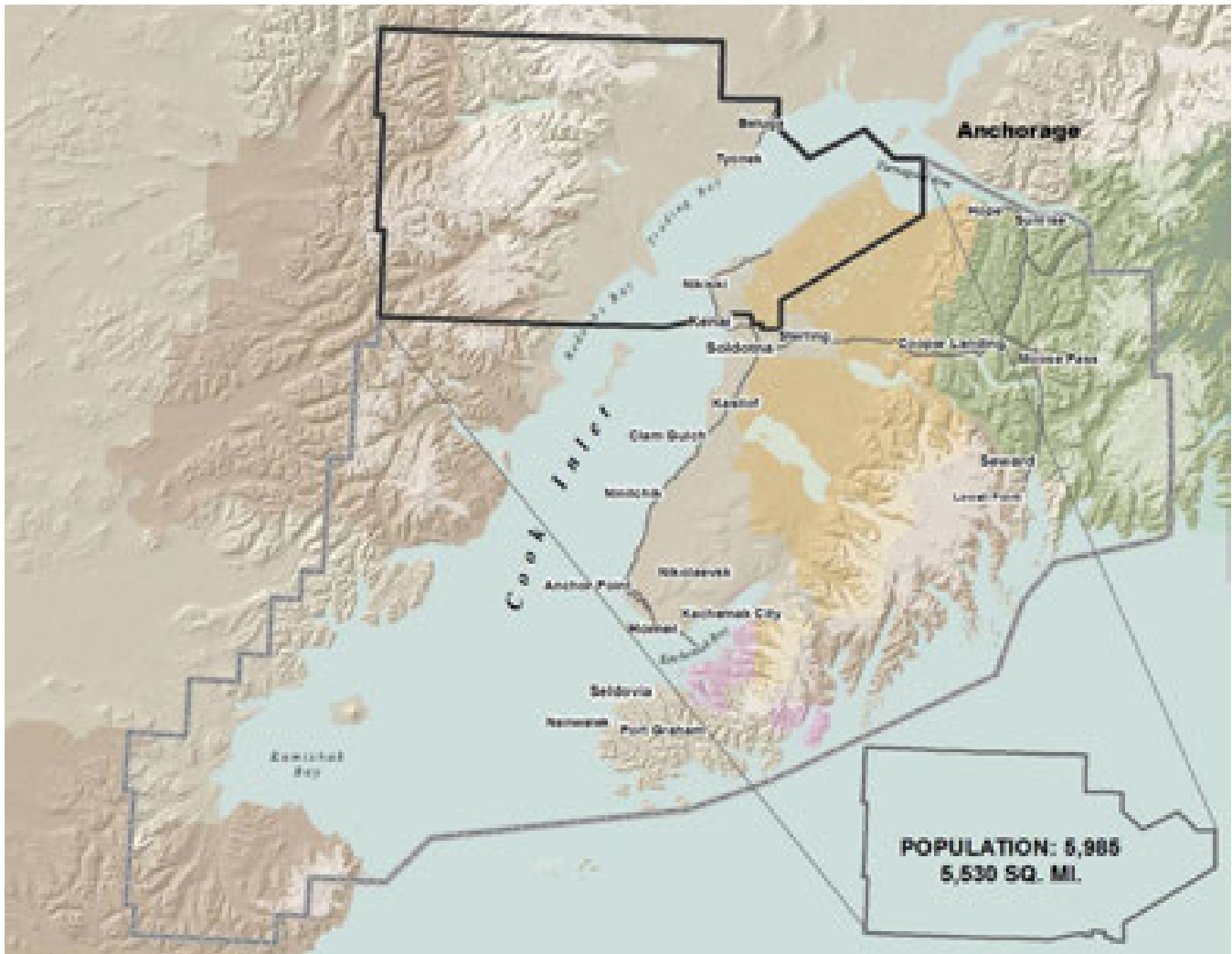
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North Peninsula Recreation Service Area

The recreation service area was formed to provide recreation services for the Nikiski and Tyonek area residents. Established in 1974, five elected members serve on its board. The service area has 9.25 permanent employees. Programs include basketball, volleyball, flag football, dodge ball, kickball, hockey, teen night, open gym schedule, community classes and aquatic programs. The service area sponsors "Family Fun" in June as a community wide event. The Boys & Girls Club of South Central Alaska provides the recreation services for the Village of Tyonek.

Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an indoor swimming pool with waterslide, multipurpose fields, community playgrounds, covered natural ice rink, two separate trail systems, skateboard park, racquetball courts with exercise area, disc golf course and a community center. The Nikiski Community Recreation Center (NCRC) currently houses a teen center, full swing golf simulator, gymnasium used for sporting activities and leagues, and a banquet room and classroom spaces used for rentals for small and large group gatherings.

Revenues are derived primarily through property tax. The mill rate for fiscal year 2017 is 1.00 mills. Other revenues include facility user fees, program fees, and interest income.



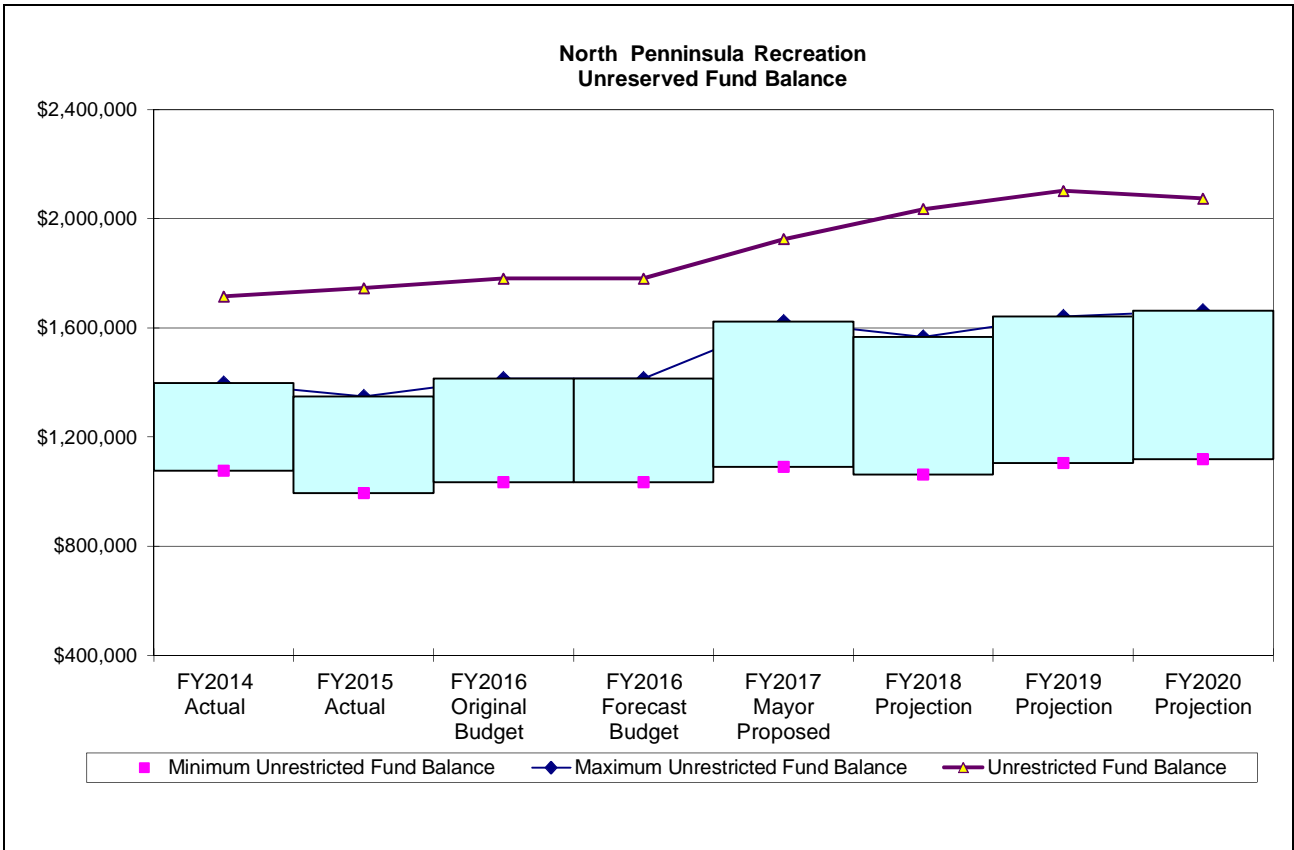
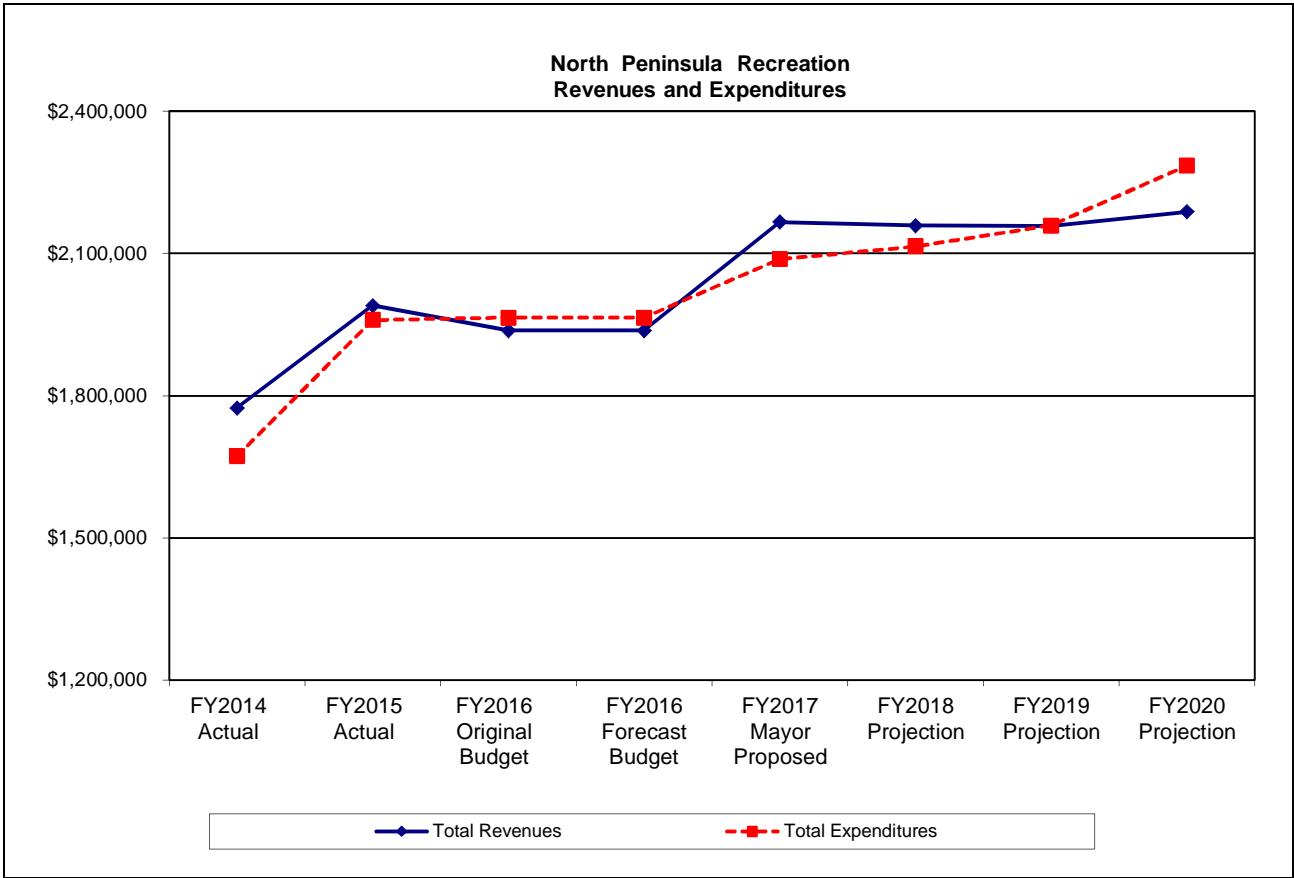
NPRSA Board of Directors

Paul Lorenzo
Michele Carver
Sharon Thompson
Timothy Johnson
Stacy Oliva

Recreation Director: Rachel Parra
Recreation Supervisor: Tammy Berdahl
Pool Supervisor: Nigel LaRiccia

Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Taxable Value (000's)								
Real	653,208	628,378	678,459	678,459	702,166	702,166	709,188	723,372
Personal	42,544	45,240	43,754	43,754	43,754	44,192	44,634	45,080
Oil & Gas (AS 43.56)	737,513	840,230	939,865	939,865	1,146,997	1,124,057	1,101,576	1,101,576
	<u>1,433,265</u>	<u>1,513,848</u>	<u>1,662,078</u>	<u>1,662,078</u>	<u>1,892,917</u>	<u>1,870,415</u>	<u>1,855,398</u>	<u>1,870,028</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 648,466	\$ 625,785	\$ 678,459	\$ 678,459	\$ 702,166	\$ 702,166	\$ 709,188	\$ 723,372
Personal	42,870	45,816	42,879	42,879	42,879	43,308	43,741	44,178
Oil & Gas (AS 43.56)	738,431	831,278	939,865	939,865	1,146,997	1,124,057	1,101,576	1,101,576
Interest	1,748	1,934	6,018	6,018	6,259	6,509	6,769	7,040
Flat Tax	3,687	3,687	3,665	3,665	3,665	3,738	3,813	3,889
Motor Vehicle Tax	18,684	19,276	18,495	18,495	18,980	19,360	19,747	20,142
Total Property Taxes	<u>1,453,886</u>	<u>1,527,776</u>	<u>1,689,381</u>	<u>1,689,381</u>	<u>1,920,946</u>	<u>1,899,138</u>	<u>1,884,834</u>	<u>1,900,197</u>
State Revenue	67,990	222,111	-	-	-	-	-	-
Interest Earnings	30,444	23,813	26,662	26,662	26,716	36,092	45,777	55,168
Other Revenue	221,898	216,433	221,377	221,377	219,166	223,549	228,020	232,580
Total Revenues	<u>1,774,218</u>	<u>1,990,133</u>	<u>1,937,420</u>	<u>1,937,420</u>	<u>2,166,828</u>	<u>2,158,779</u>	<u>2,158,631</u>	<u>2,187,945</u>
Expenditures:								
Personnel	1,041,724	1,253,782	1,122,324	1,122,324	1,208,157	1,232,320	1,263,128	1,301,022
Supplies	109,808	99,735	116,700	117,414	126,700	129,234	131,819	134,455
Services	447,436	478,500	533,950	529,850	512,169	512,169	522,412	532,860
Capital Outlay	22,942	27,565	16,250	19,636	16,230	16,555	16,886	17,224
Total Expenditures	<u>1,621,910</u>	<u>1,859,582</u>	<u>1,789,224</u>	<u>1,789,224</u>	<u>1,863,256</u>	<u>1,890,278</u>	<u>1,934,245</u>	<u>1,985,561</u>
Operating Transfers To:								
Capital Projects Fund	50,000	100,000	175,000	175,000	225,000	225,000	225,000	150,000
Debt Service	-	-	-	-	-	-	-	150,000
Total Operating Transfers	<u>50,000</u>	<u>100,000</u>	<u>175,000</u>	<u>175,000</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>300,000</u>
Total Expenditures and Operating Transfers	<u>1,671,910</u>	<u>1,959,582</u>	<u>1,964,224</u>	<u>1,964,224</u>	<u>2,088,256</u>	<u>2,115,278</u>	<u>2,159,245</u>	<u>2,285,561</u>
Net Results From Operations	102,308	30,551	(26,804)	(26,804)	78,572	43,501	(614)	(97,616)
Projected Lapse	-	-	62,623	62,623	65,214	66,160	67,699	69,495
Change in Fund Balance	102,308	30,551	35,819	35,819	143,786	109,661	67,085	(28,121)
Beginning Fund Balance	1,612,419	1,714,727	1,745,278	1,745,278	1,781,097	1,924,883	2,034,544	2,101,629
Ending Fund Balance	<u>\$ 1,714,727</u>	<u>\$ 1,745,278</u>	<u>\$ 1,781,097</u>	<u>\$ 1,781,097</u>	<u>\$ 1,924,883</u>	<u>\$ 2,034,544</u>	<u>\$ 2,101,629</u>	<u>\$ 2,073,508</u>



Fund: 225
Dept: 61110

Department Function
North Peninsula Recreation Service Area

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, programs and continued operations of facilities and grounds. Challenges include:
 - Increased energy, health care and personnel costs
- Maintenance and expanded services on status quo budget.
- Funding for sustainable capital improvement plan
- Maintain appropriate staff levels for continued and expanded services and operations.
- New aquatic standards under the Model Aquatic Health Code.

FY2016 Accomplishments:

Administration

- Implemented point of sale software for facility admissions.
- Manuals completed in-house for POS system.
- Training completed in-house for POS system.
- Completed website upgrade.

Operations

- Completed the NCRC exterior repairs, roof replacement and demolition of north wing.
- Implemented background screening for volunteers.
- Installed community mural at the NCRC.
- Expanded pool memberships to year round.
- Added pickle ball to adult programs.
- Purchased maintenance truck with snow plow.

FY2017 New Initiatives:

- Complete the Pool building exterior project.
- Complete the Pool tile and drains project.
- Complete the NCRC gym floor project.
- Complete feasibility study and update 5-year plan.
- Secure grant funding to support capital fund plan.
- Replace the NCRC septic/leach field system.
- Service Area to accept credit cards for services/programs.
- Addition of adult art classes.
- Implement key-log rolling programs for youth & adults.

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Permanent Staff	9.25	8.5	8.5	9.25	9.25
Temporary Staff (FTEs)	7.4	7.8	8.2	7.4	7.4
Total Staff Hours	31,000	29,608	30,327	31,000	31,000
Estimated # Volunteers / Volunteer Hours	700 / 1,500	673 / 1,095	594 / 1188	650 / 1300	675 / 1350
Staff Certifications/License					
ARC Lifeguard Certified (Incl. CPR/AED/ First Aid)	25-30	22	27	25	25-30
ARC Professional CPR/First Aid/AED	8-10	7	8	9	8-10
ARC Water Safety Instructor / Lifeguard Instructor	6 / 1	5 / 1	6 / 1	7 / 1	6 / 1
NRPA Certified Pool Operator	8	6	6	8	8
NRPA Aquatic Facility Operator	2	2	2	2	2
NRPA Certified Playground Safety Inspector	1	1	1	1	1
Safe Sport & Concussion Training	8-10	8	8	8	8-10

Fund: 225	Department Function
Dept: 61110	North Peninsula Recreation Service Area - Continued

Priority/Goal: Attendance

Goal: Increase participation and attendance of NPRSA facilities, programs and events.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Develop partnerships with schools and local community organizations to further optimize the delivery of services to the community.
 3. Increase public awareness of programs and facilities through schools, businesses and community organizations.

Measures:

Attendance/Participation	Benchmark	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Nikiski Pool	55,000	55,675	51,613	53,000	55,000
Sports Leagues	350	244	301	320	350
Courts & Exercise	2,500	1,639	2,226	2,300	2,500
Summer Day Camp/Seasonal Camps	400	291	398	400	400
NCRC Attendance	3,000	3,117	2,503	3,000	3,000
NCRC Rentals / Attendance	160 / 15,000	97 / 7,708	140 / 12,095	140 / 12,000	160 / 15,000
Various Recreation Programs and Events Attendance	2,500	2,182	2,708	2,500	2,500

Priority/Goal: Community Events

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

- Objective:**
1. Increase the number of new community events and programs annually.
 2. Develop special events to promote seasonal programming for aquatics and recreation.
 3. Collaborate with local organizations and businesses to offer diverse programs.

Measures:

Community Events & Special Programs	Benchmark	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Recreation	25	19	21	22	25
Aquatics	8	5	6	8	8

Commentary

The North Peninsula Recreation Service Area has scheduled two capital projects for the FY17 budget: Replacement of the Septic System/Leach Field for the Nikiski Community Recreation Center (NCRC) and a Master Plan/Feasibility Study for the Service Area. The NCRC septic system is original to its structure placing its age at over 50 years old. The life cycle of this existing system has expired and replacement is necessary. The Master Plan/Feasibility Study will provide direction for updating the Service Area's 5-year plan, focus on assessment of the Nikiski Community Recreation Center as well as future industry impacts to the service area and community.

The Service Area projects increased transfers to the capital improvement fund over the next several years to accomplish the long-term goals and projects.

The North Peninsula Recreation Service Area continues to maintain a high level of quality programs and services for the community. Service Area goals include:

- Ensure that existing recreation services are sustainable into the future, with a continued effort of expanding services while maintaining the current fee structure through seeking grant and sponsorship opportunities.
- Enhance the quality, functionality and maintain existing facilities and grounds.
- Lead collaborative efforts with others to address challenges and create opportunities to benefit our recreation services based on the values of community.

NPRSA is committed to meeting the needs of the community; as well as operating and maintaining existing facilities and services as efficiently and effectively as possible.

**Kenai Peninsula Borough
Budget Detail**

Fund 225

Department 61110 - North Peninsula Recreation Administration

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 434,598	\$ 442,109	\$ 497,123	\$ 497,123	\$ 501,948	\$ 4,825	0.97%
40120 Temporary Wages	143,780	157,851	159,571	159,571	202,735	43,164	27.05%
40130 Overtime Wages	2,831	2,436	4,881	4,881	4,912	31	0.64%
40210 FICA	48,296	49,936	57,145	57,145	60,779	3,634	6.36%
40221 PERS	170,367	328,721	114,044	114,044	115,160	1,116	0.98%
40321 Health Insurance	173,523	203,408	219,040	219,040	251,600	32,560	14.86%
40322 Life Insurance	698	730	1,247	1,247	1,271	24	1.92%
40410 Leave	64,077	67,295	67,833	67,833	68,312	479	0.71%
40511 Other Benefits	3,554	1,296	1,440	1,440	1,440	-	0.00%
Total: Personnel	1,041,724	1,253,782	1,122,324	1,122,324	1,208,157	85,833	7.65%
Supplies							
42120 Computer Software	1,450	914	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	63,436	59,620	69,700	67,900	69,700	-	0.00%
42230 Fuel, Oils and Lubricants	5,637	3,399	6,500	6,500	6,500	-	0.00%
42250 Uniforms	825	1,864	2,400	2,400	2,400	-	0.00%
42310 Repair/Maint Supplies	29,119	22,880	26,500	29,500	36,500	10,000	37.74%
42360 Motor Vehicle Supplies	649	656	1,000	1,000	1,000	-	0.00%
42410 Small Tools	1,509	1,890	1,000	2,800	1,000	-	0.00%
42960 Recreational Supplies	7,183	8,512	8,600	6,314	8,600	-	0.00%
Total: Supplies	109,808	99,735	116,700	117,414	126,700	10,000	8.57%
Services							
43011 Contractual Services	31,695	39,462	31,681	34,681	32,672	991	3.13%
43014 Physical Examinations	250	428	500	750	500	-	0.00%
43019 Software Licensing	2,260	2,525	3,376	3,376	3,546	170	5.04%
43110 Communications	7,349	7,392	9,200	9,200	9,200	-	0.00%
43140 Postage and Freight	354	392	2,500	2,100	2,000	(500)	-20.00%
43210 Transportation/Subsistence	9,977	10,846	12,555	12,555	7,318	(5,237)	-41.71%
43260 Training	2,006	2,657	3,275	3,425	1,385	(1,890)	-57.71%
43310 Advertising	7,680	8,097	9,300	9,300	9,300	-	0.00%
43410 Printing	-	266	2,000	1,000	1,500	(500)	-25.00%
43510 Insurance Premium	47,361	39,105	51,138	59,526	79,191	28,053	54.86%
43610 Utilities	201,280	213,388	226,000	242,612	292,362	66,362	29.36%
43720 Equipment Maintenance	403	520	500	500	500	-	0.00%
43750 Vehicle Maintenance	6,184	10,846	2,000	3,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	31,461	32,184	50,500	57,729	60,500	10,000	19.80%
43810 Rents and Operating Leases	93,536	102,029	122,665	83,336	3,325	(119,340)	-97.29%
43920 Dues and Subscriptions	1,184	1,125	1,160	1,160	1,270	110	9.48%
43960 Recreation Program Expenses	4,456	7,238	5,600	5,600	5,600	-	0.00%
Total: Services	447,436	478,500	533,950	529,850	512,169	(21,781)	-4.08%
Capital Outlay							
48311 Machinery and Equipment	6,219	3,299	-	-	-	-	-
48513 Recreational Equipment	-	5,800	2,500	-	3,500	1,000	40.00%
48710 Minor Office/Communications Equipment	4,891	5,193	6,250	7,350	5,930	(320)	-5.12%
48720 Minor Office Furniture	3,728	4,230	2,500	2,500	2,000	(500)	-20.00%
48740 Minor Machines and Equipment	8,104	9,043	5,000	5,000	4,800	(200)	-4.00%
48755 Minor Recreational Equipment	-	-	-	4,786	-	-	-
Total: Capital Outlay	22,942	27,565	16,250	19,636	16,230	(20)	-0.12%
Transfers							
50459 North Pen Rec Capital Projects	50,000	100,000	175,000	175,000	225,000	50,000	28.57%
Total: Transfers	50,000	100,000	175,000	175,000	225,000	50,000	28.57%
Department Total	\$ 1,671,910	\$ 1,959,582	\$ 1,964,224	\$ 1,964,224	\$ 2,088,256	\$ 124,032	6.31%

Fund 225**Department 61110 - North Peninsula Recreation Administration - Continued****Line-Item Explanations**

40110 Regular Wages. Staff includes: Director, Recreation Supervisor, Pool Supervisor, Maintenance Mechanic II, 1.75 Shift Supervisors, Secretary, 1.25 Lifeguards, .5 time Instructor-Lifeguard, .75 time General Maintenance Operator and the equivalent of 7.43 FTE's that work in a temporary capacity as lifeguards, instructors, dispatchers, clerks, recreation assistants and maintenance personnel.

42310 Repair/Maint. Supplies. Increased to support NCRC, in previous years facility was owned and operated by Land Trust Fund and rent was charged in lieu of direct facility costs. In FY2017, NPR took ownership of the facility and will show direct expenditures for all costs associated with NCRC.

43011 Contractual Services. Includes contract with Boys & Girls Club to provide services and programs for the Village of Tyonek (\$14,000), Siemens Apogee/HVAC Service Contract (\$11,231), ATS Fire/Security System Service/Support (\$2,336), Security/Fire Alarm monitoring and inspections (\$2,100), water testing (\$730) and miscellaneous smaller contracts (\$2,275).

43019 Software Licensing. Licensing for upgrades, support, backup of Companion Corp (library software) (\$300), Milestone (CCTV software) (\$1,020) and Sportsman SQL (\$2,226).

43210 Transportation/Subsistence. Decreased as a result of reduced travel. Travel to National Recreation and Parks Congress, Alaska Recreation and Parks Conference and miscellaneous travel within borough.

43260 Training. Decreased as a result of reduced travel to out of state conferences. Conference fees and registration for National Recreation and Parks Congress, Alaska Recreational and Parks Conference and other miscellaneous in state career development.

43510 Insurance Premium. Increased to support NCRC, in previous years facility was owned and operated by Land Trust Fund and rent was charged in lieu of direct facility costs. In FY2017, NPR took ownership of the facility and will show direct expenditures for all costs associated with NCRC.

43610 Utilities. Increase due to higher anticipated electric and natural gas rates as well as additional costs for new ownership of NCRC.

43780 Bldg/Grounds Maintenance. Increased to support NCRC, in previous years facility was owned and operated by Land Trust Fund and rent was charged in lieu of direct facility costs. In FY2017, NPR took ownership of the facility and will show direct expenditures for all costs associated with NCRC.

43810 Rents and Operating Leases. Decrease due to change in ownership of the NCRC. Rent was paid in prior years to the Land Trust Fund, in FY17 facility costs will be paid directly by NPRSA. To cover tank rental (\$550), equipment rental (\$300), porta potty rental (\$2,000), and post office box rental (\$350).

48513 Recreational Equipment. Replacement of NCRC recreation equipment (\$3,500).

48710 Minor Office/Comm. Equipment. Replacement of computers (\$1,430), ID card printer (\$2,000), and network router (\$2,500).

48720 Minor Office Furniture. Replacement of chairs and tables (\$2,000).

48740 Minor Machines & Equipment. Replacement of snow blower (\$4,800).

50459 Transfer. Transfer to capital project fund to support long term capital improvement plan.

For capital projects information on this department - See the Capital Projects Section - Pages 322, 325, 335, & 360.

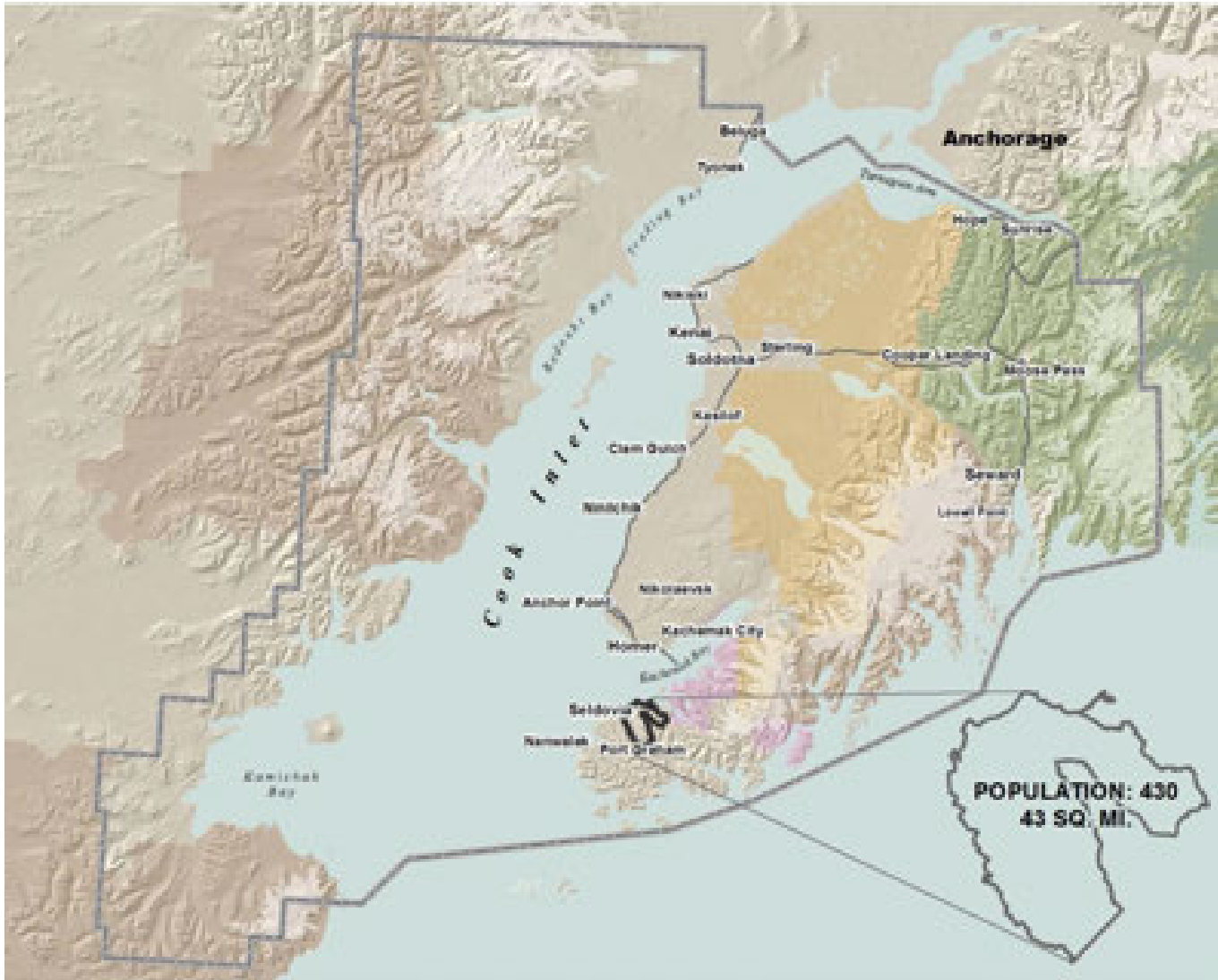
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Seldovia Recreational Service Area

This service area was established on October 4, 2011 to provide recreational services for the Seldovia community. Five elected members serve on its board and provide oversight of the operations.

The Seldovia Recreational Service Area is based out of and utilizes the Sea Otter Community Center, formerly known as the Seldovia Community Center, located adjacent to Susan B. English School. Services to be provided may include but are not limited to senior citizens and youth programs, musical instruction and practice, accommodation of visiting schools during "Sea Week" and other Seldovia field trips, facility rental for organizations and individuals for meetings and celebrations, adult education, high speed internet access, community gatherings, karate instruction, arts and crafts instruction and facilitation, nature education and outdoor activities.

The major source of revenue is property tax. The mill rate for fiscal year 2017 is .75 mills.



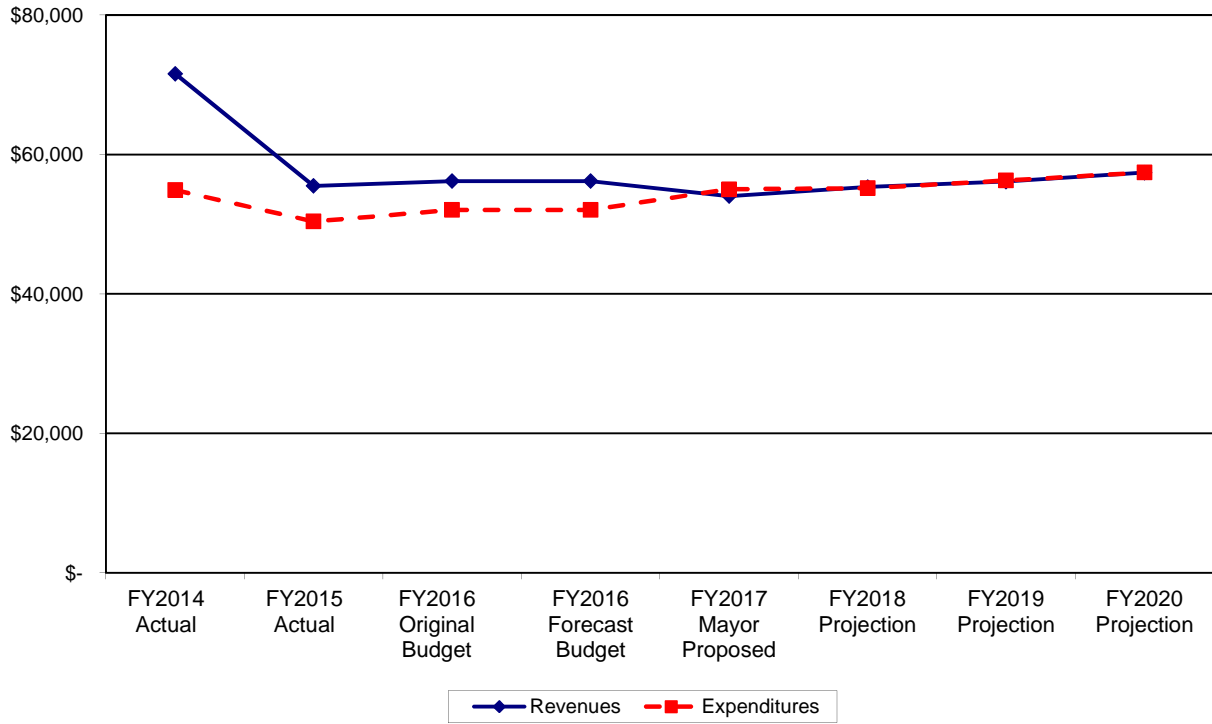
Board Members

Vivian Rojas
Mark Janes
Amy Gilson
Tamara Von Gemmingen
Vacant

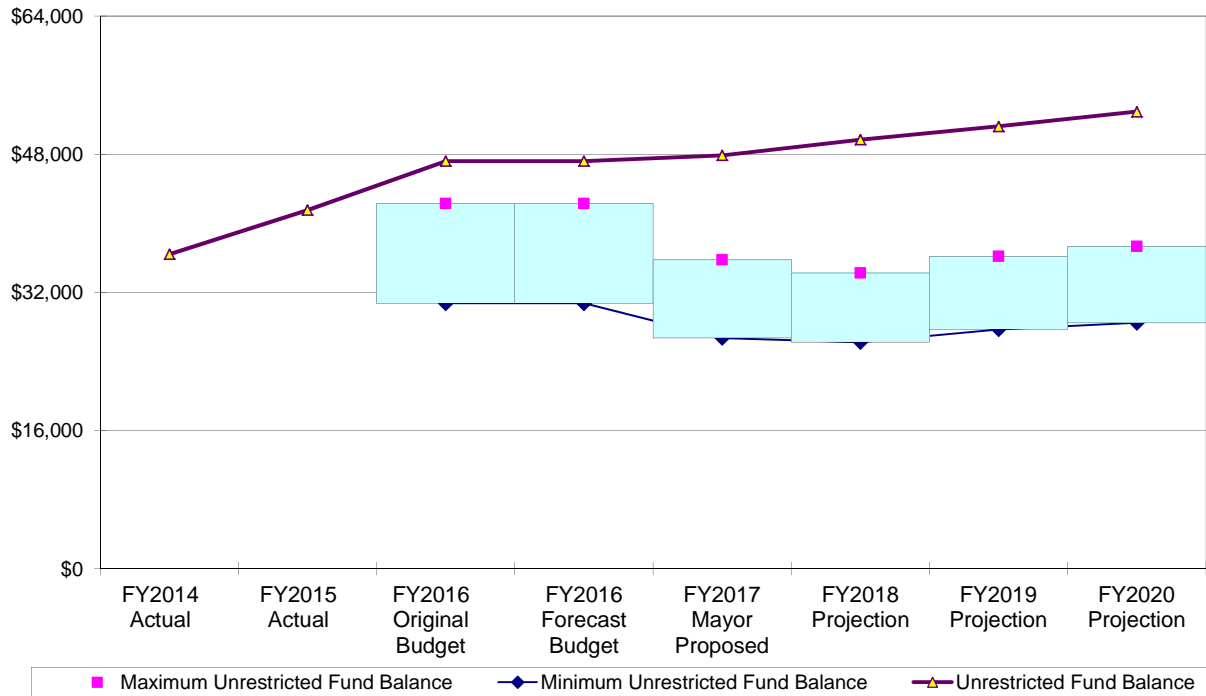
Fund: 227 Seldovia Recreational Service Area - Budget Projection

	FY2014	FY2015	FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
Fund Budget:			Budget	Budget	Proposed			
Taxable Value (000's)								
Real	68,133	65,227	67,145	67,145	64,117	64,117	64,758	66,053
Personal	1,209	1,090	944	944	944	953	963	973
	69,342	66,317	68,089	68,089	65,061	65,070	65,721	67,026
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 50,001	\$ 48,746	\$ 50,359	\$ 50,359	\$ 48,088	\$ 48,088	\$ 48,569	\$ 49,540
Personal	1,187	1,035	694	694	694	700	708	715
Interest	143	494	-	-	-	-	-	-
Flat Tax	2,518	2,518	3,036	3,036	3,036	3,097	3,159	3,222
Motor Vehicle Tax	449	465	449	449	457	466	475	485
Total Property Taxes	54,298	53,258	54,538	54,538	52,275	52,351	52,911	53,962
Interest Earnings	814	631	588	588	708	898	1,118	1,345
Other Revenue	16,477	1,618	1,050	1,050	1,050	2,100	2,100	2,100
Total Revenues	71,589	55,507	56,176	56,176	54,033	55,349	56,129	57,407
Expenditures:								
Supplies	4,776	9,251	5,000	5,437	8,485	8,655	8,828	9,005
Services	47,987	40,456	47,065	46,201	46,530	46,530	47,461	48,410
Capital Outlay	1,821	686	-	427	-	-	-	-
Interdepartmental Charges	320	-	-	-	-	-	-	-
Total Expenditures	54,904	50,393	52,065	52,065	55,015	55,185	56,289	57,415
Total Expenditures and Operating Transfers	54,904	50,393	52,065	52,065	55,015	55,185	56,289	57,415
Net Results From Operations	16,685	5,114	4,111	4,111	(982)	164	(160)	(8)
Projected Lapse	-	-	1,562	1,562	1,650	1,656	1,689	1,722
Change in Fund Balance	16,685	5,114	5,673	5,673	668	1,820	1,529	1,714
Beginning Fund Balance	19,736	36,421	41,535	41,535	47,208	47,876	49,696	51,225
Ending Fund Balance	\$ 36,421	\$ 41,535	\$ 47,208	\$ 47,208	\$ 47,876	\$ 49,696	\$ 51,225	\$ 52,939

**Seldovia Recreational Service Area
Revenues and Expenditures**



**Seldovia Recreational Service Area
Unreserved Fund Balance**



Fund	227	Department Function
Dept:	61210	Seldovia Recreational Service Area

Mission

To provide healthy, year round recreational activities the community can enjoy.

Program Description

Seldovia Recreational Service Area (SRSA) sponsors the Sea Otter Community Center (SOCC) which provides free or low-cost space for individuals and organizations to gather for community-wide events, youth-specific programming, community education classes, meetings, and private events. The SRSA Board also provides additional activities in the SA outside the SOCC – often in collaboration with other local organizations – with the intent of providing healthy, year round activities the community can enjoy.

Major Long Term Issues & Concerns:

- Continue operations of facilities and grounds amidst increasing operational and administrative costs.
- Provide programs, services, and special events that meet taxpayer expectations while maintaining or lowering mill rate.
- Establish a range of activities to reflect diverse community recreational needs.
- Develop and implement a better way to track program expenses. The current system does not provide enough details. The additional details would be useful for future budgeting conversations, and helpful for any future Facility Coordinator.
- Projected performance measures for FY2017 show us meeting capacity. The focus on growth will then switch to maintaining high quality programming for our taxpayers, and increasing volunteer participation.

FY2016 Accomplishments

Administration:

- Developed and implemented a volunteer program. SOCC volunteers now run four weekly programs which include community jam, aikido, yoga, and an internet café session.
- Updated how performance measures are tracked. This included new sign-in forms and monthly tracking spreadsheets.

- Developed a marketing plan to be implemented in FY2017. This will include updating our website, establishing marketing materials, creating quarterly newsletters, and developing email communications.

Operations:

- Continued successful weekly/monthly programs that benefited a wide range of community members from babies to seniors. These programs included mama social, open gym, and community jam.
- Started new monthly clubs to meet the interests of community members. These clubs include book club, garden club, and stitch & chat.
- Hosted numerous special events that brought the community together. These events included a children’s pumpkin patch, a black Friday gift bazaar, private screening to Heart of Alaska, and presentations by Eye of the Whale research group and Ground Truth Trekking group.
- Created mama social to support local parents and babies with early childhood development information, registration into imagination library for early literacy support and development of a baby swim program.
- Developed a variety of programs to support a larger population of the community including babies, children, teens, adults and seniors.

FY2017 Objectives & Budget Highlights:

- Implement the marketing plan by launching an updated website, establishing email communication with constituents, and printing marketing materials for SOCC.
- Upgrade outdated and broken furniture, equipment, and storage.
- Focus on bringing high caliber presenters to town by designing a science lecture series.
- Continue to organize trail work parties to assist with cleaning up the damage to community trails by the extreme wind storm of December 2015.
- Implement Saturday night movie nights by offering movies that will appeal to all age groups. This will include foreign film evenings, date nights for adults, and showings geared for teens, youth, and tots.
- Annual community photos.

Performance Measures

Priority/Goal: Attendance

Goal: Increase participation and attendance at SOCC facility programs and events to maximize participant-hours use.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Maintain and develop new partnerships with local community organizations to optimize the delivery of services to the community.

Measures:

Attendance/Participation	Benchmark	FY2014 Actual	FY2015 Actual	FY2016 Estimated	FY2017 Projected
Gatherings & Events	625	548	722	850	925
Community Education Classes	300	285	279	250	325
Youth Programming	625	691	941	850	925
Open Center	325	517	366	400	450

Fund	227	Department Function			
Dept:	61210	Seldovia Recreational Service Area			

Meetings	125	192	120	175	225
Private Building Rentals	250	238	316	550	500
Senior Programs	100	78	132	100	150
Totals	2,394	2,549	2,876	3,175	3,500

Commentary
Participation and attendance at SOCC facility programs and events has increased on an average 275 participants per year.

In FY2015, 33% of all participation happened within youth programming, 25% of participants attended gathering & events and 13% attended open center time.

In FY2016, we estimate that 27% of participants will attend gatherings & events as well as youth programming. Open center participation is estimated to stay the same at 13%. Our senior programming is looking to bring in 3% of our participation*.

FY2017's projected total attendance of 3,500 participants shows SOCC's growth patterns continuing to increase by approximately 325 participants. It is important to note, 3,500 participants is likely the maximum number that can be reached within the given budget and employee work week constraints. Therefore, continued development of the SOCC volunteer program will prove to be invaluable. Volunteer run programs will help to increase our participation numbers without needing to increase our budget.

**Providing programming specifically for seniors is proving to be a challenge. Other organizations in our community offer seniors an activity nearly every single day of the week. Finding programs that are well attended and offered outside of other community scheduled events has proven difficult. A meeting with Seldovia House's facility manager will be arranged to discuss ideas for future senior programming.*

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42120 Computer Software	\$ -	\$ 99	\$ -	\$ -	\$ 450	\$ 450	-
42210 Operating Supplies	1,392	778	700	700	800	100	14.29%
42310 Repair/Maint Supplies	44	3,784	200	200	200	-	0.00%
42410 Small Tools	1,236	840	100	275	2,700	2,600	2600.00%
42960 Recreational Supplies	2,104	3,750	4,000	4,262	4,335	335	8.38%
	<u>4,776</u>	<u>9,251</u>	<u>5,000</u>	<u>5,437</u>	<u>8,485</u>	<u>3,485</u>	<u>69.70%</u>
Services							
43011 Contractual Services	35,177	23,645	28,000	28,449	30,000	2,000	7.14%
43110 Communications	1,483	2,385	1,850	1,950	1,882	32	1.73%
43140 Postage and Freight	1,089	58	300	300	300	-	0.00%
43410 Printing	-	-	-	-	500	500	-
43510 Insurance Premium	1,124	625	840	840	873	33	3.93%
43610 Utilities	8,509	8,382	9,000	8,948	8,500	(500)	-5.56%
43780 Building/Grounds Maintenance	180	5,110	5,000	2,493	200	(4,800)	-96.00%
43810 Rents and Operating Leases	-	-	-	146	200	200	-
43920 Dues and Subscriptions	75	75	75	75	75	-	0.00%
43960 Recreational Program Expenses	350	176	2,000	3,000	4,000	2,000	100.00%
Total: Services	<u>47,987</u>	<u>40,456</u>	<u>47,065</u>	<u>46,201</u>	<u>46,530</u>	<u>(535)</u>	<u>-1.14%</u>
Capital Outlay							
48710 Minor Office/Communications Equipment	-	686	-	427	-	-	-
48720 Minor Office Furniture	1,148	-	-	-	-	-	-
48740 Minor Machines & Equipment	673	-	-	-	-	-	-
Total: Capital Outlay	<u>1,821</u>	<u>686</u>	<u>-</u>	<u>427</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interdepartmental Charges							
61990 Admin Service Fee	320	-	-	-	-	-	-
Total: Interdepartmental Charges	<u>320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Department Total	<u>\$ 54,904</u>	<u>\$ 50,393</u>	<u>\$ 52,065</u>	<u>\$ 52,065</u>	<u>\$ 55,015</u>	<u>\$ 2,950</u>	<u>5.67%</u>

Line-Item Explanations

42120 Computer Software. Website development software and hosting to upgrade SRSA's outdated website (\$300), and customer relationship management software (\$150).

42210 Operating Supplies. Increase based on historical experience.

42410 Small Tools. New cabinets for much needed storage and other items needed to update the Center.

42960 Recreational Supplies. Misc. recreational supplies including refilling the helium tank (\$600).

43011 Contractual Services. Contract with City of Seldovia for administrative, janitorial, and programming services for the Sea Otter Community Center (\$29,200), and other misc. small contracts (\$800).

43410 Printing. Marketing materials such as brochures, business cards, notepads, and letterhead (\$500).

43610 Utilities. Decrease due to lower fuel costs and warmer winters. This does include the 3.2% increase for HEA.

43780 Building/Grounds Maintenance. Decrease due to one-time exterior painting project completed in prior year.

43810 Rents and Operating Leases. Annual lease of a helium tank (\$150).

43960 Recreational Program Expenses. \$2,000 increase for program expenses and travel expenses for speakers.

Kenai Peninsula Borough

Road Improvement Funds

The Road Service Area has four (4) funds; the Road Service Area Fund, the Engineer's Estimate Fund, the RIAD Match Fund, and the Road Service Area Capital Improvement Fund. A listing and summary of each fund is shown below.

The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 8 permanent employees.

Road Service Area Fund – this fund provides summer and winter road maintenance on roads within the Road Service Area, administers the right-of-way permit system, administers a dust control program, and oversees the abandoned vehicle removal policy. This fund also provides funding to the Road Service Area Capital Project Fund, the Engineer's Estimate Fund, and the RIAD Match Fund. The Borough contracts out all road maintenance.

Engineer's Estimate Fund – this fund provides funding for preliminary engineering costs associated with estimating the total project cost for road improvement assessment districts pursuant to KPB 14.31 to assess viability.

RIAD Match Fund – this fund provides funding to defray costs associated with road improvement assessment districts. Borough policy allows for up to 50% funding for local or internal subdivision road improvements and up to 70% funding for improvement to collector roads.

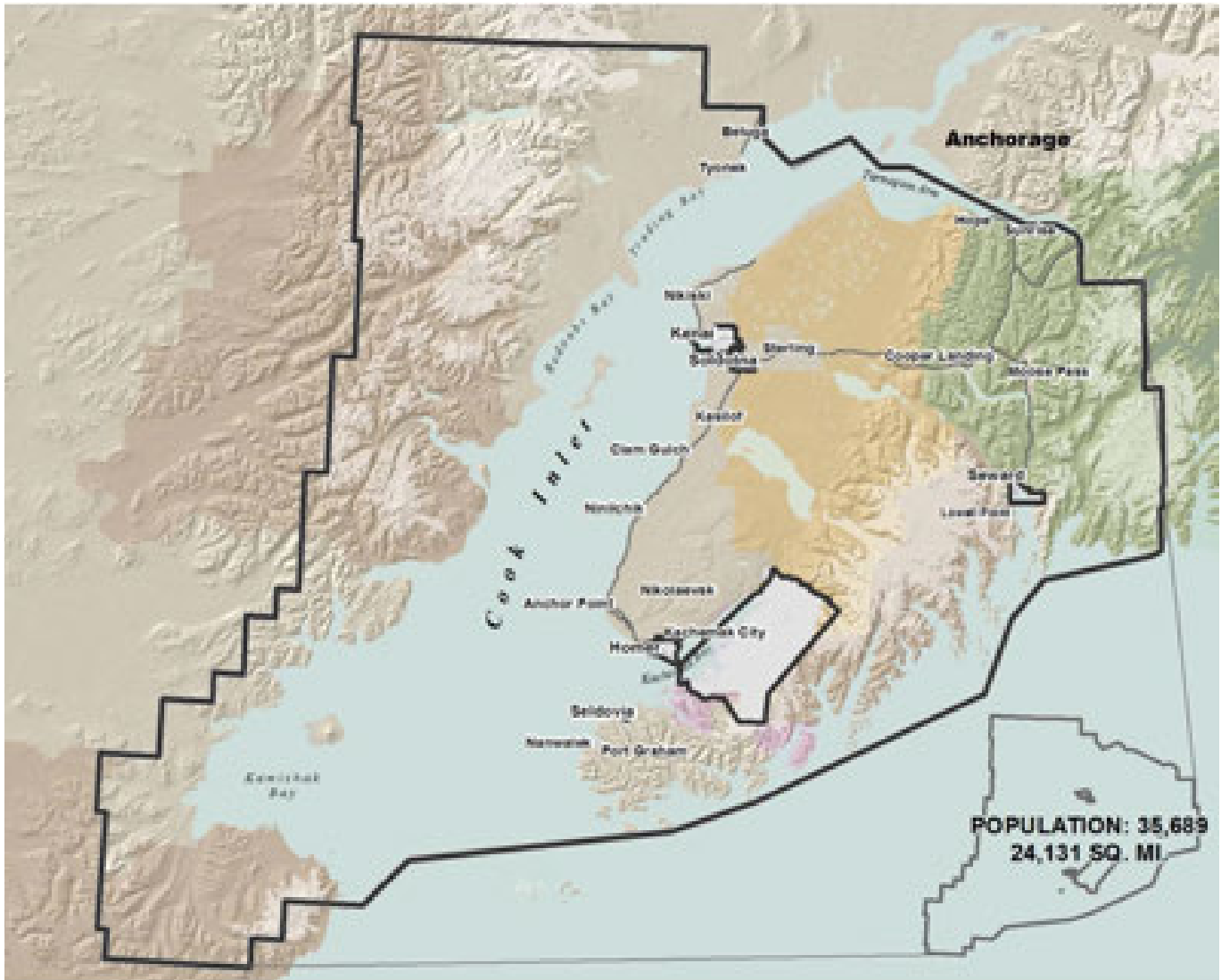
Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see pages 322, 325-326, 336, and 361.

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Road Service Area

Four road maintenance service areas were established in 1982 after voter approval. During fiscal year 1991-92 the Borough Assembly consolidated the four areas into one borough-wide area for greater efficiency. A seven-member board, with at least one representative from each service area and two at-large members, is appointed by the Mayor and confirmed by the Assembly for three-year terms. The Roads Director and seven staff oversee the maintenance of over 641 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2017 is set at 1.40 mills. Revenue is raised through property taxes.



Board Members

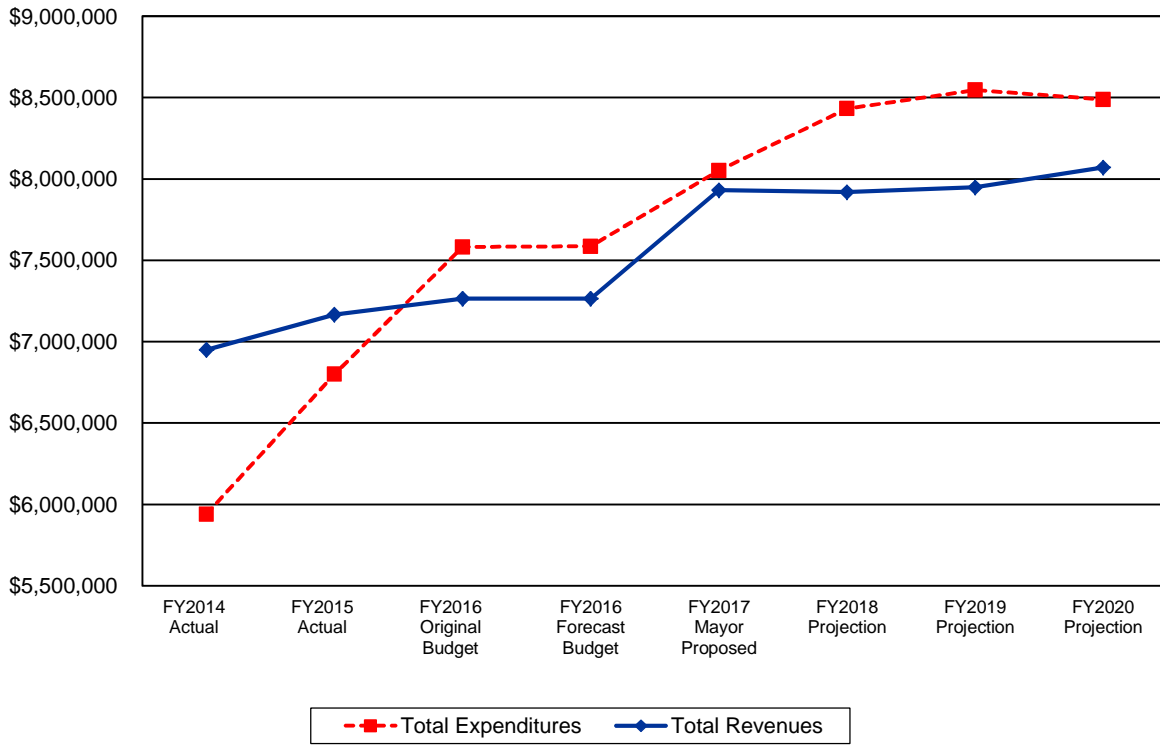
Jake Denbrock
Louis Oliva Jr.
Cam Shafer
Stan (Sam) McLane
Robert Ruffner
Larry Smith
Ed Holsten

Roads Director: Pat Malone

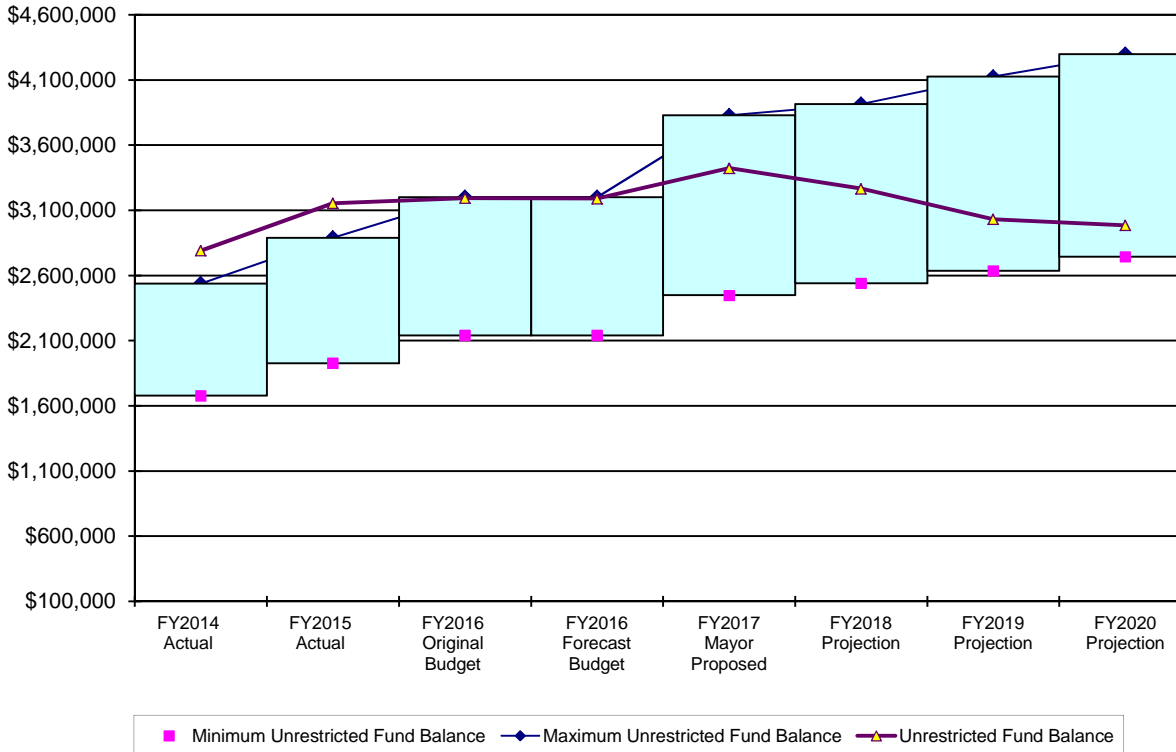
Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2014	FY2015	FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Taxable Value (000's)								
Real	3,671,547	3,503,598	3,686,011	3,686,011	3,903,270	3,903,270	3,942,303	4,021,149
Personal	160,646	181,893	185,964	185,964	185,964	187,824	189,702	191,599
Oil & Gas (AS 43.56)	899,350	1,065,077	1,153,556	1,153,556	1,409,512	1,381,322	1,353,696	1,353,696
	4,731,543	4,750,568	5,025,531	5,025,531	5,498,746	5,472,416	5,485,701	5,566,444
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 5,087,823	\$ 4,891,379	\$ 5,160,415	\$ 5,160,415	\$ 5,464,578	\$ 5,464,578	\$ 5,519,224	\$ 5,629,609
Personal	238,282	258,784	255,143	255,143	255,143	257,695	260,271	262,874
Oil & Gas (AS 43.56)	1,260,376	1,449,586	1,614,978	1,614,978	1,973,317	1,933,851	1,895,174	1,895,174
Interest	17,487	18,045	14,061	14,061	15,386	15,312	15,349	15,575
Flat Tax	40,685	40,685	44,817	44,817	44,817	45,713	46,627	47,560
Motor Vehicle Tax	143,927	147,810	143,408	143,408	145,869	148,786	151,762	154,797
Total Property Taxes	6,788,580	6,806,289	7,232,822	7,232,822	7,899,110	7,865,935	7,888,407	8,005,589
State Revenue	91,940	292,653	-	-	-	-	-	-
Interest Earnings	64,382	60,220	32,545	32,545	31,902	53,492	61,232	66,319
Other Revenues	5,447	7,466	-	-	-	-	-	-
Total Revenues	6,950,349	7,166,628	7,265,367	7,265,367	7,931,012	7,919,427	7,949,639	8,071,908
Expenditures:								
Personnel	1,154,128	1,369,878	1,181,312	1,181,312	1,203,865	1,227,942	1,258,641	1,296,400
Supplies	110,204	59,763	90,500	90,500	84,445	86,134	87,857	89,614
Services	4,697,431	4,794,545	5,231,478	5,230,959	5,226,946	5,226,946	5,331,485	5,438,115
Capital Outlay	39,721	39,518	44,125	48,625	1,850	1,887	1,925	1,964
Interdepartmental Charges	(61,798)	(61,446)	(77,200)	(77,200)	(77,200)	(80,288)	(83,500)	(86,840)
Total Expenditures	5,939,686	6,202,258	6,470,215	6,474,196	6,439,906	6,462,621	6,596,408	6,739,253
Operating Transfers To:								
Special Revenue Funds	-	200,000	112,000	112,000	112,000	220,000	200,000	-
Capital Project Fund	-	400,000	1,000,000	1,000,000	1,500,000	1,750,000	1,750,000	1,750,000
Total Operating Transfers	-	600,000	1,112,000	1,112,000	1,612,000	1,970,000	1,950,000	1,750,000
Total Expenditures and Operating Transfers	5,939,686	6,802,258	7,582,215	7,586,196	8,051,906	8,432,621	8,546,408	8,489,253
Net Results From Operations	1,010,663	364,370	(316,848)	(320,829)	(120,894)	(513,194)	(596,769)	(417,345)
Projected Lapse	-	-	355,862	356,081	354,195	355,444	362,802	370,659
Change in Fund Balance	1,010,663	364,370	39,014	35,252	233,301	(157,750)	(233,967)	(46,686)
Beginning Fund Balance	1,779,877	2,790,540	3,154,910	3,154,910	3,190,162	3,423,463	3,265,713	3,031,746
Ending Fund Balance	\$ 2,790,540	\$ 3,154,910	\$ 3,193,924	\$ 3,190,162	\$ 3,423,463	\$ 3,265,713	\$ 3,031,746	\$ 2,985,060

Road Service Area Revenues and Expenditures



Road Service Area Unreserved Fund Balance



Fund: 236
Dept: 33950

Department Function
Road Service Area

Mission:

With funding available, provide the highest level of road maintenance possible for roads within the KPB Roads Service Area maintenance program, during ever-changing weather conditions across the service area.

Program Description:

- Winter road maintenance includes plowing snow, serration and/or sanding of ice-covered roads, thawing culverts to aid drainage, and maintaining the width of every travel way.
- Summer road maintenance includes grading and shaping roads, clearing brush, ditching, replacing lost gravel, placing culverts to improve drainage, applying dust pavement repair and other tasks as time and available funds allow.

Major Long Term Issues and Concerns:

- Improving line-of-sight distance for vehicle traffic at road approaches and intersections.
- Continuing the effort to provide a safe turn-around on currently maintained roads for maintenance equipment.
- Determining snow storage requirements and drainage issues prior to becoming problematic.
- Public compliance to obtain permits prior to performing activities in right-of-ways and easements.
- On-going repair of frost heaves, eroding pavement and sink holes on paved roads.
- Securing road maintenance contracts with qualified equipment contractors.
- Sustaining the current level of road maintenance while facing increasing costs.
- Addressing the disproportionate cost of maintaining existing roads not constructed to KPB Road Service Area standards.
- Parking regulations and right-of-way obstructions.

- Providing previously approved road maintenance under prescriptive rights on roads that do not have platted right-of-way.
- Location of utilities in road rights-of-way that cause maintenance conflicts.

FY2016 Accomplishments:

- Upgraded 24 roads through the capital improvement project program.
- Accepted 4 new roads to the road maintenance program.
- Applied calcium chloride to 232 miles of roads for dust control.
- Processed 126 right-of-way permit applications.
- Reconstructed all roads in Old Mill and Old Exit Glacier Subdivisions damaged by flooding in 2012 using funds provided by FEMA and DHS.
- Continued implementing crack sealing program.
- Paved North Kobuk and Spruce Street in Ridgeway, as well as Winridge Avenue and Eagle Ridge Court off of K-Beach Road.

FY2017 New Initiatives:

- Complete paved lighted pedestrian pathway on E. Poppy Lane from K-Beach Elementary to the Kenai Peninsula College
- Complete work with Borough IT Department to upgrade and improve website for public access to permit applications and RSA Board Resolutions.
- Improve public notification of permit requirements prior to constructing in right-of-way or easements.
- Complete work with the GIS Department to complete another layer on ARC map to compile a database of road infrastructure as well as maintenance concerns.

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:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing History	8	8	8	8
Mill Rate	1.4	1.4	1.4	1.4
Number of miles maintained	639	642	645	645
Average Annual Total Cost -per road mile	\$9,295	\$9,661	\$10,031	\$10,104

Fund: 236	Department Function
Dept: 33950	Road Service Area - Continued

Priority/Goal: Improve public service

Goal: Reduce customer complaint calls by ensuring maintenance service as timely as possible, and that the public is made better aware of adopted RSA maintenance policies.

Objective: 1. Improve roads through brushing, ditching, and other maintenance & capital projects to enhance safety, and reduce overall expenditures needed to care for borough roads.
 2. Enhance Road Service Area public profile through improved public outreach.

Measures:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Calls tracked in the road maintenance program	2,179	1,859	2,350	2,000

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 563,868	\$ 554,713	\$ 614,605	\$ 614,605	\$ 617,581	\$ 2,976	0.48%
40120 Temporary Wages	18,331	14,281	22,500	22,500	22,500	-	0.00%
40130 Overtime Wages	44,101	49,550	63,564	63,564	63,421	(143)	-0.22%
40210 FICA	53,526	52,893	61,747	61,747	61,946	199	0.32%
40221 PERS	230,259	433,000	152,918	152,918	153,579	661	0.43%
40321 Health Insurance	159,519	174,193	175,232	175,232	193,280	18,048	10.30%
40322 Life Insurance	917	915	1,512	1,512	1,527	15	0.99%
40410 Leave	82,590	89,397	88,370	88,370	89,167	797	0.90%
40511 Other Benefits	1,017	936	864	864	864	-	0.00%
Total: Personnel	1,154,128	1,369,878	1,181,312	1,181,312	1,203,865	22,553	1.91%
Supplies							
42020 Signage Supplies	31,469	20,079	35,000	35,000	32,000	(3,000)	-8.57%
42120 Computer Software	30	1,006	255	255	500	245	96.08%
42210 Operating Supplies	2,890	3,642	3,895	3,895	3,895	-	0.00%
42230 Fuel, Oils and Lubricants	35,527	23,952	36,000	36,000	33,000	(3,000)	-8.33%
42250 Uniforms	-	376	250	250	250	-	0.00%
42310 Repair/Maintenance Supplies	35,483	27	800	800	500	(300)	-37.50%
42360 Motor Vehicle Repair Supplies	3,323	8,293	9,000	9,000	9,000	-	0.00%
42410 Small Tools & Equipment	1,482	2,388	5,300	5,300	5,300	-	0.00%
Total: Supplies	110,204	59,763	90,500	90,500	84,445	(6,055)	-6.69%
Services							
43011 Contractual Services	51,557	240,860	70,000	134,481	65,000	(5,000)	-7.14%
43110 Communications	10,984	10,566	14,400	14,400	14,400	-	0.00%
43140 Postage and Freight	322	403	600	600	600	-	0.00%
43210 Transportation/Subsistence	6,235	3,812	9,909	9,909	9,909	-	0.00%
43260 Training	375	-	800	800	800	-	0.00%
43310 Advertising	6,861	6,023	10,000	10,000	9,000	(1,000)	-10.00%
43510 Insurance Premium	18,683	24,789	29,905	29,905	28,023	(1,882)	-6.29%
43610 Utilities	4,415	3,991	6,400	6,400	6,400	-	0.00%
43720 Equipment Maintenance	1,331	2,018	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	8,215	5,467	10,000	10,000	8,500	(1,500)	-15.00%
43780 Buildings/Grounds Maintenance	-	352	2,340	2,340	2,340	-	0.00%
43920 Dues and Subscriptions	270	20	250	250	100	(150)	-60.00%
43931 Recording Fees	232	232	300	300	300	-	0.00%
43951 Dust Control	395,120	418,118	400,000	400,000	405,000	5,000	1.25%
43952 Road Maintenance	4,192,831	4,077,894	4,674,574	4,609,574	4,674,574	-	0.00%
Total: Services	4,697,431	4,794,545	5,231,478	5,230,959	5,226,946	(4,532)	-0.09%
Capital Outlay							
48120 Major Office/Communications Equipment	-	1,925	5,000	5,000	-	(5,000)	-100.00%
48310 Vehicles	35,497	31,928	36,000	36,000	-	(36,000)	-100.00%
48710 Minor Office/Communications Equipment	3,696	3,905	2,125	3,125	850	(1,275)	-60.00%
48720 Minor Office Furniture	528	1,760	1,000	-	1,000	-	0.00%
48740 Minor Machines & Equipment	-	-	-	4,500	-	-	-
Total: Capital Outlay	39,721	39,518	44,125	48,625	1,850	(42,275)	-95.81%

Fund 236
Department 33950 - Road Service Area - Continued

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50238 RIAD Match Fund	-	200,000	112,000	112,000	112,000	-	0.00%
50434 Road Service Area Capital Projects	-	400,000	1,000,000	1,000,000	1,500,000	500,000	50.00%
Total: Transfers	-	600,000	1,112,000	1,112,000	1,612,000	500,000	50.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(61,798)	(61,446)	(77,200)	(77,200)	(77,200)	-	-
Total: Interdepartmental Charges	(61,798)	(61,446)	(77,200)	(77,200)	(77,200)	-	-
Department Total	\$ 5,939,686	\$ 6,802,258	\$ 7,582,215	\$ 7,586,196	\$ 8,051,906	\$ 469,691	6.19%

Line-Item Explanations

40110 Regular Wages. Staff includes: Roads Director, 1 Lead Road Inspector, 3 Road Inspectors, 1 Engineer/Assistant Administrator (60% charged to projects), 1 Administrative Assistant/Contract Coordinator, and 1 Secretary.

40120 Temporary Wages. Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road traffic counts, brushing, and review complaints.

40130 Overtime Wages. Overtime while on call on the weekend and after normal business hours.

42020 Signage Supplies. Signs purchased for street re-naming project and to replace damaged or vandalized signs.

42410 Small Tools and Equipment. Purchase iPads for 7 RSA board members (\$5,300).

43011 Contractual Services. Abandoned vehicle removal from Borough right-of-ways (\$3,000), survey, steam thaw, street sweep, striping, asphalt crack sealing and culvert clearing (\$63,000), and janitorial services (\$4,000).

43210 Transportation/Subsistence. Travel for Road Service Area Board Members to board meetings, travel to Homer and Seward for road inspections and DOT training for road inspectors.

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

43952 Road Maintenance. Provide general maintenance as well as brushing and ditching.

48120 Office Machines. Replace printer/scanner shared with Solid Waste Department, Capital Projects Department and Maintenance Department.

48710 Minor Office Equipment. Replace one computer (\$850).

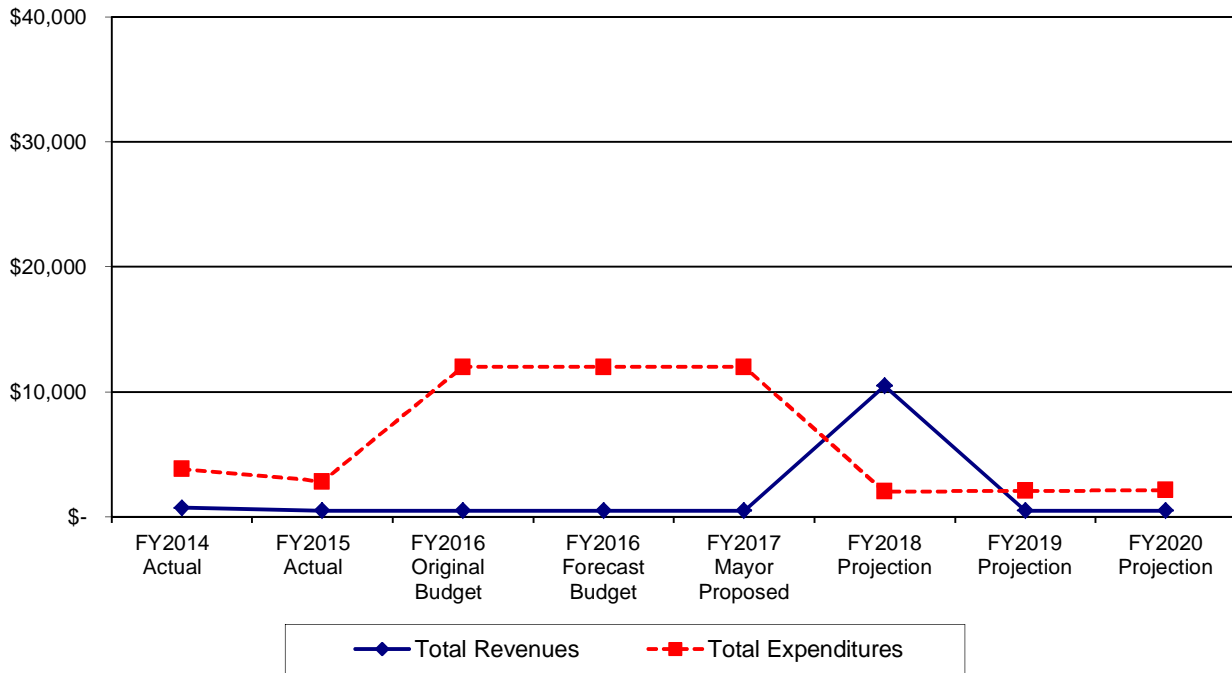
50434 Transfer to Capital Projects Fund. With reduction in State funding, local funding for road improvement projects is needed.

For capital projects information on this department - See the Capital Projects Section - Pages 322, 325-326, 336 & 361.

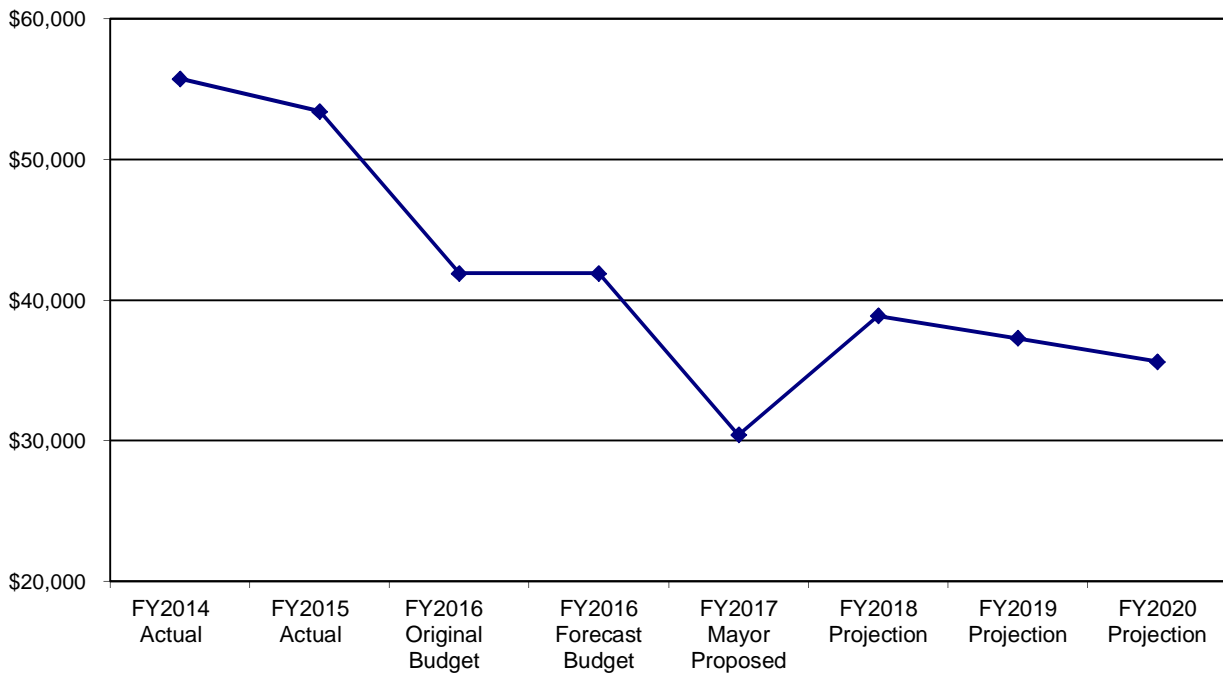
Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
Interest Earnings	\$ 752	\$ 516	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	752	516	500	500	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	-	-	-	-	-	10,000	-	-
Total Operating Transfer	-	-	-	-	-	10,000	-	-
Total Revenues and Operating Transfers	752	516	500	500	500	10,500	500	500
Expenditures:								
Personnel	-	-	2,000	2,000	2,000	2,040	2,091	2,154
Services	3,828	2,845	10,000	10,000	10,000	-	-	-
Total Expenditures	3,828	2,845	12,000	12,000	12,000	2,040	2,091	2,154
Net Results From Operations	(3,076)	(2,329)	(11,500)	(11,500)	(11,500)	8,460	(1,591)	(1,654)
Change in Fund Balance	(3,076)	(2,329)	(11,500)	(11,500)	(11,500)	8,460	(1,591)	(1,654)
Beginning Fund Balance	58,812	55,736	53,407	53,407	41,907	30,407	38,867	37,276
Ending Fund Balance	\$ 55,736	\$ 53,407	\$ 41,907	\$ 41,907	\$ 30,407	\$ 38,867	\$ 37,276	\$ 35,622

**Engineer's Estimate Fund
Revenues and Expenditures**



**Engineer's Estimate Fund
Unreserved Fund Balance**



**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 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%
	-	-	2,000	2,000	2,000	-	0.00%
Services							
43011 Contractual Services	3,828	2,845	10,000	10,000	10,000	-	0.00%
Total: Services	3,828	2,845	10,000	10,000	10,000	-	0.00%
Department Total	\$ 3,828	\$ 2,845	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%

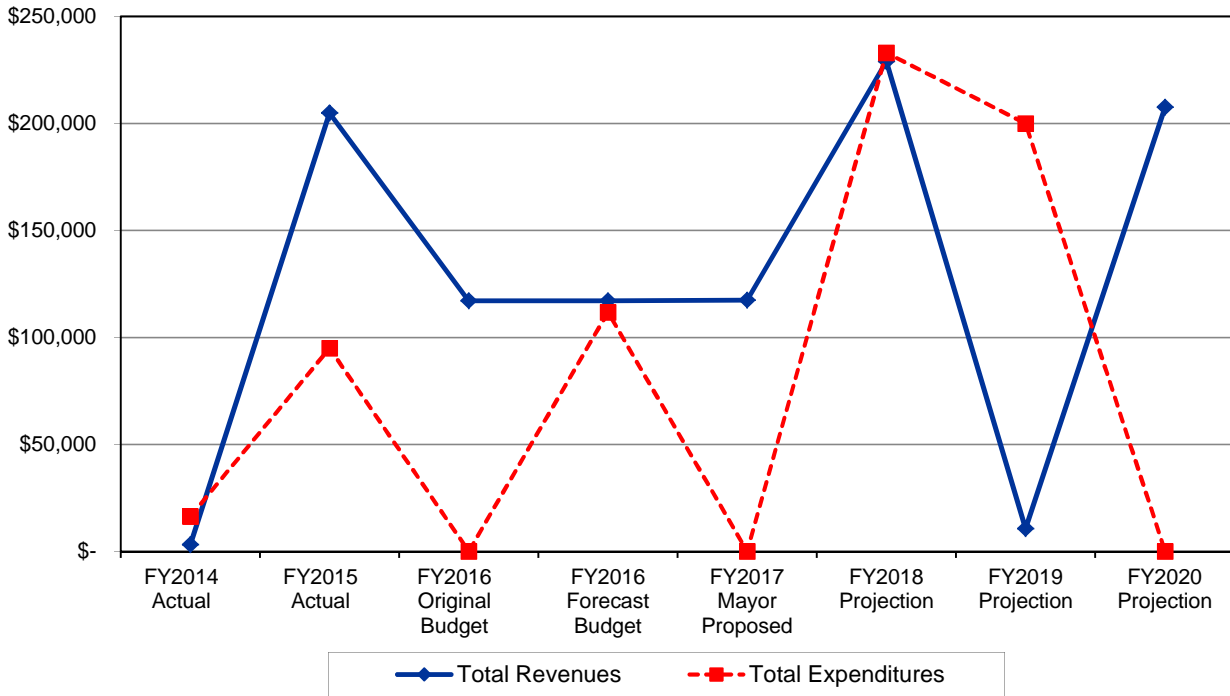
Line-Item Explanations

43011 Contractual Services. Contingency funding for projects that require preliminary cost estimates.

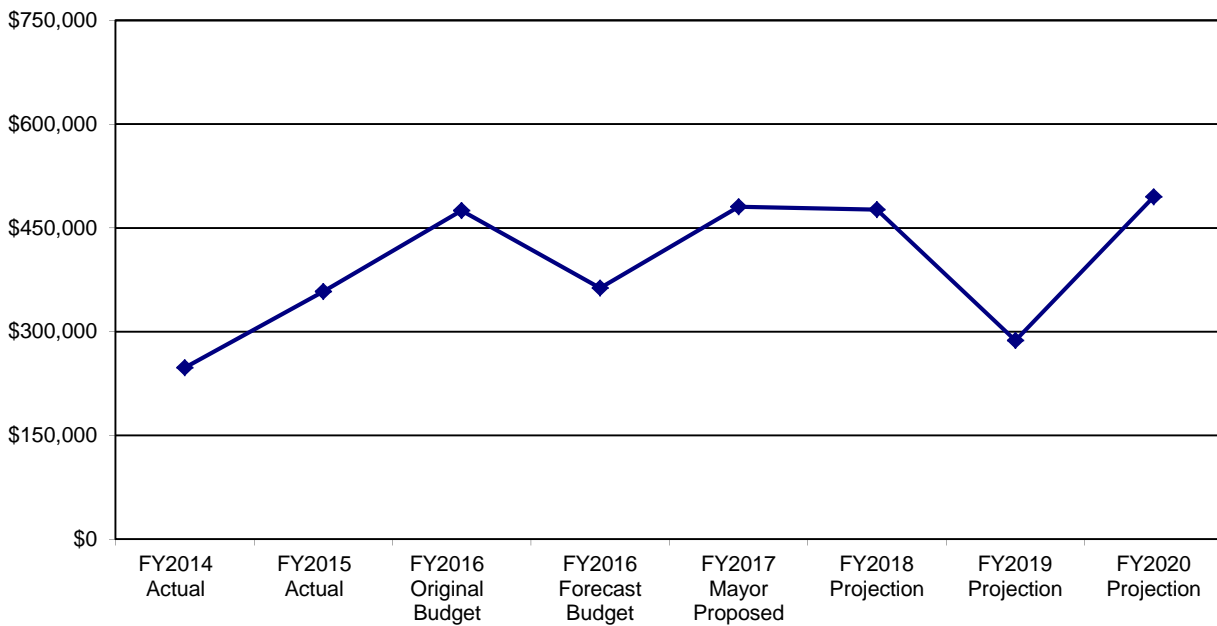
Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
Interest Earnings	\$ 3,227	\$ 4,889	\$ 5,099	\$ 5,099	\$ 5,448	\$ 9,012	\$ 10,725	\$ 7,544
Total Revenues	3,227	4,889	5,099	5,099	5,448	9,012	10,725	7,544
Operating Transfers From:								
Special Revenue Fund	-	200,000	112,000	112,000	112,000	220,000	-	200,000
Total Operating Transfer	-	200,000	112,000	112,000	112,000	220,000	-	200,000
Total Revenues and Operating Transfers	3,227	204,889	117,099	117,099	117,448	229,012	10,725	207,544
Expenditures:								
Services	16,347	94,989	-	111,780	-	232,999	200,000	-
Total Expenditures	16,347	94,989	-	111,780	-	232,999	200,000	-
Total Expenditures and Operating Transfers	16,347	94,989	-	111,780	-	232,999	200,000	-
Net Results From Operations	(13,120)	109,900	117,099	5,319	117,448	(3,987)	(189,275)	207,544
Change in Fund Balance	(13,120)	109,900	117,099	5,319	117,448	(3,987)	(189,275)	207,544
Beginning Fund Balance	261,098	247,978	357,878	357,878	363,197	480,645	476,658	287,383
Ending Fund Balance	\$ 247,978	\$ 357,878	\$ 474,977	\$ 363,197	\$ 480,645	\$ 476,658	\$ 287,383	\$ 494,927

RIAD Match Fund Revenues and Expenditures



RIAD Match Fund Unreserved Fund Balance



**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Services						
43011 Contractual Services	\$ 16,347	\$ 94,989	\$ -	\$ 111,780	\$ -	-
Total: Services	16,347	94,989	-	111,780	-	-
Department Total	\$ 16,347	\$ 94,989	\$ -	\$ 111,780	\$ -	-

Line-Item Explanations

43011 Contractual Services. Funding for Winridge Avenue and Eagle Ridge Court RIAD completed in FY2016. Funding of anticipated match for Eddy Hill RIAD for \$232,999 is expected in FY2017 but will be done through a supplemental appropriation at the time the project is approved.

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Kenai Peninsula Borough

Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

School Fund

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY2017 budget year is \$48,238,432.

Operational funding for the school district is appropriated as follows: \$37,583,417 for local effort and in-kind of \$10,655,015 consisting of \$7,841,201 for maintenance, \$89,900 for utilities, \$2,542,569 for property, liability insurance and worker's compensation, \$63,700 for audit cost, and \$117,645 for custodial services. The Borough controls the budget for in-kind expenditures; local effort is controlled by the School District.

Revenue for the School Fund is provided by the Borough's General Fund and is generated from sales tax, property taxes and other revenue sources. The Borough's 3% sales tax is dedicated for schools.

In addition to operational funding, the Borough also provides funding of \$4,134,410 for school related debt of which \$2,887,087 is expected to be reimbursed from the State of Alaska, and \$1,250,000 for school district capital projects. Total funding provided for school purposes is \$53,622,842; net of State reimbursement, the amount is \$50,735,755. Total funding for schools represent approximately **67.2%** of the Borough's budget; sales tax revenues provide approximately **59.7%** of the Borough's funding provided for schools, the balance comes from property taxes and other revenue sources.

	Key Measures				
	FY13 <u>Actual</u> 8,892	FY14 <u>Actual</u> 8,760	FY15 <u>Actual</u> 8,827	FY16 <u>Estimated</u> 8,820	FY17 <u>Projected</u> 8,781
# of students					
Operational Funding					
Funding from sales tax	\$29,664,629	\$30,277,598	\$30,139,903	\$29,838,504	\$30,286,082
Funding from property tax	\$13,335,371	\$13,222,402	\$13,860,097	\$18,399,928	\$17,952,350
Total funding	\$43,000,000	\$43,500,000	\$44,000,000	\$48,238,432	\$48,238,432
Mill rate equivalent in funding	6.40	6.26	6.26	6.64	6.18
Borough funding per student	\$4,836	\$4,965	\$4,984	\$5,469	\$5,493
Non Operational Funding:					
School capital projects	\$ 1,050,000	\$ 2,160,000	\$ 1,250,000	\$ 1,375,000	\$ 1,250,000
School Debt Service (net of State payment)	\$ 768,374	\$ 750,915	\$ 1,242,310	\$ 1,250,255	\$ 1,247,323
Total Borough Funding	\$44,813,374	\$46,410,915	\$46,492,310	\$50,863,687	\$50,735,755
Total mill rate equivalent in funding (net)	6.67	6.67	6.70	7.00	6.50
Equivalent mill rate, net of sales tax	2.26	2.32	2.36	2.89	2.62

Education

Postsecondary Education Fund

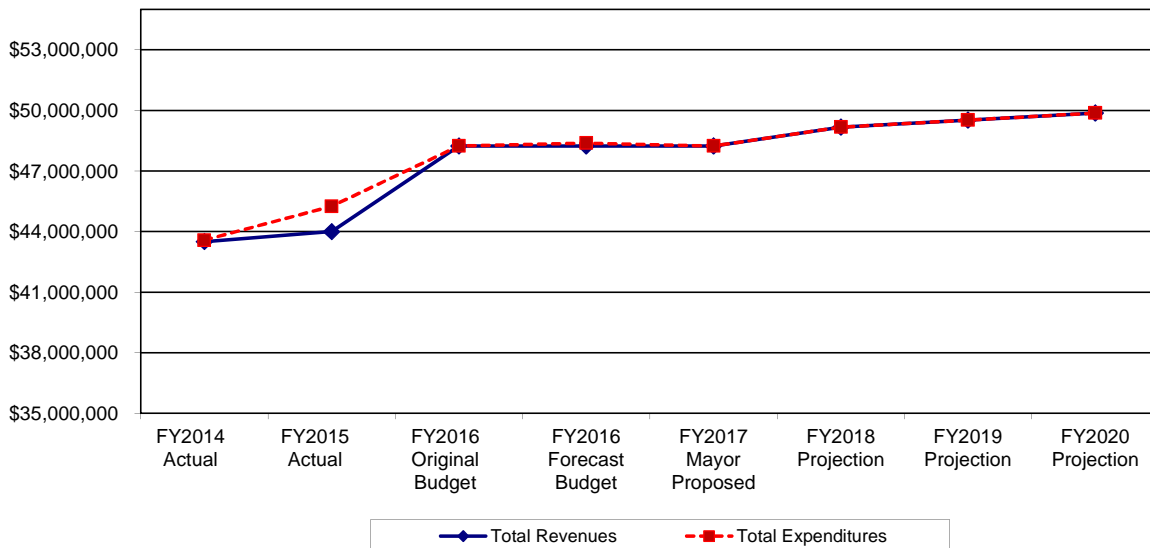
The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills.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

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Fund: 241 School Fund - Budget Projection

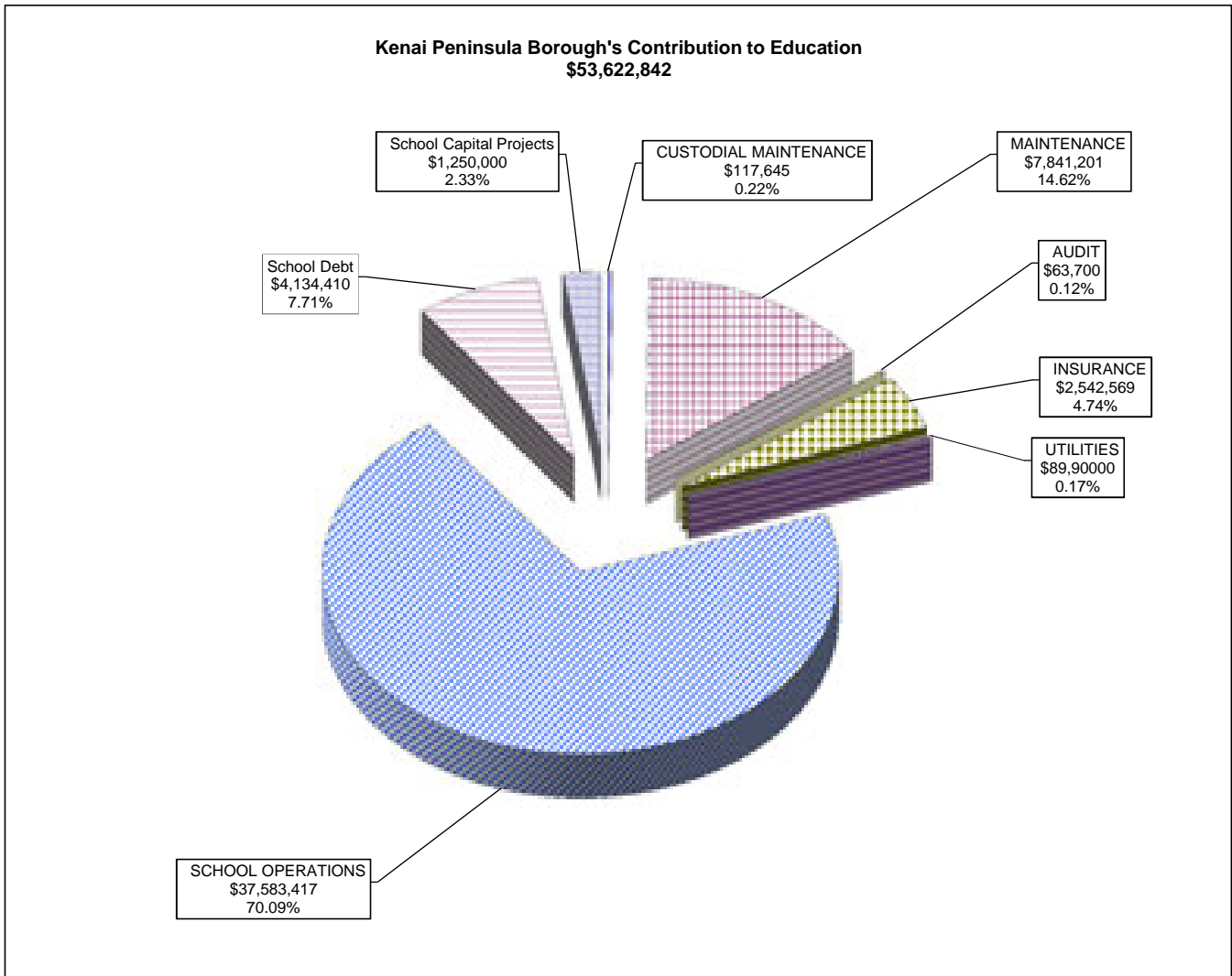
Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
State Revenue	\$ 445,694	\$ 1,434,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	445,694	1,434,667	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	43,500,000	44,000,000	48,238,432	48,238,432	48,238,432	49,167,188	49,517,188	49,867,188
Total Operating Transfers	43,500,000	44,000,000	48,238,432	48,238,432	48,238,432	49,167,188	49,517,188	49,867,188
Total Revenues and Other Financing Sources	43,945,694	45,434,667	48,238,432	48,238,432	48,238,432	49,167,188	49,517,188	49,867,188
Expenditures:								
Custodial Maintenance	109,859	133,888	112,430	112,430	117,645	120,586	120,586	120,586
Maintenance	7,389,286	8,775,656	7,752,814	7,853,805	7,841,201	7,998,025	8,157,986	8,321,145
Non-Departmental:								
Audit	58,070	66,366	62,415	104,648	63,700	70,070	70,070	70,070
Insurance Premium	1,770,892	1,860,222	2,314,612	2,314,612	2,542,569	2,796,826	2,936,667	2,936,667
Utilities	74,374	83,989	87,600	87,600	89,900	91,698	91,698	91,698
School Operations	34,170,106	34,330,654	37,908,561	37,908,561	37,583,417	38,089,983	38,140,181	38,327,021
Total Expenditures	43,572,587	45,250,775	48,238,432	48,381,656	48,238,432	49,167,188	49,517,188	49,867,188
Total Expenditures and Operating Transfers	43,572,587	45,250,775	48,238,432	48,381,656	48,238,432	49,167,188	49,517,188	49,867,188
Change in Fund Balance	373,107	183,892	-	(143,224)	-	-	-	-
Beginning Fund Balance	1,485,931	1,859,038	2,042,930	2,042,930	1,899,706	1,899,706	1,899,706	1,899,706
Ending Fund Balance	1,859,038	2,042,930	2,042,930	1,899,706	1,899,706	1,899,706	1,899,706	1,899,706
Reserved Fund Balance	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
Unreserved Fund Balance	1,398,147	1,582,039	1,398,147	1,438,815	1,438,815	1,438,815	1,438,815	1,438,815
Total Fund Balance	\$ 1,859,038	\$ 2,042,930	\$ 1,859,038	\$ 1,899,706	\$ 1,899,706	\$ 1,899,706	\$ 1,899,706	\$ 1,899,706

**School Fund
Revenues and Expenditures**



Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2014 Actual		FY2015 Actual		FY2016 Proposed Budget		FY2017 Proposed Budget	
	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent
Local Effort to School District								
Custodial Maintenance	\$ 109,859	0.02	\$ 133,888	0.02	\$ 112,430	0.01	\$ 117,645	0.02
Maintenance	7,389,286	1.07	8,775,656	1.21	7,752,814	0.99	7,841,201	1.01
Audit	58,070	0.01	66,366	0.01	62,415	0.01	63,700	0.01
Insurance	1,770,892	0.26	1,860,222	0.26	2,314,612	0.30	2,542,569	0.33
Utilities	74,374	0.01	83,989	0.01	87,600	0.01	89,900	0.01
School Operations	34,170,106	4.93	34,330,654	4.73	37,908,561	4.86	37,583,417	4.82
Total Local Effort to School District	43,572,587	6.28	45,250,775	6.23	48,238,432	6.18	48,238,432	6.18
Other Educational Funding								
School Debt	2,504,055	0.36	4,150,527	0.57	4,144,994	0.53	4,134,410	0.53
School Revenue Capital Projects	2,160,000	0.31	1,250,000	0.17	1,375,000	0.18	1,250,000	0.16
Total Other Educational Funding	4,664,055	0.67	5,400,527	0.74	5,519,994	0.71	5,384,410	0.69
Total Education from Borough	\$ 48,236,642	6.95	\$ 50,651,302	6.97	\$ 53,758,426	6.89	\$ 53,622,842	6.88
State on-behalf payment included in expenditure amount	\$ 445,694		\$ 1,434,667		\$ -		\$ -	



Fund: 241	Department Function
Dept: 11235	Maintenance – Custodial Maintenance

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2016 Accomplishments

- Used internal shift coverage and trades to cover short-term absences rather than hiring additional temporary workers.
- Internal training of new custodians on carpet cleaning equipment.
- Worked with Maintenance to have replacement screens built for SAB to assist with summer ventilation.
- Continued coordination of activities with Maintenance and Capital Projects Departments.
- Successfully completed spill plan checks for main buildings.

FY2017 New Initiatives:

- Assess coverage levels and scheduling to ensure most efficient delivery of service.

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Custodial	n/a	99%	99%	99%

Percentages gauged by number of complaints received by Human Resources. Complaints this year related to odors from rotting leaves in drainage traps (Borough building) in the summer, addressed as needed with Maintenance.

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing History*	1.25	1.25	1.25	1.25

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

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 48,096	\$ 54,137	\$ 53,650	\$ 53,650	\$ 55,351	\$ 1,701	3.17%
40120 Temporary Wages	6,218	-	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	635	685	1,604	1,604	1,145	(459)	-28.62%
40210 FICA	4,290	4,269	5,044	5,044	5,196	152	3.01%
40221 PERS	18,407	38,285	12,630	12,630	12,918	288	2.28%
40321 Health Insurance	21,772	28,290	27,380	27,380	30,200	2,820	10.30%
40322 Life Insurance	75	85	139	139	144	5	3.60%
40410 Leave	7,314	4,159	5,827	5,827	6,496	669	11.48%
40511 Other Benefits	193	216	216	216	216	-	0.00%
Total: Personnel	107,000	130,126	109,190	109,190	114,366	5,176	4.74%
Supplies							
42210 Operating Supplies	162	-	250	250	125	(125)	-50.00%
42250 Uniforms	106	243	244	244	244	-	0.00%
42310 Repair/Maintenance Supplies	3	168	25	25	150	125	500.00%
42410 Small Tools	586	1,375	485	485	485	-	0.00%
Total: Supplies	857	1,786	1,004	1,004	1,004	-	0.00%
Services							
43011 Contractual Services	845	920	1,100	1,100	1,100	-	0.00%
43110 Communications	3	26	36	36	75	39	108.33%
43210 Transportation/Subsistence	21	27	100	100	100	-	0.00%
43610 Public Utilities	1,092	915	900	900	900	-	0.00%
43720 Equipment Maintenance	41	88	100	100	100	-	0.00%
Total: Services	2,002	1,976	2,236	2,236	2,275	39	1.74%
Department Total	\$ 109,859	\$ 133,888	\$ 112,430	\$ 112,430	\$ 117,645	\$ 5,215	4.64%

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.

42210 Operating Supplies. Decrease due to movement of funds to repair and maintenance account.

42310 Repair/Maintenance Supplies. Increase to cover maintenance required on vacuums (belts, cords, plugs), etc.

43011 Contractual Services. Window washing at the main Borough building, Risk Management, and Records (\$1,000) and washing custodial cleaning rags (\$100).

43110 Communications. Increase due to change in cellular service provider and current plan is no longer available.

Fund: 241
Dept: 41010

Department Function
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

There is an increasing demand on the Borough and the Maintenance Department to protect the integrity of our aging facilities. Many critical systems and structure elements of the Borough are maintained well beyond their expected useful life. As a result, maintaining the safe and secure environment within our schools is becoming more difficult. Some of these systems are approaching a point where they are no longer supported by industry. The cost of supplies and services to maintain these elements within our facilities increases annually. While the current budget trend has been able to keep pace with basic maintenance, little headway has been made with respects to the replacement of many of our aged HVAC control systems. Funding of approximately \$5,000,000 would need to be identified to replace these systems.

FY2016 Accomplishments

Removed and renovated failed tile in all main restrooms at Nikiski North Star and Mountain View schools. Complete replacement of the fire monitoring/alarm system at Skyview Middle School and Moose Pass School. Improvements to the bell/intercom system at Skyview MS. Design for the Nikiski Middle/High fire monitoring system. Seward High School gym floor was refinished. Continued improvements to energy systems such as: lighting, motor drive controls and heating systems; replacement of Homer High standby power generator; various small projects to improve ADA facility access; obtained DEC approved design for a variety of water system improvements. Continued area wide flooring replacements; continued exterior and pool area door replacements (Sol. Prep, Sterling, KMS, Skyview, and SOHI); Design for Skyview library/classroom renovation.

FY2017 New Initiatives

Installation/replacement of the Nikiski Middle/High fire monitoring system; begin upgrade to an integrated district wide intercom systems for improved paging, emergency notification and intrusion control (grant); continue district wide lighting improvements, focusing primarily on gym and exterior illumination (high efficiency LED conversion); continued energy projects (lighting and heating system improvements); locker replacement in KCHS and KMS PE locker rooms; construction of DEC approved designed water systems; replacement of the control system at Seward El. Major door replacements at SOHI, KCHS, Kenai EL., K-Beach, and Soldotna El.; area wide flooring replacements; playground improvements at Mountain View and Paul Banks; construction of Skyview library/classroom renovation (funds permitting).

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	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Borough-wide	11,282	11,245	11,300	11,300

Staffing History	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Maintenance staff	45	45	45	45

Commentary:

The Kenai Peninsula Borough Maintenance department has done a good job in taking care of 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**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,703,678	\$ 2,759,330	\$ 3,138,775	\$ 3,138,775	\$ 3,190,815	\$ 52,040	1.66%
40120 Temporary Wages	485,687	467,734	380,000	380,000	400,000	20,000	5.26%
40130 Overtime Wages	51,061	58,525	54,032	54,032	54,009	(23)	-0.04%
40210 FICA	270,516	279,087	298,758	298,758	303,047	4,289	1.44%
40221 PERS	1,098,390	2,084,739	727,038	727,038	738,918	11,880	1.63%
40321 Health Insurance	836,501	1,121,262	1,073,294	1,073,294	1,135,520	62,226	5.80%
40322 Life Insurance	5,005	4,764	7,850	7,850	7,985	135	1.72%
40410 Leave	455,006	474,191	423,038	423,038	430,833	7,795	1.84%
40511 Other Benefits	25,145	16,690	35,905	35,905	35,905	-	0.00%
Total: Personnel	5,930,989	7,266,322	6,138,690	6,138,690	6,297,032	158,342	2.58%
Supplies							
42120 Computer Software	595	304	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	34,225	47,732	53,500	53,500	53,500	-	0.00%
42230 Fuel, Oils and Lubricants	136,400	120,235	130,000	130,000	130,000	-	0.00%
42250 Uniforms	16,583	15,700	15,000	15,000	12,000	(3,000)	-20.00%
42263 Training Supplies	379	-	500	-	500	-	0.00%
42310 Repair/Maintenance Supplies	665,137	799,722	655,000	593,477	655,000	-	0.00%
42360 Motor Vehicle Supplies	42,985	28,415	45,000	43,000	35,000	(10,000)	-22.22%
42410 Small Tools	39,531	32,322	20,000	22,500	20,000	-	0.00%
Total: Supplies	935,835	1,044,430	922,000	860,477	909,000	(13,000)	-1.41%
Services							
43011 Contractual Services	40,336	48,704	55,000	53,735	55,000	-	0.00%
43014 Physical Examinations	4,935	3,668	4,500	4,500	4,500	-	0.00%
43015 Water/Air Sample Test	14,536	14,210	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	27,619	16,806	15,000	15,000	15,000	-	0.00%
43050 Solid Waste Fees	246	3,149	750	1,000	750	-	0.00%
43110 Communications	32,602	32,329	33,000	33,000	38,000	5,000	15.15%
43140 Postage and Freight	16,388	16,097	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	130,184	134,896	128,000	128,000	147,250	19,250	15.04%
43260 Training	6,513	10,375	9,000	9,000	9,000	-	0.00%
43310 Advertising	1,018	2,291	2,000	2,000	2,000	-	0.00%
43410 Printing	-	-	600	600	600	-	0.00%
43600 Project Management	-	-	-	855	-	-	-
43610 Utilities	106,915	110,004	119,500	119,500	123,500	4,000	3.35%
43720 Equipment Maintenance	3,029	3,861	6,000	6,000	3,500	(2,500)	-41.67%
43750 Vehicle Maintenance	3,416	4,804	2,000	3,100	4,500	2,500	125.00%
43764 Snow Removal	315,716	154,762	350,000	385,000	350,000	-	0.00%
43780 Buildings/Grounds Maintenance	199,906	159,936	160,000	184,060	160,000	-	0.00%
43810 Rents & Operating Leases	14,256	13,978	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	179,405	193,569	203,658	203,658	154,479	(49,179)	-24.15%
43920 Dues and Subscriptions	3,228	4,390	4,600	4,600	4,600	-	0.00%
43936 USAD Assessments	-	19,577	-	-	-	-	-
Total: Services	1,100,248	947,406	1,136,858	1,196,858	1,115,929	(20,929)	-1.84%

Fund 241
Department 41010 - School Fund Maintenance Department - Continued

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Capital Outlay							
48120 Major Office/Communications Equipment	-	1,925	5,000	4,655	-	(5,000)	-100.00%
48310 Vehicles	-	65,000	-	514	-	-	-
48311 Machinery & Equipment	89,308	33,078	-	-	16,500	16,500	-
48710 Minor Office/Communications Equipment	5,979	5,977	6,900	6,997	6,900	-	0.00%
48720 Minor Office Furniture	1,789	156	-	-	1,500	1,500	-
48740 Minor Machines & Equipment	14,469	14,268	-	2,248	2,000	2,000	-
49433 Plan Reviews/Permit Fees	-	194	-	-	-	-	-
Total: Capital Outlay	111,545	120,598	11,900	14,414	26,900	15,000	126.05%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	252,904	264,492	268,366	268,366	217,340	(51,026)	-19.01%
60002 Charges (To) From Other Depts.	(253,613)	(221,219)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(688,622)	(646,373)	(500,000)	(500,000)	(500,000)	-	-
Total: Interdepartmental Charges	(689,331)	(603,100)	(456,634)	(456,634)	(507,660)	(51,026)	-
Department Total	\$ 7,389,286	\$ 8,775,656	\$ 7,752,814	\$ 7,753,805	\$ 7,841,201	\$ 88,387	1.14%

Line-Item Explanations

40110 Regular Wages. Staff includes: Director of Maintenance, 2 Maintenance Foremen, 1 Project Manager, 1 Lead Electrician, 5 Electricians I/II, 1 Lead Automotive and Diesel Mechanic, 2 Automotive and Diesel Mechanics I/II, 1 Lead Energy Systems Mechanic, 3 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Electronics Technician I/II, 2 Locksmith-General Maintenance Mechanics I/II, 1 Lead Energy Systems Mechanic/Plumber (Homer) 1 Plumber, 3 Lead General Maintenance Mechanics, 5 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 1 Plumber-General Maintenance Mechanic I/II, 1 Water treatment Operator, 2 Carpenters-General Maintenance, 1 GM Electrical/Electronics Helper, 1 Safety/Asbestos Coordinator, 1 Administrative Assistant, 1 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.

40120 Temporary Wages. To cover temporary employees hired in the summer to assist with landscaping, painting and general maintenance.

42310 Repair/Maintenance Supplies. Supplies necessary for maintenance of school facilities.

43610 Utilities. Reflecting a 3.25% increase in HEA rates.

48311 Machinery & Equipment. Purchase of a front deck/bagging commercial mower.

48710 Minor Office Equipment. Replacement of office computers per IT recommendation.

43812 Equipment Replacement Payments. Payment to the Equipment Replacement Fund for vehicles and equipment.

60001-60003 Charges (To) From Other Depts. Estimated cost to be charged to other funds including the General Fund and the School Capital Project Fund. See page 49 for summary of interdepartmental charges.

For capital projects information on this department - See the Capital Project section - Pages 322-324, 328, 330, & 339-351.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43012 Audit Services	\$ 58,070	\$ 66,366	\$ 62,415	\$ 104,648	\$ 63,700	\$ 1,285	2.06%
43510 Insurance Premium	1,770,892	1,860,222	2,314,612	2,314,612	2,542,569	227,957	9.85%
43610 Utilities	74,374	83,989	87,600	87,600	89,900	2,300	2.63%
Total: Services	1,903,336	2,010,577	2,464,627	2,506,860	2,696,169	231,542	9.39%
Transfers							
50241 School District Operations	34,170,106	34,330,654	37,908,561	37,908,561	37,583,417	(325,144)	-0.86%
Total: Transfers	34,170,106	34,330,654	37,908,561	37,908,561	37,583,417	(325,144)	-0.86%
Department Total	\$ 36,073,442	\$ 36,341,231	\$ 40,373,188	\$ 40,415,421	\$ 40,279,586	\$ (93,602)	-0.23%

Line-Item Explanations

43012 Audit Services. School district funding of annual audit, which includes State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units.

43510 Insurance Premium. School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

50241 School District Operations. Funding provided to school district from local sources.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,751,774	\$ 2,813,467	\$ 3,192,425	\$ 3,192,425	\$ 3,246,166	\$ 53,741	1.68%
40120 Temporary Wages	491,905	467,734	382,700	382,700	402,700	20,000	5.23%
40130 Overtime Wages	51,696	59,210	55,636	55,636	55,154	(482)	-0.87%
40210 FICA	274,806	283,356	303,802	303,802	308,243	4,441	1.46%
40221 PERS	1,116,797	2,123,024	739,668	739,668	751,836	12,168	1.65%
40321 Health Insurance	858,273	1,149,552	1,100,674	1,100,674	1,165,720	65,046	5.91%
40322 Life Insurance	5,080	4,849	7,989	7,989	8,129	140	1.75%
40410 Leave	462,320	478,350	428,865	428,865	437,329	8,464	1.97%
40511 Other Benefits	25,338	16,906	36,121	36,121	36,121	-	0.00%
Total: Personnel	6,037,989	7,396,448	6,247,880	6,247,880	6,411,398	163,518	2.62%
Supplies							
42120 Computer Software	595	304	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	34,387	47,732	53,750	53,750	53,625	(125)	-0.23%
42230 Fuel, Oils and Lubricants	136,400	120,235	130,000	130,000	130,000	-	0.00%
42250 Uniforms	16,689	15,943	15,244	15,244	12,244	(3,000)	-19.68%
42263 Training Supplies	379	-	500	-	500	-	0.00%
42310 Repair/Maint Supplies	665,140	799,890	655,025	593,502	655,150	125	0.02%
42360 Motor Vehicle Supplies	42,985	28,415	45,000	43,000	35,000	(10,000)	-22.22%
42410 Small Tools and Minor	40,117	33,697	20,485	22,985	20,485	-	0.00%
Total: Supplies	936,692	1,046,216	923,004	861,481	910,004	(13,000)	-1.41%
Services							
43011 Contractual Services	41,181	49,624	56,100	54,835	56,100	-	0.00%
43012 Audit Services	58,070	66,366	62,415	104,648	63,700	1,285	2.06%
43014 Physical Examinations	4,935	3,668	4,500	4,500	4,500	-	0.00%
43015 Water/Air Sample Test	14,536	14,210	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	27,619	16,806	15,000	15,000	15,000	-	0.00%
43050 Solid Waste Fees	246	3,149	750	1,000	750	-	0.00%
43110 Communications	32,605	32,355	33,036	33,036	38,075	5,039	15.25%
43140 Postage and Freight	16,388	16,097	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	130,205	134,923	128,100	128,100	147,350	19,250	15.03%
43260 Training	6,513	10,375	9,000	9,000	9,000	-	0.00%
43310 Advertising	1,018	2,291	2,000	2,000	2,000	-	0.00%
43410 Printing	-	-	600	600	600	-	0.00%
43510 Insurance Premium	1,770,892	1,860,222	2,314,612	2,314,612	2,542,569	227,957	9.85%
43600 Project Management	-	-	-	855	-	-	-
43610 Utilities	182,381	194,908	208,000	208,000	214,300	6,300	3.03%
43720 Equipment Maintenance	3,070	3,949	6,100	6,100	3,600	(2,500)	-40.98%
43750 Vehicle Maintenance	3,416	4,804	2,000	3,100	4,500	2,500	125.00%
43764 Snow Removal	315,716	154,762	350,000	485,000	350,000	-	0.00%
43780 Building/Grounds Maintenance	199,906	159,936	160,000	184,060	160,000	-	0.00%
43810 Rents	14,256	13,978	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	179,405	193,569	203,658	203,658	154,479	(49,179)	-24.15%
43920 Dues and Subscriptions	3,228	4,390	4,600	4,600	4,600	-	0.00%
43936 USAD Assessments	-	19,577	-	-	-	-	-
Total: Services	3,005,586	2,959,959	3,603,721	3,805,954	3,814,373	210,652	5.85%
Capital Outlay							
48120 Major Office/Communications Equipment	-	1,925	5,000	4,655	-	(5,000)	-100.00%
48310 Vehicles	-	65,000	-	514	-	-	-
48311 Machinery & Equipment	89,308	33,078	-	-	16,500	16,500	-
48710 Minor Office/Communications Equipment	5,979	5,977	6,900	6,997	6,900	-	0.00%
48720 Minor Office Furniture	1,789	156	-	-	1,500	1,500	-
48740 Minor Machines & Equipment	14,469	14,268	-	2,248	2,000	2,000	-
49433 Plan Reviews/Permit Fees	-	194	-	-	-	-	-
Total: Capital Outlay	111,545	120,598	11,900	14,414	26,900	15,000	126.05%

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50241 School District Operations	34,170,106	34,330,654	37,908,561	37,908,561	37,583,417	(325,144)	-0.86%
Total: Transfers	34,170,106	34,330,654	37,908,561	37,908,561	37,583,417	(325,144)	-0.86%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	252,904	264,492	268,366	268,366	217,340	(51,026)	-19.01%
60002 Charges (To) From Other Depts.	(253,613)	(221,219)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(688,622)	(646,373)	(500,000)	(500,000)	(500,000)	-	-
Total: Interdepartmental Charges	(689,331)	(603,100)	(456,634)	(456,634)	(507,660)	(51,026)	-
Department Total	\$ 43,572,587	\$ 45,250,775	\$ 48,238,432	\$ 48,381,656	\$ 48,238,432	\$ -	0.00%

**Kenai Peninsula Borough
Budget Detail**

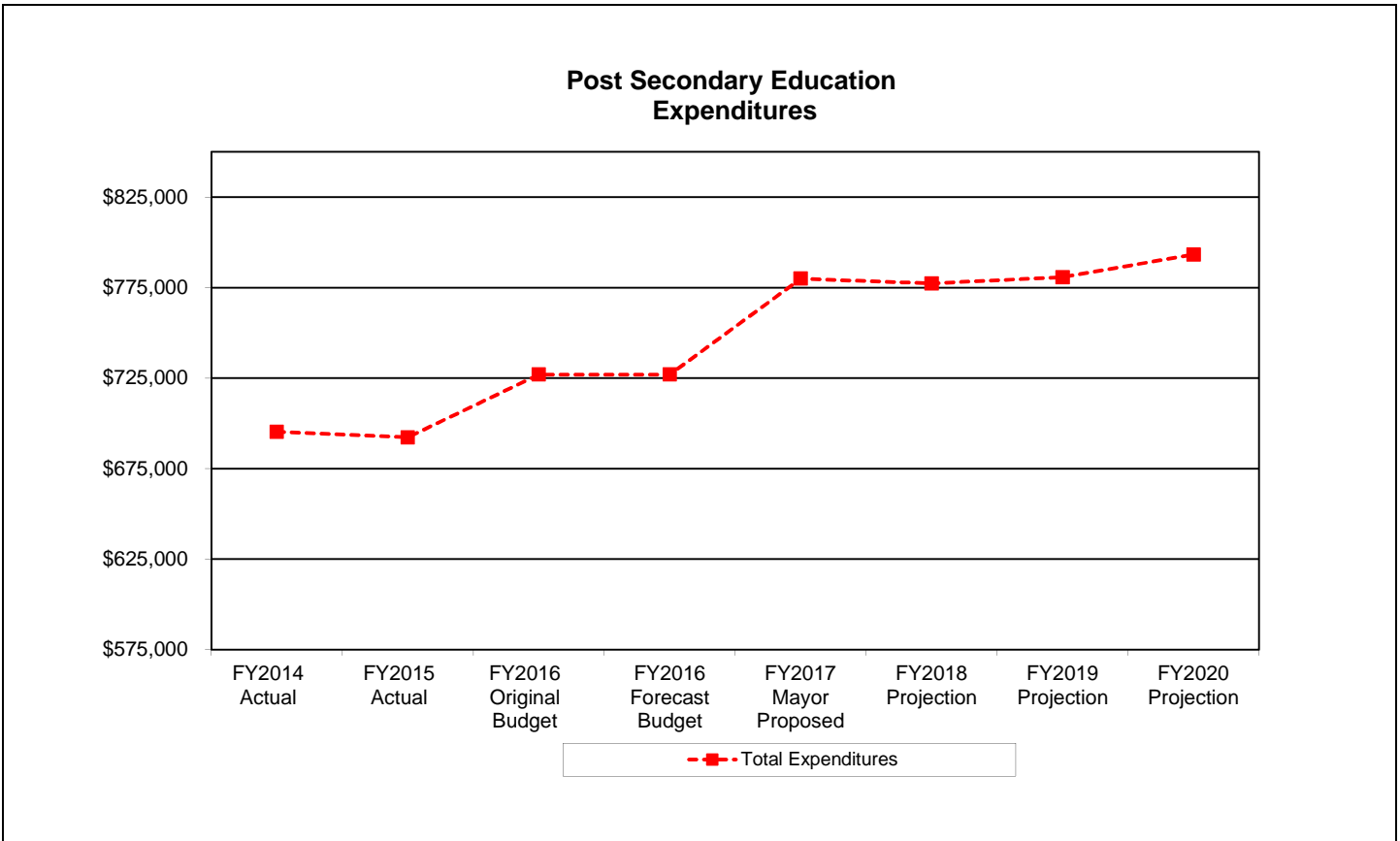
Fund 241 Total

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
40XXX Total Personnel	\$ 6,037,989	\$ 7,396,448	\$ 6,247,880	\$ 6,247,880	\$ 6,411,398	163,518	2.62%
42XXX Total Supplies	936,692	1,046,216	923,004	861,481	910,004	(13,000)	-1.41%
43XXX Total Services	3,005,586	2,959,959	3,603,721	3,805,954	3,814,373	210,652	5.85%
48XXX Total Capital Outlay	111,545	120,598	11,900	14,414	26,900	15,000	126.05%
50XXX Total Transfers	34,170,106	34,330,654	37,908,561	37,908,561	37,583,417	(325,144)	-0.86%
6XXXX Total Interdepartmental Charges	(689,331)	(603,100)	(456,634)	(456,634)	(507,660)	(51,026)	-
Fund Totals	\$ 43,572,587	\$ 45,250,775	\$ 48,238,432	\$ 48,381,656	\$ 48,238,432	\$ -	0.00%

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
Operating Transfers From:								
General Fund	\$ 695,330	\$ 692,184	\$ 726,987	\$ 726,987	\$ 779,958	\$ 777,315	\$ 780,766	\$ 793,255
Total Operating Transfers								
Total Revenues and Other Financing Sources	695,330	692,184	726,987	726,987	779,958	777,315	780,766	793,255
Expenditures:								
Services	695,330	692,184	726,987	726,987	779,958	777,315	780,766	793,255
Total Expenditures	695,330	692,184	726,987	726,987	779,958	777,315	780,766	793,255
Total Expenditures and Operating Transfers	695,330	692,184	726,987	726,987	779,958	777,315	780,766	793,255
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



**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Services						
43023 Kenai Peninsula College	\$ 695,330	\$ 692,184	\$ 726,987	\$ 726,987	\$ 779,958	\$ 52,971 7.29%
Total: Services	695,330	692,184	726,987	726,987	779,958	52,971 7.29%
Department Total	\$ 695,330	\$ 692,184	\$ 726,987	\$ 726,987	\$ 779,958	\$ 52,971 7.29%

Line-Item Explanations

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

Tuition Waiver. Funding provides a partial waiver for up to six credits/semester for high school juniors and seniors wanting to enroll in college classes. These students will be able take up to six credits/semester for five semesters (total of 30 credits equivalent to one full-time year attending college) beginning the fall semester when they become a junior. In Fall 2016, students will pay \$61/credit. The requested Borough funding will cover the remaining \$131/credit. The UA Board of Regents did approve a 5% tuition increase for Fall 2016 at their October 2015 meeting (\$197,000).

Adult Basic Education/General Education Development. Funding provides personnel, travel, and support costs to make the ABE/GED program available throughout the Kenai Peninsula Borough, including Nikiski, Homer, Ninilchik, Tyonek, Seldovia, Port Graham and Nanwalek and other remote communities as needed (\$125,383)

Central Peninsula - Nikiski, Ninilchik, and Tyonek	\$66,303
South Peninsula - Seldovia, Nanwalek, Port Graham, Homer	\$59,080

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 (\$26,500).

Coordinator/Night Staffing, Kenai River Campus. Funding provides salary, benefits, and support for a 28 hour/week position. This position provides general advising information for evening students, coordinates the evening program, provides administrative staffing for evening hours, thereby improving security in the evening, and provides staff support for special projects. The night coordinator is trained in CPR, first aid, and AED operations (\$19,865).

Library Support, Kachemak Bay Campus. Funding provides 57% of the operational costs for a Library Technician to help students make the best use of the limited resource available and to maintain a level of security and accountability for the holdings. Funding also provides additional resources such as reference materials, books and databases (\$38,376).

Instructional Support Position-Kachemak Bay Campus. Funding provides an instructional and administrative support position for KBC faculty, staff and students utilizing Bay View Hall. Additionally, this position provides all test proctoring services (\$42,900).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of the cost for staffing a full-time Information/Registration clerk for the Kachemak Bay campuses (\$34,554).

Tutors - Learning Centers. Funding provides tutors at both campuses. Academic tutoring is a critical retention tool that strengthens academic skills for at risk students in specific disciplines. Learning Center Tutors are either "peer" student or non-student tutors trained and qualified in their area of expertise (\$31,900).

Kenai River Campus	\$22,374
Kachemak Bay Campus	\$ 9,526

Developmental Student Advisor -Kenai River Campus. This position oversees and monitors the academic progress of all KPC students taking developmental level math and English courses, including outreach on a regular basis for those determined to be at-risk. Additionally, this person will review Accuplacer results (required placement test that all students must take) and advises them on what courses to select, based on their test results. Funding will also provide two part-time student employee positions to assist with scheduling and data retrieval, plus minimal funding for operational materials and resources (\$85,600).

Student Advisor, Kachemak Bay Campus. This position provides retention and student success activities, academic and financial aid advising and assistance with complying admissions, selecting classes and developmental academic plans (\$49,976).

Veterans Coordinator. This position (40 hrs/week) is located on the Kenai River Campus. This person serves as the initial point of contact for active duty and veteran students attending KPC. The Coordinator provides the initial in-take advising to military and veteran students with regards to the requirements and limitations on their benefits, and serves to facilitate these students' interactions with other KPC student services. The Coordinator travels on at least a monthly basis to the Kachemak Bay Campus to meet with veteran students attending there, as well as attends VA meetings at UAA and around the state. The coordinator also serves as the KPC safety officer, providing a variety of campus safety briefings, ensuring OSHA compliance, a safe work environment, and safe equipment is used in the numerous laboratories. (\$67,700).

Recruiter (new). This dedicated recruiter position will design and develop programs to support the KPC recruitment plan, develop and deliver formal presentations to high school students, meet with prospective students and families regarding admission, enrollment, and academic requirements for KPC programs, and maintain positive contact with school counselors and community representatives. (\$57,900).

Peer Ambassador Scholars (new). This program is designed to improve KPC outreach to high school students considering their college opportunities, and will work in coordination with the Recruiter. Peer Ambassadors will be mature, outgoing, positive KPC students who have excelled both academically and in a variety of extracurricular activities. Peer Ambassadors will be the face of KPC to the college age demographic and will articulate the benefits of attending KPC to prospective students. They would be responsible for supporting college fairs, orientation activities, KPC tours, high school classroom visits and other high school activities such as application week or JumpStart registration. Ambassadors will be full time KPC degree seeking students in good academic standing. As compensation, each of the four Peer Ambassadors will receive a three credit hour tuition waiver each semester they are active in the program. Borough funding will be used to provide for six of the twelve credits in tuition waivers each semester (\$2,304).

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Kenai Peninsula Borough

General Government Special Revenue Funds

The Borough has two (2) General Government special revenue funds, with annual budgets, that were established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere. These funds are the Land Trust Fund and the Nikiski Senior Service Area Fund.

Land Trust Fund – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

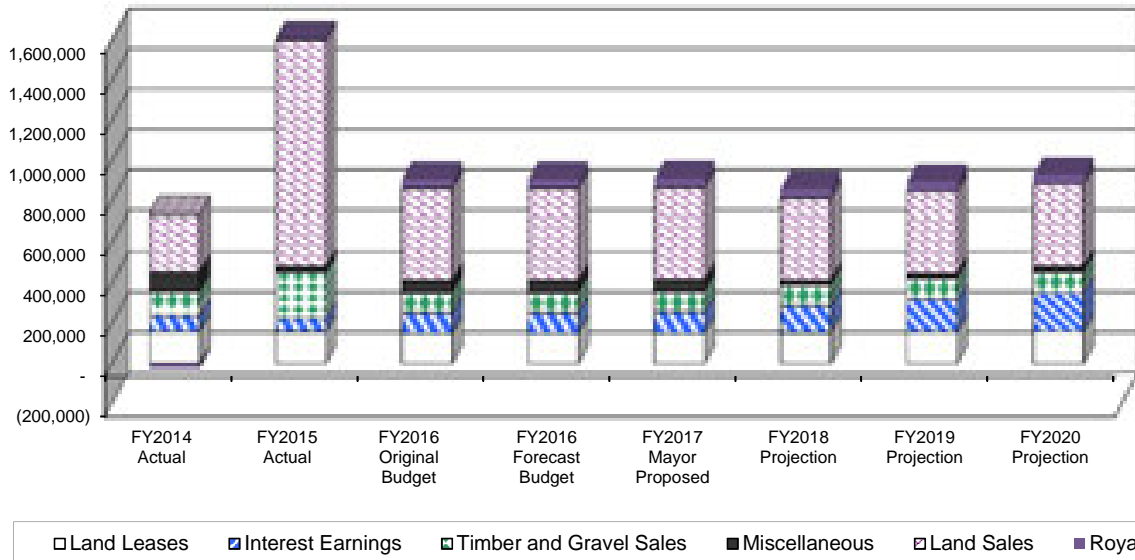
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to Nikiski Senior Citizens, Inc., a non-profit organization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

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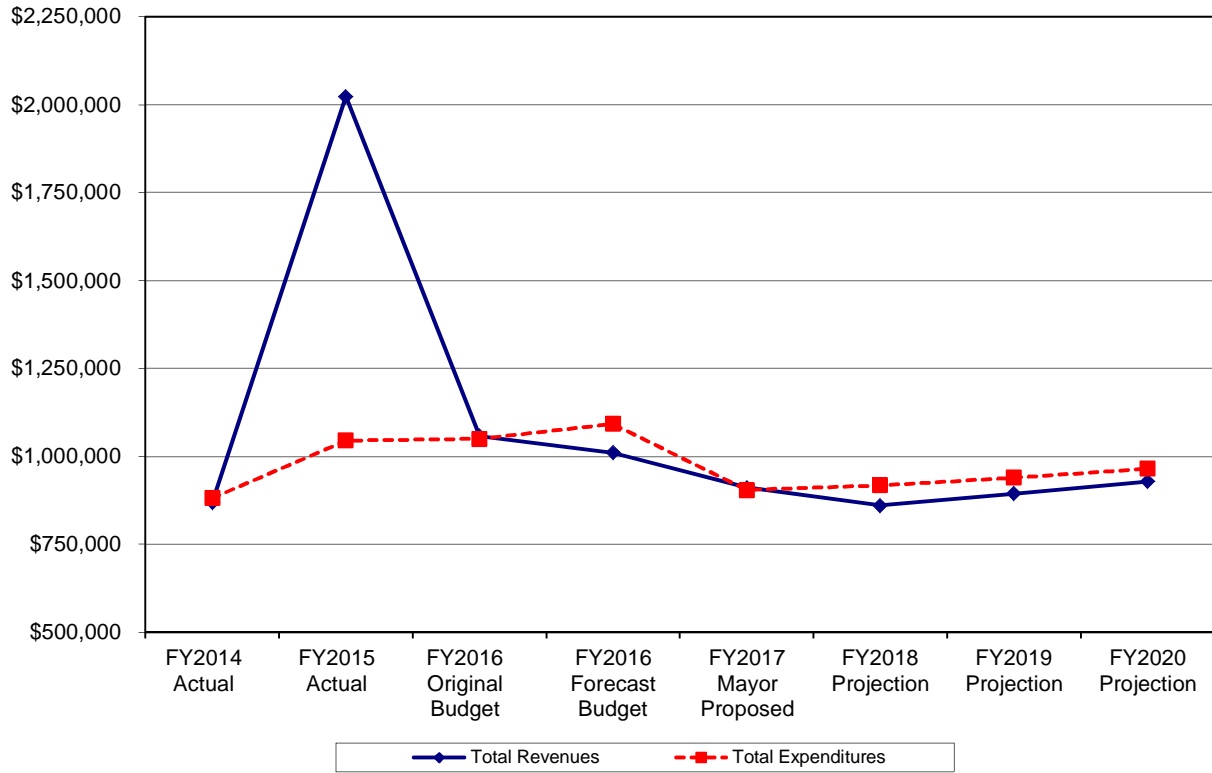
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
State Revenue	\$ 45,439	\$ 156,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	277,539	1,199,535	450,000	450,000	450,000	400,000	400,000	400,000
Land Leases	158,432	157,723	150,000	150,000	150,000	153,000	156,060	159,181
Timber and Gravel Sales	119,608	231,114	100,000	100,000	100,000	102,000	104,040	106,121
Interest Earnings	78,288	66,848	102,098	102,098	106,268	134,664	162,377	190,725
Rent-NPRSA	90,758	98,987	119,855	80,000	-	-	-	-
Royalties	(25,373)	47,582	45,000	45,000	45,000	45,900	46,818	47,754
Miscellaneous	101,463	26,721	60,000	60,000	60,000	25,000	25,000	25,000
Total Revenues	846,154	1,984,846	1,026,953	987,098	911,268	860,564	894,295	928,781
Operating Transfers From:								
General Fund	22,662	24,509	30,670	23,000	-	-	-	-
NPR Capital Fund	-	14,375	-	-	-	-	-	-
Total Operating Transfers	22,662	38,884	30,670	23,000	-	-	-	-
Total Revenues and Other Financing Sources	868,816	2,023,730	1,057,623	1,010,098	911,268	860,564	894,295	928,781
Expenditures:								
Personnel	612,820	774,462	631,859	663,384	651,796	664,832	681,453	701,897
Supplies	24,572	15,309	32,500	19,158	11,500	11,730	11,965	12,204
Services	236,368	250,585	370,420	341,356	233,113	233,113	237,775	242,531
Capital Outlay	7,926	4,471	14,600	68,333	7,775	7,931	8,090	8,252
Total Expenditures	881,686	1,044,827	1,049,379	1,092,231	904,184	917,606	939,283	964,884
Total Expenditures and Operating Transfers	881,686	1,044,827	1,049,379	1,092,231	904,184	917,606	939,283	964,884
Net Results From Operations	(12,870)	978,903	8,244	(82,133)	7,084	(57,042)	(44,988)	(36,103)
Projected Lapse	-	-	104,938	109,223	90,418	91,761	93,928	96,488
Change in Fund Balance	(12,870)	978,903	113,182	27,090	97,502	34,719	48,940	60,385
Beginning Fund Balance	6,091,429	6,078,559	7,057,462	7,057,462	7,084,552	7,182,054	7,216,773	7,265,713
Ending Fund Balance	\$ 6,078,559	\$ 7,057,462	\$ 7,170,644	\$ 7,084,552	\$ 7,182,054	\$ 7,216,773	\$ 7,265,713	\$ 7,326,098

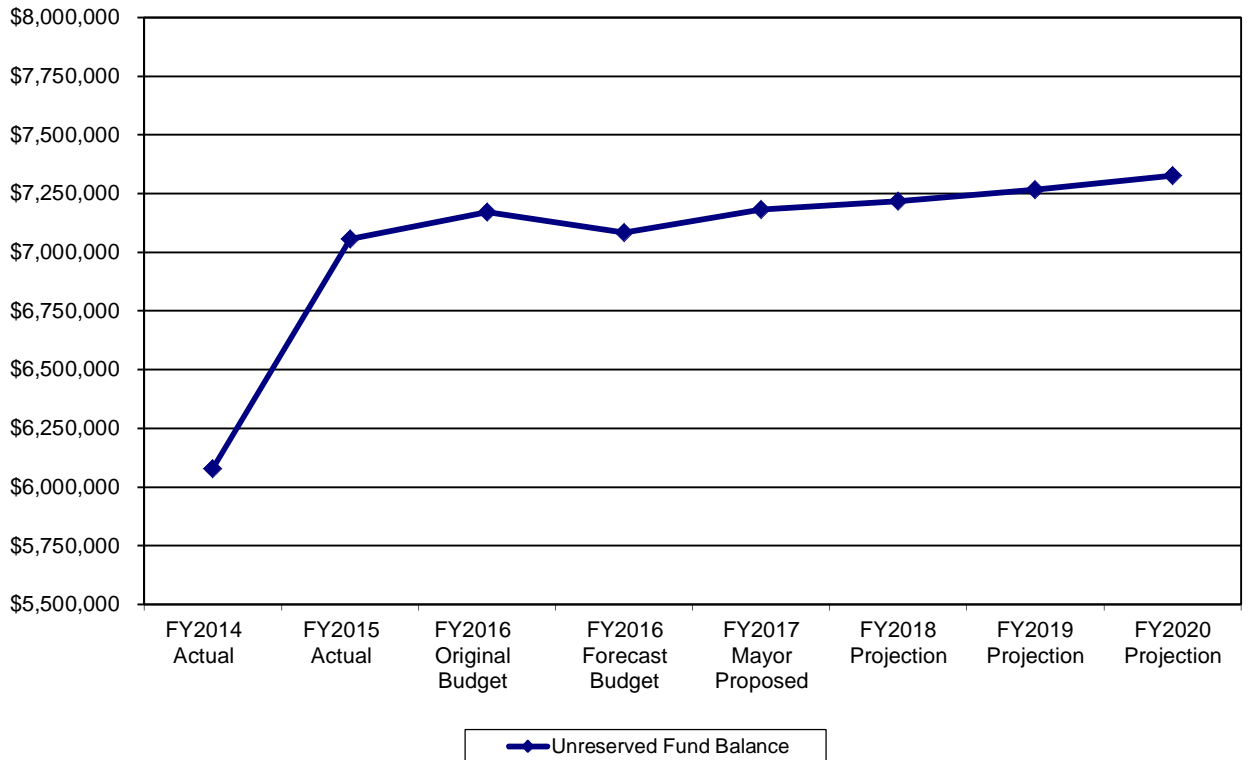
**Land Trust Fund
Historical and Projected Revenues**



Land Trust Fund Revenues and Expenditures



Land Trust Funds Unreserved Fund Balance



Fund: 250	Department Function
Dept: 21210	Land Management Administration

Mission

To manage the borough's land inventory and natural resources in accordance with KPB Chapter 17.10 and the Kenai Peninsula Borough Comprehensive Plan.

Program Description

Administration of programs as provided in KPB 17.10 including land disposals, land use authorizations, easements, permits, gravel sales, forest resource management, land classifications, municipal entitlement process and general management of the borough's land and resource inventory as guided by the KPB Comprehensive Plan.

Major Long Term Issues and Concerns:

- Developing strategies for sustainable funding of operations.
- Establishing long-term mission and vision through planning efforts considering all borough authorities.
- Establishing Land Trust Fund purpose and intent.
- Writing policies and procedures to guide workflows.
- Establishing a facility management framework.
- Protect KPB's interest in the municipal entitlement process.

FY2016 Accomplishments

Administration

- Established an interdepartmental procedure for real property acquisitions.

Operations

- Working with three trail user groups in the demonstration of KPB's Community Trails Management Agreement.
- Outlined an approach to comprehensive planning of the Borough's land inventory.
- Completed Tax Foreclosure and Over-the-Counter Land Sales totaling 54 parcels and \$690,900 in revenue.

FY2017 New Initiatives:

- Develop a new land sale plan to replace the 2008 land sale plan which has been primarily completed.
- Initiate a major effort comprehensive planning of the Borough's land inventory, providing classifications for all borough lands with public input, determining management intents, communicating policies, and providing useful map products.
- Seek funding and partnerships to support a new forest management plan for municipal lands.

Performance Measures

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 (production), recreation, and ecological values. To obtain patent to approved municipal entitlement grant lands.

Measures:

	Benchmarks	CY13 Actual	CY14 Actual	CY15 Actual	CY16 Projected
Parcels acquired for KPB Purposes	N/A	3	3	3	3
Properties leased by KPB	N/A	18	18	17	17
Municipal entitlement acres received	2,350	0	0	0	2,350

Priority/Goal: Land disposal

Goal: To dispose of surplus and community expansion lands guided by planning processes.

Objective: To conduct disposal programs of appropriate surplus and planned lands.

Measures:

	CY13 Actual	CY14 Actual	CY15 Actual	CY16 Projected
Tax foreclosure parcels sold/retained	26/6	0/0	34/5	0/0
Parcels sold at market value	5	14	20	2
Deeds of trust outstanding	36	36	36	36

Fund: 250	Department Function
Dept: 21210	Land Management Administration

Priority/Goal: Land use authorizations and natural resource sales
Goal: To provide for appropriate uses of borough land and natural resources
Objective: 1. To orderly administer land authorization programs for special use of borough land
2. To offer borough gravel and hard rock resources in support of community and public project needs

Measures:

	CY13 Actual	CY14 Actual	CY15 Actual	CY16 Projected
Active land leases & Rent Agreements	33*	34	34	32
Land use permits	42	32	32	32
Right-of-way utility permits	120	121	130	125
Easements granted	9	6	3	6
Small quantity gravel permits	8	5	9	7
Gravel volume all sites (cubic yards)	36,687	69,180	27,610	30,000
Hard rock volume (cubic yards)	6,159	18,504	17,158	10,000

*The number of active leases reported in prior years were changed to reflect the removal of hospital leases.

Measures:

Staffing	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing history	5	5	5	5

Commentary:
Public information service volumes continue to be high with 7,722 customer requests served at the land management public assistance desk and 667 custom maps produced for the public.

The Kenai Peninsula Borough is currently working with the state of Alaska Department of Natural Resources to fulfill KPБ's Municipal Entitlement Land Grant in accordance with Resolution 2013-054. DNR is currently adjudicating new land selections identified through Resolution 2013-054 to complete the land grant. Project staff will continue working with DNR to guide the process and represent KPБ's interests in grant land selections. A joint effort between project staff and regular staff to integrate project records into the borough's land inventory system has been initiated. At the same time Land Management staff are in the process of developing a comprehensive land planning framework. The planning framework will identify necessary resources and timeframes to inventory and classify all borough lands and resources in accordance with the borough's mission and vision. For procurement of external resources identified by the planning, a separate appropriation would be sought.

2015 Land Sales completed the primary sale inventory identified by the department's 2008 Land Plan. Land Management is working to complete a new land plan to identify suitable inventory and preparatory steps for land sales over the next five years.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	297,935	315,683	\$ 343,500	\$ 343,500	\$ 349,937	\$ 6,437	1.87%
40120 Temporary Wages	43,415	35,268	12,000	41,408	12,000	-	0.00%
40130 Overtime Wages	1,258	1,383	7,315	8,148	7,207	(108)	-1.48%
40210 FICA	28,695	30,235	32,478	33,762	32,872	394	1.21%
40221 PERS	113,858	231,478	79,406	79,406	80,826	1,420	1.79%
40321 Health Insurance	94,666	114,064	109,520	109,520	120,800	11,280	10.30%
40322 Life Insurance	486	534	855	855	873	18	2.11%
40410 Leave	31,569	45,162	46,209	46,209	46,705	496	1.07%
40511 Other Benefits	938	655	576	576	576	-	0.00%
Total: Personnel	612,820	774,462	631,859	663,384	651,796	19,937	3.16%
Supplies							
42020 Signage Supplies	1,210	625	3,500	3,500	3,500	-	0.00%
42120 Computer Software	45	-	6,500	6,500	2,000	(4,500)	-69.23%
42210 Operating Supplies	7,143	3,172	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	1,340	500	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	-	-	500	500	500	-	0.00%
42360 Vehicle Repair/Maintenance Supplies	228	1,167	500	500	500	-	0.00%
42410 Small Tools	200	19	1,000	1,000	1,000	-	0.00%
Total: Supplies	10,166	5,483	16,000	16,000	11,500	(4,500)	-28.13%
Services							
43011 Contractual Services	88,984	94,150	175,000	206,593	175,000	-	0.00%
43050 Solid Waste Fees	-	-	500	500	500	-	0.00%
43110 Communications	2,848	2,840	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	604	1,239	650	650	650	-	0.00%
43210 Transportation/Subsistence	6,906	6,082	11,802	13,886	10,702	(1,100)	-9.32%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	2,418	1,325	5,500	5,500	5,000	(500)	-9.09%
43310 Advertising	8,017	6,158	6,500	6,875	6,500	-	0.00%
43410 Printing	75	253	500	500	500	-	0.00%
43510 Insurance Premium	5,529	1,922	2,585	2,585	2,809	224	8.67%
43610 Utilities	5,037	5,686	5,813	5,813	5,907	94	1.62%
43720 Equipment Maintenance	586	1,032	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	-	115	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	1,425	1,170	2,500	2,500	2,500	-	0.00%
43920 Dues and Subscriptions	1,531	1,883	1,945	1,945	1,945	-	0.00%
43931 Recording Fees	958	239	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	48	28	500	500	500	-	0.00%
43936 USAD Assessments	-	3,263	-	405	-	-	-
45110 Land Sale Property Tax	8,788	6,030	12,000	11,595	10,000	(2,000)	-16.67%
Total: Services	137,354	137,015	236,395	270,447	233,113	(3,282)	-1.39%
Capital Outlay							
48120 Major Office/Communications Equipment	2,698	-	5,000	5,000	2,850	(2,150)	-43.00%
48610 Land Purchase	-	-	-	53,733	-	-	-
48710 Minor Office/Communications Equipment	3,191	2,141	5,000	5,000	1,825	(3,175)	-63.50%
48720 Minor Office Furniture	477	740	2,500	2,500	1,000	(1,500)	-60.00%
48740 Minor Machinery & Equipment	-	-	500	500	500	-	0.00%
49433 Plan Review/Permit Fees	1,560	1,590	1,600	1,600	1,600	-	0.00%
Total: Capital Outlay	7,926	4,471	14,600	68,333	7,775	(6,825)	-46.75%
Department Total	\$ 768,266	\$ 921,431	\$ 898,854	\$ 1,018,164	\$ 904,184	\$ 5,330	0.59%

Fund 250
Department 21210 - Land Management Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Land Management Officer, 2 Land Management Agents, 1 Land Management Technician III, and 1 Administrative Assistant .

40130 Overtime Wages. Overtime allotted for meetings and project administration.

42120 Computer Software. Ecognition Developer software for forest inventory, a fundamental tool for forest management planning.

42020 Signage Supplies. Installation and maintenance of informational and site identification signs at public uses sites, special management areas, and resource management areas.

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

43011 Contractual Services. Access, vegetation management, and property improvements (\$50,000), routine surveys (\$50,000), material site management (\$15,000), mapping & consulting services (\$40,000), property inspection (\$10,000), and materials testing (\$10,000).

43210 Transportation/Subsistence. Transportation for property inspections around the borough: meetings with land use applicants, boards, commissions and agency partners; and travel for professional training of department staff.

43260 Training. International Right-of-Way Association educational classes and professional development training; ArcView GIS mapping trainings; AK Surveying and Mapping Conference; and AK Certified Erosion and Sediment Control Lead recertifications.

43310 Advertising. Publication and mailing of public notices and advertisements for land classifications, land sales and deep restriction modifications.

48120 Major Office/Communications Equipment. Replace department scanner (cost split with Planning).

48710 Minor Office Equipment. Replacement of one desk computer and monitor (\$1,125) and one tablet (\$700).

49433 Plan Review/Permit Fees. ADEC Storm water pollution prevention plan permit fees.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2016 Estimated</u>	<u>FY2017 Projected</u>	<u>Future Projected Payments</u>
** 2010 SUV	\$ 13,124	\$ -	\$ -	\$ -
** 2016 SUV (replacement)	\$ -	\$ 2,500	\$ 2,500	\$ 10,000

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

Fund: 250
Dept: 21211

Department Function
Land Trust Fund - Facilities Management

Department Function

Mission: Facility maintenance of vacant Borough facilities.

Previous year accomplishments:

- Completed the demolition of the vacant north wing of the former Nikiski Elementary School building and transferred ownership to North Peninsula Recreation Service Area.

Significant Budgetary Changes:

- Prior years included the former Nikiski Elementary School building, which primarily functions as the Nikiski Community Recreation Center (NCRC) and is operated and maintained by the North Peninsula Recreation Service Area (NPRSA).

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42310 Repair/Maintenance Supplies	\$ 14,406	\$ 9,826	\$ 16,500	\$ 3,158	\$ -	\$ (16,500)	-522.48%
Total: Supplies	14,406	9,826	16,500	3,158	-	(16,500)	-522.48%
Services							
43510 Insurance Premium-Nikiski EI	24,477	25,163	30,170	21,783	-	(30,170)	-138.50%
43610 Utilities-Nikiski EI	69,334	77,660	78,855	45,766	-	(78,855)	-172.30%
43780 Bldg/Grounds Maintenance	5,203	10,747	25,000	3,360	-	(25,000)	-744.05%
Total: Services	99,014	113,570	134,025	70,909	-	(134,025)	-189.01%
Department Total	\$ 113,420	\$ 123,396	\$ 150,525	\$ 74,067	\$ -	\$ (150,525)	-100.00%

Line-Item Explanations

The Nikiski Community Recreation Center (NCRC) facility was owned and operated by Land Trust Fund and rent was charged in lieu of direct facility costs. In February 2016, North Peninsula Recreation Service Area took ownership of the facility and will show direct expenditures for all costs associated with NCRC.

**Kenai Peninsula Borough
Budget Detail**

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

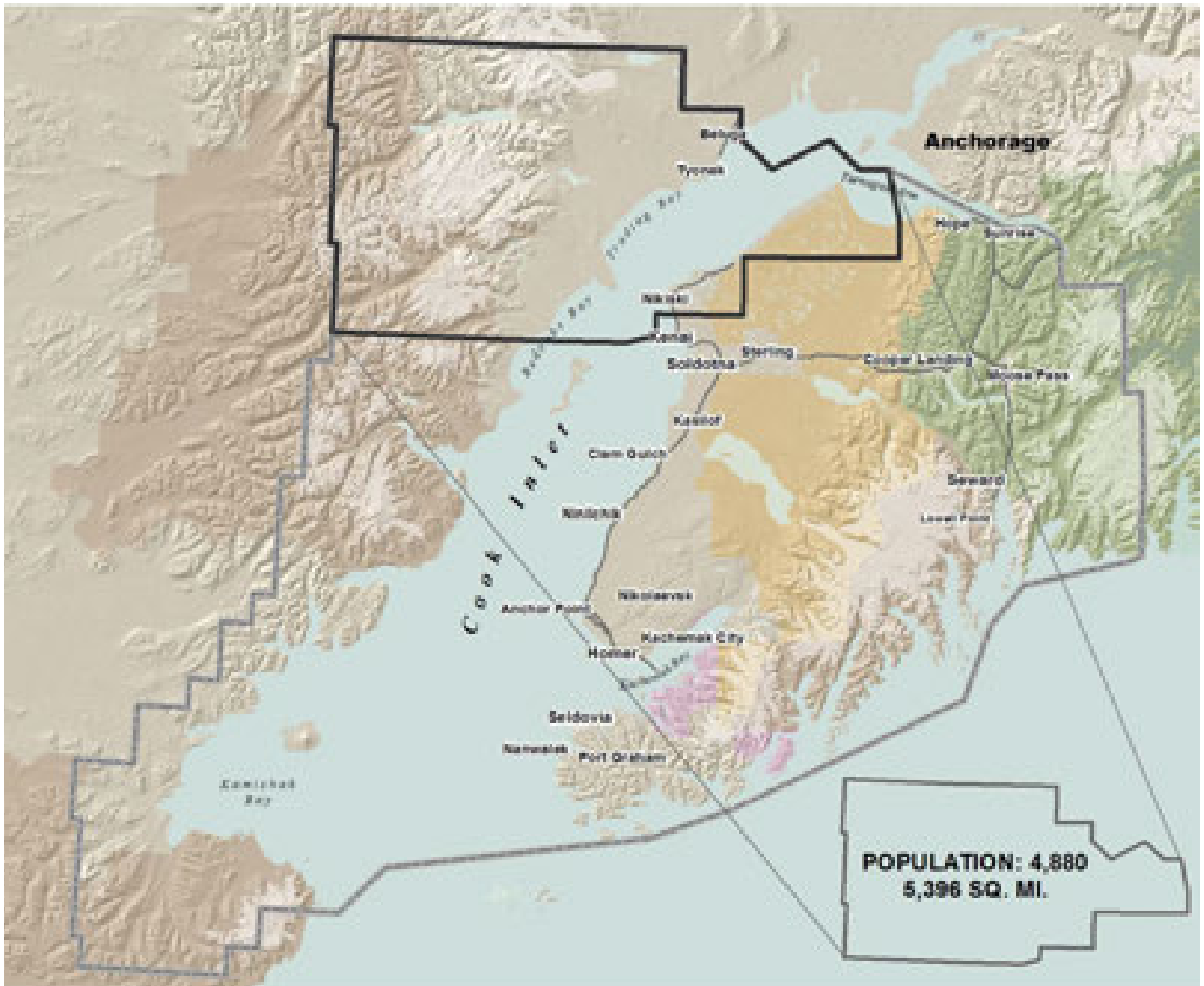
	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 297,935	\$ 315,683	\$ 343,500	\$ 343,500	\$ 349,937	\$ 6,437	1.87%
40120 Temporary Wages	43,415	35,268	12,000	41,408	12,000	-	0.00%
40130 Overtime Wages	1,258	1,383	7,315	8,148	7,207	(108)	-1.48%
40210 FICA	28,695	30,235	32,478	33,762	32,872	394	1.21%
40221 PERS	113,858	231,478	79,406	79,406	80,826	1,420	1.79%
40321 Health Insurance	94,666	114,064	109,520	109,520	120,800	11,280	10.30%
40322 Life Insurance	486	534	855	855	873	18	2.11%
40410 Leave	31,569	45,162	46,209	46,209	46,705	496	1.07%
40511 Other Benefits	938	655	576	576	576	-	0.00%
Total: Personnel	612,820	774,462	631,859	663,384	651,796	19,937	3.16%
Supplies							
42020 Signage Supplies	1,210	625	3,500	3,500	3,500	-	0.00%
42120 Computer Software	45	-	6,500	6,500	2,000	(4,500)	-69.23%
42210 Operating Supplies	7,143	3,172	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils & Lubricants	1,340	500	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	14,406	9,826	17,000	3,658	500	(16,500)	-97.06%
42360 Vehicle Repair/Maintenance Supplies	228	1,167	500	500	500	-	0.00%
42410 Small Tools	200	19	1,000	1,000	1,000	-	0.00%
Total: Supplies	24,572	15,309	32,500	19,158	11,500	(21,000)	-64.62%
Services							
43011 Contractual Services	88,984	94,150	175,000	206,593	175,000	-	0.00%
43050 Solid Waste Fees	-	-	500	500	500	-	0.00%
43110 Communications	2,848	2,840	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	604	1,239	650	650	650	-	0.00%
43210 Transportation/Subsistence	6,906	6,082	11,802	13,886	10,702	(1,100)	-9.32%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	2,418	1,325	5,500	5,500	5,000	(500)	-9.09%
43310 Advertising	8,017	6,158	6,500	6,875	6,500	-	0.00%
43410 Printing	75	253	500	500	500	-	0.00%
43510 Insurance Premium	30,006	27,085	32,755	24,368	2,809	(29,946)	-91.42%
43610 Utilities	74,371	83,346	84,668	51,579	5,907	(78,761)	-93.02%
43720 Equipment Maintenance	586	1,032	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	-	115	1,000	1,000	1,000	-	0.00%
43780 Bldg/Grounds Maintenance	5,203	10,747	25,000	3,360	-	(25,000)	-100.00%
43812 Equipment Replacement Pymt.	1,425	1,170	2,500	2,500	2,500	-	0.00%
43920 Dues and Subscriptions	1,531	1,883	1,945	1,945	1,945	-	0.00%
43931 Recording Fees	958	239	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	48	28	500	500	500	-	0.00%
43936 USAD Assessments	-	3,263	-	405	-	-	-
45110 Land Sale Property Tax	8,788	6,030	12,000	11,595	10,000	(2,000)	-16.67%
Total: Services	236,368	250,585	370,420	341,356	233,113	(137,307)	-37.07%
Capital Outlay							
48120 Major Office/Communications Equipment	2,698	-	5,000	5,000	2,850	(2,150)	-43.00%
48610 Land Purchase	-	-	-	53,733	-	-	-
48710 Minor Office/Communications Equipment	3,191	2,141	5,000	5,000	1,825	(3,175)	-63.50%
48720 Minor Office Furniture	477	740	2,500	2,500	1,000	(1,500)	-60.00%
48740 Minor Machinery & Equipment	-	-	500	500	500	-	0.00%
49433 Plan Review/Permit Fees	1,560	1,590	1,600	1,600	1,600	-	0.00%
Total: Capital Outlay	7,926	4,471	14,600	68,333	7,775	(6,825)	-46.75%
Department Total	\$ 881,686	\$ 1,044,827	\$ 1,049,379	\$ 1,092,231	\$ 904,184	\$ (145,195)	-13.84%

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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 2017 is set at .20 mills.



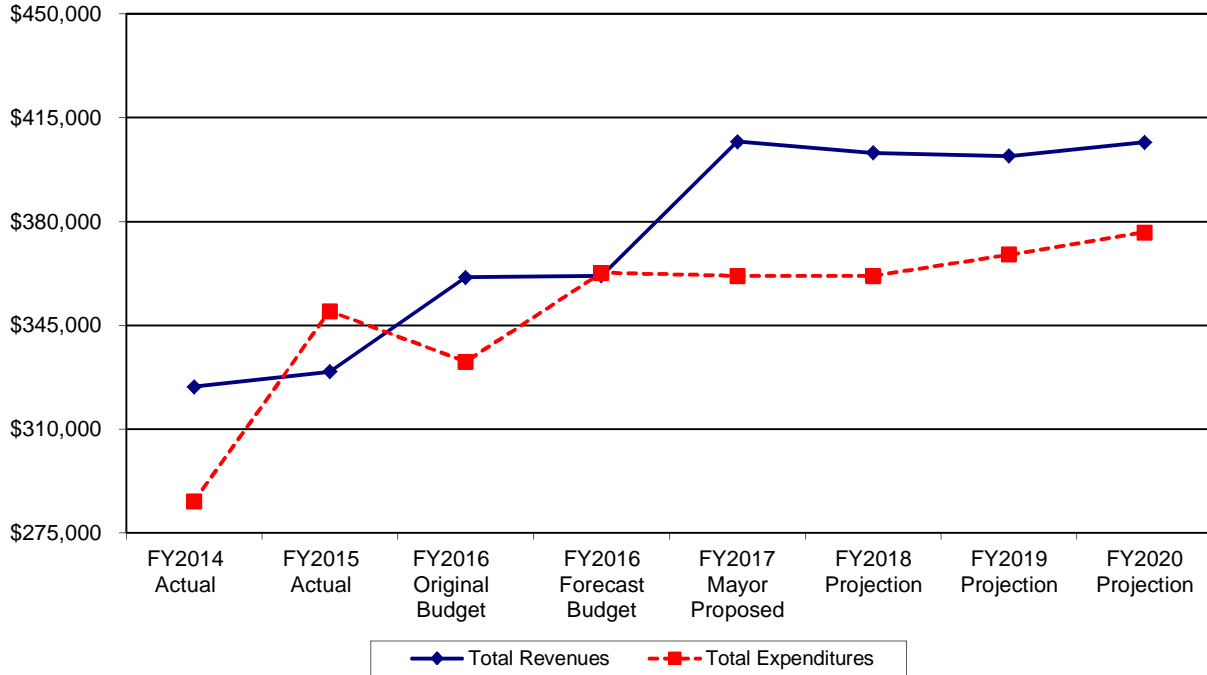
Board Members

Lois Solmonson
James Evenson
Mary Olsen
Julie Marcinkowski
Leigh Hagstrom-Sanger

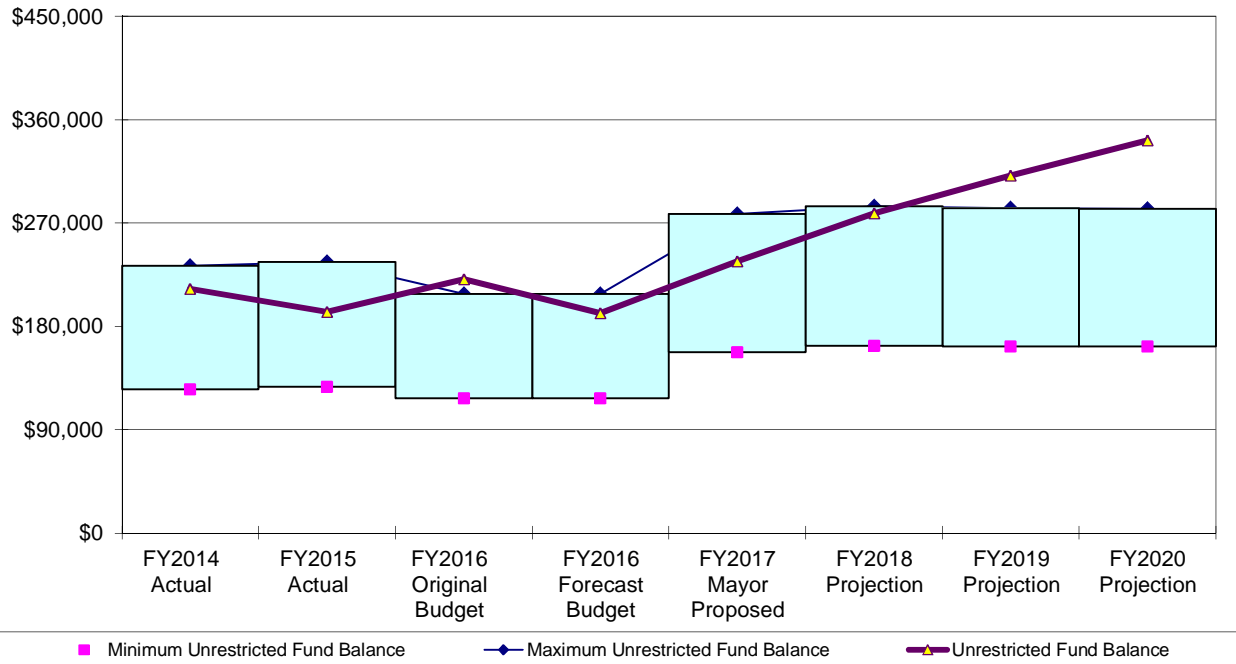
Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2014	FY2015	FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	588,964	566,477	607,262	607,262	627,126	627,126	633,397	646,065
Personal	37,171	38,546	37,525	40,353	37,525	37,900	38,279	38,662
Oil & Gas (AS 43.56)	698,563	752,729	865,408	865,408	1,074,344	1,052,857	1,031,800	1,031,800
	<u>1,324,698</u>	<u>1,357,752</u>	<u>1,510,195</u>	<u>1,513,023</u>	<u>1,738,995</u>	<u>1,717,883</u>	<u>1,703,476</u>	<u>1,716,527</u>
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 116,615	\$ 112,831	\$ 121,452	\$ 121,452	\$ 125,425	\$ 125,425	\$ 126,679	\$ 129,213
Personal	7,466	7,807	6,915	7,601	6,915	6,978	7,042	7,106
Oil & Gas (AS 43.56)	139,713	148,756	173,082	173,082	214,869	210,571	206,360	206,360
Interest	271	344	272	272	272	277	283	289
Flat Tax	617	617	590	470	590	602	614	626
Motor Vehicle Tax	3,016	3,111	2,986	2,986	3,064	1,856	1,893	1,931
Total Property Taxes	<u>267,698</u>	<u>273,466</u>	<u>305,297</u>	<u>305,863</u>	<u>351,135</u>	<u>345,709</u>	<u>342,871</u>	<u>345,525</u>
Interest Earnings	3,644	2,932	2,878	2,878	2,873	4,441	6,262	8,178
Total Revenues	<u>271,342</u>	<u>276,398</u>	<u>308,175</u>	<u>308,741</u>	<u>354,008</u>	<u>350,150</u>	<u>349,133</u>	<u>353,703</u>
Operating Transfers From:								
General Fund	52,981	52,981	52,981	52,981	52,981	52,981	52,981	52,981
Total Operating Transfers	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>	<u>52,981</u>
Total Revenues and Operating Transfers	<u>324,323</u>	<u>329,379</u>	<u>361,156</u>	<u>361,722</u>	<u>406,989</u>	<u>403,131</u>	<u>402,114</u>	<u>406,684</u>
Expenditures:								
Services	285,610	318,942	332,712	362,712	361,679	361,679	368,913	376,291
Capital Outlay	-	30,848	-	-	-	-	-	-
Total Expenditures	<u>285,610</u>	<u>349,790</u>	<u>332,712</u>	<u>362,712</u>	<u>361,679</u>	<u>361,679</u>	<u>368,913</u>	<u>376,291</u>
Change in fund balance	38,713	(20,411)	28,444	(990)	45,310	41,452	33,201	30,393
Beginning Fund Balance	174,250	212,963	192,552	192,552	191,562	236,872	278,324	311,525
Ending Fund Balance	<u>\$ 212,963</u>	<u>\$ 192,552</u>	<u>\$ 220,996</u>	<u>\$ 191,562</u>	<u>\$ 236,872</u>	<u>\$ 278,324</u>	<u>\$ 311,525</u>	<u>\$ 341,918</u>

Nikiski Senior Service Area Revenues and Expenditures



Nikiski Senior Service Area Unreserved Fund Balance



Department Function

Nikiski Senior Service Area

Fund: 280
Dept: 63190

Mission

To provide funding for Nikiski Senior Services, Inc. which provides programs and services to enhance the “aging in place” experience for all persons fifty-five and older in the Nikiski service area.

Program Description

The Nikiski Senior Service Area provides meals, transportation, social services, and information and referral services to seniors in the Nikiski area.

Major Long Term Issues and Concerns

- Integrate the new Multi- Use Facility into the long range plan providing the needed level of services currently available to area seniors.
- Develop plans for providing services concurrently with increased community access to facilities for revenue generation.
- Current demographics and boundary are not indicative of current and forecasted state Commission on Aging, demographics reports.

FY2016 Accomplishments

Administration

- New administration on 9/5/2016
- Compliant with state grants.

Operations

- Streamlined internal programs to decrease variable costs, reorganized staffing, and reduced overtime costs.
- Focused on Aging in Place with new Multi-Use Senior Center, and projected accurate costs.

- Emphasis on community involvement with new additional outreach programs such as increased meals, transportation and bring community services such as medical screening, government assistance programs to the center.
- Enroll in the Pick, Click, Give Program. Focus on viable increased transportation services program for seniors and Food Pantry services.
- Food Pantry increased outreach by relocating to Lake Marie Facility, up 600% since January.
- Outreach-Website and Facebook online.
- ADA door retrofit for front door.
- Oversaw construction of garage with inspections.
- Training for Staff and Board of Directors.
- All housing rented.
- Policy, procedures and by-laws updated.
- On-site bookkeeper hired.
- Emergency protocols systems activated.
- Emergency Preparedness Committee organized working on short term and long range planning. Disaster Planning in the works.
- Audit for 2014-2015 has been engaged.
- Retrofit blue van with side steps for easier access for seniors/disabled.

FY2017 New Initiatives

- Develop facility maintenance schedule to contain costs
- Secure funding/grants to increase transportation for senior programs
- Develop and implement emergency shelter plans, training, and equipment for the Lake Marie Center as an emergency evacuation center for community.

Performance Measures

Priority/Goal: Contain operational costs associated with increased senior participation with transportation and meal services.

Goal: Retain current meal and transportation services costs with anticipated rising food and fuel costs.

- Objective:**
1. Increase meal and transportations services efficiency while accommodating increase meal and transportation requests.
 2. Meet the needs of seniors' increasing services through staffing and operational changes.

Measures:

DELIVERED MEALS	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Congregate and Home delivered meals	20,352	n/a	14,500	18,000
Miles driven for meals delivery	14,160	n/a	11,350	15,000
Miles driven for medical, etc.	7,889	n/a	-	-

Department Function	
Fund: 280	Nikiski Senior Service Area
Dept: 63190	

Priority/Goal: Retain nutritional value of delivered meals and costs associated with increased meals of 1 to 2 X daily and increased client participation.

Goal: .Continue to provide the caloric intake necessary per Service Area Board agreement and the spirit of the Senior Meals.

- Objective:**
1. Containing food and employee costs while providing necessary nutritional values.
 2. Work cooperatively with other Borough Senior Centers to manage common ordered items.

Measures:

FOOD COSTS	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Costs of Goods	\$67,174	\$92,186	\$107,000	\$107,000

COMMENTARY: Food and fuel costs continue to be the largest unknown variable costs to the agency. With regards to the FY14 and FY15 Actual we have no supportive data to verify these figures.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 285,610	\$ 318,942	\$ 332,712	\$ 362,712	\$ 361,679	\$ 28,967	8.71%
Total: Services	285,610	318,942	332,712	362,712	361,679	28,967	8.71%
Capital Outlay							
48310 Vehicles	-	30,848	-	-	-	-	-
Total: Capital Outlay	-	30,848	-	-	-	-	-
Department Total	\$ 285,610	\$ 349,790	\$ 332,712	\$ 362,712	\$ 361,679	\$ 28,967	8.71%

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 (\$336,679) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

Kenai Peninsula Borough

Solid Waste Fund

The Borough has one (1) Solid Waste fund with an annual budget. It was established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere.

Solid Waste Fund – this fund was established to account for activities of the borough’s solid waste program. This program was being accounted for as a special revenue fund because less than 10% of its revenues come from user fees, 90% of its revenues are transferred from the Borough’s General Fund. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will continue to be shown in the special revenue fund section for budgetary purposes.

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Kenai Peninsula Borough

Solid Waste Fund

Mission:

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

Division Functions:

The Solid Waste fund was established to account for activities of the borough's solid waste program.

The Solid Waste fund is made up of 5 divisions as follows; Administration; Central Peninsula Landfill; Seward Transfer Facility; Homer Transfer Facility; and Landfills, Hauling and Waste Program.

Solid Waste Administration – this division provides for the planning, design, development and operations of the solid waste facilities. This division is responsible for ensuring waste is managed in accordance with the Borough Code and state and federal requirements. This division also plans for the closure and post-closure requirements of borough landfills.

Central Peninsula Landfill – this division's mission is to collect and dispose of waste, recycle to reduce waste requiring burial and to provide hazardous materials disposal. This facility is located in Soldotna

Seward Transfer Facility – this division's mission is to collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Homer Transfer Facility – this division's mission is to collect and transfer solid waste generated in the Southern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Landfills, Hauling and Waste Program – this division is responsible to collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal. To provide integrated solid waste programs including the development, operations and maintenance of landfills in remote areas of the borough, eight waste drop box/transfer sites, 13 mobile recyclable collection stations, hazardous waste collection program, solid waste environmental monitoring and litter program. These programs are all contracted out.

Key Measures

	FY2014 <u>Actual</u>	FY2015 <u>Actual</u>	FY2016 <u>Estimated</u>	FY2017 <u>Proposed</u>
Staffing History	17.00	17.00	17.00	15.50
Summary for All Areas: (Tons)				
Asbestos	214	232	403	407
Construction Debris	14,003	18,478	12,310	12,433
Mixed Solid Waste	48,211	44,697	71,838	72,556
Recycle	<u>1,136</u>	<u>1,246</u>	<u>1,704</u>	<u>1,721</u>
Total All Waste	63,564	64,653	86,255	87,117
Hazardous Waste (drums/boxes)	432	494	386	390
Used Oil Energy Recovery (gal)	13,739	14,407	18,214	18,396

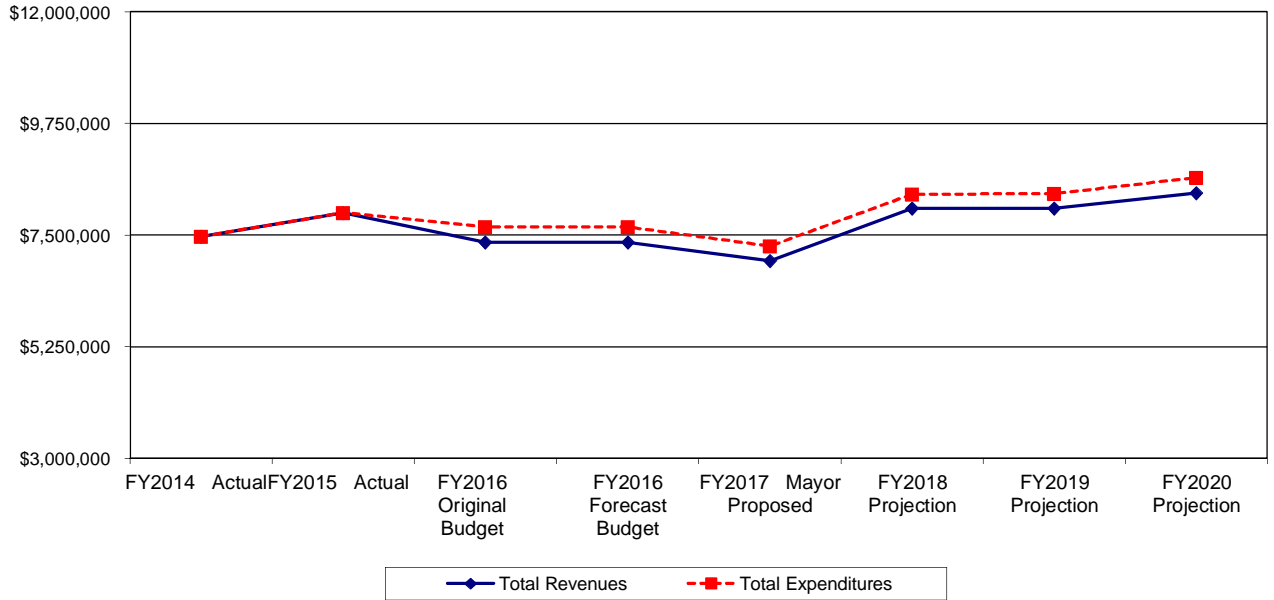
Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
State Revenues	\$ 165,204	\$ 507,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	390	6,862	-	-	-	-	-	-
Other Revenue	1,083,996	917,181	950,000	950,000	800,000	816,000	832,320	848,966
Total Revenues	1,249,590	1,431,181	950,000	950,000	800,000	816,000	832,320	848,966
Operating Transfers From:								
General Fund	6,221,084	6,513,448	6,401,679	6,401,679	6,185,888	7,216,698	7,200,862	7,498,032
Total Operating Transfers	6,221,084	6,513,448	6,401,679	6,401,679	6,185,888	7,216,698	7,200,862	7,498,032
Total Revenues and Operating Transfers	7,470,674	7,944,629	7,351,679	7,351,679	6,985,888	8,032,698	8,033,182	8,346,998
Expenditures:								
Personnel	2,141,127	2,456,438	2,103,352	2,103,352	2,008,209	2,048,373	2,099,582	2,162,569
Supplies	294,959	321,117	475,359	439,910	401,872	409,909	418,107	426,469
Services	3,631,706	4,032,501	4,964,437	5,029,269	4,844,136	4,844,136	4,941,019	5,039,839
Capital Outlay	47,732	28,173	114,851	85,468	22,750	23,205	23,669	24,142
Total Expenditures	6,115,524	6,838,229	7,657,999	7,657,999	7,276,967	7,325,623	7,482,377	7,653,019
Operating Transfers To:								
Debt Service Fund - Solid Waste	1,055,150	1,055,600	-	-	-	850,100	850,100	850,100
Capital Projects Fund - Solid Waste	300,000	50,800	-	-	-	150,000	-	150,000
Total Operating Transfers	1,355,150	1,106,400	-	-	-	1,000,100	850,100	1,000,100
Total Expenditures and Operating Transfers	7,470,674	7,944,629	7,657,999	7,657,999	7,276,967	8,325,723	8,332,477	8,653,119
Net Results From Operations	-	-	(306,320)	(306,320)	(291,079)	(293,025)	(299,295)	(306,121)
Projected Lapse	-	-	306,320	306,320	291,079	293,025	299,295	306,121
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

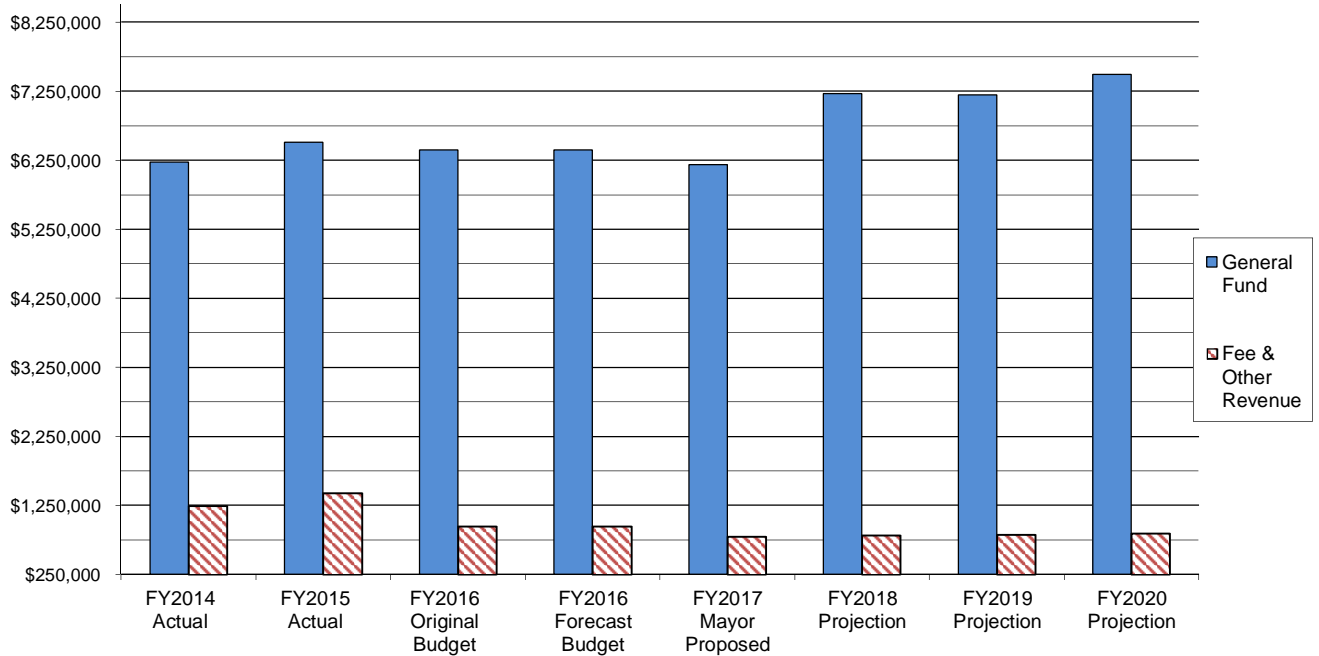
Mill Rate Equivalency for Operating Transfer from the General Fund	0.89	0.94	0.88	0.88	0.79	1.00	0.99	1.01
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This fund was established to account for activities of the Borough's solid waste program and is included in the Borough's General Fund for financial 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

FY2014 Actual	FY2015 Actual	FY2016 Original	FY2016 Forecast	FY2017 Proposed	FY2018 Projection	FY2018 Projection	FY2020 Projection
.89	.94	0.88	0.88	0.80	1.01	1.02	1.05

Fund	290	Department Function
Dept:	32010	Solid Waste Fund - Administration

Program Description:

Plan, design, develop, and operate solid waste facilities and programs to ensure waste is managed in accordance with the Borough Code and with state and federal requirements. Provide an integrated solid waste program, including development, operations, and maintenance of five landfills, one inert waste monofill/landfill, one baling facility, one lined landfill/baling facility, four transfer sites, eight waste drop-box/transfer sites, recycling and hazardous waste collection stations, environmental monitoring, and litter programs. Ensure feasible and cost-effective waste management and compliance with regulatory requirements. Plan for closure and post-closure requirements for all Borough landfills.

Major Long Term Issues and Concerns:

Identified in each specific site.

FY2016 Accomplishments:

- Obtained an ADEC Class III municipal solid waste disposal permit for Tyonek
- Evaluate and revise KPB Special Waste Disposal Policy.
- Increased Public Outreach program performance through improved outreach techniques.
- Investigate Central Peninsula Landfill Gas Utilization Options

FY2017 New Initiatives:

- Complete investigation of Central Peninsula Landfill Gas Utilization Options.
- Work with the communities of Port Graham and Nanwalek on long-term solid waste site development & operation education.
- Development of long term solid waste management strategy for the community of Tyonek.

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	2016 Projected available airspace remaining	2017 Projected available airspace remaining	2018 Projected available airspace remaining
Central Peninsula	17 years	16 years	15 years

Measure: Staffing History

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Proposed
Staffing History	5	5	5	5

**Kenai Peninsula Borough
Budget Detail**

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

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 327,869	\$ 334,067	\$ 386,402	\$ 386,402	\$ 393,746	\$ 7,344	1.90%
40120 Temporary Wages	2,498	3,787	3,000	3,000	3,000	-	0.00%
40130 Overtime Wages	3,934	2,942	6,387	6,387	6,548	161	2.52%
40210 FICA	27,712	29,035	35,737	35,737	35,940	203	0.57%
40221 PERS	134,818	255,148	88,830	88,830	90,520	1,690	1.90%
40321 Health Insurance	96,802	110,187	109,520	109,520	120,800	11,280	10.30%
40322 Life Insurance	563	587	953	953	973	20	2.10%
40410 Leave	50,340	54,909	57,203	57,203	55,347	(1,856)	-3.24%
40511 Other Benefits	820	742	576	576	576	-	0.00%
Total: Personnel	645,356	791,404	688,608	688,608	707,450	18,842	2.74%
Supplies							
42120 Computer Software	284	142	500	500	500	-	0.00%
42210 Operating Supplies	3,897	2,443	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	-	31	1,500	1,500	1,500	-	0.00%
42250 Uniforms	768	13	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	89	387	250	250	250	-	0.00%
42360 Vehicle Repair Supplies	704	(648)	1,200	1,064	1,200	-	0.00%
42410 Small Tools & Equipment	-	140	-	136	-	-	-
Total: Supplies	5,742	2,508	7,150	7,150	7,150	-	0.00%
Services							
43011 Contractual Services	6,535	3,585	19,534	71,534	9,534	(10,000)	-51.19%
43014 Physical Examinations	104	-	-	-	-	-	-
43019 Software Licensing	-	241	-	-	60	60	-
43110 Communications	7,016	7,812	8,560	8,560	3,600	(4,960)	-57.94%
43140 Postage and Freight	424	856	500	500	500	-	0.00%
43210 Transportation/Subsistence	4,680	7,647	8,200	8,200	4,900	(3,300)	-40.24%
43260 Training	2,187	4,670	4,150	4,150	2,500	(1,650)	-39.76%
43310 Advertising	-	-	1,000	1,000	1,000	-	0.00%
43410 Printing	-	-	500	500	500	-	0.00%
43510 Insurance Premium	10,125	20,428	23,217	23,217	3,859	(19,358)	-83.38%
43610 Utilities	3,302	3,520	3,721	3,721	3,851	130	3.49%
43720 Equipment Maintenance	1,332	1,635	2,350	2,350	2,350	-	0.00%
43750 Vehicle Maintenance	488	1,044	500	500	500	-	0.00%
43780 Building/Grounds Maintenance	1,396	358	1,400	1,400	1,400	-	0.00%
43920 Dues and Subscriptions	965	672	969	969	969	-	0.00%
Total: Services	38,554	52,468	74,601	126,601	35,523	(39,078)	-52.38%
Capital Outlay							
48120 Major Office/Communications Equipment	-	1,925	5,000	4,850	-	(5,000)	-100.00%
48710 Minor Office/Communications Equipment	2,714	1,368	-	150	1,200	1,200	-
48720 Minor Office Furniture	599	3,441	4,000	4,000	1,000	(3,000)	-75.00%
Total: Capital Outlay	3,313	6,734	9,000	9,000	2,200	(6,800)	-75.56%
Transfers							
50340 Solid Waste Debt Service	1,055,150	1,055,600	-	-	-	-	-
50411 Solid Waste Capital Projects	300,000	50,800	-	-	-	-	-
Total: Transfers	1,355,150	1,106,400	-	-	-	-	-
Department Total	\$ 2,048,115	\$ 1,959,514	\$ 779,359	\$ 831,359	\$ 752,323	\$ (27,036)	-3.47%

Fund 290

Department 32010 - Solid Waste Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes solid waste director, contract administrator, administrative assistant/contract administrator, environmental coordinator, and a secretary.

43011 Contractual Services. Fund potential environmental and regulatory issues (\$6,000); SWD portion of Poppy Lane office custodial services (\$3,534).

43210 Transportation Subsistence. Travel to Fairbanks to attend SWANA MOLO training/certification, for the environmental coordinator's continued partnering efforts with the Alaska Native Tribal Health Consortium, for the environment conference (Anchorage or in-state) and ADEC regulatory/permit meetings

48710 Minor Office Equipment. Replacement computer for staff (\$1,200)

48720 Minor Office Furniture. Purchase of office chairs (\$1,000).

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

For capital projects information on this department - See the Capital Projects Section - Pages 322, 329, & 330.

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Fund	290	Department Function
Dept:	32122	Solid Waste Fund – Central Peninsula Landfill

Program Description:

To collect and dispose of waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal.

Major Long Term Issues and Concerns:

- Development of a master plan for the current landfill footprint and surrounding borough properties.
- Long term planning of direct and indirect use of Landfill gas.
- Design and construction of a bulkhead for the management of self-haulers' waste at CPL resulting in a more efficient management of waste at the CPL.
- Develop alternate fuel supply to support thermal leachate evaporations operations.

FY2016 Accomplishments:

- As of January 2016, approximately 2,791 days without a loss time accident.
- In-house installation of horizontal landfill gas collection lines in Cell 2 waste mass.
- As of January 2016, approximately 4,017,000 gallons of leachate have been evaporated.
- Construction of equipment maintenance building.
- Developed short and long term C&D disposal area expansion plans.

FY2017 New Initiatives:

- No loss time accidents.
- Evaluate and revise Greenhouse Gas Reporting handbook.
- Continued quarterly landfill gas monitoring with extended network
- Close landfills one day a week and selected holidays resulting in saving of approximately \$275,000.

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	2015 375	2016 410	2017 410	2018 410
Annual Site Inspection Score	90% – 100%	374 – 100%	404 – 98%	>90%	>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:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Proposed
Staffing History	12	12	12	10.5

Department Function

Fund: 290
Dept: 32122

Solid Waste Fund – Central Peninsula Landfill - Continued

Key Measures

	FY2014 Actual		FY2015 Actual		FY2016 Estimated		FY2017 Proposed	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	139,012	63,261	144,396	62,309	146,753	66,877	148,221	67,546
Hazardous Waste (drums/boxes)		221		279		230		232
Used Oil Energy Recovery (gal)		4,452		4,162		4,074		4,115
Leachate Generated (gal)		2,436,892		4,017,386		3,000,000		3,030,000

Major Materials Accepted (% of total tonnage)

	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	41,110	65.0%	44,697	71.2%	53,460	80.0%	53,995	80.0%
Construction Debris	11,604	18.4%	16,513	26.3%	12,019	18.0%	12,139	18.0%
Recycle	670	1.1%	1,351	2.2%	880	1.3%	889	1.3%
Asbestos	214	0.5%	232	0.4%	518	0.7%	523	0.7%
Total	53,598		62,793		66,877		67,546	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 625,326	\$ 619,490	\$ 718,547	\$ 718,547	\$ 636,398	\$ (82,149)	-11.43%
40120 Temporary Wages	69,102	65,916	58,803	58,803	58,800	(3)	-0.01%
40130 Overtime Wages	30,797	29,884	37,010	37,010	30,185	(6,825)	-18.44%
40210 FICA	61,512	61,996	70,480	70,480	64,604	(5,876)	-8.34%
40221 PERS	267,256	493,808	171,865	171,865	153,219	(18,646)	-10.85%
40321 Health Insurance	238,633	260,966	262,848	262,848	253,680	(9,168)	-3.49%
40322 Life Insurance	1,084	1,106	1,814	1,814	1,620	(194)	-10.69%
40410 Leave	102,136	112,711	80,220	80,220	89,240	9,020	11.24%
40511 Other Benefits	17,165	13,495	1,584	1,584	1,440	(144)	-9.09%
Total: Personnel	1,413,011	1,659,372	1,403,171	1,403,171	1,289,186	(113,985)	-8.12%
Supplies							
42020 Signage Supplies	-	-	-	120	-	-	-
42120 Computer Software	284	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	22,227	47,915	53,250	53,250	53,250	-	0.00%
42230 Fuel, Oils and Lubricants	161,493	142,692	160,000	160,000	101,852	(58,148)	-36.34%
42250 Uniforms	4,876	2,467	4,000	4,000	4,000	-	0.00%
42263 Training Supplies	-	-	600	600	600	-	0.00%
42310 Repair/Maintenance Supplies	64,639	96,653	190,089	152,995	180,000	(10,089)	-5.31%
42360 Motor Vehicle Repair Supplies	923	923	1,000	2,525	1,000	-	0.00%
42410 Small Tools & Equipment	479	4,447	5,020	5,020	5,020	-	0.00%
Total: Supplies	254,921	295,097	414,959	379,510	346,722	(68,237)	-16.44%
Services							
43011 Contractual Services	163,578	69,912	132,000	104,805	88,000	(44,000)	-33.33%
43014 Physical Examinations	2,318	2,309	2,800	2,800	3,220	420	15.00%
43015 Water/Air Sample Testing	55,026	106,463	94,000	94,000	102,000	8,000	8.51%
43019 Software Licensing	2,433	2,121	-	2,000	2,840	2,840	-
43095 SW Closure/Post Closure	171,903	180,799	485,534	485,534	468,055	(17,479)	-3.60%
43110 Communications	2,437	2,729	3,500	3,500	3,500	-	0.00%
43140 Postage and Freight	523	393	1,200	1,200	1,200	-	0.00%
43210 Transportation/Subsistence	2,000	1,728	5,300	5,300	2,500	(2,800)	-52.83%
43260 Training	4,059	4,609	3,700	3,700	2,900	(800)	-21.62%
43310 Advertising	450	65	2,500	2,500	2,500	-	0.00%
43410 Printing	-	1,326	1,500	1,500	1,500	-	0.00%
43510 Insurance Premium	34,377	44,980	54,090	54,090	65,398	11,308	20.91%
43610 Utilities	206,527	466,276	447,500	445,500	447,500	-	0.00%
43720 Equipment Maintenance	2,345	-	-	-	-	-	-
43750 Vehicle Maintenance	4,260	28	15,000	107,195	15,000	-	0.00%
43780 Buildings/Grounds Maintenance	11,690	8,974	10,000	10,000	55,000	45,000	450.00%
43810 Rents and Operating Leases	2,540	599	12,000	12,000	6,000	(6,000)	-50.00%
43812 Equipment Replacement Pymt.	155,258	155,258	219,224	219,224	226,315	7,091	3.23%
43920 Dues and Subscriptions	390	200	200	200	200	-	0.00%
Total: Services	822,114	1,048,769	1,490,048	1,555,048	1,493,628	3,580	0.24%
Capital Outlay							
48311 Machinery & Equipment	24,128	-	-	-	-	-	-
48520 Storage Containers	1,846	4,099	-	7,600	-	-	-
48630 Improvements Other Than Buildings	-	-	85,500	44,900	-	(85,500)	-100.00%
48710 Minor Office/Communications Equipment	-	2,586	5,100	3,146	5,100	-	0.00%
48720 Minor Office Furniture	-	-	-	3,053	-	-	-
48740 Minor Machines & Equipment	7,689	3,790	-	2,350	-	-	-
49433 Plan Reviews	8,021	7,800	10,000	10,000	10,000	-	0.00%
Total: Capital Outlay	41,684	18,275	100,600	71,049	15,100	(85,500)	-84.99%
Department Total	\$ 2,531,730	\$ 3,021,513	\$ 3,408,778	\$ 3,408,778	\$ 3,144,636	\$ (264,142)	-7.75%

Fund 290

Department 32122 - Central Peninsula Landfill - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Landfill Manager, Lead Landfill Operator, 2 Landfill Operator I, 2 Landfill Operator II, 1 Landfill Operator/General Maintenance Mechanic, 1 Landfill Operator/Mechanic, 2 Landfill laborer/operator, and 2 Scale Attendant Clerks.

Delete: 1.5 positions

42210 Operating Supplies. Purchase of antifoaming agent related to leachate evaporator operations (\$31,250); miscellaneous items and supplies (\$22,000).

42310 Repair/Maintenance Supplies. Parts and supplies for maintaining heavy equipment, rolling stock, operational equipment, thermal evaporator operations, leachate management operations, baler operations, waste oil heater, dumpster repairs, plumbing and electrical systems (\$122,000); repair supplies including welding, painting, building supplies (\$23,000); one time items of foam filled tires for the loader (\$25,000) and the roll-off truck (\$10,000).

43011 Contractual Services. Contract services include recycle hauling (\$6,000), repair, maintenance, and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, SWPPP analysis, baler, and rolling stock (\$60,000), truck scale recertification and repair (\$8,000), professional services for ADEC annual geotechnical stability analysis of waste mass (\$7,000); lined cell topographic capacity survey (\$7,000).

43015 Water/Air Sample Testing. Increase required to fund ADEC mandated transition from assessment monitoring to detection monitoring.

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities.

43610 Utilities. Energy needs associated with the anticipated evaporation of 2,000,000 gallons of leachate (\$250,400) and facility utilities (\$197,100).

43780 Building/Grounds Maintenance. Increase to purchase and install new overhead door (\$45,000).

48710 Minor Office/Communication Equipment. Scale house printer (\$1,600) and landfill hand held radios (\$3,500).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2016 Estimated</u>	<u>FY2017 Projected</u>	<u>Future Projected Payments for FY2018 thru FY2020</u>
Loader	-	72,331	43,582	130,746
Dodge 4x4 Quad Cab	-	2,488	-	-
Roll-off Truck	21,986	10,993	10,993	10,993
FY2018 Roll-off Truck	-	-	-	72,651
Ford F450 8ft Flat Bed	9,921	4,961	4,961	-
L150E Loader	93,186	46,593	46,593	-
Forklift	17,948	8,974	8,974	-
963 Skid Steer Loader	17,000	8,500	8,500	25,500
Bobcat V762	22,450	11,225	11,225	33,676
bobcat V723	16,596	-	-	-
Peterbilt 357 Truck	46,832	23,416	23,416	70,248
PC200LC-7B Excavator	28,081	-	-	-
Excavator	-	-	38,328	114,984
Komatsu wheel loader	-	24,743	24,743	74,229
3/4 ton pickup	8,440	-	-	-
1/2 ton pickup	5,504	-	-	-
1/2 ton pickup	-	5,000	5,000	15,000
2005 International Roll-off Truck	22,572	-	-	-
FY2018 One ton flat bed pickup	-	-	-	33,000
FY2019 Wheeled scrapper	-	-	-	145,026
FY2020 3/4 ton pickup	-	-	-	6,300
FY2020 Roll-off truck	-	-	-	15,607
FY2018 Wheeled compactor	-	-	-	349,617
FY2019 Wheeled loader	-	-	-	106,650
	<u>\$ 310,516</u>	<u>\$ 219,224</u>	<u>\$ 226,315</u>	<u>\$ 1,204,227</u>

Fund	290	Department Function
Dept:	32150	Solid Waste Fund – Seward Transfer Facility

Program Description:

To collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill in Soldotna for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. The operations of this site are outsourced to a private contractor.

Major Long Term Issues and Concerns:

- Wastewater disposal.
- Flooding / road maintenance issues with Dimond Blvd., (the access road to the transfer facility).

FY2016 Accomplishments:

- Implemented ADEC required sampling techniques.
- Surveillance system expansion project.
- Monofill topographic survey for airspace usage calculations.

FY2017 New Initiatives:

- Implement on-site recycling education opportunities.
- Water Monitor Well #1 cleanout and redevelopment.
- Facility upgrades, including plumbing and electrical repairs.

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								
	FY2014		FY2015		FY2016		FY2017	
	Actual		Actual		Estimated		Proposed	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	298	4,450	260	4,450	337	4,829	340	4,877
Recycle	n/a	31	n/a	54	n/a	314	n/a	317
Total	298	4,481	260	4,504	337	5,143	340	5,194
Hazardous Waste (drums/boxes)	67		63		51		52	
Used Oil Energy Recovery (gal)	489		0		556		562	

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32150 - Seward Transfer Facility**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 229	\$ -	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	560	360	1,443	1,443	1,443	-	0.00%
40210 FICA	77	45	110	110	110	-	0.00%
40221 PERS	171	57	-	-	-	-	-
40321 Health Insurance	140	81	-	-	-	-	-
40322 Life Insurance	1	1	-	-	-	-	-
40511 Other Benefits	1	1	-	-	-	-	-
Total: Personnel	1,179	545	1,553	1,553	1,553	-	0.00%
Supplies							
42020 Signage Supplies	-	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	168	26	250	250	250	-	0.00%
42230 Fuel, Oils and Lubricants	4,200	-	3,300	3,300	3,300	-	0.00%
42310 Repair/Maintenance Supplies	3,895	2,853	2,000	2,000	2,000	-	0.00%
Total: Supplies	8,263	2,879	6,550	6,550	6,550	-	0.00%
Services							
43011 Contractual Services	504,269	543,214	556,350	556,350	512,517	(43,833)	-7.88%
43015 Water/Air Sample Testing	3,941	8,378	5,250	5,418	5,700	450	8.57%
43095 SW Closure/Post Closure	22,892	24,607	43,140	43,140	41,615	(1,525)	-3.54%
43110 Communications	598	613	658	658	658	-	0.00%
43140 Postage and Freight	190	-	100	100	100	-	0.00%
43210 Transportation/Subsistence	252	266	1,000	1,000	800	(200)	-20.00%
43310 Advertising	-	170	2,000	2,000	2,000	-	0.00%
43410 Printing	140	280	200	200	200	-	0.00%
43510 Insurance Premium	2,217	2,442	3,127	3,127	3,127	-	0.00%
43610 Utilities	2,894	3,025	5,486	5,486	5,486	-	0.00%
43780 Buildings/Grounds Maintenance	19,707	12,934	47,000	46,832	34,000	(13,000)	-27.66%
43810 Rents and Operating Leases	-	113	200	200	200	-	0.00%
Total: Services	557,100	596,042	664,511	664,511	606,403	(58,108)	-8.74%
Capital Outlay							
48740 Minor Machines & Equipment	-	429	-	-	-	-	-
49433 Plan Reviews	842	842	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	842	1,271	1,000	1,000	1,000	-	0.00%
Department Total	\$ 567,384	\$ 600,737	\$ 673,614	\$ 673,614	\$ 615,506	\$ (58,108)	-8.63%

Line-Item Explanations

42020 Signage Supplies. Required to support enhanced public outreach programs.

43011 Contractual Services. Contract O&M (\$533,128), additional services (\$12,000), facility wastewater disposal (\$6,000), transport recycle container located at the Seward Harbor (\$5,000), re-development of water monitor well #1 (\$3,500), boiler certification (\$165).

43780 Building / Grounds Maintenance. Road maintenance (\$9,000), fire system/security camera maintenance (\$5,000), miscellaneous facility maintenance (\$20,000).

Fund 290
Dept: 32310

Department Function
Solid Waste Fund – Homer Transfer Facility

Program Description:

To collect, bale and dispose of waste generated in the Southern Peninsula, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal.

Major Long Term Issues and Concerns:

- Long-term management of inert waste after closure of inert waste monofill.

FY2016 Accomplishments:

- 4.3% increase in recycled goods.
- Implementation of on-site recycling education.
- Monitored closure effectiveness with KPB in-house staff.

- Perform quarterly landfill gas monitoring utilizing KPB in-house staff, including increase in monitoring scope to include closed landfill cell.

FY2017 New Initiatives:

- Evaluate frequency of aerial photo and volumetric surveys needed for planning and permit renewal application.
- Reduce waste water management cost related to transfer station operations.
- Perform closure maintenance utilizing KPB in-house staff.

Performance Measures

Priority/Goal: Manage and operate the Homer Landfill in a manner that protects the public health, safety and the environment.

Assist in achieving other goals of the KPB Solid Waste Program.

Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

- Objective:**
1. Continue to monitor and manage leachate, groundwater, and landfill gases.
 2. Continue to monitor and manage slopes and subsurface vegetation.

Measures:

Key Measures

	FY2014*		FY2015		FY2016		FY2017	
	Actual		Actual		Estimated		Proposed	
	Bales	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	271	6,954	304	8,031	312	7,800	315	7,878
Recycle	n/a	179	n/a	347	n/a	520	n/a	525
Total		7,133		8,378		8,320		8,403
Hazardous Waste (drums/boxes)	98		96		68		69	
Used Oil Energy Recovery (gal)	2,289		2,730		2,392		2,416	

* The Homer Baling Facility was transitioned to a transfer facility and inert waste landfill on August 1, 2013. Data represents 11 months of service provided by the contractor operating the facility.

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32310 - Homer Transfer Facility**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 33,881	\$ -	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	7,062	-	1,802	1,802	1,802	-	0.00%
40130 Overtime Wages	1,538	-	-	-	-	-	-
40210 FICA	5,016	-	138	138	138	-	0.00%
40221 PERS	8,771	-	-	-	-	-	-
40321 Health Insurance	6,512	-	-	-	-	-	-
40322 Life Insurance	27	-	-	-	-	-	-
40410 Leave	3,203	-	-	-	-	-	-
40511 Other Benefits	47	-	-	-	-	-	-
Total: Personnel	66,057	-	1,940	1,940	1,940	-	0.00%
Supplies							
42020 Signage Supplies	-	-	500	500	500	-	0.00%
42210 Operating Supplies	619	583	2,050	2,050	2,050	-	0.00%
42230 Fuel, Oils and Lubricants	7,172	5,381	5,000	5,000	5,000	-	0.00%
42250 Uniforms	50	-	-	-	-	-	-
42263 Training Supplies	7,743	-	-	-	-	-	-
42310 Repair/Maintenance Supplies	-	1,003	11,000	11,000	11,000	-	0.00%
42410 Small Tools & Minor Equipment	-	-	100	100	100	-	0.00%
Total: Supplies	15,584	6,967	18,650	18,650	18,650	-	0.00%
Services							
43011 Contractual Services	501,763	593,819	579,803	571,587	545,326	(34,477)	-5.95%
43015 Water/Air Sample Testing	42,320	40,664	44,000	48,950	46,000	2,000	4.55%
43019 Software Licensing	-	1,200	1,200	1,200	1,920	720	60.00%
43095 SW Closure/Post Closure	-	62,169	175,041	175,041	161,809	(13,232)	-7.56%
43110 Communications	3,927	3,860	4,000	4,000	4,000	-	0.00%
43140 Postage and Freight	53	(22)	100	100	100	-	0.00%
43210 Transportation/Subsistence	735	1,029	1,500	1,500	1,000	(500)	-33.33%
43310 Advertising	-	-	1,000	832	1,000	-	0.00%
43410 Printing	140	280	200	200	200	-	0.00%
43510 Insurance Premium	18,885	12,005	14,095	14,095	14,095	-	0.00%
43600 Project Mangement	-	2,755	-	-	-	-	-
43610 Utilities	38,091	56,653	38,400	66,600	68,724	30,324	78.97%
43750 Vehicle Maintenance	-	-	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	6,618	1,917	14,000	14,000	16,000	2,000	14.29%
43810 Rents and Operating Leases	2,290	125	2,500	2,500	2,500	-	0.00%
43920 Dues and Subscriptions	-	200	-	-	-	-	-
43936 USAD Assessments	-	-	-	3,266	-	-	-
Total: Services	614,822	776,654	877,839	905,871	864,674	(13,165)	-1.50%
Capital Outlay							
49433 Plan Reviews	842	842	3,200	3,368	3,200	-	0.00%
Total: Capital Outlay	842	842	3,200	3,368	3,200	-	0.00%
Department Total	\$ 697,305	\$ 784,463	\$ 901,629	\$ 929,829	\$ 888,464	\$ (13,165)	-1.46%

Line-Item Explanations

43011 Contractual Services. Contract O&M (\$562,977) and additional services (\$8,000), facility wastewater disposal (\$8,000), AK state fire suppression cert (\$500), AK boiler cert (\$400), AK truck scale cert (\$500).

43015 Water / Air Sample Testing. Water and air sampling/testing required to comply with EPA and DEC guidelines.

43019 Software Licensing. Required annual technical support relating to weigh system software (\$1,200) and security camera software (\$720).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost.

43210 Transportation/Subsistence. Travel and meals for contract administrator to attend meetings or conduct site inspections.

43780 Building / Grounds Maintenance. Miscellaneous maintenance of fire suppression system, fire alarm system, and surveillance system (\$16,000).

Fund	290	Department Function
Dept:	32570	Solid Waste Fund – Landfills, Hauling and Waste Programs

Program Description

Collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. Provide an integrated solid waste program, including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, Sterling); 13 mobile recyclable collection stations; hazardous waste and used oil collection programs; solid waste environmental monitoring; and litter program.

- Performing public education programs on burn box operations.
- Competitively bid landfill operations and maintenance for Port Graham Landfill.
- Improved design and subsequent repair modifications of burn box at the Beluga Landfill.
- Performed annual post-closure monitoring and maintenance of the closed Sterling Special Waste Site.

Major Long Term Issues and Concerns:

- Execute a contract to operate and maintain the Nanwalek landfill.
- Long-term solid waste management, including solid waste site development and operation education, in communities where the Borough does not own property for landfill development.

FY2017 New Initiatives:

- Import off-site landfill cover material in Port Graham.
- Execute a contract to operate and maintain the Nanwalek Landfill similar to all other remote Class III landfills.
- Obtain an ADEC Class III municipal solid waste disposal permit for Nanwalek

FY2016 Accomplishments:

- Utilized KPB Solid Waste staff to perform landfill operations and maintenance at the landfill in Nanwalek.
- Transported and installed a surplus attendant building from Central Peninsula Landfill to the Rocky Ridge Landfill.

Performance Measures

Priority/Goal: The Borough recognizes disposal of hazardous waste is critical to sound solid waste management.
Goal: Maximize collection and disposal of Household Hazardous Waste.
Objective: 1. Provide and promote 13 hazardous waste collection events.
 2. Develop a public education program intent on teaching hazardous waste reduction techniques. These public education programs can be tied into the actual collection events.

Measures:

Hazardous Waste Collection Events	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Proposed
Central Peninsula Landfill	8	8	8	8
Homer Landfill	3	4	4	4
Seward Transfer Facility	5	4	4	4
Seldovia	1	1	1	1
Educational Events	N/A	10	10	10

Fund 290
Dept: 32570

Department Function
Solid Waste Fund – Landfills, Hauling and Waste Programs

Key Measures

	<u>FY2014 Actual</u>		<u>FY2015 Actual</u>		<u>FY2016 Estimate</u>		<u>FY2017 Proposed</u>	
	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>
<u>Hauling Area 1</u>								
Mixed Solid Waste Total	1,809	3,681	1,689	3,618	2,194	3,914	2,216	3,953
Recycle Total	130	156	146	176	130	175	131	177
<u>Hauling Area 2</u>								
Mixed Solid Waste Total	1,270	2,540	1,242	2,648	1,252	2,504	1,265	2,529
Recycle Total	157	157	142	119	185	185	188	188
<u>Transfer Facilities</u>								
Mixed Solid Waste Total	605	5,674	590	5,496	708	6,525	708	6,525
Construction Debris Total	790	2,198	946	2,526	869	2,093	878	2,114
Recycle Total	193	257	225	248	283	289	286	292
Used Oil Energy Recovery Total Gallons		4,751		7,515		9,208		9,300
<u>Miscellaneous Landfills</u>								
Mixed Solid Waste Total		970		1,100		1,149		1,160
Hazardous Waste Total Drums/Boxes		8		26		8		8

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32570 - Landfills, Hauling, and Waste Programs**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 5,499	\$ 1,504	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	2,402	1,547	4,500	4,500	4,500	-	0.00%
40130 Overtime Wages	2,240	101	3,006	3,006	3,006	-	0.00%
40210 FICA	790	241	574	574	574	-	0.00%
40221 PERS	2,945	1,320	-	-	-	-	-
40321 Health Insurance	1,626	400	-	-	-	-	-
40322 Life Insurance	11	2	-	-	-	-	-
40511 Other Benefits	11	2	-	-	-	-	-
Total: Personnel	15,524	5,117	8,080	8,080	8,080	-	0.00%
Supplies							
42020 Signage Supplies	-	-	100	100	100	-	0.00%
42210 Operating Supplies	4,885	10,115	6,000	6,000	6,000	-	0.00%
42230 Fuel, Oils and Lubricants	5,453	-	8,000	8,000	6,000	(2,000)	-25.00%
42250 Uniforms	-	-	-	-	-	-	-
42310 Repair/Maintenance Supplies	9	2,532	12,000	12,000	9,000	(3,000)	-25.00%
42360 Motor Vehicle Repair Supplies	-	-	1,200	1,200	1,200	-	0.00%
42410 Small Tools & Equipment	102	1,019	750	750	500	(250)	-33.33%
Total: Supplies	10,449	13,666	28,050	28,050	22,800	(5,250)	-18.72%
Services							
43011 Contractual Services	1,460,196	1,410,303	1,520,098	1,439,138	1,511,357	(8,741)	-0.58%
43015 Water/Air Sample Testing	11,792	16,558	15,900	15,900	24,100	8,200	51.57%
43019 Software Licensing	-	-	-	-	360	360	-
43095 SW Closure/Post Closure	71,226	73,731	226,353	226,353	216,751	(9,602)	-4.24%
43110 Communications	3,210	2,299	4,500	4,500	4,500	-	0.00%
43140 Postage and Freight	33	254	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	6,721	3,972	10,000	10,000	9,000	(1,000)	-10.00%
43310 Advertising	1,110	1,518	2,000	2,000	2,000	-	0.00%
43410 Printing	140	140	180	180	180	-	0.00%
43510 Insurance Premium	1,854	1,887	2,247	2,247	2,412	165	7.34%
43600 Project Mangement	-	-	-	760	-	-	-
43610 Utilities	16,140	18,202	16,160	16,160	18,748	2,588	16.01%
43750 Vehicle Maintenance	1,531	23	-	-	-	-	-
43765 Policing Sites	150	7,800	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	22,717	19,377	45,000	45,000	45,000	-	0.00%
43810 Rents and Operating Leases	-	208	1,000	1,000	500	(500)	-50.00%
43812 Equipment Replacement Pymt	2,296	2,296	5,000	5,000	-	(5,000)	-100.00%
Total: Services	1,599,116	1,558,568	1,857,438	1,777,238	1,843,908	(13,530)	-0.73%
Capital Outlay							
49433 Plan Reviews	1,051	1,051	1,051	1,051	1,250	199	18.93%
Total: Capital Outlay	1,051	1,051	1,051	1,051	1,250	199	18.93%
Department Total	\$ 1,626,140	\$ 1,578,402	\$ 1,894,619	\$ 1,814,419	\$ 1,876,038	\$ (18,581)	-0.98%

Fund 290
Department 32570 - Landfills, Hauling, and Waste Programs - Continued

Line-Item Explanations

40120 Temporary Wages. Includes temporary staff to assist with remote landfill activities that include fencing repair, litter clean up, battery shipment preparation.

40130 Overtime Wages. Required to support Nanwalek maintenance and inert waste management at remote sites.

43011 Contractual Services. Contract services includes operations, maintenance and improvements at five (5) rural landfills (\$377,647); operations, maintenance and improvements at three (3) transfer facilities (\$516,567); operations, maintenance and improvements at eight (8) drop-box / transfer sites (\$420,491); household hazardous waste collection program, used oil program, and wastewater disposal (\$168,000), signage (\$4,000), dumpster rebuild (\$40,000) freight flight (\$2,000) Seldovia landfill water monitoring decommissioning (\$15,000).

43015 Water/Air Sample Testing . Increase required to fund ADEC mandated biennial sampling of the Sterling special waste site (\$8,200).

43019 Software Licensing. Annual security camera software renewal (\$360).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (30 years after the landfill reaches capacity) for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek Landfills and the closed Kenai and Sterling sites .

43610 Utilities. Increase required to align with historic expenditures, including HEA projected 3.25% increase.

43780 Building/Grounds Maintenance. Snow removal/sanding/serration/grading/ditching of transfer sites (\$20,000), brushing / gravel (\$5,000), gate /fence repairs (\$2,000), lights, surveillance cameras, electrical, plumbing, fire alarm systems (\$18,000).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2016 Estimated</u>	<u>FY2017 Projected</u>	<u>Future Projected Payments</u>
2016 Pickup, 4X4 3/4 ton Ext Cab	\$ 4,592	\$ 5,000	\$ 5,000	\$ 15,000
	<u>\$ 4,592</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 15,000</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 290 Solid Waste
Department Total By Line Item**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 992,804	\$ 955,061	\$ 1,104,949	\$ 1,104,949	\$ 1,030,144	\$ (74,805)	-6.77%
40120 Temporary Wages	81,624	71,610	69,548	69,548	69,545	(3)	0.00%
40130 Overtime Wages	38,509	32,927	46,403	46,403	39,739	(6,664)	-14.36%
40210 FICA	95,107	91,317	107,039	107,039	101,366	(5,673)	-5.30%
40221 PERS	413,961	750,333	260,695	260,695	243,739	(16,956)	-6.50%
40321 Health Insurance	343,713	371,634	372,368	372,368	374,480	2,112	0.57%
40322 Life Insurance	1,686	1,696	2,767	2,767	2,593	(174)	-6.29%
40410 Leave	155,679	167,620	137,423	137,423	144,587	7,164	5.21%
40511 Other Benefits	18,044	14,240	2,160	2,160	2,016	(144)	-6.67%
Total: Personnel	2,141,127	2,456,438	2,103,352	2,103,352	2,008,209	(95,143)	-4.52%
Supplies							
42020 Signage Supplies	-	-	1,600	1,720	1,600	-	0.00%
42120 Computer Software	568	142	1,500	1,500	1,500	-	0.00%
42210 Operating Supplies	31,796	61,082	65,050	65,050	65,050	-	0.00%
42230 Fuel, Oils and Lubricants	178,318	148,104	177,800	177,800	117,652	(60,148)	-33.83%
42250 Uniforms	5,694	2,480	4,200	4,200	4,200	-	0.00%
42263 Training Supplies	7,743	-	600	600	600	-	0.00%
42310 Repair/Maintenance Supplies	68,632	103,428	215,339	178,245	202,250	(13,089)	-6.08%
42360 Vehicle Repair Supplies	1,627	275	3,400	4,789	3,400	-	0.00%
42410 Small Tools	581	5,606	5,870	6,006	5,620	(250)	-4.26%
Total: Supplies	294,959	321,117	475,359	439,910	401,872	(73,487)	-15.46%
Services							
43011 Contractual Services	2,636,341	2,620,833	2,807,785	2,743,414	2,666,734	(141,051)	-5.02%
43014 Physical Examinations	2,422	2,309	2,800	2,800	3,220	420	15.00%
43015 Water/Air Sample Testing	113,079	172,063	159,150	164,268	177,800	18,650	11.72%
43019 Software Licensing	2,433	3,562	1,200	3,200	5,180	3,980	331.67%
43095 SW Closure/Post Closure	266,021	341,306	930,068	930,068	888,230	(41,838)	-4.50%
43110 Communications	17,188	17,313	21,218	21,218	16,258	(4,960)	-23.38%
43140 Postage and Freight	1,223	1,481	2,900	2,900	2,900	-	0.00%
43210 Transportation/Subsistence	14,388	14,642	26,000	26,000	18,200	(7,800)	-30.00%
43260 Training	6,246	9,279	7,850	7,850	5,400	(2,450)	-31.21%
43310 Advertising	1,560	1,753	8,500	8,332	8,500	-	0.00%
43410 Printing	420	2,026	2,580	2,580	2,580	-	0.00%
43510 Insurance Premium	67,458	81,742	96,776	96,776	88,891	(7,885)	-8.15%
43600 Project Mangemant	-	2,755	-	760	-	-	-
43610 Utilities	266,954	547,676	511,267	537,467	544,309	33,042	6.46%
43720 Equipment Maintenance	3,677	1,635	2,350	2,350	2,350	-	0.00%
43750 Vehicle Maintenance	6,279	1,095	17,500	109,695	17,500	-	0.00%
43765 Policing Sites	150	7,800	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	62,128	43,560	117,400	117,232	151,400	34,000	28.96%
43810 Rents and Operating Leases	4,830	1,045	15,700	15,700	9,200	(6,500)	-41.40%
43812 Equipment Replacement Pymt.	157,554	157,554	224,224	224,224	226,315	2,091	0.93%
43920 Dues and Subscriptions	1,355	1,072	1,169	1,169	1,169	-	0.00%
43936 USAD Assessments	-	-	-	3,266	-	-	-
Total: Services	3,631,706	4,032,501	4,964,437	5,029,269	4,844,136	(120,301)	-2.42%
Capital Outlay							
48120 Major Office/Communications Equipment	-	1,925	5,000	4,850	-	(5,000)	-100.00%
48311 Machinery & Equipment	24,128	-	-	-	-	-	-
48520 Storage Containers	1,846	4,099	-	7,600	-	-	-
48630 Improvements Other Than Buildings	-	-	85,500	44,900	-	(85,500)	-100.00%
48710 Minor Office/Communications Equipment	2,714	3,954	5,100	3,296	6,300	1,200	23.53%
48720 Minor Office Furniture	599	3,441	4,000	7,053	1,000	(3,000)	-75.00%
48730 Minor Communication Equipment	-	-	-	-	-	-	-
48740 Minor Machines & Equipment	7,689	4,219	-	2,350	-	-	-
49433 Plan Reviews	10,756	10,535	15,251	15,419	15,450	199	1.30%
Total: Capital Outlay	47,732	28,173	114,851	85,468	22,750	(92,101)	-80.19%
Transfers							
50340 Solid Waste Debt Service	1,055,150	1,055,600	-	-	-	-	-
50411 Solid Waste Capital Projects	300,000	50,800	-	-	-	-	-
Total: Transfers	1,355,150	1,106,400	-	-	-	-	-
Department Total	\$ 7,470,674	\$ 7,944,629	\$ 7,657,999	\$ 7,657,999	\$ 7,276,967	\$ (381,032)	-4.98%

Kenai Peninsula Borough

Hospital Service Areas

The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain and operate a hospital, and to provide other health care or health facilities within the service areas jurisdiction. Both service areas support hospitals and long-term care facilities.

Only the expenditures budgeted by the service area appears within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The comprehensive annual financial report is done on a combined basis, and copies are available from each respective hospital.

Central Kenai Peninsula Hospital Service Area – this service area encompasses the area from Tyonek to Hope to Clam Gulch. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for operating expense of the service area board. Starting in FY2011, the hospital has provided the necessary funding for debt service, capital expenditures, and all operating cost including property insurance.

South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Clam Gulch to Homer to Kachemak City to Halibut Cove. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, and for operating expense of the service area board.

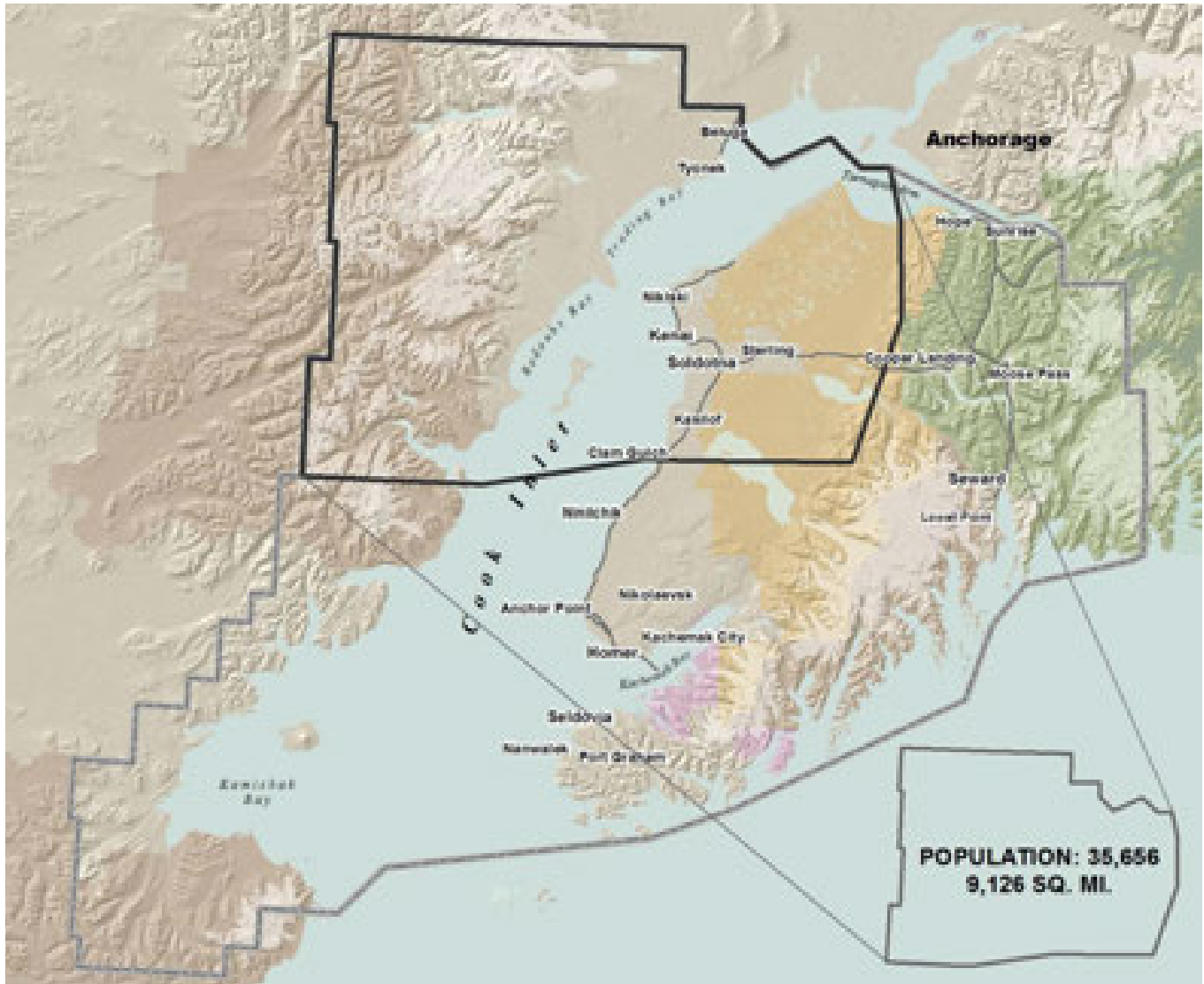
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Central Kenai Peninsula Hospital Service Area

Formed in March of 1969, this was the first service area in the Borough. Its purpose is to provide a hospitalization facility for residents in the Central Peninsula area. Management of the hospital is contracted out to, CPGH, Inc., a non-profit entity. The CPGH, Inc. board hires an independent CEO to manage its operations.

The Central Kenai Peninsula Hospital Service Area Board was created by enactment of Ordinance 97-70 and has seven members. Prior to the election of the seven member Service Area board, the Kenai Peninsula Borough Assembly had oversight of the Service Area.

Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2017 is 0.01 mills.



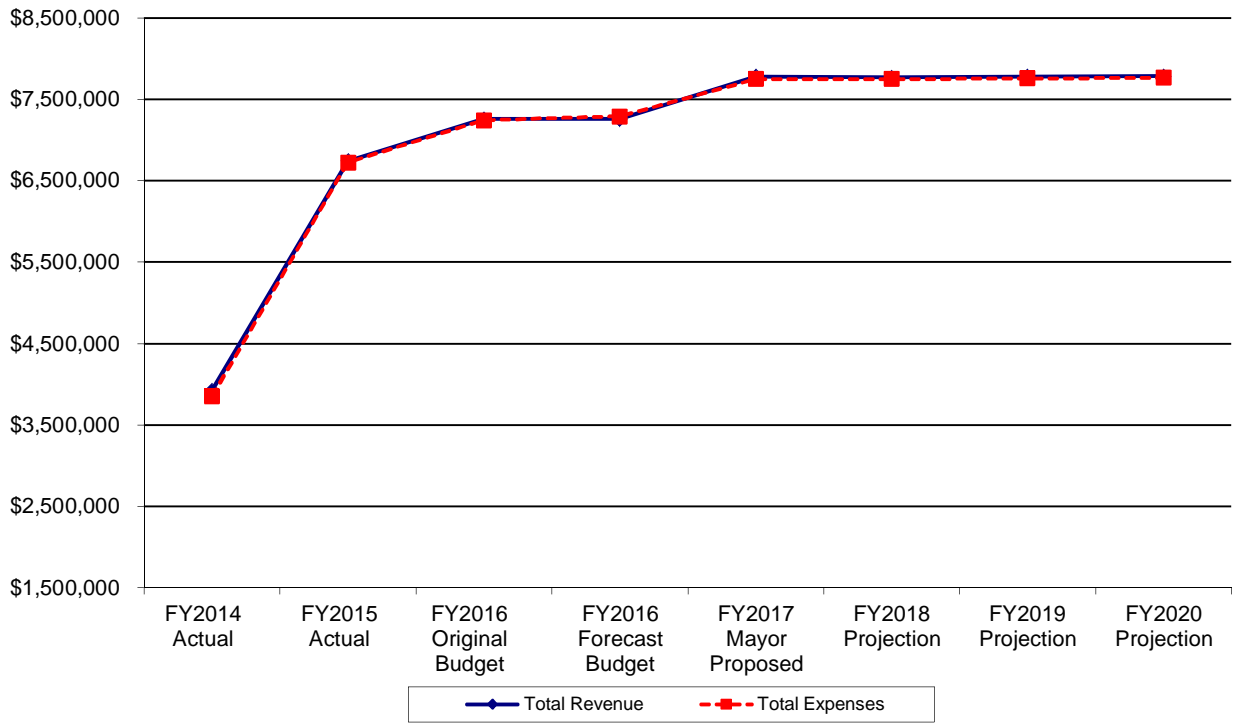
Board Members

Tim Navarre
Scott Walden
Debbie Harris
Catherine Kibling
Will Madison
Marion Nelson
Jane Stein

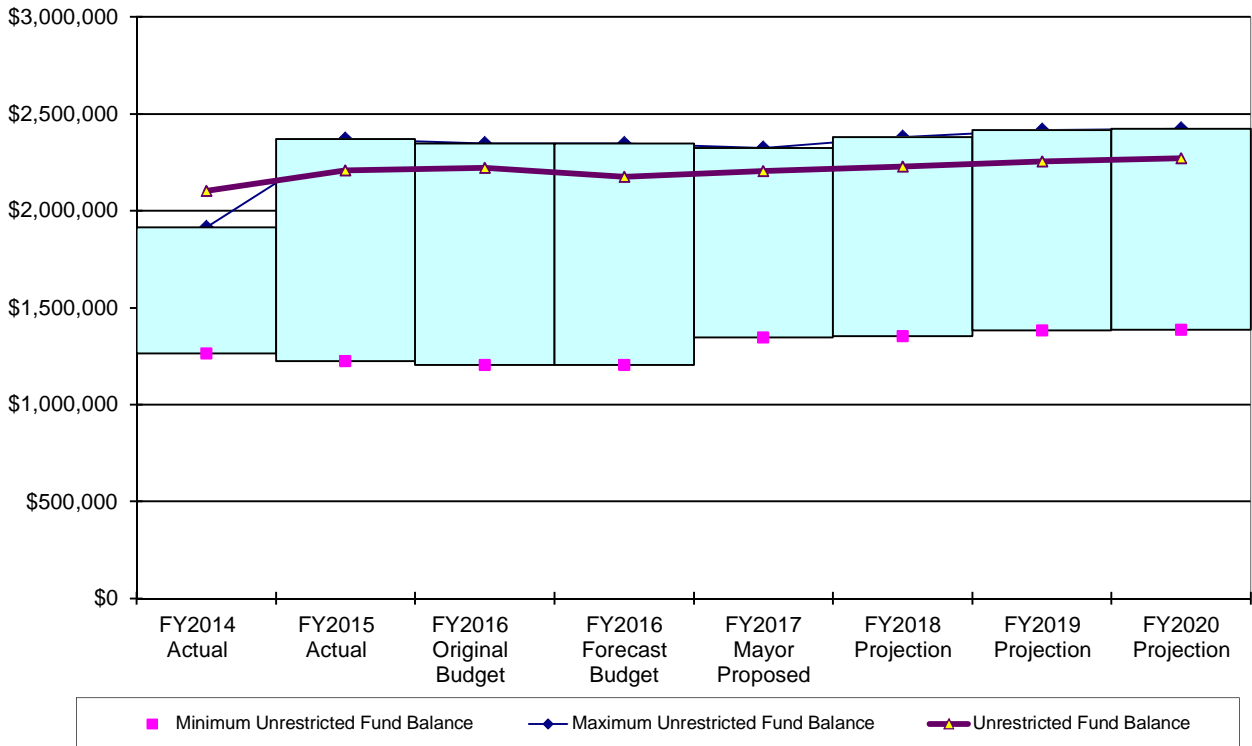
Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2014	FY2015	FY2016	FY2016	FY2017	FY2018	FY2019	FY2020
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	3,642,034	3,516,339	3,697,149	3,697,149	3,919,902	3,919,902	3,959,101	4,038,283
Personal	168,825	176,685	175,952	181,484	175,952	177,712	179,489	181,284
Oil & Gas (AS 43.56)	861,654	1,000,576	1,109,061	1,109,061	1,292,700	1,266,846	1,241,509	1,241,509
Total Taxable Value:	4,672,513	4,693,600	4,982,162	4,987,694	5,388,554	5,364,460	5,380,099	5,461,076
Mill Rate:	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 72,332	\$ 35,560	\$ 36,971	\$ 36,971	\$ 39,199	\$ 39,199	\$ 39,591	\$ 40,383
Personal	3,907	1,456	1,724	1,779	1,724	1,742	1,759	1,777
Oil & Gas (AS 43.56)	17,243	10,017	11,091	11,091	12,927	12,668	12,415	12,415
Interest	(14)	153	100	100	108	107	108	109
Flat Tax	751	751	1,068	1,068	1,068	1,089	1,111	1,133
Motor Vehicle Tax	2,108	1,076	2,094	2,094	1,592	1,624	1,656	1,689
Total Property Taxes	96,327	49,013	53,048	53,103	56,618	56,429	56,640	57,506
Interest Earnings	28,361	23,470	33,354	33,354	48,915	41,352	50,134	50,683
CPH - Bond Payment/Other	3,797,315	6,669,550	7,170,606	7,170,293	7,675,105	7,673,277	7,674,958	7,675,485
Other Revenue	2,465	1,043	-	-	-	-	-	-
Total Revenues	3,924,468	6,743,076	7,257,008	7,256,750	7,780,638	7,771,058	7,781,732	7,783,674
Expenditures:								
Services	233,820	239,765	322,543	368,968	365,042	365,042	372,343	379,790
Total Expenditures:	233,820	239,765	322,543	368,968	365,042	365,042	372,343	379,790
Operating Transfers To:								
Debt Service Fund	3,621,100	6,481,993	6,920,606	6,920,293	7,384,163	7,383,277	7,384,958	7,385,485
Total Operating Transfers:	3,621,100	6,481,993	6,920,606	6,920,293	7,384,163	7,383,277	7,384,958	7,385,485
Total Expenditures and Operating Transfers	3,854,920	6,721,758	7,243,149	7,289,261	7,749,205	7,748,319	7,757,301	7,765,275
Net Results From Operations	69,548	21,318	13,859	(32,511)	31,433	22,739	24,431	18,399
Beginning Fund Balance	2,115,635	2,185,183	2,206,501	2,206,501	2,173,990	2,205,423	2,228,162	2,252,593
Ending Fund Balance	\$ 2,185,183	\$ 2,206,501	\$ 2,220,360	\$ 2,173,990	\$ 2,205,423	\$ 2,228,162	\$ 2,252,593	\$ 2,270,992

Central Kenai Peninsula Hospital Service Area Revenues and Expenditures



Central Kenai Peninsula Hospital Service Area Unreserved Fund Balance



Fund: 600	Department Function
Dept: 81110	Central Kenai Peninsula Hospital Service Area-Administration

Mission

Meet the changing health care needs of the residents of the Service Area

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital, 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.

FY2016 Accomplishments:

- Attend Rural Hospital national conference to better understand the changing health care industry and the potential impact to Central Peninsula Hospital.
- Participate in the Mayor's health care review committee.

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:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Mill rate	.02	.01	.01	.01
Property tax revenue	\$96,327	\$49,013	\$53,103	\$56,618

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:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$0	\$0	\$0	\$0
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$3,797,315	\$6,669,550	\$7,170,293	\$7,675,105

**Kenai Peninsula Borough
Budget Detail**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43011 Contractual Services	\$ 3,350	\$ 3,475	\$ 10,000	\$ 10,000	\$ 10,000	-	0.00%
43012 Audit Services	54,255	46,028	55,443	101,868	57,000	1,557	2.81%
43210 Transportation/Subsistence	-	1,875	2,500	2,500	2,500	-	0.00%
43260 Training	-	775	4,000	4,000	4,000	-	0.00%
43310 Advertising	-	55	600	600	600	-	0.00%
43510 Insurance Premium	176,215	187,557	250,000	250,000	290,942	40,942	16.38%
Total: Services	233,820	239,765	322,543	368,968	365,042	42,499	13.18%
Transfers							
50360 Debt Service	3,621,100	6,481,993	6,920,606	6,920,293	7,384,163	463,557	6.70%
Total: Transfers	3,621,100	6,481,993	6,920,606	6,920,293	7,384,163	463,557	6.70%
Department Total	\$ 3,854,920	\$ 6,721,758	\$ 7,243,149	\$ 7,289,261	\$ 7,749,205	\$ 506,056	6.99%

Line-Item Explanations

43011 Contractual Services. Secretarial services for the service area board and other professional services as needed \$10,000 .

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43210 Transportation/Subsistence. Travel for board members to attend health care conference training.

43260 Training. Costs associated with service area board training. This will assist members in areas of responsibilities and duties.

50360 Debt Service Fund. Debt service on GO bonds issued in the amount of \$49.9 million in FY2004 and revenue bonds issued in the amount of \$41.3 million between FY2014 and FY2016.

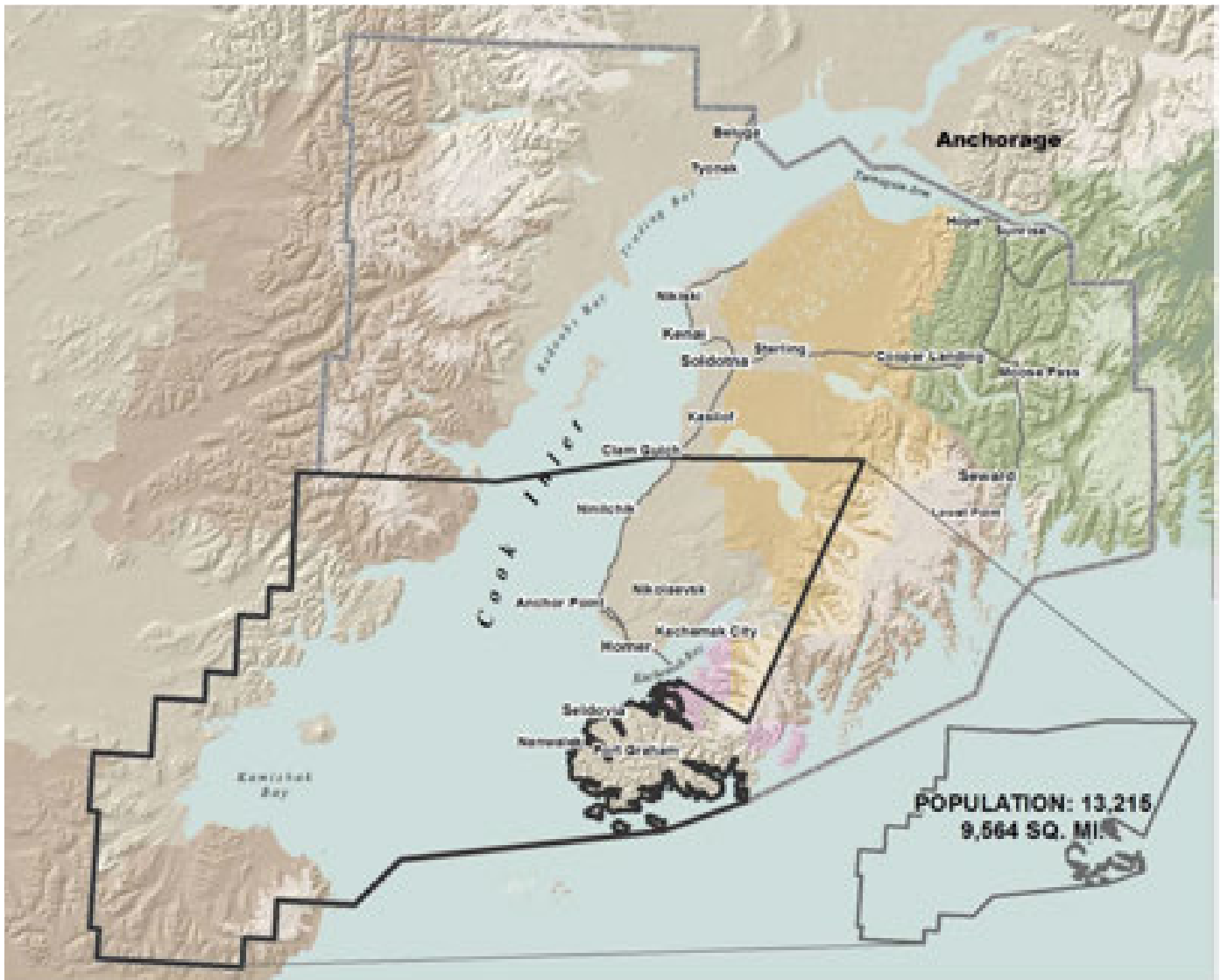
For capital projects information on this department - See the capital projects section - Page 322 & 338.

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South Kenai Peninsula Hospital Service Area

Established in May of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. The nine-member board is elected and is responsible for the level of services provided and, to that end, must be responsible to the electorate for the amount of taxes necessarily raised to provide such services. The Service Area Board works in conjunction with a separate operating board to oversee the hospital. The hospital is located in Homer.

Service area taxes fund the hospital's equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2017 is 2.30.



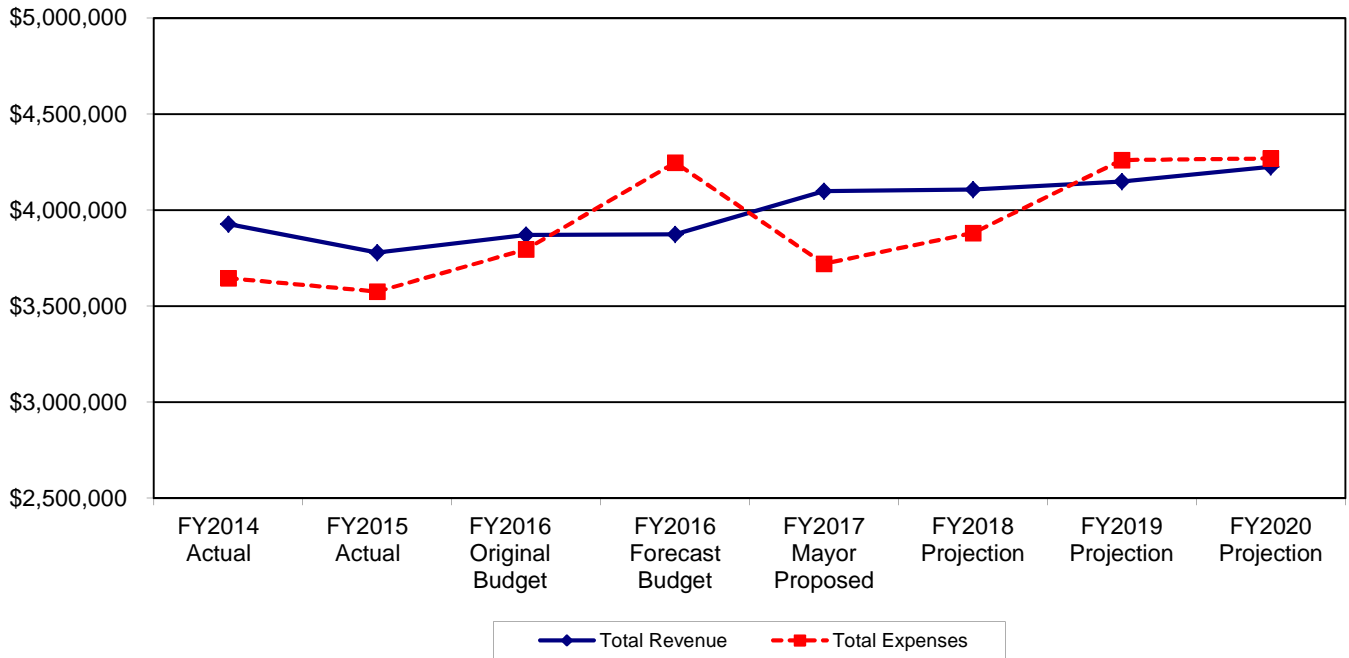
Board Members

Jacqueline Lenew
Keri-Ann Baker
Sara Jackinsky
Roberta Highland
Judith Lund
Marie Walli
Clyde T. Boyer, Jr.
Doris Cabana
Ralph Broshes

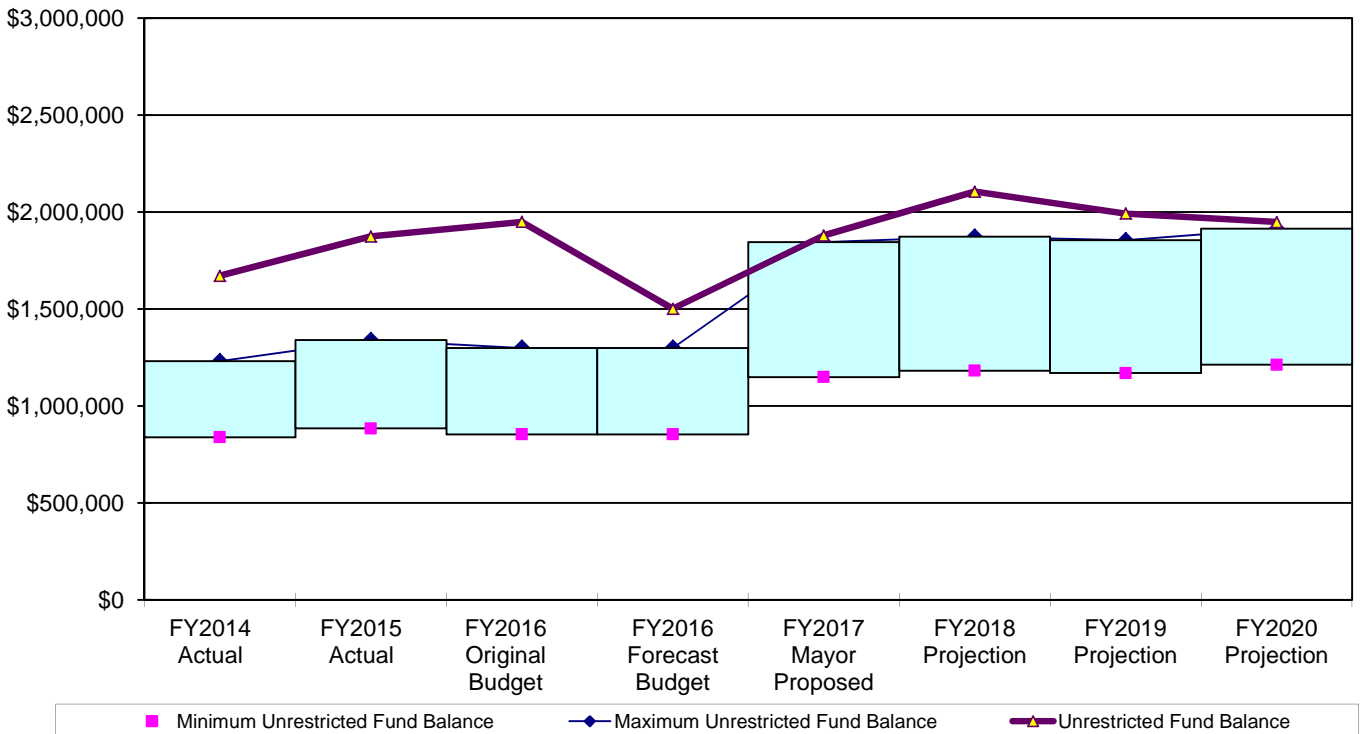
Fund: 601 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Taxable Value (000's)								
Real	1,435,237	1,370,406	1,410,045	1,410,045	1,444,060	1,444,060	1,458,501	1,487,671
Personal	63,217	89,265	94,781	95,890	94,781	95,729	96,686	97,653
Oil & Gas (AS 43.56)	113,913	120,451	97,733	97,733	163,400	160,132	156,929	156,929
Total Taxable Value:	1,612,367	1,580,122	1,602,559	1,603,668	1,702,241	1,699,921	1,712,116	1,742,253
Mill Rate:	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Revenues:								
Property Taxes								
Real	\$ 3,288,513	\$ 3,148,883	\$ 3,243,104	\$ 3,243,104	\$ 3,321,338	\$ 3,321,338	\$ 3,354,552	\$ 3,421,643
Personal	164,034	200,063	213,636	216,136	213,636	215,773	217,930	220,110
Oil & Gas (AS 43.56)	262,000	222,062	224,786	224,786	375,820	368,304	360,937	360,937
Interest	12,173	11,319	7,363	7,363	7,822	7,811	7,867	8,005
Flat Tax	100,708	100,708	87,464	87,464	87,464	89,213	90,997	92,817
Motor Vehicle Tax	72,335	74,224	72,564	72,564	73,280	74,746	76,241	77,766
Total Property Taxes	3,899,763	3,757,259	3,848,917	3,851,417	4,079,360	4,077,185	4,108,524	4,181,278
Interest Earnings	27,072	20,579	21,975	21,975	18,763	29,358	39,471	43,580
Other Revenue	-	1,455	-	-	-	-	-	-
Total Revenues:	3,926,835	3,779,293	3,870,892	3,873,392	4,098,123	4,106,543	4,147,995	4,224,858
Expenditures:								
Supplies	-	42	-	-	-	-	-	-
Services	207,142	159,761	231,774	274,442	254,945	254,945	260,044	265,245
Total Expenditures	207,142	159,803	231,774	274,442	254,945	254,945	260,044	265,245
Operating Transfers To:								
Debt Service Fund - Bonds	1,915,319	1,893,107	1,891,019	1,863,813	1,865,338	2,025,375	2,026,400	2,029,400
Debt Service Fund - CT Scanner	-	-	-	-	-	-	374,428	374,428
Debt Service Fund - G/Fund Loan	73,247	73,247	73,247	73,247	-	-	-	-
Capital Projects Fund	1,450,000	1,450,000	1,600,000	2,035,000	1,600,000	1,600,000	1,600,000	1,600,000
Total Operating Transfers:	3,438,566	3,416,354	3,564,266	3,972,060	3,465,338	3,625,375	4,000,828	4,003,828
Total Expenditures and Operating Transfers	3,645,708	3,576,157	3,796,040	4,246,502	3,720,283	3,880,320	4,260,872	4,269,073
Net Results From Operations	281,127	203,136	74,852	(373,110)	377,840	226,223	(112,877)	(44,215)
Beginning Fund Balance	1,389,899	1,671,026	1,874,162	1,874,162	1,501,052	1,878,892	2,105,115	1,992,238
Ending Fund Balance	\$ 1,671,026	\$ 1,874,162	\$ 1,949,014	\$ 1,501,052	\$ 1,878,892	\$ 2,105,115	\$ 1,992,238	\$ 1,948,023

South Kenai Peninsula Hospital Service Area Revenues and Expenditures



South Kenai Peninsula Hospital Service Area Unreserved Fund Balance



Fund	601	Department Function
Dept:	81210	South Kenai Peninsula Hospital Service Area-Administration

Mission

Meet the health care needs of the residents of the Service Area

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital and other health care related items within the Service Area.

Major Long Term Issues and Concerns:

- Changing health care industry and the impact the Accountable Care Act will have on the Service Area and Hospital.
- Changes in Medicare/Medicaid reimbursement rates for the hospital.

FY2016 Accomplishments:

- Funding provided for \$2.035 million in capital expenditures.
- Funding provided for community health needs assessment.

FY2017 New Initiatives:

- Review of the community health improvement plan and discussion with South Peninsula Hospital regarding an action plan.

Performance Measures

Priority/Goal: Effective Governance

Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.

Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

Measures:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Mill rate	2.30	2.30	2.30	2.30
Property tax revenue	\$3,899,763	\$3,757,259	\$3,851,417	\$4,079,360

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:

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$3,546,049	\$3,518,699	\$4,086,436	\$3,590,283
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$0	\$0	\$0	\$0

**Kenai Peninsula Borough
Budget Detail**

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42410 Small Tools & Equipment	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ -	-
Total: Supplies	-	42	-	-	-	-	-
Services							
43011 Contractual Services	57,851	15,346	55,000	55,000	67,000	12,000	21.82%
43012 Audit Services	41,808	42,070	47,398	90,066	48,000	602	1.27%
43210 Transportation/Subsistence	-	-	2,500	2,500	2,500	-	0.00%
43260 Training	-	-	12,500	12,500	12,500	-	0.00%
43510 Insurance Premium	107,483	102,345	114,376	114,376	124,945	10,569	9.24%
Total: Services	207,142	159,761	231,774	274,442	254,945	23,171	10.00%
Transfers							
50361 SKPH-Debt Service Fund	1,988,566	1,966,354	1,964,266	1,937,060	1,865,338	(98,928)	-5.04%
50491 SKPH-Capital Projects Fund	1,450,000	1,450,000	1,600,000	2,035,000	1,600,000	-	0.00%
Total: Transfers	3,438,566	3,416,354	3,564,266	3,972,060	3,465,338	(98,928)	-2.78%
Department Total	\$ 3,645,708	\$ 3,576,157	\$ 3,796,040	\$ 4,246,502	\$ 3,720,283	\$ (75,757)	-2.00%

Line-Item Explanations

43011 Contractual Services. Community needs assessment coordination (\$42,000), secretarial services (\$10,000), Kachemak Bay Family Planning (\$15,000).

43012 Audit Service. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43260 Training. Fees for Service Area Board Members to attend training and board member education.

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$762,225); for debt on hospital expansion project phase III (\$1,101,613), and debt fees (\$1,500).

50491 SKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

For capital projects information on this department - See the capital projects section - Pages 322, 326-327, & 339.

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Kenai Peninsula Borough

Debt Service Funds

The Borough's Debt Service Funds, pages 313-317, are used to accumulate monies for payment of general obligation bonds issued for construction, improvements, and equipping of public facilities throughout the Borough and for debt issued for the purchase of equipment. The following debt service funds have activity:

School Debt Service Fund

This fund was set up to account for debt issued for construction and capital improvement to various schools located in the Borough. Bond payments are paid from the Borough's General Fund tax levy and from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures on school bonds approved after June 30, 1983. The current outstanding issues are as follows:

- 20 year bonds issued August 2003 for the construction of a new middle school in Seward, in the amount of \$14,700,000. The outstanding balance as of July 1, 2016 is \$5,895,000.
- 10 year bonds issued January 2007, for capital improvements, including arsenic removal at various schools, in the amount of \$2,515,000. The outstanding balance as of July 1, 2016 is \$305,000. Final payment will be made in FY2017.
- 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, 2015 is \$13,515,000.
- 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, 2016 is \$19,625,000.

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. It is estimated that new debt of \$5,200,000 will need to be issued in FY2017 for construction of cell 3 and equipment purchases at the Central Peninsula Landfill.

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, 2016 is \$1,425,000.
- 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, 2016 is \$2,465,000.

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, 2016 is \$23,330,000.
- 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, 2016 is \$28,850,000, with \$10,360,000 (taxable) and \$18,490,000 (tax-exempt).

Central Kenai Peninsula General Hospital Service Area Debt Service Fund (continued)

- 8 year revenue bonds issued June 2015, for equipping a Specialty Clinic Building in the amount of \$3,200,000 (taxable). The outstanding balance as of July 1, 2016 is \$2,805,000.

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, 2016 is \$5,205,000.
- 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, 2016 is \$9,880,000.
- 5 year debt in the amount of \$313,831 was needed to supplement local funds for the purchase of a MRI. The total cost of the MRI is \$1,588,831. In April 2011, the Borough's General Fund loaned \$313,831 to the South Peninsula Hospital Service Area. Annual debt payments are \$73,247. Final payment was made in FY2016.

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, 2016 is \$1,095,000.

Kachemak Emergency Service Area Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment for the Kachemak Emergency Service (KESA) Area. Bond payments are paid from the KESA tax levy. The current outstanding issue is as follows:

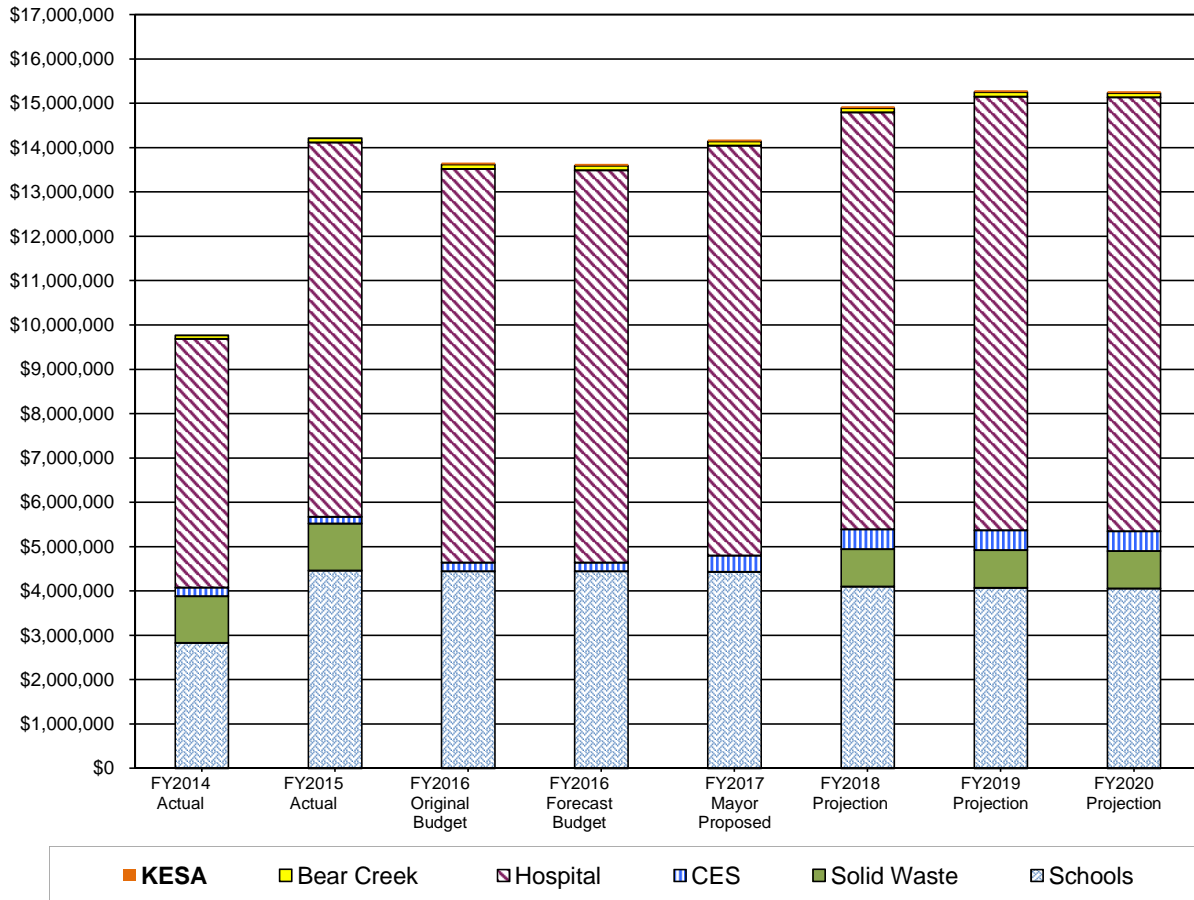
- 7 year debt in the amount of \$274,765 was needed to supplement local and grant funds for the purchase of an aerial quint fire apparatus. The total cost of the aerial quint is \$574,765. In September 2014, the Borough's General Fund loaned \$274,765 to the Kachemak Emergency Service Area. Annual debt payments are \$44,014. The outstanding balance as of July 1, 2016 is \$231,438.

Debt Service Funds - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues								
Federal Interest Subsidy	\$ 318,009	\$ 313,969	\$ 305,779	\$ 306,593	\$ 297,727	\$ 286,335	\$ 273,158	\$ 258,676
Other Revenue	-	18,555	-	-	-	-	-	-
Total Revenues	318,009	332,524	305,779	306,593	297,727	286,335	273,158	258,676
Operating Transfer From:								
General Fund	2,504,055	4,150,527	4,144,994	4,144,180	4,134,410	3,811,640	3,802,147	3,795,550
Special Revenue Fund	6,938,433	9,745,904	9,217,708	9,188,772	9,758,293	10,841,674	11,223,608	11,224,885
Total Operating Transfer	9,442,488	13,896,431	13,362,702	13,332,952	13,892,703	14,653,314	15,025,755	15,020,435
Total Revenue and Operating Transfers	9,760,497	14,228,955	13,668,481	13,639,545	14,190,430	14,939,649	15,298,913	15,279,111
Expenditures:								
Services	9,760,497	14,228,955	13,668,481	13,639,545	14,190,430	14,939,649	15,298,913	15,279,111
Total Expenditures	9,760,497	14,228,955	13,668,481	13,639,545	14,190,430	14,939,649	15,298,913	15,279,111
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Debt Requirements

FY2014 To FY2020



Kenai Peninsula Borough

Summary of Debt Service Requirements FY2017 - FY2036

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022-2026	FY 2027-2031	FY 2032-2036	TOTAL
School Debt									
Principal	2,550,000	2,310,000	2,390,000	2,465,000	2,515,000	11,135,000	11,440,000	4,535,000	39,340,000
Interest & Fees	1,882,137	1,787,975	1,685,305	1,589,226	1,484,969	5,650,082	2,767,057	397,875	17,244,626
Total	\$4,432,137	\$4,097,975	\$4,075,305	\$4,054,226	\$3,999,969	\$16,785,082	\$14,207,057	\$4,932,875	\$56,584,626
Solid Waste Debt									
Principal	-	768,425	783,840	799,675	815,825	832,275	-	-	4,000,040
Interest & Fees	-	81,675	66,260	50,425	34,275	17,825	-	-	250,460
Total	-	850,100	\$850,100	\$850,100	\$850,100	\$850,100	-	-	\$4,250,500
Central Kenai Peninsula Hospital Service Area Debt									
Principal	5,123,461	5,238,643	5,417,371	5,597,284	5,799,387	22,803,856	8,055,000	-	58,035,002
Interest & Fees	2,260,702	2,144,634	1,967,587	1,788,201	1,590,145	4,380,981	827,000	-	14,959,250
Total	\$7,384,163	\$7,383,277	\$7,384,958	\$7,385,485	\$7,389,532	\$27,184,837	\$8,882,000	-	\$72,994,252
South Kenai Peninsula Hospital Service Area Debt									
Principal	1,195,000	1,373,750	1,742,130	1,824,748	1,933,167	8,051,068	2,192,400	-	18,312,263
Interest & Fees	670,338	651,625	658,698	579,080	494,661	1,381,563	164,750	-	4,600,715
Total	\$1,865,338	\$2,025,375	\$2,400,828	\$2,403,828	\$2,427,828	\$9,432,631	\$2,357,150	-	\$22,912,978
Central Emergency Services Debt									
Principal	200,000	285,000	300,000	315,000	486,526	2,434,564	1,472,910	-	5,494,000
Interest & Fees	169,158	160,088	146,688	131,938	148,026	442,821	98,244	-	1,296,963
Total	\$369,158	\$445,088	\$446,688	\$446,938	\$634,552	\$2,877,385	\$1,571,154	-	\$6,790,963
Bear Creek Fire Service Area Public Safety Building Debt									
Principal	45,000	45,000	50,000	50,000	55,000	295,000	380,000	175,000	1,095,000
Interest & Fees	50,620	48,820	47,020	44,520	42,520	177,200	97,350	11,090	519,140
Total	\$95,620	\$93,820	\$97,020	\$94,520	\$97,520	\$472,200	\$477,350	\$186,090	\$1,614,140
Kachemak Emergency Service Area Debt									
Principal	37,319	35,601	37,144	38,754	40,433	-	-	-	189,251
Interest & Fees	6,695	8,413	6,870	5,260	3,581	-	-	-	30,819
Total	\$44,014	\$44,014	\$44,014	\$44,014	\$44,014	-	-	-	\$220,070

**Kenai Peninsula Borough
Debt Service Fund
Budget Detail**

Acct	Description	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
308.79000	School Debt Service 2004 Issue	1,018,750	1,038,025	1,030,800	1,030,800	1,022,325	(8,475)	-0.82%
308.79000	School Debt Service 2007 Issue	314,538	316,725	313,225	313,225	312,625	(600)	-0.19%
308.79000	School Debt Service 2011 Issue	1,487,777	1,477,241	1,468,023	1,468,023	1,459,887	(8,136)	-0.55%
308.79000	School Debt Service 2014 Issue	-	1,627,505	1,628,725	1,628,725	1,627,300	(1,425)	-0.09%
349.94910	Bond Issue Expense	1,000	5,000	10,000	10,000	10,000	-	0.00%
340.32000	Solid Waste 2010 Issue	1,055,150	1,055,600	-	-	-	-	-
342.51210	Bear Creek Debt Service Fund	83,488	94,020	97,420	97,420	95,620	(1,800)	-1.85%
346.51810	KESA Debt Service Fund	-	-	46,128	44,711	44,014	(2,114)	-4.58%
358.51610	CES Debt Service 2006 Issue	190,128	151,449	189,288	189,288	178,769	(10,519)	-5.56%
358.51610	CES Debt Service 2016 Issue	-	-	-	-	190,389	190,389	-
360.81110	CPGH Debt Service 2004 Issue	3,621,100	3,522,725	3,526,550	3,526,550	3,523,625	(2,925)	-0.08%
360.81110	CPGH Debt Service 2014 Issue	-	2,959,268	2,958,056	2,958,056	2,958,030	(26)	0.00%
360.81110	CPGH Debt Service 2015 Issue	-	-	436,000	435,687	435,640	(360)	-0.08%
360.81110	CPGH Debt Service 2016 Issue	-	-	-	-	466,868	466,868	-
361.81210	SPH Debt Service 2004 Issue	785,750	763,550	760,950	760,950	762,225	1,275	0.17%
361.81210	SPH Debt Service 2007 Issue	1,129,569	1,144,600	1,130,069	1,102,863	1,103,113	(26,956)	-2.39%
361.81210	SPH MRI Building	73,247	73,247	73,247	73,247	-	(73,247.00)	-100.00%
Total Current Debt Service		\$ 9,760,497	\$ 14,228,955	\$ 13,668,481	\$ 13,639,545	\$ 14,190,430	\$ 521,949	3.82%

Summary of Debt By Issuance Date

Date of Issue	Amount Issued	Amount Reimbursable from the State of Alaska Department of Education	Interest Rate	Maturity Dates	Annual Installments	Outstanding 6/30/16
School Bonds:						
8/7/2003	\$ 14,700,000	70%	4.00 - 6.00	2004-2023	\$953,250 to \$1,202,712	\$ 5,895,000
1/31/2007	2,515,000	70%	3.95 - 5.50	2007-2016	\$311,825 to \$316,725	305,000
12/9/2010	16,865,000	70%	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	13,515,000
11/14/2013	20,860,000	70%	1.50 - 5.00	2014-2033	\$1,624,150 to \$1,630,175	19,625,000
	<u>\$ 54,940,000</u>					<u>\$ 39,340,000</u>
Bear Creek Fire Service Area:						
3/12/2013	\$ 1,215,000		2.00 - 5.00	2014-2033	\$83,488 to \$97,520	\$ 1,095,000
Kachemak Emergency Service Area:						
1/23/2015	\$ 274,765		4.25	2022	\$44,014 - \$44,711	\$ 231,438
Central Emergency Service Area:						
6/21/2006	2,500,000		4.00 - 6.00	2006-2026	\$185,380 to \$194,125	\$ 1,425,000
2/2/2016	2,465,000		2.00 - 6.00	2017-2031	\$176,812 to \$267,438	2,465,000
	<u>\$ 4,965,000</u>					<u>\$ 3,890,000</u>
Central Kenai Peninsula Hospital Debt:						
12/10/2003	47,985,000		2.50 - 5.00	2005-2024	\$3,520,000 to \$3,769,184	23,330,000
2/20/2014	32,490,000		0.38 - 5.00	2015-2029	\$2,955,500 to \$2,960,067	28,850,000
6/4/2015	3,200,000		0.625 - 2.617	2016-2023	\$435,129 to \$436,123	2,805,000
	<u>\$ 80,475,000</u>					<u>\$ 54,985,000</u>
South Kenai Peninsula Hospital Debt:						
9/30/2003	10,290,000		2.00 - 5.125	2004-2024	\$754,875 to \$801,806	5,205,000
8/28/2007	14,555,000		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	9,880,000
4/7/2011	313,831		5.25	2016	\$73,247	-
	<u>\$ 24,845,000</u>					<u>\$ 15,085,000</u>

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Capital Projects Funds

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Kenai Peninsula Borough

FY2017 Budget Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is a projection of the Borough's capital investments plan over a five-year period. Capital investments normally involve major projects that have long useful lives. The CIP is both a fiscal and planning device that allows the Borough to monitor all capital project costs, funding sources, department responsibilities, and timing which will allow the Borough to maintain its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement cost.

The first year of the Capital Improvement Plan (CIP) organizes all known, non-routine capital needs based on priority, potential costs, financing options, and future budgetary effects. The capital items typically have useful life of five years or longer and a cost of \$20,000 or more. The CIP matches capital costs with financing sources in order to provide long term planning for projects with significant financial impact. Reoccurring capital costs or one-time projects under \$20,000 are typically included in the annual operating budgets of the General Fund or Special Revenue Funds and are not part of the CIP.

The Capital Project section has overviews of capital requests submitted by Departments and Special Revenue Funds. These requests represent projected needs of these departments and Special Revenues funds of the next five years.

The operating and capital budgets are closely dependent upon one another. The operating budget must cover financing, maintaining and operating new facilities that are built under the capital budget. In addition, the operating budget must pay principal and interest payments on all debt related projects.

The CIP contained herein includes five years of projected needs. The first year of the program will become the capital budget for which project money will be authorized. The remaining four years of the CIP will serve as a financial plan for capital investments. This financial plan will be reviewed each year as the CIP is updated and prepared.

Organization of the CIP

The CIP is broken into 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 2017 through 2021 and is on page 322. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 323. The fifth section consists of a detail five-year summary for each fund and starts on page 328. The sixth section is individual capital improvement project detail for General Government and Service Areas (not including hospitals) and starts on page 339.

Capital Project Funds

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Anchor Point Fire and Emergency Medical Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of funding sources

With the exception of capital projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

**Kenai Peninsula Borough Capital Project Funds
Expenditure Summary
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<u>General Government:</u>					
School Revenue	\$ 1,250,000	\$ 14,484,930	\$ 11,180,000	\$ 7,250,000	\$ 7,000,000
General Government	-	-	175,000	-	6,435,000
911 Communication	736,331	-	-	-	-
Resource Management	-	-	-	-	250,000
Solid Waste	290,000	6,037,000	961,000	1,192,000	-
<u>Service Areas:</u>					
Nikiski Fire	1,100,000	500,000	3,250,000	525,000	500,000
Bear Creek	-	767,698	500,000	435,000	-
Anchor Point Fire and Emergency Medical	400,000	-	-	450,000	-
Central Emergency Services	425,000	400,000	450,000	825,000	10,900,000
Kachemak Emergency	50,000	1,280,000	75,000	195,000	550,000
North Peninsula Recreation	196,500	373,000	225,000	305,000	1,100,000
* Roads	3,990,250	2,912,700	1,728,375	1,862,700	1,632,125
* Central Kenai Peninsula Hospital	29,127,680	11,346,775	75,030,016	8,334,929	30,608,326
South Kenai Peninsula Hospital	3,208,162	1,410,900	1,210,500	1,895,000	1,245,000
Total Expenditures	40,773,923	39,513,003	94,784,891	23,269,629	60,220,451

* Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

**Kenai Peninsula Borough
Capital Project Funds
Detailed Project Descriptions**

School Revenue Capital Projects

Area-wide portables and outbuildings (project cost \$50,000)

Funds utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements to include: replacements of systems such as: roofs, windows/doors, or furnaces, or repairs to structural deficiencies. Funds may also support the construction of new onsite structures if a need is determined. Project # 400.78010.17851.49999

Area-wide flooring replacement upgrades (project cost \$150,000)

Annual funding for upgrading flooring throughout the school district, including gym floors, working in conjunction with asbestos abatement funds, where applicable. FY14 projects consist of replacing the carpet and flooring material at district-wide areas identified during site visits. Project #400.78050.17755.49999.

Area-wide water quality improvements (project cost \$125,000)

Replacement of water treatment/conditioning systems at various location and installation of water conservation fixtures. This project will improve water quality and reduce water consumption. Project #400.78050.17759.49999.

Area-wide asbestos removal and repair (project cost \$75,000)

These funds will be used to remove asbestos contained in flooring, building materials and insulation. Project #400.78050.17756.49999.

Area-wide electrical and lighting upgrades (project cost \$100,000)

These funds are required for replacement of existing lamps and ballasts with more efficient devices, and will include planning and designing for upgrades to parking lot lighting and for adding or upgrading electrical services. Additional funds may be requested for site specific projects generated from planning and design. When completed, this project will lower school district utility bills. Project #400.78050.17758.49999.

Area-wide bleacher replacement (project cost \$125,000)

Replacement or refurbishment of gym bleachers. Project #400.78050.17727.49999.

Area-wide locker replacement (project cost \$100,000)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. Project #400.78050.17855.49999.

Area-wide asphalt and sidewalk repair (project cost \$75,000)

These funds will be used to repair and/or replace asphalt parking lots and sidewalks at various schools. This project will extend the life of the current asphalt. Project #400.78050.17802.49999.

Area-wide generator and associated hardware upgrades (project cost \$100,000)

These funds are required in order to continue replacing and upgrading the generators, transfer switches and switch gear for district use. These projects will allow the Maintenance department to experience fewer call outs and repairs to antiquated equipment that has outlived their useful life. Project #400.78050.17860.49999.

Area-wide playground upgrades (project cost \$75,000)

These funds will be used to remove old damaged wooden structures at schools and replace with new structures. Resilient material will also be at various district schools with remaining funds as identified during site visits. This project is will have no impact on current or future operating budgets. Project #400.78050.17780.49999.

Area-wide window/siding repair/replacement (project cost \$100,000)

These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security. Project #400.78050.17714.49999.

Area-wide doors and entries (project cost \$100,000)

This is a multi-year project to replace deteriorated exterior doors and entries resulting in decreased energy costs and lower maintenance cost. Project # 400.78050.17728.49999.

Area-wide ADA upgrades (project cost \$75,000)

These funds will be used to upgrade various facilities to comply with ADA requirements. Project #400.78050.17782.49999.

Nikiski Fire Service Area

Tanker/Pumper replacement (project cost \$650,000)

This replaces a 1984 E-One tender located at NFD Station #2, and then allows the department to relocate a 2000 Ferrara pumper/ tanker to Tyonek that will replace a 1984 E-One Engine, and then relocate from Tyonek a 2007 Freightliner tanker to NFD Station #2 to be used as a foam tanker. Project # 441.51110.17411.49999.

Ambulance replacement (project cost \$225,000)

Replace one (1) ambulance for the Nikiski Fire Service Area. The ambulance being replaced was originally purchased in 2001 and has a high number of miles, and increased mechanical issues. Project # 441.51110.17412.49999.

Ambulance replacement (project cost \$225,000)

Replace one (1) ambulance for the Nikiski Fire Service Area. The ambulance being replaced was originally purchased in 2003 and has a high number of miles, and increased mechanical issues. Project # 441.51110.17413.49999.

Anchor Point Fire & Emergency Medical Service Area

Type III Wildland Heavy Rescue Engine (project cost \$400,000)

Purchase a four-wheel-drive combination Rescue/Engine. This engine is designed to carry the large amounts of rescue equipment needed at the scenes of most motor vehicle collisions. It will also be capable of handling wildland and structural fires off the grid, and responding to areas that cannot currently be reached with the current two-wheel-drive engine. Project # 444.51410.17441.49999.

Central Emergency Services

Station #5 (Funny River) insulation improvements (project cost \$100,000)

Replace vapor barrier and increase insulation, increasing energy saving and decreased maintenance cost. Project #443.51610.17461.49999.

Station #4 (K-Beach) generator replacement (project cost \$15,000)

Additional funding for replacement of 30 year old generator at the K-beach station that no longer works, \$20,000 was provided in FY2016. Project #443.51610.17462.49999.

Lighting improvement project (project cost \$110,000)

Upgrade five CES fire stations with LED fixtures and bulbs. CES should realize saving of approximately \$12,496 per year. Project #443.51610.17463.49999.

Station #4 (K-Beach) roof replacement (project cost \$25,000)

Replacement of the roof (OSB replacement/repair, underlayment, and shingles) at the K-beach station, which is approximately 23 years old. The new roof is expected to have a lifespan that exceeds 20 years. Project #443.51610.17464.49999.

Fire hose, appliances, and adapter tools replacement (project cost \$50,000)

Replace hose that is over twenty years old with new lighter hose, appliances and adapters. Project #443.51610.17465.49999.

Extrication equipment (project cost \$75,000)

Replace obsolete rescue extrication tools. Project #443.51610.17466.49999.

Ambulance equipment (project cost \$50,000)

Update equipment on ambulances including power gurney and loading systems and automated CPR devices. Project #443.51610.17467.49999.

Kachemak Emergency Service Area

Fire station #1 Phase 2 Hill Removal and Drainage (project cost \$25,000)

Complete hill removal and install drainage behind KESA Station 1 to mitigate flooding issues. Phase 1, which was funded in FY2016, removed half of the hill behind the station moving it back 20 feet, relocated the backup generator and the heating oil fuel tank to a new pad away from the structure, and installed a drain to mitigate the water flow under the station at a cost of approximately \$50,000. Phase 2 will remove the remaining half of the hill and will include the installation of the rest of the drain to the north side.

Project # 446.51810.17481.49999.

Station 2 Water Tank & Backup GenSet (project cost \$25,000)

Installation and hookup of a 30,000 gallon water tank at KESA Station 2 at Diamond Ridge. This tank was planned as part of the new station and needs to be buried and secured underground with connections to a fire pump. The onsite water supply will assist in lowering the ISO ratings for the Station and residents. Hookup generator to provide back-up power in the event of a power failure. Project #446.51810.17482.49999.

North Peninsula Recreation Service Area

Septic/Leachate Field Replacement – pool (project cost \$161,000)

Replace septic/leachate field that is approximately 50 years old. NPR should realize a savings of approximately \$2,500 to \$3,000 per year. Project #459.61110.17451.49999.

NPRSA Master Plan/Feasibility Study (project cost \$35,500)

Hire consultant to provide direction for updating the Service Area's five-year plan with focus on community assessment and the Nikiski Community Recreation Center, as well as future industry impacts.

Project #459.61110.17452.49999.

Road Service Area

Borough-wide Gravel Project (project cost: \$315,000)

Gravel road projects over this year include replacing lost material on the following proposed roads.

Central Region: Otter Trail Road and Lake Road; South Region: Fritz Creek Valley Drive, Lifeboat Loop, Basargin Road, Morrison Road, Neolan Road, Mansfield Avenue; West Region: Oil Well Road, Stubblefield Drive, and Charlie Brown Drive; North Region: Barbara Drive, Barksdale Drive, Warren Avenue, Windchime Street, Lee Avenue, Martille Avenue and Chickadee Street. Project #434.33950.17GRA.49999.

Betty Lou Drive and Huske Street (project cost: \$315,000)

Project will place road within the right-of-way, widen roads, construct turn-arounds, improve drainage and add gravel cap. Project located in Sterling. Project #434.33950.C2BET.49999.

Diane Street and Glacier Avenue West (project cost: \$187,500)

Project will widen road, shallow approach grades, move road to centerline right-of-way, replace poor road material and improve ditching. Project located in Sterling Project #434.33950.C2DIA.49999.

Wyoh Way, Langhus Street South, Maria Road, and Cana Court (project cost: \$718,250)

Project will construct turn-arounds, shallow steep grades, improve drainage, replace poor materials, widen roads, and improve sight distance at intersection. Project located in Homer. Project #434.33950.S8WYO.49999.

Hill Avenue and Tom Cat Drive (project cost: \$439,875)

Project will construct turn-arounds, improve drainage, replace poor materials, widen roads, and improve sight distance at intersection. Project located in Homer. Project #434.33950.S7HIL.49999.

Igloo Drive, Dana Bayes Street #2, Miracle Avenue, and Sun Dew Circle (project cost: \$579,375)

Project will widen roads, replace poor materials, and improve drainage. Project located in Soldotna. Project #434.33950.W7IGL.49999.

Greenfield Drive, Newbury Avenue, and Starlight Street (project cost: \$220,500)

Project will widen road, place sections within existing right-of-way, and improve drainage. Project located in Ninilchik. Project #434.33950.W4GRE.49999.

Emerald Street (project cost: \$426,000)

Project will widen and elevate road, and improve drainage. Project located in N. Kenai. Project #434.33950.N2EME.49999.

Lost Creek Bridge Decking (project cost: \$250,000)

Project will replace wooden bridge decking. Project located in Seward. Project #434.33950.E3LOS.49999.

Alder Avenue upgrade and Aspen Avenue Paving (project cost: \$341,250)

Project will widen and replace poor material in Alder Avenue, and upgrade and pave Aspen Avenue. Project located in Ninilchik. Project #434.33950.W5ASP.49999.

South Kenai Peninsula Hospital Service Area

OR heat & Humidity Control System (project cost \$300,000)

Dedicated Outside Air System for the two operating rooms to comply with CMS and Critical Access Hospital infection control regulations. Project # 491.81210.17SHB.48516.

Digital Radiology Equipment Upgrade (project cost \$200,000)

Upgrading the digital radiology equipment at Homer Medical clinic to improve image quality, reduce the radiation dose by up to 50% (meets regulatory dose recommendations) and reduce exam times. Project # 491.81210.17SHC.48516.

Defibrillator Monitors (project cost \$190,000)

Replace current monitor defibrillators which are at the end of their useful life. Project # 491.81210.17SHD.48516.

Electronic Health Record Upgrade-Homer Medical Clinic (project cost \$172,642)

Replace current software which is not adequate for patient and regulation requirements. Project # 491.81210.17SHE.48516.

PACS Server (project cost \$103,803)

Replace current server which is five years old and no longer supported by vendor. Project # 491.81210.17SHF.48516.

Patient Room Computers (project cost \$75,000)

Project # 491.81210.17SHG.48516.

Overhead Lift System Upgrade-Long Term Care (project cost \$59,974)

Upgrade current Maxi-sky motors and docking charge systems for all older rooms and dayroom to allow in-track charging. Project # 491.81210.17SHH.48516.

Biopsy Specimen Imaging Device (project cost \$51,000)

Increase the standard of care by eliminating delays in waiting for verification of successful core samples. Project # 491.81210.17SHJ.48516.

Medical Air Plumbing to OR suite (project cost \$46,200)

Allows Panda infant warmers from OB to be connected directly into hospital medical gases when used during C-section instead of on-board small tanks. Project # 491.81210.17SHK.48516.

MRI Infusion Pump (project cost \$40,742)

Improve efficiency and reduce contamination. Project # 491.81210.17SHL.48516.

Video Colonoscope (project cost \$36,990)

Replace outdated versions. Project # 491.81210.17SHM.48516.

Virtual Server Host Replacements (project cost \$36,000)

Replace outdated versions. Project # 491.81210.17SHN.48516.

Storage Area Network (SAN) storage (project cost \$35,000)

Increase storage space. Project # 491.81210.17SHP.48516.

Switch Replacement (project cost \$35,000)

Improve functionality. Project # 491.81210.17SHQ.48516.

Core Switch Replacement (project cost \$30,000)

Improve functionality. Project # 491.81210.17SHR.48516.

Various Equipment (project cost \$295,811)

Nineteen items ranging in cost from \$5,122 (foot traction unit) to \$29,000 (Front Desk area remodel). (Secure storage for forensic documentation). Most of the items are for patient care, but also includes some non-clinical items such as automatic door openers, and replacement pump for elevator. Project # 491.81210.17SHS.48516.

**School Revenue Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Funds Provided:					
Transfer from Other Funds	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Grant Revenue	-	13,234,930	9,930,000	6,000,000	5,750,000
Total Funds Provided	1,250,000	14,484,930	11,180,000	7,250,000	7,000,000
Funds Applied					
Areawide Portables & Outbuildings	50,000	75,000	75,000	100,000	100,000
Areawide Flooring Replacement/Upgrades	150,000	150,000	150,000	175,000	175,000
Areawide Water Quality Upgrades	125,000	100,000	75,000	50,000	50,000
Areawide Asbestos Abatement	75,000	75,000	75,000	75,000	75,000
Areawide Electrical & Lighting Upgrades	100,000	100,000	100,000	100,000	100,000
Areawide Bleacher Replacement	125,000	75,000	-	75,000	-
Areawide Locker Replacement	100,000	-	50,000	-	75,000
Areawide Asphalt/Sidewalk Repairs	75,000	75,000	100,000	100,000	100,000
Areawide Generator upgrades/replacements	100,000	100,000	50,000	50,000	50,000
Areawide Playground Upgrades	75,000	75,000	75,000	75,000	75,000
Areawide Window/Siding Repair/Replacement	100,000	75,000	75,000	125,000	100,000
Areawide Doors & Entries	100,000	100,000	75,000	75,000	100,000
Areawide ADA Upgrades	75,000	75,000	75,000	75,000	75,000
Areawide HVAC/DDC Upgrades	-	75,000	75,000	75,000	75,000
Areawide Elevator Upgrades	-	-	100,000	-	-
Areawide Security & Safety Improvements	-	100,000	100,000	100,000	100,000
Special Grant funded					
Homer High & shop roof replacement (G)	-	5,616,930	180,000	-	-
Direct Digital Control System Replacment (G)	-	900,000	500,000	500,000	750,000
Window and Siding Replacments (G)	-	518,000	550,000	500,000	-
Kenai Middle School safety reconfiguration	-	-	2,500,000	-	-
Asphalt Area Renovation/Replacement/travel flow improvements (G)	-	5,000,000	5,000,000	5,000,000	5,000,000
Teacher Housing @ Remotes Sites (G)	-	1,200,000	-	-	-
Homer Elementary wall repair (G)	-	-	450,000	-	-
Homer Middle School Drainage (G)	-	-	750,000	-	-
Total Funds Applied	1,250,000	14,484,930	11,180,000	7,250,000	7,000,000
Net Results From Operations	-	-	-	-	-
Beginning Fund Balance	32,090	32,090	32,090	32,090	32,090
Ending Fund Balance	\$ 32,090	\$ 32,090	\$ 32,090	\$ 32,090	\$ 32,090
(G) Grant funded					

**General Government Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Funds Provided:					
Transfer from Other Funds					
General Government	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
General Government - Resource Management	-	-	-	-	250,000
Solid Waste	-	150,000	-	150,000	-
Equipment Replacement Fund	1,026,331	237,000	961,000	1,192,000	-
Total Funds Provided	1,276,331	637,000	1,211,000	1,592,000	500,000
Grant Revenue/Debt Issuance					
General Government	-	-	-	-	5,435,000
General Government - Resource Management	-	-	-	-	-
Solid Waste	-	5,300,000	-	-	-
Total Funds Provided	1,276,331	5,937,000	1,211,000	1,592,000	5,935,000
Funds Applied					
General Government Capital Project Fund					
Software Upgrade	-	-	175,000	-	-
HVAC/Fire Alarm/Sprinkler	-	-	-	-	6,435,000
Total General Government	-	-	175,000	-	6,435,000
911 Communications Center Capital Project Fund					
Replacement dispatch radio consoles	736,331	-	-	-	-
Total 911 Communications Center	736,331	-	-	-	-
Resource Management Capital Project Fund					
West Side Development	-	-	-	-	250,000
Total Resource management	-	-	-	-	250,000
Solid Waste Capital Project Fund					
Excavator	290,000	-	-	-	-
Wheeled Compactor	-	900,000	-	-	-
Cell 3 Design & Construction	-	4,400,000	-	-	-
Flatbed Pickup	-	50,000	-	-	-
CPL C&D Cell Construction	-	500,000	-	-	-
Roll-Off truck	-	187,000	-	-	-
Wheeled Loader	-	-	401,000	-	-
Wheeled Tractor Scraper	-	-	560,000	-	-
Pickup	-	-	-	30,000	-
Roll-Off Truck	-	-	-	162,000	-
CPL Landfill Gas Collection Network	-	-	-	1,000,000	-
Total Solid Waste	290,000	6,037,000	961,000	1,192,000	-
Total Funds Applied	1,026,331	6,037,000	1,136,000	1,192,000	6,685,000
Net Results From Operations	250,000	(100,000)	75,000	400,000	(750,000)
Beginning Fund Balance					
General Government	370,478	620,478	870,478	945,478	1,195,478
Resource Management	-	-	-	-	-
Solid Waste	409,307	1,145,638	795,638	795,638	795,638
Total Beginning Fund Balance	779,785	1,766,116	1,666,116	1,741,116	1,991,116
Ending Fund Balance					
General Government	620,478	870,478	945,478	1,195,478	445,478
Resource Management	-	-	-	-	-
Solid Waste	1,145,638	795,638	795,638	795,638	795,638
Total Ending Fund Balance	1,766,116	1,666,116	1,741,116	1,991,116	1,241,116

(G) Grant funded

**Nikiski Fire Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 18,564	\$ 16,732	\$ 62,109	\$ 1,631	\$ 1,105
Operating Transfers In	1,000,000	2,500,000	500,000	500,000	500,000
Grant Revenue/Bond Issuance	-	-	-	-	-
Total Funds Provided	1,018,564	2,516,732	562,109	501,631	501,105
<u>Funds Applied</u>					
Engine #4 Tyonek (1984) NFD Tanker (1983)	650,000	-	-	-	-
Medic #4 Ambulance (2001)	225,000	-	-	-	-
Medic #5 Ambulance (2003)	225,000	-	-	-	-
Unit #3 Training & Safety (2005)	-	50,000	-	-	-
Unit #5 Plow Truck Station #2 (2000)	-	50,000	-	-	-
Station #3 planning & construction	-	400,000	2,500,000	-	-
Unit #4 Response Truck EMS Captain	-	-	50,000	-	-
Station #1 Roof & Siding Replacement	-	-	700,000	-	-
SCBA Air Compressor Beluga, Tyonek/NFD 1	-	-	-	50,000	-
Unit #6 Wildland Truck Station 1 (2002)	-	-	-	50,000	-
Station #1 Parking Lot Paving	-	-	-	150,000	-
Air Pack Replacements	-	-	-	275,000	-
Engine Exhaust Removal System Station #1	-	-	-	-	50,000
Rescue Boat Cook Inlet	-	-	-	-	200,000
Medic #2 Ambulance (2008)	-	-	-	-	250,000
Total Funds Applied	1,100,000	500,000	3,250,000	525,000	500,000
Net Results From Operations	(81,436)	2,016,732	(2,687,891)	(23,369)	1,105
Beginning Fund Balance	825,083	743,647	2,760,379	72,488	49,119
Ending Fund Balance	\$ 743,647	\$ 2,760,379	\$ 72,488	\$ 49,119	\$ 50,224

**Bear Creek Fire Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 5,273	\$ 6,292	\$ 7,221	\$ 4,909	\$ 5,132
Operating Transfers In	40,000	40,000	40,000	40,000	100,000
Grant Revenue	-	762,698	350,000	400,000	-
Total Funds Provided	45,273	808,990	397,221	444,909	105,132
<u>Funds Applied</u>					
Facility completion-OEM storage area	-	115,014	-	-	-
Facility completion-fitness room	-	188,528	-	-	-
Facility completion-living quarters	-	299,156	-	-	-
Mini-pumper	-	165,000	-	-	-
Replace 1986 Tanker (Unit 125)	-	-	400,000	-	-
Replacement air packs	-	-	100,000	-	-
Engine Tanker (Unit 126)	-	-	-	400,000	-
Replace Breathing Air Compressor	-	-	-	35,000	-
Total Funds Applied	-	767,698	500,000	435,000	-
Net Results From Operations	45,273	41,292	(102,779)	9,909	105,132
Beginning Fund Balance	234,373	279,646	320,938	218,159	228,068
Ending Fund Balance	<u>\$ 279,646</u>	<u>\$ 320,938</u>	<u>\$ 218,159</u>	<u>\$ 228,068</u>	<u>\$ 333,200</u>

**Anchor Point Fire & Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 3,422	\$ 124	\$ 2,939	\$ 5,817	\$ 886
Operating Transfers In	250,000	125,000	125,000	125,000	150,000
Grant Revenue/Other Revenue	-	-	-	100,000	-
Total Funds Provided	253,422	125,124	127,939	230,817	150,886
<u>Funds Applied</u>					
Rescue Vehicle (replace Rescue 43)	400,000	-	-	-	-
Rescue Truck (replace Rescue 53, 54, & 55)	-	-	-	450,000	-
Total Funds Applied	400,000	-	-	450,000	-
Net Results From Operations	(146,578)	125,124	127,939	(219,183)	150,886
Beginning Fund Balance	152,067	5,489	130,613	258,552	39,369
Ending Fund Balance	\$ 5,489	\$ 130,613	\$ 258,552	\$ 39,369	\$ 190,255

**Central Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Funds Provided:					
Interest Revenue	\$ 18,800	\$ 15,286	\$ 15,067	\$ 10,906	\$ 6,652
Operating Transfers In	250,000	250,000	250,000	250,000	250,000
Grant Revenue	-	125,000	-	375,000	-
Debt Issuance	-	-	-	-	10,900,000
Total Funds Provided	268,800	390,286	265,067	635,906	11,156,652
Funds Applied					
Station 5 Repair/Re-insulation	100,000	-	-	-	-
Station 4 Generator	15,000	-	-	-	-
Fire Station Lighting Project	110,000	-	-	-	-
Station 4 Re-Shingle Roof	25,000	-	-	-	-
Fire Hose and Appliances	50,000	-	-	-	-
Fire Rescue Equipment/Extrication	75,000	-	-	-	-
Ambulance Equipment	50,000	-	-	-	-
Fire Station Alerting System	-	400,000	-	-	-
SCBA / Air Compressor Replacement	-	-	450,000	-	-
SCBA Replacement	-	-	-	450,000	-
Replace Radios	-	-	-	375,000	-
Station 1 Remodel/Relocation	-	-	-	-	10,900,000
Total Funds Applied	425,000	400,000	450,000	825,000	10,900,000
Net Results From Operations	(156,200)	(9,714)	(184,933)	(189,094)	256,652
Beginning Fund Balance	835,577	679,377	669,663	484,730	295,636
Ending Fund Balance	\$ 679,377	\$ 669,663	\$ 484,730	\$ 295,636	\$ 552,288

**Kachemak Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 2,437	\$ 2,492	\$ 1,873	\$ 1,353	\$ 2,508
Operating Transfers In	50,000	50,000	50,000	50,000	100,000
Grant Revenue	-	1,200,000	-	195,000	350,000
Total Funds Provided	52,437	1,252,492	51,873	246,353	452,508
<u>Funds Applied</u>					
Station 1 Phase 2 Hill Removal & Drainage	25,000	-	-	-	-
Station 2 Water Tank & Backup GenSet	25,000	-	-	-	-
Station 2 addition	-	1,200,000	-	-	-
Utility Vehicle	-	80,000	-	-	-
SCBA	-	-	75,000	-	-
Ambulance 350, Type 1	-	-	-	195,000	-
Custom Tanker/Pumper	-	-	-	-	550,000
Total Funds Applied	50,000	1,280,000	75,000	195,000	550,000
Net Results From Operations	2,437	(27,508)	(23,127)	51,353	(97,492)
Beginning Fund Balance	108,322	110,759	83,251	60,124	111,477
Ending Fund Balance	\$ 110,759	\$ 83,251	\$ 60,124	\$ 111,477	\$ 13,985

North Peninsula Recreation Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 2,886	\$ 3,356	\$ 1,187	\$ 1,204	\$ 17,648
Operating Transfers In	225,000	225,000	225,000	150,000	150,000
Grant Revenue/Debt Issuance	-	-	-	1,250,000	-
Total Funds Provided	227,886	228,356	226,187	1,401,204	167,648
<u>Funds Applied</u>					
NCRC--Septic/Leach Field	161,000	-	-	-	-
NPRSA Master Plan Study	35,500	-	-	-	-
Ice Rink & Gym Lighting Replacement	-	373,000	-	-	-
Replace Fire Alarm System--Pool	-	-	160,000	-	-
Fitness Equipment Replacement	-	-	65,000	-	-
NCRC Remodel	-	-	-	305,000	-
Pool--Roof Replacement Admin Area	-	-	-	-	1,100,000
Total Funds Applied	196,500	373,000	225,000	305,000	1,100,000
Net Results From Operations	31,386	(144,644)	1,187	1,096,204	(932,352)
Beginning Fund Balance	192,368	223,754	79,110	80,297	1,176,501
Ending Fund Balance	\$ 223,754	\$ 79,110	\$ 80,297	\$ 1,176,501	\$ 244,149

**Road Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Funds Provided:					
Interest Revenue	\$ 37,500	\$ 22,500	\$ 7,500	\$ 5,000	\$ 5,000
Operating Transfers In	1,500,000	1,750,000	1,750,000	1,750,000	1,750,000
Grant Revenue	-	-	-	-	-
Total Funds Provided	1,537,500	1,772,500	1,757,500	1,755,000	1,755,000
Funds Applied					
District & Project					
B Borough-FY17 Wide Gravel Projects	315,000	-	-	-	-
C Betty Lou Drive, Huske Street	512,500	-	-	-	-
C Diane Street, Glacier Avenue West	187,500	-	-	-	-
S Wyoh Way, Langhus Street South, Maria Road, Cana Court	718,250	-	-	-	-
S Hill Avenue, Tom Cat Drive	439,875	-	-	-	-
W Igloo Ave., Dana Bayes St - #2, Miracle Ave., Sun Dew Circle	579,375	-	-	-	-
W Greenfield Drive, Newbury Avenue, Starlight Street	220,500	-	-	-	-
N Emerald Street	426,000	-	-	-	-
E Lost Creek Bridge Decking	250,000	-	-	-	-
W Alder Avenue Upgrade, Aspen Avenue Paving	341,250	-	-	-	-
C Dayspring St, Hallelujah Ct., Hallelujah Trail, Seward Ave, Dudley Ave.	-	300,000	-	-	-
C Alex Drive, Alex Court, Hawkins Street, Thelma Court	-	170,625	-	-	-
S Tracy Avenue	-	201,875	-	-	-
S Glenn Road, Kipling Circle	-	331,500	-	-	-
S Morrison Dr, Neolan Dr	-	150,000	-	-	-
W Myra Avenue, David Avenue, Peggy Drive, Sharon Street	-	431,250	-	-	-
W Henry Avenue, Bolan Street, Rustic Avenue-2	-	187,500	-	-	-
E Ravenquest Avenue	-	51,200	-	-	-
N Eileen Street	-	420,000	-	-	-
N McGahan Drive -Re-pave, Marhenke Street - Paving -	-	485,000	-	-	-
C Forerunner Street, Glory Street	-	183,750	-	-	-
C Poachers Cove, Greenridge Street, Joplin Circle, Amiyung Court	-	-	517,500	-	-
C Merkes Road, Patty Avenue, Southwind Circle	-	-	236,250	-	-
S Waterman Road	-	-	235,875	-	-
S Sarah Avenue	-	-	246,500	-	-
S Da Mar Loop, Rucksack Dr	-	-	403,750	-	-
W Tern Circle, JacNJil Circle, Jitney Circle	-	-	88,500	-	-
W Tim Avenue, Muir Street, Creek View Road	-	-	-	682,500	-
N Sunflower Street - Make pavement ready	-	-	-	654,000	-
N Spruce Haven Street South	-	-	-	195,000	-
E Pinnacle View Road, Shady Lane, Beach Drive	-	-	-	331,200	-
C Moose River Dr., River Ridge Rd., Entrance Ave., Pederson, Benedict	-	-	-	-	1,001,250
S School Avenue	-	-	-	-	255,000
S Kilcher Road	-	-	-	-	246,500
W Griffing Court, Griffing Way, Territorial Road	-	-	-	-	129,375
Total Funds Applied	3,990,250	2,912,700	1,728,375	1,862,700	1,632,125
Net Results From Operations	(2,452,750)	(1,140,200)	29,125	(107,700)	122,875
Beginning Fund Balance	11,600,000	9,147,250	8,007,050	8,036,175	7,928,475
Ending Fund Balance	\$ 9,147,250	\$ 8,007,050	\$ 8,036,175	\$ 7,928,475	\$ 8,051,350

Districts: C - Central; N - North; S - South; W - West; E - East

**Central Kenai Peninsula Hospital Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Department Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Interest Revenue	\$ 14,315	\$ 11,784	\$ 110,256	\$ 136,233	\$ 286,386
Grant/Other Financing	29,000,000	15,712,421	78,074,305	14,872,134	40,253,553
Total Funds Provided	29,014,315	15,724,205	78,184,561	15,008,367	40,539,939
Funds Applied					
HCIS Replacement System	1,000,000	-	-	-	-
Imaging Expansion Phase III	2,779,445	-	-	-	-
DaVinci Surgical Robot System	2,000,000	-	-	-	-
MRI Replacement	2,000,000	-	-	-	-
Parking Lot Renovation & Expansion	1,900,000	-	-	-	-
Behavioral Health Transitional Housing	1,500,000	-	-	-	-
SPECT/CT Camera for Nuclear Medicine	1,006,485	-	-	-	-
Kenai Expansion	1,000,000	-	-	-	-
Air Handling and Chilled Water Equipment	971,250	-	-	-	-
Imaging Expansion Phase IV	900,000	-	-	-	-
Secondary Data Center Expansion & PACS	900,000	-	-	-	-
Boiler/Biohazardous waste building	890,000	-	-	-	-
Replace Inhouse Monitoring Equipment in Emergency Dept	735,000	-	-	-	-
Nurse Call System Replacement	600,000	-	-	-	-
Information Systems Replacement (End of Life/Service)	520,000	540,800	562,432	584,929	608,326
Replace Datascope Monitors and Related Equipment	475,500	-	-	-	-
Medseek Patient Portal	475,000	-	-	-	-
VDI - Virtual Desktop/Single Sign-on/Remote Access	475,000	-	-	-	-
Loading Dock Project - Expand Loading Dock	400,000	-	-	-	-
Heritage Place Window Replacement	350,000	-	-	-	-
Move MRI from CP Outpatient Imaging to Hospital	250,000	-	-	-	-
Energy Efficiency Upgrades as a Result of the Energy Audit	-	1,500,000	1,500,000	-	-
OB Renovation	-	5,000,000	-	-	-
Imaging Expansion & Remodel Phase V	-	1,949,875	-	-	-
Buildout Primary Data Center in Specialty Clinic Building	-	1,200,000	-	-	-
Replace Digital Mammography Units w/Tomosynthesis Units	-	906,100	-	-	-
Neurology Equipment	-	250,000	-	-	-
Phase VI - Hospital Expansion - Tower	-	-	60,000,000	-	-
Heritage Place Expansion	-	-	11,480,934	-	-
Furniture	-	-	800,000	-	-
Plumbing Upgrades	-	-	386,650	-	-
Windows	-	-	300,000	-	-
Cath Lab	-	-	-	7,000,000	-
Diagnostic Ultrasound Systems (2)	-	-	-	750,000	-
Hospital Expansion to Increase Bed Capacity	-	-	-	-	30,000,000
Total Funds Applied	29,127,680	11,346,775	75,030,016	8,334,929	30,608,326
Net Results From Operations	(113,365)	4,377,410	1,154,545	6,673,438	9,931,613
Beginning Fund Balance	636,223	522,858	4,900,268	6,054,813	12,728,251
Ending Fund Balance	\$ 522,858	\$ 4,900,268	\$ 6,054,813	\$ 12,728,251	\$ 22,659,864

PLACE HOLDER


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.

**South Kenai Peninsula Hospital Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2017 Through 2021**

	FY2017 Mayor Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
Funds Provided:					
Interest Revenue	\$ 5,115	\$ 3,183	\$ 6,789	\$ 17,969	\$ 16,525
Operating Transfers In	1,600,000	1,600,000	1,800,000	1,800,000	1,800,000
Debt financing	1,500,000	-	-	-	-
Total Funds Provided	3,105,115	1,603,183	1,806,789	1,817,969	1,816,525
Funds Applied					
Various Equipment	295,811	300,000	800,000	400,000	800,000
** HMC facility expansion	1,500,000	-	-	-	-
OR Heat and Humidity Control System	300,000	-	-	-	-
Digital Radiology Equipment Upgrade HMC	200,000	-	-	-	-
Defibrillator Monitors	190,000	-	-	-	-
HMC Electronic Health Record	172,642	-	-	-	-
PACS Server	103,803	-	-	-	-
Computer workstations in patient rooms at bedside	75,000	-	-	-	-
Maxi-Sky Enhanced Charging system motors/track conversion	59,974	-	-	-	-
Biopsy Specimen Imaging Device	51,000	-	-	-	-
Medical Air plumbing to OR suites with O2 alarm upgrade	46,200	-	-	-	-
MRI Infusion Pump	40,742	-	-	-	-
Video Colonoscope	36,990	-	-	-	-
Virtual Server Hosts Replacement	36,000	-	-	-	-
San Storage Additional Shelf	35,000	-	-	-	-
switch replacement	35,000	-	-	-	-
Core switch replacement	30,000	-	-	-	-
Ultrasound Unit	-	260,000	-	-	-
Kitchen Remodel	-	244,000	-	-	-
Emergency Department EHR	-	200,000	-	-	-
Therapy Pool	-	129,000	-	-	-
Digital upgrade to SPHIS X-Ray	-	111,900	-	-	-
Elevator Control System Upgrade	-	91,000	-	-	-
Remodel of LTC Nurses station/HUC area/Dr dictation	-	40,000	-	-	-
Fax Server	-	35,000	-	-	-
Anesthesia Machine	-	-	120,000	-	-
Mid-range tractor snow removal system	-	-	85,500	-	-
Information System Upgrades	-	-	75,000	-	-
Patient Beds	-	-	80,000	-	-
Re-Roof Cedar House	-	-	50,000	-	-
CT Scanner	-	-	-	1,300,000	-
Patient beds	-	-	-	80,000	-
Information System Upgrades	-	-	-	75,000	-
Autoclave	-	-	-	40,000	-
New Flouro Room	-	-	-	-	250,000
Information System Upgrades	-	-	-	-	75,000
Gastroscope	-	-	-	-	60,000
Server Replacements	-	-	-	-	60,000
Total Funds Applied	3,208,162	1,410,900	1,210,500	1,895,000	1,245,000
Net Results From Operations	(103,047)	192,283	596,289	(77,031)	571,525
Beginning Fund Balance	272,820	169,773	362,056	958,345	881,314
Ending Fund Balance	\$ 169,773	\$ 362,056	\$ 958,345	\$ 881,314	\$ 1,452,839

** for informational purposes only, will not appropriated as part of the budget process, a separate appropriated will be needed

Capital Improvement Project

Project Name	Area Wide Portables and Out Buildings	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$50,000	
Project Manager	Scott Griebel	
Project Location	Kenai Middle School	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 400,000
Other (Specify)						
Total	\$ 50,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 400,000


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 to include: replacements of systems such as: roofs, windows/doors, or furnaces, or repairs to structural deficiencies. Funds may also support the construction of new onsite structures if a need were determined. The priority for '17 funds would be to support the transport units if the need rises. If no need develops the funds would be used to make envelope and system improvements (roofs, doors ,windows, siding, heating) to existing units.

Impact on Annual Operating Budget

Personnel	\$ -	Project would have little impact on operating budget.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

Capital Improvement Project

Project Name	School Flooring Replacement Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$150,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 150,000	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000	\$ 800,000
Other (Specify)						
Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000	\$ 800,000


Description (Justification and Explanation)

The flooring funds are utilized for replacing flooring throughout the school district. Selected projects are prioritized based on annual district wide site walkthroughs. Additionally, the fund is utilized to accomplish contracted complete sanding, game line layout/painting and refinishing of gym floors; based on need and priority. The use of flooring funds may work in conjunction with asbestos abatement funds where asbestos is encountered as a result of the flooring replacement. Safety concerns rate as the highest priority. Then the focus turns to needs based on wear. With forty-two school facilities the need is always adequate for the funds available.

Impact on Annual Operating Budget

Personnel		Projects will have no effect on annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	School Water Quality Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$125,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 125,000	\$ 100,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 400,000
Other (Specify)						
Total	\$ 125,000	\$ 100,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 400,000


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 in the "point of use" water that surpasses the "maximum contaminant level" (MCL) allowable by federal regulation. In some instances the contaminant is directly from the source water, and in others there may be clean source water with a PH issue that causes corrosion in the piping system (resulting in the presence of copper) that must be dealt with. In these instances, the source water must be treated in order to maintain a safe drinking water supply to occupants. Depending on the type of treatment required the process can be quite costly. For this reason the Borough has also begun to implement conservation measures that better limit consumption of plant treated and metered city water sources. This has primarily been accomplished by the replacement of use fixtures, that both use less water and have improved reliability. Continuation of these funds is important in order to achieve a reliable level of safe water supply to school facility occupants and to deal with what is forecast as pending compliance challenges forward. Funds will be utilized for both design solutions and project implementation.

Impact on Annual Operating Budget

Personnel		These projects will result in a reduction in maintenance costs and provide a slight energy savings for the KPB School District.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	School Asbestos Removal and Repair	 <p style="text-align: center;">Abatement of KCHS Pool Hallway A.C.T. (asbestos containing tile) and mastic.</p>
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Other (Specify)						
Total	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000

Description (Justification and Explanation)

There is asbestos present in many of our facilities constructed prior to 1984. While much has been removed throughout the years, a considerable amount remains. The majority of material consists of fairly stable, low risk "non-friable" materials. The ACBMs (asbestos containing building materials) are normally encountered as a result of a improvement projects, such at locker or flooring replacements, or minor renovation projects. There is also a moderate amount higher risk materials such as: TSI (Thermal Systems Insulation) and structural fire protective coatings. It is the goal of the Maintenance Department to work toward eventual complete abatement of higher risk ACBMs at all Borough facilities. The removal of lower risk materials will be primarily based on projects that impact the existing materials. Areas of abatement are governed by impacting projects and decisions made by the Borough Safety and Asbestos Coordinator. Funds will be utilized for the removal of asbestos on the following priority basis: level of risk, as encountered and as allowable by funding.

Impact on Annual Operating Budget

Personnel		Projects should provide little impact to the annual budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	School Electrical & Lighting Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	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)

The Kenai Peninsula Borough Maintenance Department oversees one hundred and ninety-five School District buildings which include: 42 schools, 46 support buildings, 77 storage buildings. They repair and maintain 2,500 motors, 80 scoreboards, 800 battery pack emergency lights and over 40,000 light fixtures. Funds are needed to replace existing lamps and ballasts with more efficient devices, planning and design for upgrades to parking lot lighting, and for adding or upgrading other electrical devices and services. As projects are completed at the various schools across the borough savings to the KPB School District are seen in a reduction to their utility bills. Current projects include replacing older generation and failed ballasts with improved energy efficient programmable types. The replacements will last longer and require less maintenance. The fluorescent fixture lighting upgrades are approaching completion. Forward, interior projects will focus on the replacement of high consumption lamps, scaled lighting in some areas where possible (scaled lighting dims lamps at times when natural ambient light is available) and selected system upgrades to large horsepower pumps and fan units. For exterior projects, LED lighting upgrades will begin, which will result in substantial utility savings, while producing a higher quality of light. Funds for these projects have been appropriated on an annual basis during the budget process.

Impact on Annual Operating Budget

Personnel		Upgrades to the lighting and electrical systems at KPB schools generate savings to the KPB school district utility bills due to the reduction in kilowatt usage.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	Bleacher Replacement	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$125,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 125,000	\$ 75,000	\$ -	\$ 75,000	-	\$ 275,000
Other (Specify)						
Total	\$ 125,000	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 275,000

Description (Justification and Explanation)

Funds are intended to replace bleacher systems and auditorium seating at facilities district wide. The priority for the funds would be to replace the gym system at Kenai Central High School. The materials estimation, through King County Directors Association (KCDA), the coop group that the KPB purchases these types of items through, is quoted at \$110,000 (pre-shipping and no installation labor). To accomplish the project, it is intended to combine the current fund disbursement with existing funds (09727). Remaining funds would be targeted toward the next replacement priority.

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	\$ -	

Capital Improvement Project

Project Name	School Locker Upgrades	 <p style="text-align: center;">Old SOHI locker room lockers (Left). New SOHI hallway lockers (Right).</p>
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000	\$ -	\$ 50,000	\$ -	\$ 75,000	\$ 225,000
Other (Specify)						
Total	\$ 100,000	\$ -	\$ 50,000	\$ -	\$ 75,000	\$ 225,000

Description (Justification and Explanation)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. For the past two seasons the project emphasis has been to replace lockers in athletic spaces. This is due to a combination of factors. Most prevalent is degradation, but additionally there are some safety concerns related to many of the current locker systems in physical educational areas. 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	\$ -	

Capital Improvement Project

Project Name	Area Wide Asphalt/Sidewalk Repairs	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000
Other (Specify)						
Total	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000


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.

Impact on Annual Operating Budget

Personnel		Upgrades to asphalt and sidewalks will have little impact on the annual operational budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	School Generator Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000
Other (Specify)						
Total	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000

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	\$ -	

Capital Improvement Project

Project Name	Playground Upgrades	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Other (Specify)						
Total	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000


Description (Justification and Explanation)

Funds 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	\$ -	

Capital Improvement Project

Project Name	Windows & Siding Upgrade/Replacement	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000	\$ 75,000	\$ 75,000	\$ 125,000	\$ 100,000	\$ 475,000
Other (Specify)						
Total	\$ 100,000	\$ 75,000	\$ 75,000	\$ 125,000	\$ 100,000	\$ 475,000

Description (Justification and Explanation)

Of the area wide school facilities, 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. 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	\$ -	

Capital Improvement Project

Project Name	School Doors and Entries	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 450,000
Other (Specify)						
Total	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 450,000


Description (Justification and Explanation)

The Borough maintains more than forty schools borough wide. Each facility contains multiple maintained entry/exit points. Throughout many years of service the systems begin to deteriorate to a state beyond repair. Contributing factors are: high use, abuse that cannot be tracked as vandalism, obsolescence and corrosion relating to weather, salt use and present environmental factors. Some of the door systems in the highest need are those located in the pool areas. These areas present additional challenges due to humidity and the presence of corrosive chemicals. Needed replacements are prioritized based on work order demand, along with observation walk-throughs. The availability of these funds are important due to the high cost of the door replacements, and in some cases, replacement of the entire store front.

Impact on Annual Operating Budget

Personnel		Projects initiated utilizing these funds result in a reduction in maintenance costs associated with repairs and lower district utility bills.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	School ADA Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$75,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Other (Specify)						
Total	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000

Description (Justification and Explanation)

Fund to provide for code related Americans With Disability (ADA) improvements to area wide school facilities. Priorities are based on a combination of factors: improvements illustrated in an existing ADA survey which was completed in 2014 and need based on the presence of students or staff with special needs.

Impact on Annual Operating Budget

Personnel		These projects will not result in any operational or energy saving to the Borough.
Operating		
Capital Outlay		
Other		
Total	\$ -	

NFSA Capital Improvement Project FY 2017

Project Name	Tanker / Pumper Replacement	
Priority	High (Priority #1)	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$650,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 650,000					\$ 650,000
Other (Specify) Installation						
Total	\$ 650,000					\$ 650,000

Description (Justification and Explanation)

This project is intended to replace multiple pieces of aging apparatus. This replaces a 1984 E-One tender located at NFD Station #2, and then allows the department to relocate a 2000 Ferrara pumper/ tanker to Tyonek to replace the 1984 E-One Engine, and then relocate from Tyonek a 2007 Freightliner tanker to NFD Station #2 to be used as a foam tanker. This project will remove two pieces of apparatus (30 years old) from the department. The older apparatus may be transferred to other local fire service areas if there is a need.

Impact on Annual Operating Budget

Personnel		This is a one-time capital project expenditure from the FY 2017 budget that will reduce annual operations and maintenance costs by replacing older less fuel efficient vehicles that required more hours from our mechanic to maintain. Operational savings will not be recognized until FY2018, when the equipment is placed in service.
Operating		
Capital Outlay		
Other		
Total	\$ -	

NFSA Capital Improvement Project FY 2017

Project Name	Ambulance Replacements
Priority	High (Priority #2)
Department - Service Area	Nikiski Fire Service Area
Total Funding	\$450,000
Project Manager	James Baisden
Project Location	Nikiski Fire Service Area
Funding Source	Local



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 400,000					\$ 400,000
Other (Specify) Equipment	50,000					50,000
Total	\$ 450,000					\$ 450,000

Description (Justification and Explanation)

This project is intended to replace two (2) ambulances for the Nikiski Fire Service Area. This will allow the NFSA to update the ambulance fleet in Beluga and Tyonek. The 2 ambulances being replaced were originally purchased in 2001 and 2003 and have a high number of miles, and increased mechanical issues.

Impact on Annual Operating Budget

Engineering		This is a one-time capital project expenditure from the FY 2017 budget for the replacement of two (2) ambulances with annual operations cost included in the budget.
Operating		
Capital Outlay		
Other (Equipment)		
Total	\$ -	

Capital Improvement Project

Project Name	Type III Wildland/ Heavy -Rescue / Engine	
Priority	High	
Department - Service Area	Anchor Point Fire & Emergency Service Area	
Total Funding	\$400,000	
Project Manager	Alford V. Terry	
Project Location	Anchor Point Fire & Emergency Service Area	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction	\$ 400,000					\$ 400,000
Equipment						
Other (Specify)						
Total	\$ 400,000					\$ 400,000

Description (Justification and Explanation)

This engine is the first purchase in a two-phase project to provide the Anchor Point Service Area with two four-wheel-drive combination Rescue/Engines. Its main purpose will be to respond to motor vehicle crashes. We cannot presently fit the full compliment of modern road rescue gear either on Engine 44 or on Rescue 43. In the past 2 years, Anchor Point Fire & EMS has responded to 35 motor vehicle crashes with five fatalities. This engine is designed to carry the large amounts of rescue equipment needed at the scenes of most MVCs. It will also be capable of handling wildland and structural fires off the grid, and responding to areas we cannot currently reach with our current two-wheel-drive engine. The first new engine will be housed at Station 1 in Anchor Point. We have applied for a grant that would place a second identical engine at Station 2 in Nikolaevsk. This will allow us to remove one 20-year-old brush truck, one 30-year-old rescue truck and two 30-year-old engines from emergency service. Even if we must use department funds rather than grant funds to purchase the second engine, replacing several aging vehicles with one multi-purpose engine will save around \$700,000 over the next 4 years, as we retire aging equipment.

Personnel	\$ -	This combination Engine will replace Rescue 43. Rescue 43 will replace Brush truck 47, which was due for replacement last year, so there may not be a increased operating cost for this unit because of what is already in the operating budget.
Operating	\$ 1,000	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 1,000	

Capital Improvement Project

Project Name	Fire Station 5-Funny River, Vapor Barrier and Insulation
Priority	High
Department - Service Area	Central Emergency Service Area
Total Funding	\$100,000
Project Manager	Roy Browning
Project Location	Central Emergency Service Area
Funding Source	Local



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000					\$ 100,000
Other (Specify)						
Total	\$ 100,000					\$ 100,000

Description (Justification and Explanation)

Replace current vapor barrier which has been damaged, allowing for condensation and moisture issues. This project will include installing R-36 insulation which will increase the energy value of the current roof. This will not only repair the moisture issue, but increase energy savings, reducing utilities costs. Also, a recommendation of the Borough Energy Audit.

Impact on Annual Operating Budget

Personnel		Reduction in repair cost are expected, and energy savings.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	CES - Fire Station Lighting Upgrade	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$110,000	
Project Manager	Roy Browning	
Project Location	Central Emergency Service Area	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 110,000					\$ 110,000
Other (Specify)						
Total	\$ 110,000					\$ 110,000


Description (Justification and Explanation)

Upgrade five CES Fire Stations with LED light fixtures and bulbs. The projected savings in utility costs are \$11,196 per year. CES also spends approximately 5 days every year changing out bulbs, requiring the use of a motorized lift, and cost of replacement bulbs at \$800/year. By converting to LED lights both exterior and interior, the bulbs have an expected 10-year life.

Impact on Annual Operating Budget

Personnel	\$ -	Projected savings in utility costs are \$11,196 per year.
Operating	\$ 12,496	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 12,496	

Capital Improvement Project

Project Name	CES-Fire Hose, Appliances, Adapter Tools	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$50,000	
Project Manager	Roy Browning	
Project Location	Central Emergency Service Area	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000					\$ 50,000
Other (Specify)						
Total	\$ 50,000					\$ 50,000


Description (Justification and Explanation)

Replace hose that is over 20 years old, and hose that has failed the annual hose pressure testing. Also included is purchase of light weight fire nozzles, light weight hose packs, appliances and adapters. This will be an added safety measure by reducing weight and fatigue factors during firefighting efforts.

Impact on Annual Operating Budget

Personnel		No impacts on operations.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	CES - Fire, Rescue Equipment/Extrication	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$75,000	
Project Manager	Roy Browning	
Project Location	Central Emergency Service Area	
Funding Source	Local	

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000					\$ 75,000
Other (Specify)						
Total	\$ 75,000					\$ 75,000


Description (Justification and Explanation)

With the purchase of new apparatus, moving to increase technology by standardization and replacing obsolete Rescue Extrication Tools, to lighter battery operated tools. This will be an added safety measure by reducing the weight of the Jaws of Life and various heavy duty tools to prevent firefighter fatigue and injury. By converting to a battery system, it also saves on overall equipment by eliminating a separate heavy hydraulic pump and hoses, saving on maintenance and fuel. This conversion makes it more efficient and safer during vehicle and fire rescue.

Impact on Annual Operating Budget

Personnel		No impacts on operations.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	CES - Ambulance Equipment	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$50,000	
Project Manager	Roy Browning	
Project Location	Central Emergency Service Area	
Funding Source	Local	


	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000					\$ 50,000
Other (Specify)						
Total	\$ 50,000					\$ 50,000

Description (Justification and Explanation)

Purchase of equipment needed for the ambulances. The power gurney and loading system is a new technology that was purchased by CES in the last ambulance purchase, and shows a benefit to the department as an added safety measure to prevent injury and assist with the loading of the patient into the ambulance. These power systems especially help with bariatric patients who are very heavy to load by personnel, causing less potential for back injury. Purchasing the same power system helps to standardize our fleet of equipment for maintenance and training purposes. Automated CPR devices for long transport are also included in this purchase. As the CPR devices take over, it allows limited personnel to perform advance life saving skills other than compression. These devices also assist in the prevention of back injury.

Personnel		No impact on operations.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	NCRC-Septic/Leach Field Replacement	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$161,000	
Project Manager	Rachel Parra / Capital Projects Dept.	
Project Location	Nikiski Community Recreation Center	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)	\$ 20,000					\$ 20,000
Construction/Equipment	121,000					121,000
Other (Specify)	20,000					20,000
Total	\$ 161,000					\$ 161,000

Description (Justification and Explanation)

The septic system for the Nikiski Community Recreation Center is original to its structure placing its age at approximately 50 years old. The life cycle of the current system has expired and replacement is necessary. The Service Area currently spends a considerable amount each fiscal year to service and pump the existing system, preventing disruption to the operation of the facility and prevention of potential hazards from outflow. Replacement has been recommended by professional services as well as the Kenai Peninsula Capital Projects Department.

Impact on Annual Operating Budget

Personnel		Replacement of this system should reduce service/pumping from annually (or more) to every other year based on a regular maintenance schedule. Approximate savings is \$2,500-\$3,000.
Operating	\$ 3,000	
Capital Outlay		
Other		
Total	\$ 3,000	

Capital Improvement Project

Project Name	Road Improvement Projects	BEFORE 	AFTER 
Priority	High		
Department - Service Area	Road Service Area		
Total Funding	\$4,486,550 (FY2016)		
Project Manager	Pat Malone		
Project Location	KPB Roads - area wide		
Funding Source	Grant and Local		

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)	\$ 520,467	\$ 379,918	\$ 225,440	\$ 242,960	\$ 212,885	\$ 1,581,670
Construction/Equipment	3,469,782	2,532,782	1,502,935	1,619,740	1,419,240	10,544,479
Other (Specify)						
Total	\$ 3,990,249	\$ 2,912,700	\$ 1,728,375	\$ 1,862,700	\$ 1,632,125	\$ 12,126,149

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.

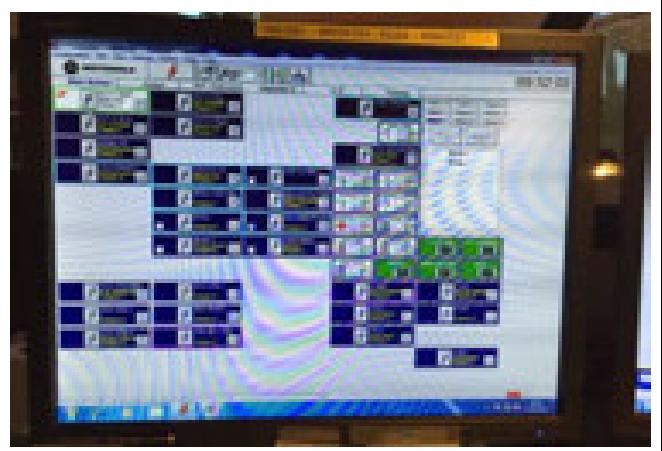
The RSA has established objective criteria to identify priority construction projects for rebuilding and upgrading as many roads as possible with available funding. These projects range from correcting basic safety and access problems to complete upgrade and paving on others. In recent years, legislative grants have funded these Capital Improvement projects enabling the RSA to use tax dollars for maintenance of some 642 miles of roads (of which 98% are gravel).

Impact on Annual Operating Budget

Personnel		Savings generated due to lower maintenance costs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	9-1-1 Dispatch Operation Radio Console replacement
Priority	High
Department - Service Area	911
Total Funding	\$736,331
Project Manager	Tammy Goggia
Project Location	Soldotna Public Safety Communication Center
Funding Source	Equipment Replacement Fund



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Five Year Total
Design (Engineering)						
Construction						
Equipment	\$725,831					\$725,831
Other (Maintenance)	10,500					10,500
Total	\$736,331					\$736,331


Description (Justification and Explanation)

Soldotna Public Safety Communication Center (SPSCC) must to replace the Gold Elite Dispatch Radio consoles which have reached their end of life. Emergency radio communications are dependent upon these consoles. Reason for replacement: (1) Factory support for the consoles ends on 1-1-2017; (2) the consoles will not work with any other software updates or patching methods; (3) without emergency radio communications there would be devastation impacts on Law Enforcement, Fire and EMS agencies. The SPSCC intends to seek grant opportunities to supplement the cost of this project. Any required cash match or administrative fees associated with grant awards would come from this fund.

Impact on Annual Operating Budget

Personnel		No additional costs anticipated from annual budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	Excavator	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$290,000	
Project Manager	Jack Maryott	
Project Location	Central Peninsula Landfill	
Funding Source	Equipment replacement fund	

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 290,000					\$ 290,000
Other (Specify) Advertising Cost						
Total	\$ 290,000	0	0	0	0	\$ 290,000

Description (Justification and Explanation)

The intent of this project is to replace the 2005 Komatsu PC 200 Excavator. This piece of equipment is a necessary waste management tool at the Central Peninsula Landfill.

Impact on Annual Operating Budget

Personnel		If the piece of equipment is not replaced, we estimate a minimum of \$30,000 will be required to replace tracks and undercarriage on the Komatsu PC200.
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>
Combined Revenues and Expenses	367
Insurance and Litigation Reserve Fund	368

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	380
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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	384
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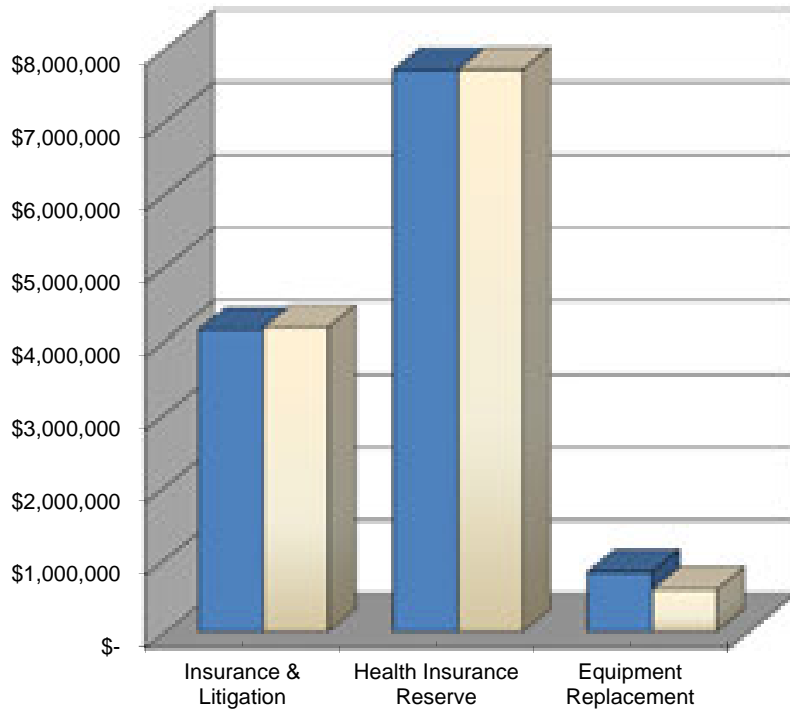
The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

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**Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2017**

<u>Revenues</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 26,593	\$ -	\$ 61,706	\$ 88,299
Charges To Other Depts	4,100,000	6,933,920	712,162	11,746,082
Miscellaneous Revenue	-	768,000	50,000	818,000
Total Revenues	4,126,593	7,701,920	823,868	12,652,381
<u>Expenses</u>				
Personnel	579,660	-	-	579,660
Supplies	11,205	-	-	11,205
Services	3,568,986	7,709,107	580,000	11,858,093
Capital Outlay	750	-	-	750
Total Expenses	4,160,601	7,709,107	580,000	12,449,708
 Net Results From Operations	 (34,008)	 (7,187)	 243,868	 202,673
Beginning Retained Earnings	2,659,325	392,413	4,936,496	7,988,234
Ending Retained Earnings	\$ 2,625,317	\$ 385,226	\$ 5,180,364	\$ 8,190,907

Revenues & Expenses

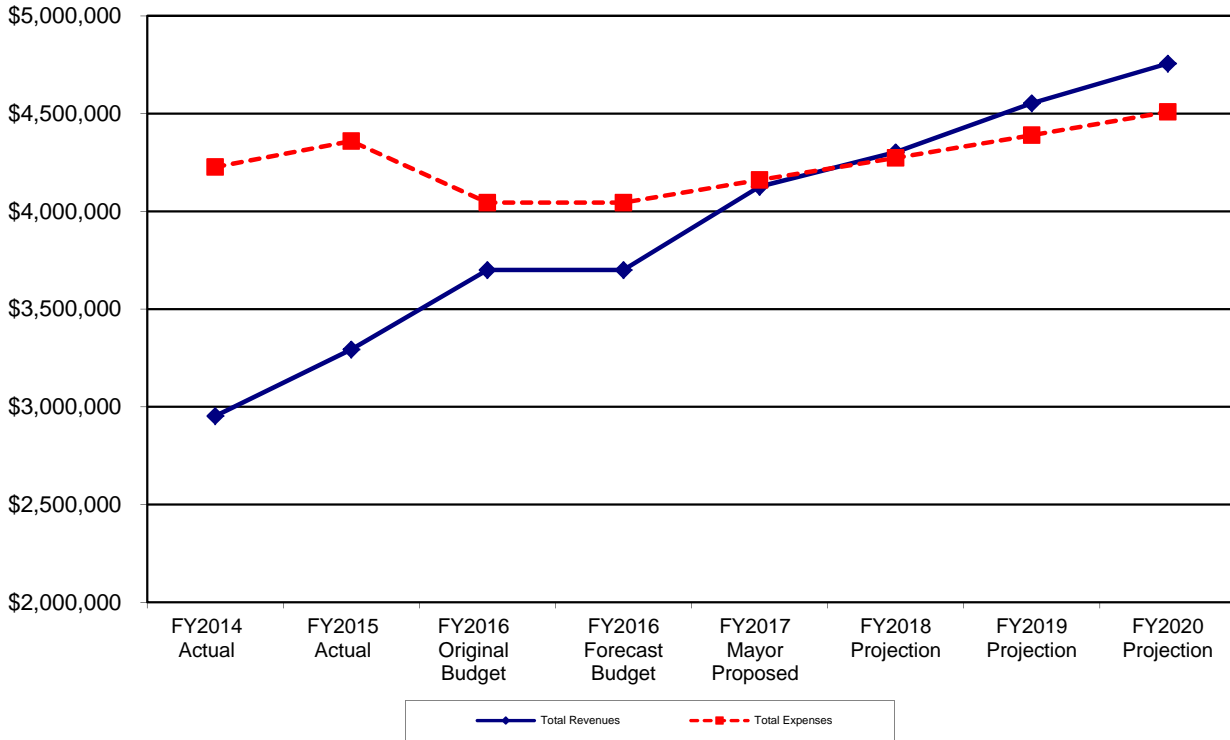


■ Revenues ■ Expenses

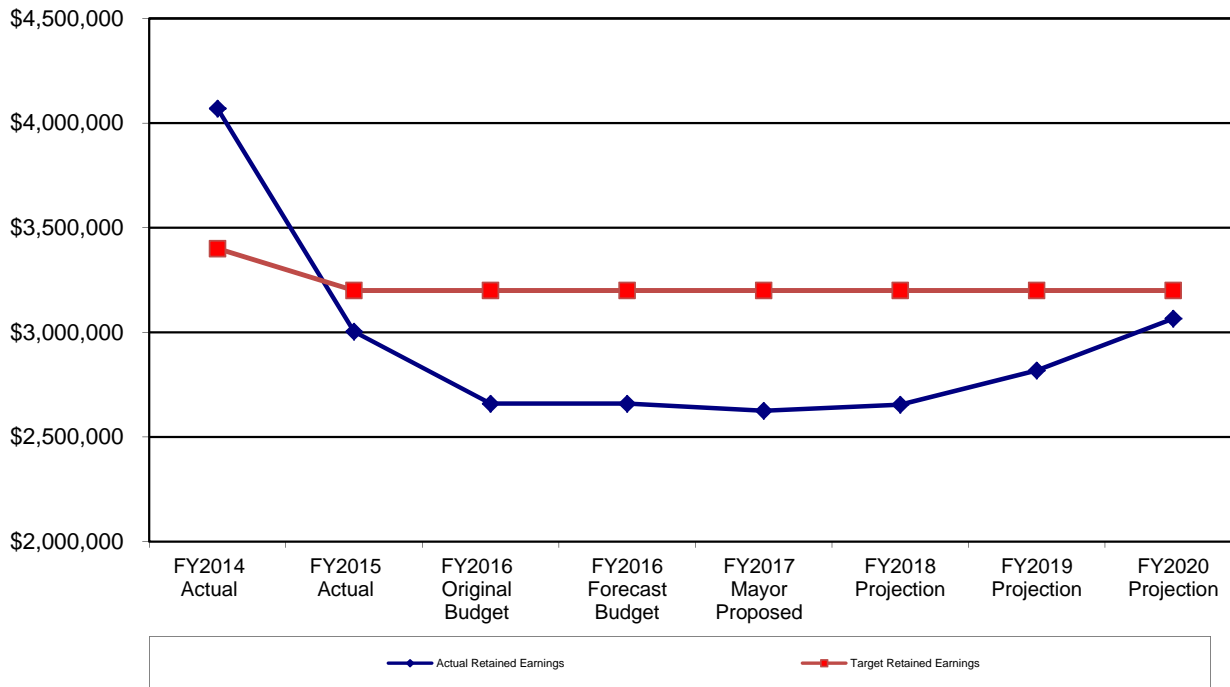
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
Interest Revenue	\$ 86,467	\$ 61,379	\$ 28,165	\$ 28,165	\$ 26,593	\$ 52,506	\$ 53,087	\$ 56,359
State Revenues	43,999	142,037	-	-	-	-	-	-
Charges to Other Depts.	2,822,632	3,089,970	3,671,627	3,671,627	4,100,000	4,250,000	4,500,000	4,700,000
Total Revenues:	2,953,098	3,293,386	3,699,792	3,699,792	4,126,593	4,302,506	4,553,087	4,756,359
Expenses:								
Personnel	539,659	658,162	565,273	565,273	579,660	602,846	626,960	652,038
Supplies	9,008	12,790	12,100	12,100	11,205	11,653	12,119	12,604
Services	3,675,288	3,685,558	3,465,799	3,465,799	3,568,986	3,658,211	3,749,666	3,843,408
Capital Outlay	2,692	2,916	1,250	1,250	750	758	766	774
Total Expenses:	4,226,647	4,359,426	4,044,422	4,044,422	4,160,601	4,273,468	4,389,511	4,508,824
Net Results From Operations	(1,273,549)	(1,066,040)	(344,630)	(344,630)	(34,008)	29,038	163,576	247,535
Beginning Retained Earnings	5,343,544	4,069,995	3,003,955	3,003,955	2,659,325	2,625,317	2,654,355	2,817,931
Ending Retained Earnings	\$ 4,069,995	\$ 3,003,955	\$ 2,659,325	\$ 2,659,325	\$ 2,625,317	\$ 2,654,355	\$ 2,817,931	\$ 3,065,466

**Insurance and Litigation Fund
Revenues and Expenses**



**Insurance and Litigation Fund
Retained Earnings**



Fund: 700
Dept: 11234

Department Function
Risk Management – Administration

Mission

Protect the Borough and School District's assets, including employees, against the consequences of accidental losses and/or claims.

Program Description

The Risk Management Office manages the insurance and self-insurance program for the Borough and School District, Workers Compensation claims, and consults with other Borough departments and the School District on their loss prevention, safety and environmental compliance programs.

Major Long Term Issues and Concerns:

- Changes in market conditions that impact the cost of procuring excess insurance for the Borough, the Service Areas and the School District.
- Regulatory changes that impact the cost of procuring excess insurance for the Borough, the Service Areas and the School District.
- The severity and costs of accidents for employees of the Kenai Peninsula Borough and Kenai Peninsula Borough School District continues to increase. Safety awareness continues to need to be a major focus.
- Changes in state and federal law which will increase the Borough and School District liability on Workers Compensation claims.
- Presumptive disability statutes.
- Occupational Safety & Health Administration regulatory changes that affect Borough Safety programs.

FY2016 Accomplishments

- Assisted Legal and Maintenance in documenting the completion of the EPA Supplemental Environmental Project (SEP) involving the hazardous waste accumulation building at the Soldotna Maintenance Shop.
- Coordinated the disposal of hazardous waste and used oil from the Homer and Soldotna Maintenance Shops, Nikiski High, Ninilchik School, and Seward High; completed each disposal at the lowest possible cost while maintaining full compliance with applicable regulations.
- Completed, submitted to ADEC's Drinking Water Program, and obtained approval for 10 Synthetic Organic Compounds (SOC) Waivers, which avoided an estimated \$5,000 in analytical costs.
- Safety Manager working with Career & Technical Coordinator on improving KPBSD vocational shop safety.
- Completed 120 Facility safety and insurance inspections.
- Safety manager developing positive working relationship with new Alaska OSHA Consultant for consultation and training within the schools' vocational shops to enhance general knowledge and safety.

FY2017 New Initiatives:

- Begin roll-out and implementation of the MSDSONline program to manage chemical "Right to Know" information.
- Obtain final operational/regulatory approval for Moose Pass School's water system.
- Safety Manager and Environmental Compliance Manager to complete 2 year project to upgrade outdated regulatory training materials.
- Utilize online training system to enhance training administration.
- Complete annual facility safety inspections at all KPB and KPBSD locations.

Performance Measures

Measures:

	FY14 Actual	FY15 Actual	FY16 Forecast	FY17 Projected
Number of Insurance policies purchased	6	12	12	13
Number of Insurance certificates reviewed	298	356	350	350
Number of contracts reviewed for insurance purposes	151	162	165	170
Number of general and auto liability claims	32	31	30	30
Number of injury reports	61	92	90	90
Number of Workers Compensation claims	61	64	70	65
Number of vandalism claims	8	4	7	6

	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Staffing History	4	4	4	4

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11234 - Risk Management - Administration**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 287,402	\$ 288,257	\$ 328,260	\$ 328,260	\$ 332,123	\$ 3,863	1.18%
40120 Temporary Wages	2,392	2,106	10,000	10,000	5,000	(5,000)	-50.00%
40130 Overtime Wages	73	791	-	-	-	-	-
40210 FICA	25,217	25,234	29,926	29,926	30,325	399	1.33%
40221 PERS	110,251	209,455	72,756	72,756	73,612	856	1.18%
40321 Health Insurance	79,168	88,004	87,616	87,616	96,640	9,024	10.30%
40322 Life Insurance	467	474	794	794	803	9	1.13%
40410 Leave	32,230	33,649	35,777	35,777	41,013	5,236	14.64%
40511 Other Benefits	379	681	144	144	144	-	0.00%
Total: Personnel	537,579	648,651	565,273	565,273	579,660	14,387	2.55%
Supplies							
42120 Computer Software	20	284	800	800	905	105	13.13%
42210 Operating Supplies	2,333	6,461	7,000	7,000	5,000	(2,000)	-28.57%
42263 Training Supplies	1,255	3,263	2,000	2,000	2,000	-	0.00%
42310 Repair/Maintenance Supplies	1,423	2,371	-	-	1,500	1,500	-
42410 Small Tools & Equipment	2,424	169	2,000	2,000	1,500	(500)	-25.00%
Total: Supplies	7,455	12,548	11,800	11,800	10,905	(895)	-7.58%
Services							
43011 Contractual Services	28,139	12,654	45,000	45,000	40,000	(5,000)	-11.11%
43110 Communications	5,096	4,758	3,900	3,900	3,900	-	0.00%
43140 Postage & Freight	156	303	250	250	250	-	0.00%
43210 Transportation/Subsistence	13,649	16,644	11,298	11,298	9,964	(1,334)	-11.81%
43220 Car Allowance	10,731	10,108	10,800	10,800	10,800	-	0.00%
43260 Training	4,900	4,250	4,010	4,010	3,115	(895)	-22.32%
43310 Advertising	1,378	-	-	-	-	-	-
43510 Insurance Premium	6,176	6,500	6,500	6,500	9,928	3,428	52.74%
43610 Utilities	5,305	5,813	5,350	5,350	5,524	174	3.25%
43720 Equipment Maintenance	3,097	2,840	3,000	3,000	3,000	-	0.00%
43780 Building/Grounds Maintenance	2,518	10,851	-	-	3,000	3,000	-
43920 Dues and Subscriptions	2,765	3,260	2,981	2,981	2,718	(263)	-8.82%
Total: Services	83,910	77,981	93,089	93,089	92,199	(890)	-0.96%
Capital Outlay							
48710 Minor Office/Communications Equipment	1,829	2,805	500	500	250	(250)	-50.00%
48720 Minor Office Furniture	863	111	750	750	500	(250)	-33.33%
Total: Capital Outlay	2,692	2,916	1,250	1,250	750	(500)	-40.00%
Interdepartmental Charges							
60000 Charge (To) From Other Depts	(631,636)	(742,096)	(671,412)	(671,412)	(683,514)	(12,102)	-
Total: Interdepartmental Charges	(631,636)	(742,096)	(671,412)	(671,412)	(683,514)	(12,102)	-
Department Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Line-Item Explanations

40110 Regular Wages. Staff includes: Risk Manager, Safety Manager, Environmental Manager and an Administrative Assistant.

40120 Temporary Wages. Needed to assist in archiving records backlog, reducing due to decreased need.

42120 Computer Software. (2) Copies of Adobe Professional \$275, (2) Copies of MS Visio at \$360 and (1) Copy of Boyer Software at \$270.

42263 Training Supplies. Safety Mgr and Env. Compliance Mgr to upgrade outdated regulatory training media and provide for ongoing updates.

43011 Contractual Services. \$10,000 for anticipated SPCC plan revisions, \$10,000 for MSDS online program, Guardian Security \$1,200, Physio-Control \$5,500, Shannon & Wilson \$7,500 and misc contracts \$ 5,800.

43210 Transportation/Subsistence. Travel to KPB and KPBSD facilities for safety reviews, in-state continuing education on risk management, safety, and environmental issues/tank inspections. Attendance to AML annual conference. Reduced due to removal of RIMS conference.

43260 Training. Training to obtain professional development for Risk Manager, Environmental Manager and Safety Manager.

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function

Fund: 700
Dept: 11236

Risk Management – Worker’s Compensation

Program Description

- As required under the Alaska Workers’ Compensation Act, workers’ compensation is a program that requires employers to pay medical costs and lost wages in the event an employee becomes injured or ill due to working conditions. The Office of Risk Management is responsible for complying with the State of Alaska’s Worker’s Compensation Act of Self-Insured Employers by administering a comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.
- Educate supervisors on how to accommodate employees in temporary transitional work to help reduce time away from work and to increase productivity.
- Utilization of electronic reporting system to track employee injuries, cost of medical treatment and other actions connected with employee Worker Compensation Claims.

Major Long Term Issues and Concerns:

- Changes in employee benefits from changing state and federal regulations/legislative changes.
- Increased frequency and cost of claims.
- Presumptive disability statute.
- Aging workforce.
- High cost of advanced medical treatment.

- Need for Integrated Disability Management.

FY2016 Accomplishments

- Continued to work closely with high incident rate departments to provide information and training with a goal of reducing injuries and accidents.
- Completed accident investigations on selected injuries with “Lessons Learned” bulletins distributed upon completion to try to prevent reoccurrence.
- Participated in and presented information on injury reporting, new supervisor’s report forms and WC claim frequency & severity and safety at KPBSD Administrators meetings.

FY2017 New Initiatives:

- Work with KPBSD Administration to develop strategies to improve KPBSD claims results.
- Complete rollout of revised Emergency Action Plan for the KPB Administration Building.
- Identify and work with high-hazard departments/divisions to reduce and attempt to prevent injuries.
- Complete accident investigations on selected claims to try and identify preventable losses.

Performance Measures

Measures:

	FY14 Actual	FY15 Actual	FY16 Forecast	FY17 Projected
Claims recorded with State of Alaska WC Board	93	67	70	65

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11236 - Risk Management - Workers' Compensation**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ 6,102	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	1,937	-	-	-	-	-	-
40210 FICA	143	462	-	-	-	-	-
40221 PERS	-	1,345	-	-	-	-	-
40321 Health Insurance	-	1,576	-	-	-	-	-
40322 Life Insurance	-	6	-	-	-	-	-
40511 Other Benefits	-	20	-	-	-	-	-
Total: Personnel	2,080	9,511	-	-	-	-	-
Supplies							
42120 Computer Software	592	-	300	300	300	-	0.00%
42210 Operating Supplies	961	242	-	-	-	-	-
Total: Supplies	1,553	242	300	300	300	-	0.00%
Services							
43011 Contractual Services	78,050	47,475	45,000	45,000	40,000	(5,000)	-11.11%
43140 Postage & Freight	-	-	300	300	300	-	0.00%
43210 Transportation/Subsistence	5,861	4,153	4,310	4,310	4,485	175	4.06%
43260 Training	1,899	2,575	300	300	300	-	0.00%
43508 Workers Compensation	1,965,834	1,682,965	1,500,000	1,500,000	1,575,000	75,000	5.00%
43530 Disability Coverage	8,961	8,457	8,500	8,500	7,052	(1,448)	-17.04%
Total: Services	2,060,605	1,745,625	1,558,410	1,558,410	1,627,137	68,727	4.41%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	252,654	371,047	335,706	335,706	341,757	6,051	1.80%
Total: Interdepartmental Charges	252,654	371,047	335,706	335,706	341,757	6,051	1.80%
Department Total	\$ 2,316,892	\$ 2,126,425	\$ 1,894,416	\$ 1,894,416	\$ 1,969,194	\$ 74,778	3.95%

Line-Item Explanations

43011 Contractual Services. Includes 50% of broker fee (\$29,150), annual audit (\$10,000) and actuarial study.

43210 Transportation/Subsistence. Travel to KPB and KPBSD facilities for safety reviews and for continuing education on safety and workers compensation.

43260 Training. Cost to attend classes for continuing education on safety and workers' compensation. Limiting WC training to Alaska Public Employers specific seminars.

43508 Workers' Compensation. Estimated cost of claims, fees, excess insurance, and third party administration based upon most recent actuarial analysis. Coverage includes both the Borough and School District. Excess insurance to be purchased from third-party vendor at \$250,000 per claim retention. Includes brokerage fees for excess insurance.

43530 Disability Coverage. Supplemental disability insurance policy for volunteer firefighters.

60000 Charges to Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Fund: 700	Department Function
Dept: 11237	Risk Management - Property

Program Description

- Property Insurance including claims is for coverage of the buildings, contents, emergency equipment and vehicles of the Borough, School District, and Service Areas.

Major Long Term Issues and Concerns

- Impact of the world economy on the insurance market and concerns that changing market conditions will change the market from a "Soft Market" to a "Hard Market", resulting in higher insurance cost.
- Potential of increased property claims and subsequent cost of claims.
- Claims cost increasing due to inflation and cost of repairs.
- Older buildings in KPB and KPBSD resulting in increased repairs to bring up to current building codes.

FY2016 Accomplishments

- Resolved dispute over code upgrade coverage for Seldovia Fire claim.
- Secured excess property insurance renewal on 3 year program for slight increase (7%) over expiring annual premium but with significantly enhanced coverages and reduced deductibles on equipment breakdown; leased, rented, non-owned equipment; EDP equipment, fine arts, etc.

FY2017 New Initiatives

- Work with AMLJIA on schedule for appraisals on selected buildings to confirm insured values are adequate.
- Migrate building data to multi-user platform.
- Continue to utilize new insurance broker to monitor world markets to keep market position.

Performance Measures

Priority/Goal: Property Claims, including auto and equipment damage claims

Goal: Reduce Claims

- Objective:**
1. Reduce vandalism claims
 2. Reduce auto / equipment damage claims

Measures:

	FY14 Actual	FY15 Actual	FY16 Forecast	FY17 Projected
Number of claims	61	65	65	65
Average claim payment, including auto, property damage and vandalism	\$1,816	\$2,250*	\$1,700	\$1,800
Average payment on claim amounts FY15	0 -\$5,000	\$5,001 - \$25,000	\$25,001 plus	
	46	18	2	

*Seldovia Fire on 11/24/2014 has impacted FY15 average claim amount. Without this claim the average is \$1,615.

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11237 - Risk Management - Property**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 35,000	\$ 14,150	\$ 11,660	\$ 11,660	\$ 11,660	\$ -	0.00%
43511 Fire and Extended Coverage	535,631	618,631	613,000	613,000	650,000	37,000	6.04%
43999 Claim Reserves	245,733	286,886	300,000	300,000	300,000	-	0.00%
Total: Services	816,364	919,667	924,660	924,660	961,660	37,000	4.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	315,818	148,420	134,282	134,282	136,703	2,421	1.80%
Total: Interdepartmental Charges	315,818	148,420	134,282	134,282	136,703	2,421	1.80%
Department Total	\$ 1,132,182	\$ 1,068,087	\$ 1,058,942	\$ 1,058,942	\$ 1,098,363	\$ 39,421	3.72%

Line-Item Explanations

43011 Contractual Services. 20% of broker contract, (\$11,660).

43511 Fire and Extended Coverage. Costs for excess property insurance above our various self insured retention/deductables levels, which covers Borough, Service Areas and School District buildings and vehicles.

43999 Claim Reserves. To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

60000 Charges to Other Depts. Allocation of risk management administration costs to insurances provided by the fund; (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function
Risk Management – Liability
Fund: 700
Dept: 11238

Program Description

- Liability Insurance including claims is for coverage of the activities of the Borough, School District and Service Areas.

Major Long Term Issues and Concerns:

- Borough and School District exposures, loss ratio and costs continue to present difficulties securing reasonably priced excess insurance.
- Increasing litigation costs on complex claims

FY2016 Accomplishments

Administration

- Secured excess liability insurance renewal on 3 year program for 15% less than expiring annual premium.

- Provided a current fuel tank inventory schedule to our spill prevention insurance provider for tanks at KPB and SD owned and operated facilities to ensure proper coverage; coverage costs increased slightly (less than \$4K annually) however coverage was improved significantly due to the addition of 12 existing tanks that were not on the previous schedule. Overall liability was reduced due to the recent downsizing and removal of numerous tanks.

FY2017 New Initiatives:

- Emphasize the utilization of safety observation reporting forms at all KPB & KPBSD locations to reduce incidents and mitigate hazards.
- Further revise the KPB’s schedule of aboveground fuel tanks covered under our spill pollution insurance to ensure the schedule covers all tanks at Service Area locations.
- Secure environmental liability coverage for landfills, transfer sites and underground storage tanks not currently covered by our insurance program.

Performance Measures

Priority/Goal: Insurance Liability

Goal: Reduce Liability Accidents

Objective: 1. Reduce Liability Claims

Measures:

Key Measures	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Number of Claims	9	10	9	8
Average claim payment	\$8,143	\$8,500	\$8,600	\$8,700

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11238 - Risk Management - Liability**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43011 Contractual Services	\$ 14,000	\$ 7,000	\$ 22,490	\$ 22,490	\$ 22,490	\$ -	0.00%
43511 Extended Coverage	7,032	11,387	-	-	-	-	-
43515 CGL Excess Liability	438,966	507,023	500,000	500,000	475,000	(25,000)	-5.00%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	1,050	200	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	840	205	2,500	2,500	2,500	-	0.00%
43525 Travel Accident Coverage	1,345	1,345	1,650	1,650	4,000	2,350	142.42%
43528 Aviation Liability	14,900	14,900	15,000	15,000	12,000	(3,000)	-20.00%
43529 Other Miscellaneous Coverage	5,000	5,000	90,000	90,000	114,000	24,000	26.67%
43999 Claim Reserves	231,276	395,225	250,000	250,000	250,000	-	0.00%
Total: Services	714,409	942,285	889,640	889,640	887,990	(1,650)	-0.19%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	63,164	222,629	201,424	201,424	205,054	3,630	1.80%
Total: Interdepartmental Charges	63,164	222,629	201,424	201,424	205,054	3,630	1.80%
Department Total	\$ 777,573	\$ 1,164,914	\$ 1,091,064	\$ 1,091,064	\$ 1,093,044	\$ 1,980	0.18%

Line-Item Explanations

43011 Contractual Services. 30% portion of broker fee (\$22,490).

43515 CGL Excess Liability. Cost of excess commercial general liability insurance.

43519 Finance Officer Bond. Bonds for Borough and School District finance officials as required by law.

43520 Employee Bond. Blanket fidelity bond for public employees.

43521 Other Bonds. For State of Alaska notary bond fees.

43528 Aviation Liability. To cover the cost of liability insurance on Borough and School District employees traveling on chartered aircraft.

43529 Other Miscellaneous Coverage. Includes excess GL coverage \$45,000, pollution liability for storage tanks \$15,000, boiler and machinery \$29,000 and pollution liability for landfill \$25,000.

43999 Claim Reserves. To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual property losses.

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Expenditure Summary By Line Item**

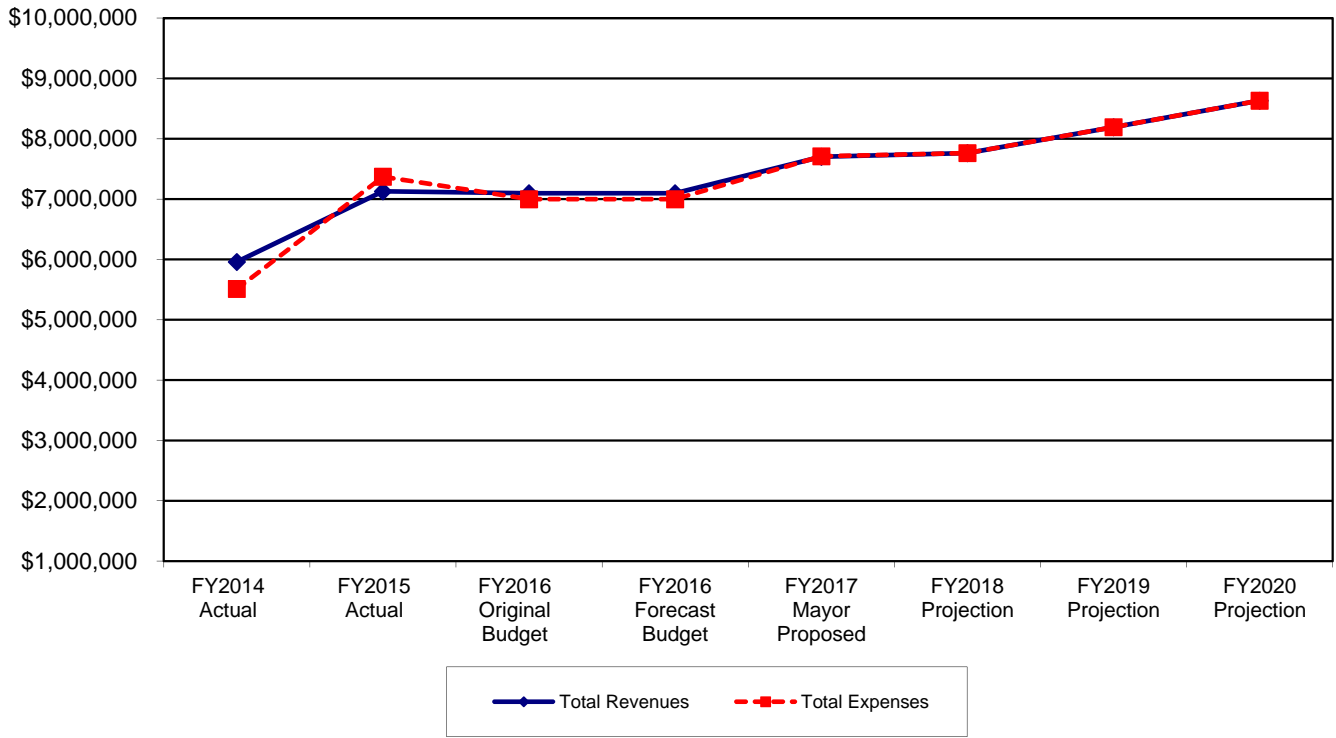
	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 287,402	\$ 294,359	\$ 328,260	\$ 328,260	\$ 332,123	\$ 3,863	1.18%
40120 Temporary Wages	4,329	2,106	10,000	10,000	5,000	(5,000)	-50.00%
40130 Overtime Wages	73	791	-	-	-	-	-
40210 FICA	25,360	25,696	29,926	29,926	30,325	399	1.33%
40221 PERS	110,251	210,800	72,756	72,756	73,612	856	1.18%
40321 Health Insurance	79,168	89,580	87,616	87,616	96,640	9,024	10.30%
40322 Life Insurance	467	480	794	794	803	9	1.13%
40410 Leave	32,230	33,649	35,777	35,777	41,013	5,236	14.64%
40511 Other Benefits	379	701	144	144	144	-	0.00%
Total: Personnel	539,659	658,162	565,273	565,273	579,660	14,387	2.55%
Supplies							
42120 Computer Software	612	284	1,100	1,100	1,205	105	9.55%
42210 Operating Supplies	3,294	6,703	7,000	7,000	5,000	(2,000)	-28.57%
42263 Training Supplies	1,255	3,263	2,000	2,000	2,000	-	0.00%
42310 Repair/Maintenance Supplies	1,423	2,371	-	-	1,500	1,500	-
42410 Small Tools	2,424	169	2,000	2,000	1,500	(500)	-25.00%
Total: Supplies	9,008	12,790	12,100	12,100	11,205	(895)	-7.40%
Services							
43011 Contractual Services	155,189	81,279	124,150	124,150	114,150	(10,000)	-8.05%
43110 Communications	5,096	4,758	3,900	3,900	3,900	-	0.00%
43140 Postage	156	303	550	550	550	-	0.00%
43210 Transportation/Subsistence	19,510	20,797	15,608	15,608	14,449	(1,159)	-7.43%
43220 Car Allowance	10,731	10,108	10,800	10,800	10,800	-	0.00%
43260 Training	6,799	6,825	4,310	4,310	3,415	(895)	-20.77%
43310 Advertising	1,378	-	-	-	-	-	-
43508 Workers Compensation	1,965,834	1,682,965	1,500,000	1,500,000	1,575,000	75,000	5.00%
43510 Insurance Premium	6,176	6,500	6,500	6,500	9,928	3,428	52.74%
43511 Fire and Extended Coverage	542,663	630,018	613,000	613,000	650,000	37,000	6.04%
43515 CGL Liability	438,966	507,023	500,000	500,000	475,000	(25,000)	-5.00%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	1,050	200	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	840	205	2,500	2,500	2,500	-	0.00%
43525 Travel Accident Coverage	1,345	1,345	1,650	1,650	4,000	2,350	142.42%
43528 Aviation Liability	14,900	14,900	15,000	15,000	12,000	(3,000)	-20.00%
43529 Other Misc Coverage	5,000	5,000	90,000	90,000	114,000	24,000	26.67%
43530 Disability Coverage	8,961	8,457	8,500	8,500	7,052	(1,448)	-17.04%
43610 Utilities	5,305	5,813	5,350	5,350	5,524	174	3.25%
43720 Equipment Maintenance	3,097	2,840	3,000	3,000	3,000	-	0.00%
43780 Building/Grounds Maintenance	2,518	10,851	-	-	3,000	3,000	-
43920 Dues and Subscriptions	2,765	3,260	2,981	2,981	2,718	(263)	-8.82%
43999 Claim Reserves	477,009	682,111	550,000	550,000	550,000	-	0.00%
Total: Services	3,675,288	3,685,558	3,465,799	3,465,799	3,568,986	103,187	2.98%
Capital Outlay							
48710 Minor Office/Communications Equipment	1,829	2,805	500	500	250	(250)	-50.00%
48720 Minor Office Furniture	863	111	750	750	500	(250)	-33.33%
Total: Capital Outlay	2,692	2,916	1,250	1,250	750	(500)	-40.00%
Department Total	\$ 4,226,647	\$ 4,359,426	\$ 4,044,422	\$ 4,044,422	\$ 4,160,601	\$ 116,179	2.87%

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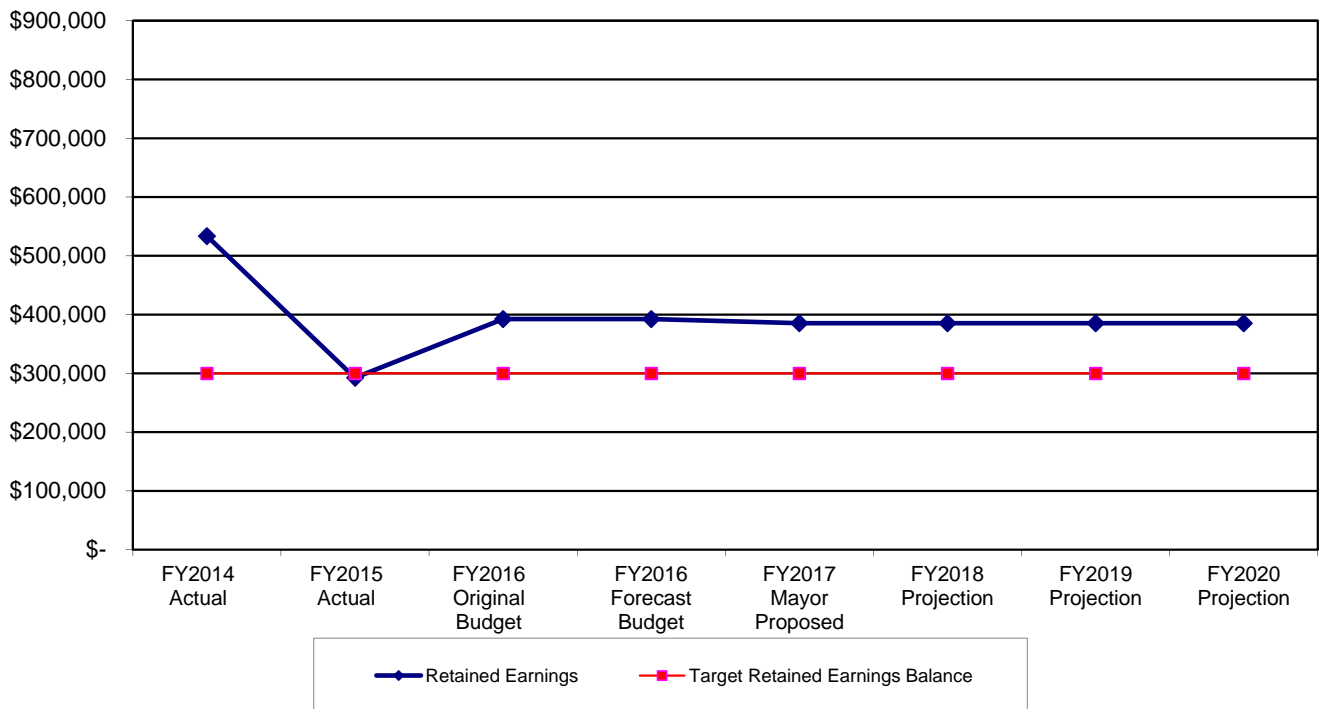
Fund: 701 Health Insurance Reserve Fund - Budget Projection

Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
Interest Revenue	\$ 11,438	\$ 4,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Insurance Premiums	421,154	584,098	711,810	711,810	768,000	823,000	889,883	998,250
Charges From Other Depts	5,526,042	6,539,732	6,386,398	6,386,398	6,933,920	6,939,900	7,302,521	7,634,381
Total Revenues:	5,958,634	7,128,675	7,098,208	7,098,208	7,701,920	7,762,900	8,192,404	8,632,631
Expenses:								
Services	5,509,544	7,369,823	6,998,208	6,998,208	7,709,107	7,762,900	8,192,404	8,632,631
Total Expenses:	5,509,544	7,369,823	6,998,208	6,998,208	7,709,107	7,762,900	8,192,404	8,632,631
Net Results From Operations	449,090	(241,148)	100,000	100,000	(7,187)	-	-	-
Beginning Retained Earnings	84,471	533,561	292,413	292,413	392,413	385,226	385,226	385,226
Ending Retained Earnings	\$ 533,561	\$ 292,413	\$ 392,413	\$ 392,413	\$ 385,226	\$ 385,226	\$ 385,226	\$ 385,226

Health Insurance Reserve Fund Revenues and Expenditures



Health Insurance Reserve Fund Retained Earnings



Department Function

Fund: 701 Health Insurance Reserve Fund – Medical, Prescription, Dental & Vision
Dept: 11240

Program Description

- This fund provides payment of Borough employees healthcare expenses (medical, prescriptions, dental, and vision) as well as claims administration and other benefit plan expenses.

Major Long Term Issues and Concerns:

- Rising cost of health care benefits and administrative requirements under the Affordable Care Act.
- Continued rise in pharmaceutical costs on the national market.

FY2016 Accomplishments

- Increased employee premiums
- Employee and family health fairs offered in Soldotna and Homer.
- Renewed third-party administrator and broker contracts without increases.

FY2017 New Initiatives:

- The current collective bargaining agreement expires at the end of FY2016. The proposed agreement beginning in FY2017 includes health plan design changes intended to encourage increased member participation in controlling costs for the plan and the member.
- New plan designs include a tiered prescription drug program intended to increase consumer-driven cost control.

Performance Measures

Priority/Goal: Health Insurance

Goal: To provide appropriate, economical health coverage for our employees

- Objective:**
1. To decrease our per-employee cost by implementing effective utilization controls 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	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,490	\$1,527	\$1,922	\$1,825	\$2,015

Note: the FY17 projection does not take into account the plan changes proposed in the collective bargaining agreement.

Commentary

The cost of health care is a major expense for the Borough and cannot continue to increase at the current rate. The Borough continues to work with their consultant and employees in an attempt to control and reduce these costs. Plan design offerings and changes in the proposed collective bargaining agreement will encourage member-driven health choices that are intended to reduce costs for the Borough and the member.

**Kenai Peninsula Borough
Budget Detail**

**Fund 701
Department 11240 - Medical, Dental & Vision**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 211,198	\$ 137,316	\$ 118,095	\$ 118,095	\$ 119,162	\$ 1,068	0.90%
43210 Transportation/Subsistence	-	1,308	-	-	-	-	-
43260 Training	-	580	-	-	-	-	-
43501 Medical, Dental and Vision Coverage	5,036,159	6,814,845	6,439,113	6,439,113	7,056,503	617,390	9.59%
43502 Medical Stop Loss Coverage	262,187	415,774	441,000	441,000	533,441	92,441	20.96%
Total: Services	5,509,544	7,369,823	6,998,208	6,998,208	7,709,107	710,899	10.16%
Department Total	\$ 5,509,544	\$ 7,369,823	\$ 6,998,208	\$ 6,998,208	\$ 7,709,107	\$ 710,899	10.16%

Line-Item Explanations

43011 Contract Services. Claims administrator services.

43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

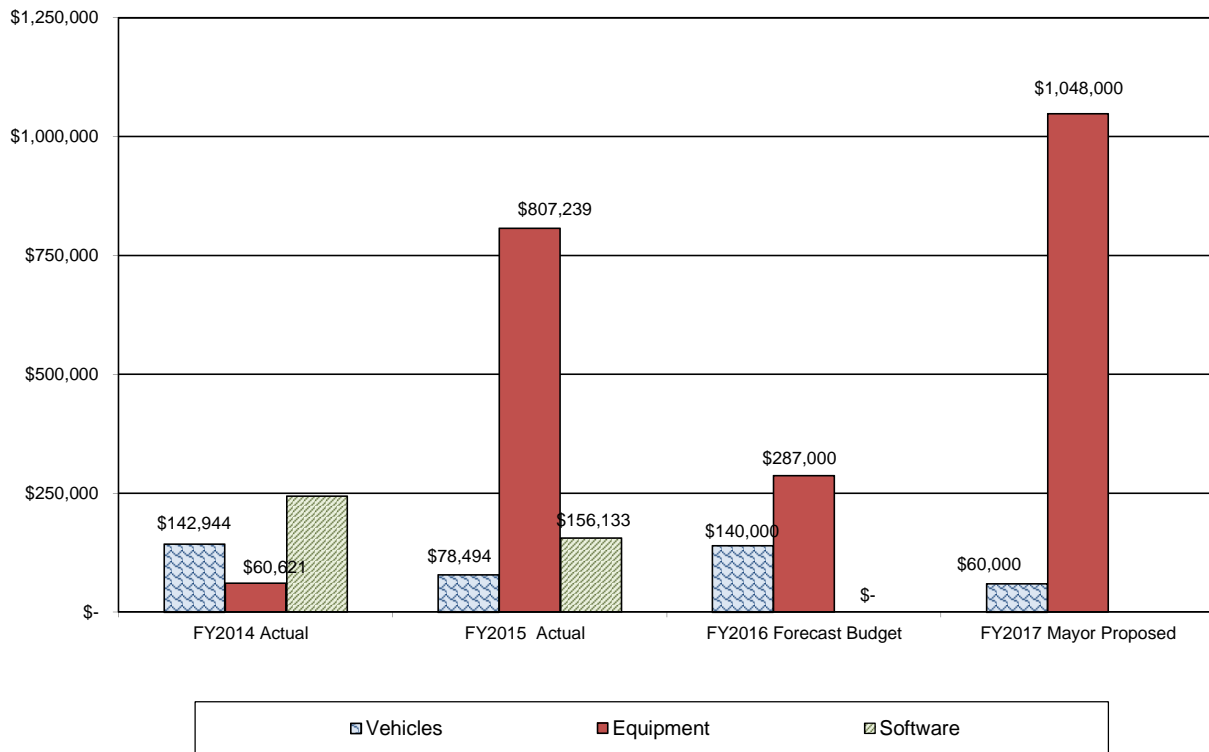
43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

Fund: 705 Equipment Replacement Fund - Budget Projection

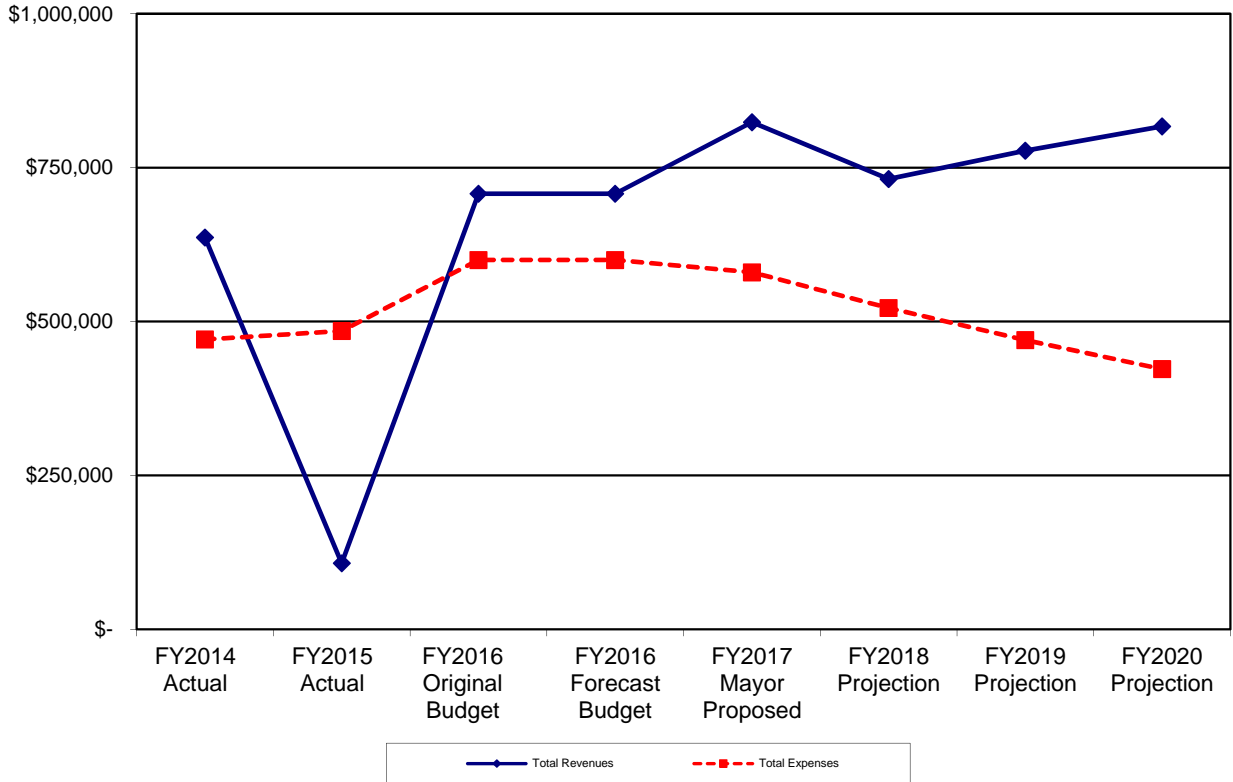
Fund Budget:	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	FY2018 Projection	FY2019 Projection	FY2020 Projection
Revenues:								
Interest Revenue	\$ 31,658	\$ 28,292	\$ 69,676	\$ 69,676	\$ 61,706	\$ 62,323	\$ 62,946	\$ 63,575
Charges from Other Depts.	581,111	588,922	588,080	588,080	712,162	621,764	669,383	710,608
Sale of Fixed Assets	23,717	(509,919)	50,000	50,000	50,000	47,500	45,125	42,869
Total Revenues:	636,486	107,295	707,756	707,756	823,868	731,587	777,454	817,052
Expenses								
Services	470,949	484,656	600,000	600,000	580,000	522,000	469,800	422,820
Total Expenses:	470,949	484,656	600,000	600,000	580,000	522,000	469,800	422,820
Operating Transfers To:								
General Fund	-	-	-	-	-	-	-	-
Total Operating Transfers:	-	-	-	-	-	-	-	-
Total Expenses and Operating Transfers	470,949	484,656	600,000	600,000	580,000	522,000	469,800	422,820
Net Results From Operations	165,537	(377,361)	107,756	107,756	243,868	209,587	307,654	394,232
Beginning Retained Earnings	5,040,564	5,206,101	4,828,740	4,828,740	4,936,496	5,180,364	5,389,951	5,697,605
Ending Retained Earnings	\$ 5,206,101	\$ 4,828,740	\$ 4,936,496	\$ 4,936,496	\$ 5,180,364	\$ 5,389,951	\$ 5,697,605	\$ 6,091,837

Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 2,704,697	\$ 2,455,237	\$ 3,012,447	\$ 3,012,447	2,839,447	\$ 3,367,447	\$ 3,182,447	\$ 3,942,647
Retained Earnings committed to unexpended authorized expenses	447,428	1,041,866	307,284	307,284	1,108,000	337,000	1,230,000	500,000
Uncommitted Retained Earnings	\$ 2,053,976	\$ 1,331,637	\$ 1,616,765	\$ 1,616,765	\$ 1,232,917	\$ 1,685,504	\$ 1,285,158	\$ 1,649,190

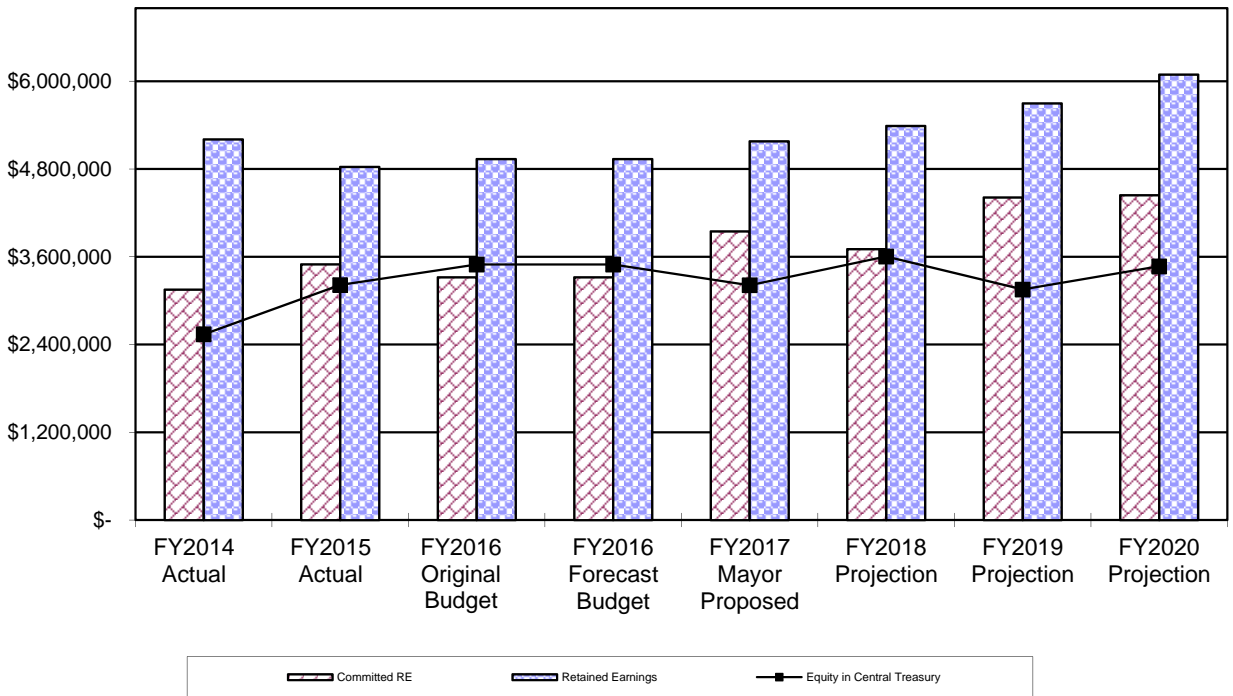
Vehicle & Equipment Purchases



Equipment Replacement Fund Revenues



Equipment Replacement Fund Retained Earnings



Department Function

Fund: 705
Dept: 94910

Equipment Replacement Fund – Administration

Mission

To provide a funding mechanism for departments to purchase vehicles and other equipment with the cost to be recaptured over time.

Program Description

This is a revolving fund which provides funding for user departments to purchase vehicles and equipment. The purchases are then recaptured through an annual billing process for the original cost of the vehicle or equipment plus accrued interest. The fund also provides an extended rental option for vehicles that have exceeded their original useful life of 5 years. The repayment and rental schedule is designed to recapture the original cost, depreciation and inflation factor within the life of the asset. This will replenish the fund resources in order to facilitate the scheduled replacement of vehicles and equipment.

Major Long Term Issues and Concerns:

- The expected useful life of vehicle and equipment extending beyond the life cycles currently being assigned.
- Having adequate equity and uncommitted retained earnings to fund any unanticipated expenditure requests that departments may have.

FY2016 Accomplishments

- Purchase vehicles and equipment for various departments within the borough.

FY2017 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	FY14 Actual	FY15 Actual	FY16 Forecast	FY17 Projected
Vehicle purchases	3 / \$142,944	4 / \$78,494	5 / \$140,000	2 / \$60,000
Equipment purchases	1 / \$60,621	2 / \$807,239	6 / \$287,000	8 / \$1,048,000
Software purchases	1 / \$243,863	1 / \$156,133	-	-

**Kenai Peninsula Borough
Budget Detail**

**Fund 705
Department 94910 - Non-Departmental**

	FY2014 Actual	FY2015 Actual	FY2016 Original Budget	FY2016 Forecast Budget	FY2017 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Services						
43916 Equipment Depreciation	\$ 470,949	\$ 484,656	\$ 600,000	\$ 600,000	\$ 580,000	\$ (20,000) -3.33%
Total: Services	470,949	484,656	600,000	600,000	580,000	(20,000) -3.33%
Department Total	\$ 470,949	\$ 484,656	\$ 600,000	\$ 600,000	\$ 580,000	\$ (20,000) -3.33%

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 FY2017 Equipment Replacement Purchases

<u>Department</u>	<u>Quantity</u>	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
Maintenance	1	Vehicle/pickup/van	\$ 30,000	\$ 30,000
Information Technology	0.85	Data Protection (split IT and 911)	13,000	11,050
E911	6	6 Radio Stations for dispatch	122,722	744,996
	0.15	Data Protection (split IT and 911)	13,000	1,950
Kenai River Center	1	Vehicle	30,000	30,000
Solid Waste - Central Peninsula Landfill	1	Excavator	290,000	290,000
	<u>10</u>		Grand Total	<u>\$ 1,107,996</u>

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Appendix

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Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2016

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	17.23	17.88	18.53	18.90	19.27	19.66	20.05	20.45	20.86	21.28	21.70	22.14
H	18.43	19.13	19.82	20.22	20.62	21.03	21.46	21.88	22.32	22.77	23.22	23.69
I	19.72	20.47	21.21	21.63	22.07	22.51	22.96	23.42	23.88	24.36	24.85	25.35
J	21.11	21.90	22.69	23.15	23.61	24.08	24.56	25.05	25.56	26.07	26.59	27.12
K	22.58	23.43	24.28	24.77	25.26	25.77	26.28	26.81	27.34	27.89	28.45	29.02
L	24.16	25.07	25.98	26.50	27.03	27.57	28.12	28.68	29.26	29.84	30.44	31.05
M	25.85	26.83	27.80	28.36	28.92	29.50	30.09	30.69	31.31	31.93	32.57	33.22
N	27.66	28.70	29.74	30.34	30.95	31.57	32.20	32.84	33.50	34.17	34.85	35.55
O	29.60	30.71	31.83	32.46	33.11	33.77	34.45	35.14	35.84	36.56	37.29	38.03
P	31.67	32.86	34.05	34.74	35.43	36.14	36.86	37.60	38.35	39.12	39.90	40.70
Q	33.89	35.16	36.44	37.17	37.91	38.67	39.44	40.23	41.03	41.85	42.69	43.55
R	36.26	37.62	38.99	39.77	40.56	41.37	42.20	43.05	43.91	44.78	45.68	46.59

56 hour

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>	<u>Step 12</u>
K	15.86	16.46	17.06	17.40	17.75	18.10	18.46	18.83	19.21	19.59	19.98	20.38
L	16.97	17.61	18.25	18.61	18.99	19.37	19.75	20.15	20.55	20.96	21.38	21.81
M	18.16	18.84	19.53	19.92	20.32	20.72	21.14	21.56	21.99	22.43	22.88	23.34
N	19.43	20.16	20.89	21.31	21.74	22.17	22.62	23.07	23.53	24.00	24.48	24.97
O	20.79	21.57	22.36	22.80	23.26	23.72	24.20	24.68	25.18	25.68	26.19	26.72
P	22.25	23.08	23.92	24.40	24.89	25.38	25.89	26.41	26.94	27.48	28.03	28.59
Q	23.80	24.70	25.59	26.11	26.63	27.16	27.70	28.26	28.82	29.40	29.99	30.59
R	25.47	26.43	27.39	27.93	28.49	29.06	29.64	30.24	30.84	31.46	32.09	32.73

Management

Amounts authorized by Resolution 2013-069

<u>Level</u>	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>
1	57,035	68,556	80,076
2	61,016	73,342	85,667
3	65,267	78,451	91,634
4	69,928	84,055	98,181
5	74,872	91,715	108,557
6	80,097	98,171	116,244
7	85,749	105,149	124,549

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - FY2017 and Last Ten Fiscal Years

	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	Change between FY2007 & FY2017
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Maintenance Department	43.00	44.00	45.00	45.00	45.00	44.00	45.00	45.00	45.00	45.00	45.00	2.00
Department Total	44.30	45.30	46.30	46.30	46.30	45.30	46.30	46.30	46.30	46.30	46.30	2.00
Nikiski Fire Service Area	23.00	23.00	21.00	21.00	21.00	20.00	20.00	20.00	20.75	21.75	21.75	(1.25)
Bear Creek Fire Service Area	0.40	0.40	0.75	0.75	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.10
Anchor Point Fire & Emergency Medical Service Area	1.00	1.00	1.00	1.00	1.00	2.50	2.50	2.50	3.50	4.00	4.00	3.00
Central Emergency Service Area	30.50	33.50	33.50	37.50	37.50	38.50	42.00	42.00	41.00	39.00	40.00	9.50
Kachemak Emergency Service Area	-	0.75	1.00	2.00	3.00	3.50	3.50	4.00	4.00	4.00	4.00	4.00
911 Communication	7.20	8.70	8.70	10.70	10.70	11.25	11.25	11.75	12.25	12.50	12.50	5.30
Seward-Bear Creek Flood Service Area	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.25
North Peninsula Recreation Service Area	13.25	13.25	13.25	14.25	14.25	14.25	14.65	14.65	14.65	14.65	14.65	1.40
Roads Service Area	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	1.00
Land Trust	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Nikiski Senior Service Area	1.00	1.00	-	-	-	-	-	-	-	-	-	(1.00)
Solid Waste Administration	3.25	4.25	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	1.75
Central Peninsula Landfill	11.80	11.80	12.00	12.00	12.00	11.00	12.00	12.00	12.00	12.00	10.50	(1.30)
Seward Landfill/Transfer Facility	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.20)
Homer Baler	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	(4.00)
Department Total	19.25	20.25	20.75	21.00	21.00	20.00	21.00	17.00	17.00	17.00	15.50	-3.75
Insurance and Litigation	4.60	4.60	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	(0.60)
Total Other Funds	157.00	164.50	163.50	172.25	174.00	174.55	180.45	177.45	178.70	178.45	177.95	20.95
Total - All Funds	267.40	276.85	277.65	288.40	287.15	284.65	292.55	291.25	294.50	294.00	289.50	22.10

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2016

	Current fee	FY17 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	
Audio / Data CD	\$2.50 per copy	
Assembly agenda and minutes mailing	\$12.50	
Assembly packet, complete (black and white copy only)	\$90.00	
Borough code, complete	\$150.00	
Code supplement service - annual fee	\$50.00	
Appeal to Board of Adjustment (BOA)	\$300.00	
Valuation and flat tax appeal (BOE), refundable if appeal upheld		
Assessed value less than \$100K	\$30.00	
Assessed value \$100K to less than \$500K	\$100.00	
Assessed value \$500K to less than \$2 million	\$200.00	
Assessed value \$2 million or greater	\$1,000.00	
Election recount (may be refundable or additional may apply)	\$100.00	
Initiative/Referendum Petition Application (Refunded Upon Certification)	\$100.00	
Emergency Medical		
Ambulance billing		
Basic Life Support (BLS)	\$300.00	
Basic Life Support Emergency (BLS-E)	\$500.00	
Advanced Life Support (ALS)	\$400.00	
Advanced Life Support (ALS 1)	\$600.00	
Advanced Life Support (ALS 2)	\$800.00	
Mileage	\$11.00	
Mileage in excess of 17	\$7.00	
Ambulance billing - air transport (if needed)	\$3,500 per hour + fuel charge	
note - fees are subject to change to meet Medicare definitions and rates for maximum reimbursement		
Finance		
Tax foreclosure recording fees including advertising		direct pass through cost from vendor
Litigation report fees		direct pass through cost from vendor
Redemption fee	\$50.00	
Personal property tax return, late filing or failure to file	10%	
Sales tax exemption card - owner builder	\$100.00	
Sales tax exemption card - nonprofit or govt	\$10.00	
Sales tax exemption card - reseller	\$10.00	
Sales tax exemption card replacement	\$10.00	
Sales tax return not filed	\$25.00	
Reinstatement of business to active roll	\$100.00	
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	
11 x 17 color map	\$3.00	
11 x 17 b&w map	\$1.00	
18 x 24 b&w map	\$1.00	
18 x 24 color map	\$6.00	
24 x 36 b&w map	\$2.00	

Kenai Peninsula Borough
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	Current fee	FY17 Proposed fee change
24 x 36, 34 x 44 color map	\$12.00	
Digital DVD map books (complete set)	\$25.00	
Map books - hardcopy (each)	\$50.00	
Land Management		
Temporary land use permit application fee	\$100.00	
Right Of Way or easement	\$500.00	
Negotiated sale. Lease or exchange	\$500.00	
Commercial quantity material extractions	\$300.00	
Small quantity material extraction application	\$25.00	
Temporary land use permit annual fee	\$400.00	
General utility Right Of Way use (base fee)	\$250.00	
Individual utility construction project (base fee)	\$50.00	
Individual utility construction project (line fee)	\$0.10 per foot after first 200 feet (\$2500 Max)	
Classify or reclassify Borough land	\$500.00	
Modify conveyance document restrictions	\$500.00	
Borough financed land sales	Prime + 2%	
Minimum down payment amount	10%	
late fees, more than 10 days late	10% of payment amt	
911 Communcations Department		
E911 surcharge	\$2.00	
Planning Department		
Preliminary plats	\$200.00	
Time extensions	no charge	
Counter permit (material extraction)	\$50.00	
Conditional (material site) land use permit (CLUP)	\$300.00	
Modification of CLUP	\$300.00	
Variance to CLUP	\$300.00	
Local option zoning petition	\$300.00	
Building setback exception	\$50.00	
Correctional community residential center (CCRC)	\$300.00	
Concentrated animal feeding operation (CAFO)	\$0.20 per animal	
Easement vacation not requiring public hearing	\$75.00	
Section line esmt & ROW vacations	\$500.00	
Plat amendment	\$50.00	
Plat waivers	\$50.00	
Abbreviated plat	\$200.00	
Appeal to BOA	\$300.00	
Street naming/renaming petition	\$300.00	
Installation of new street sign & post	\$150.00	
Replacement of existing sign	\$80.00	
Uniform address sign fee	\$20.00	
8 1/2 x 11 color copy	\$1.50	
11 x 17 color copy	\$3.00	
11 x 17 b&w copy	\$1.00	
18 x 24 b&w copy	\$1.00	
24 x 36 b&w copy	\$2.00	
Purchasing		
Contract award appeal (refundable if appellant prevails)	\$300.00	
River Center *		
Floodplain permit (staff)	\$0.00	
Floodplain development permit (staff)	\$0.00	
Floodway development permit (staff)	\$300.00	
Floodplain variance (PC)	\$300.00	
Habitat protection permit (staff)	\$0.00	
Habitat protection prior existing permit (staff)	\$0.00	
Habitat protection limited commercial permit (PC)	\$300.00	
Habitat protection conditional use permit (PC)	\$0.00	
Habitat protection variance (PC)	\$300.00	

Kenai Peninsula Borough
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	Current fee	FY17 Proposed fee change
* If a project requires more than one borough River Center Department permit then only the single highest value fee will be charged		
Roads		
Right of Way use permit, annual	\$250.00	
Right of Way service connection	\$1.00	
Encroachment Permit, upon approval of application		\$100.00
Utility construction project permit (base fee for start up includes first 200 linear feet of construction, then \$.10 per linear foot)	\$50 minimum \$2,500 maximum	
Road Improvement district application fee (RIAD)		
Assessed value \$2 million or less	\$1,000.00	
Assessed value greater than \$2 million up to \$3 million	\$1,400.00	
Assessed value greater than \$3 million up to \$4 million	\$1,800.00	
Assessed value greater than \$4 million up to \$5 million	\$2,200.00	
	\$2,200 plus \$400 for each add'l million	
Assessed value greater than \$5 million		
Road Improvement district administration fee, included in the total cost of the project	\$6,000 plus \$70 per parcel	
Solid Waste		
Non commercial waste (residential)		
Asbestos	\$200.00 per ton	
Automobiles	No charge	
Household small batteries	No charge	
Misc (animal carcasses, ashes, etc)	No charge	
Refrigerators and freezers	No charge	
Used oil (limits apply)	No charge	
Vehicle batteries (limits apply)	No charge	
Hazardous waste - 3 drums per year	No charge	
Fluorescent lamps and bulbs (limits apply)	No charge	
Hazardous waste - violations	\$300.00	
Commercial waste		
Solid waste	\$20.00 per ton	
Asbestos	\$200.00 per ton	
Construction and demolition, land clearing, tires, etc		
per ton	\$45.00	
5-10 cubic yards	\$90.00	
10-20 cubic yards	\$180.00	
20-30 cubic yards	\$270.00	
30-40 cubic yards	\$360.00	
Acids/bases, liquid pesticides, etc. per gallon	\$30.00	
Animal carcasses, ashes, etc per animal	\$5.00	
Automobiles, per vehicle	\$10.00	
Batteries, per pound	\$1.50	
Empty drum, each	\$35.00	
Fluorescent lamps and bulbs, each	\$0.52	
Fuses and flares, per pound	\$30.00	
Hazardous waste - violations	\$300.00	
Household appliances, per unit	\$20.00	
Mercury, per gallon	\$15.00	
Oxidizers, per pound	\$60.00	
Paint, solvent, fuel, oil, etc. per gallon	\$8.00	
Solid pesticides, per pound	\$6.00	
Solids or sludge, per gallon	\$12.00	
Special waste, per ton	\$85.00	

Kenai Peninsula Borough
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	Current fee	FY17 Proposed fee change
North Peninsula Recreation		
Pool		
General admission	\$4.00	
General admission -punch card (10 punches)	\$35.00	
Senior citizen (60+)	\$2.00	
Service Area resident	no charge	
Pool Annual Membership - Family of 2		\$100.00
Pool Annual Membership - Family of 3		\$200.00
Pool Annual Membership - Family of 4		\$300.00
Pool Annual Membership - Family of 5 or more		\$400.00
General admission with water slide	\$7.00	
General admission with water slide - service area resident	\$1.50	
General admission with water slide - service area resident (20 punches)	\$20.00	
Water aerobics, per class	\$3.50	\$5.00
Water aerobics punch card (10 punches)	\$30.00	\$45.00
Swimming lessons	\$40.00	
Swimming lessons, service area residents	\$35.00	
Swimming lessons, tiny tots	\$18.00	
Swimming lessons, semi-private	\$50.00	
Swimming lessons, private	\$100.00	
Red Cross Lifeguard class	\$175.00	
Water safety classes for school groups, per participant (in addition to admission)	\$3.00	
Idita-swim competition	\$20.00	
Pool rental per hour (up to 30 people)	\$125.00	
Pool rental per hour, service area resident (up to 30 people)	\$100.00	
Additional people per hour (addition to base rate)		
31-70 people	\$25.00	
71-100 people	\$50.00	
100+ people	\$75.00	
Waterslide rental per hour, (in addition to pool rental)	\$75.00	
Waterslide rental per hour, service area resident (in addition to pool rental)	\$50.00	
Each additional 20 people	\$10.00	
Exercise Room & Racquetball Courts		
Exercise room	\$5.00	
Exercise room service area resident	\$3.00	
Exercise room service area resident, punch card (10 punches)	\$30.00	
Membership fee - 6 months	\$225.00	
Membership fee - 12 months	\$425.00	
Racquetball courts per hour	\$9.00	
Racquetball courts per hour, service area resident	\$6.00	
Walleyball per hour	\$12.00	
Jason Peterson memorial ice rink		
Zammed ice per hour	\$60.00	
Practice rates for ice 1.5 hours (Nikiski teams, High school, USA hockey)	\$75.00	
Game 2 hours (with clock and zam between periods)	\$175.00	
Game 1.5 hours (with clock and no zam between periods)	\$100.00	
Open skate	no charge	
Nikiski Community Recreation Center		
Room rental, gym, classroom, multipurpose (hourly base rate)	\$30.00	
Room rental with kitchen, gym, classroom, multipurpose (hourly base rate)	\$50.00	
Support, hourly (projector, sound system, computer)	\$5.00	
Full day room rental, gym, classroom, multipurpose	\$175.00	
Full day room rental, gym, classroom, multipurpose with kitchen	\$225.00	
Refundable Cleaning Deposit	\$100.00	
Gym floor covering (must provide labor)	\$100.00	
Dance floor	\$100.00	
Gym equipment	\$25.00	

Kenai Peninsula Borough
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	Current fee	FY17 Proposed fee change
Gym use, per participant	\$1.00	
Gym use, family limit	\$5.00	
Teen center, per participant	\$1.00	
Teen center, annual membership	\$75.00	
Teen night, per participant	\$2.00	
Teen dance, per participant	\$2.00-\$5.00	
Spinning class	\$5.00	
Spinning class punch card (10 punches)	\$45.00	
Spinning class punch card (5 punches)	\$22.50	
Arts n Craft class, per class	\$3.00	
Arts n Craft class, punch class (10 punches)	\$25.00	
Full Swing Golf per hour (Monday-Thursday)	\$20.00	
Full Swing Golf per hour (Friday-Saturday)	\$24.00	
Skate Park, daily	\$1.00	
Skate Park - Summer pass (includes ID)	\$10.00	
Summer Camp		
Summer pass, eight weeks	\$200.00	
Summer pass, eight weeks (two or more children)	\$175.00	
Daily rate	\$16.00	
Per Activity	\$4.00	
Punch Card (day punches - good for 6 camp days)	\$75.00	
Sports Leagues		
Flag football	\$30.00	\$30 - \$40
Youth basketball	\$30.00	\$30 - \$40
Women's basketball	\$40.00	\$40 - \$50
Youth volleyball	\$30.00	\$30 - \$40
Adult volleyball	\$40.00	\$40 - \$50
Adult dodge ball	\$30.00	\$30 - \$40
Adult kickball	\$30.00	\$30 - \$50
Youth hockey (Nikiski and USA Hockey)	\$40.00	
Annual events		
Community garage sale, per space	\$10.00	
Craft fair, per space	\$10.00	
Geocache events	varies	
Family fund event, booth space	\$25-\$35	
Walleyball & Volleyball tournaments	varies	

Effective July 1, 2016 the North Peninsula Recreation Service Area accepts Visa and MasterCard. There is a consumer processing fee for credit card transactions.

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2016

	Current fee	FY17 Proposed fee change
Seldovia Recreational Service Area		
Sea Otter Community Center		
Facility Rental, non-profit/civic entity, free public event (hourly)	\$10.00	
Facility Rental, non-profit/civic entity, fundraising event (hourly)	\$15.00	
Facility Rental, for-profit entity (hourly)	\$15.00	
Facility Rental, individual, free public event (hourly)	free	
Facility Rental, individual, private event (hourly)	\$15.00	
Facility Rental, individual, community education event (hourly)	10% of receipts	
Cleaning fee	\$50.00	(refundable)
Kitchen use, basic	included in rental	
Kitchen use, extensive	\$20.00	

CHART OF ACCOUNTS

Personnel Services - 40XXX

- 40110 Regular Wages:** Wages paid to budgeted staff.
- 40120 Temporary Wages:** Wages paid to temporary help.
- 40111 Special Pay:** Employee taxable commutes and contractual meals for emergency personnel.
- 40130 Overtime Wages:** Wages paid to regular staff for time exceeding 40 hours per week and wages paid to firemen and paramedics for holidays worked, overtime and double-time fire, additional meal allowances, and Fair Labor Standards Act settlement.
- 40210 FICA:** Federal Insurance Contributions Act. Social security payroll taxes.
- 40221 PERS:** Payment to the Public Employees Retirement System.
- 40321 Health Insurance:** Cost of health insurance for employees.
- 40322 Life Insurance:** Cost of life insurance for employees.
- 40410 Annual Leave:** Annual leave benefits.
- 40411 Sick Leave:** Sick leave benefits.
- 40511 Other Benefits:** Other employee benefits including unemployment and flexible benefits program administrative fees.

Supplies & Materials – 42XXX

- 42020 Signage Supplies:** Supplies purchased for signs and installation of signs.
- 42021 Promotional Supplies:** Supplies purchases for the promotion of the Borough at various community functions. Mayor approval required.
- 42120 Computer Software:** Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet.
- 42210 Operating Supplies:** All operating type supplies, such as office supplies, institutional supplies, cleaning and sanitation supplies and general consumable supplies.
- 42220 Fire/Medical/Rescue Supplies:** All supplies purchased for the process of extinguishing fires, administering of medical attention by EMS personnel and performing rescue.
- 42230 Vehicle/Equipment Fuel:** Gasoline/diesel used for the operations of vehicles or other machinery.
- 42250 Uniforms:** Clothing, boots and uniform purchases required for daily performance of job duties. Items should be specific to an individual, not to be placed in general use areas.

- 42263 Training Supplies:** Video tapes, fluids, manikins, slides/photos, building materials and provider cards.
- 42310 Repair & Maintenance Supplies:** All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies electrical supplies. These items should be fully consumed during project or end up as a component in the final product.
- 42360 Vehicle Repair & Maintenance Supplies:** All repair/replacement parts and other supplies used to repair and maintain motorized vehicles and heavy equipment.
- 42410 Small Tools & Equipment:** Small tools, minor machinery and equipment and furniture with a cost of less than \$1,000.00.
- 42960 Recreation Supplies:** Supplies used for recreational or fitness programs.

Services – 43XXX

- 43006 - 43011 Contractual Services:** All contracted services, such as consulting services and other contract services.
- 43012 Audit Services:** Fees for annual audit of Borough and Service areas.
- 43014 Physical Examinations:** Cost for new employee and renewal physical examinations. To include physician, testing and lab fees.
- 43015 Sample Testing:** Costs to administer water, air, soil and lead monitoring tests.
- 43017 Investment Portfolio Fees:** Fees paid to external investment advisors charged with investing borough funds.
- 43019 Software Licensing:** Periodic/reoccurring charges for software updates and product enhancements. To cover licensing, maintenance and support.
- 43021 Peninsula Promotion:** Services purchased for the promotion of the Borough at various community functions. Mayor approval required.
- 43023 Kenai Peninsula College:** Funding provided to the Kenai Peninsula College for funding of post secondary education.
- 43031 Litigation:** Fees paid for process server services, court and execution related costs.
- 43034 Legal Services:** For the hiring of outside counsel in situations where a conflict of interest may exist.
- 43050 Solid Waste Fees:** Fees for the disposal of refuse.
- 43095 Solid Waste Closure:** Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.

CHART OF ACCOUNTS

- 43110 Communications:** Telephone and long distance phone charges, data plans, autodial-up services and satellite.
- 43140 Postage:** Stamps, certified mail, registered letters and cost of delivering purchases.
- 43210 Transportation and Subsistence:** All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, parking fees, baggage fees, meeting allowance, Call-outs.
- 43215 Travel Out of State – Assembly Members only:** Airfare, cab fare, hotel bills for travel out of state by Assembly members.
- 43216 Travel in State – Assembly Members only:** Airfare, cab fare, hotel bills for travel in state by Assembly Members.
- 43220 Car Allowance:** For those employees who receive car allowance.
- 43221 Car Allowance – Planning Commissioners:** For planning commissioners who receive car allowance.
- 43260 Training:** All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event should NOT be in this account.
- 43270 Employee Development:** Per employees' contract, Borough-related training through career development grants.
- 43310 Advertising:** Newspaper and radio advertising.
- 43410 Printing:** Costs of external printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies.
- 43500 Insurance Premiums:** All insurance premiums.
- 43501 Medical/Dental/Vision Coverage:** Medical, dental and vision expenses for employees of the Borough, School District or services areas.
- 43503 Worker's Compensation:** Premium for coverage on occupational injuries or illnesses.
- 43510 Insurance and Litigation Fund Premiums:** Premiums paid to the Borough Self-insurance fund.
- 43520 Employee Bond:** Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.
- 43600 Project Management:** Fees charged by the Borough's Major Projects department for the management of capital projects.
- 43610 Utilities:** Electricity, gas, water, sewer, heating fuel, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.
- 43750 Vehicle Maintenance:** Repair and maintenance of motorized vehicles, heavy equipment and bailer equipment. To include all items that move on wheels or tracks.
- 43765 Security and Surveillance:** Services related to providing security and surveillance for all facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance. To also include sanding, snowplowing and sweeping.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, post office boxes and equipment.
- 43812 Equipment Replacement Payment:** Rental payments to the Borough's Equipment Replacement Fund for equipment.
- 43920 Dues and Subscriptions:** Dues for professional organizations, re-certification cards; subscriptions to newspapers, magazines, trade journals, and publications.
- 43931 Recording Fees:** Fees to record land sales and transfers of property.
- 43932 Litigation Reports:** The purchase of title and other reports required in the real property tax collection process.
- 43933 Collection Fees:** Escrow charges on payment contracts.
- 43936 USAD Assessment:** Utility Special Assessment District - Assessment for Borough-owned properties.
- 43952 Road Maintenance:** Services purchase in the maintenance of all Borough maintained roads.
- 43951 Dust Control:** Dust control program on roads within the Roads Service Area system.
- 43960 Recreational Program Expenses:** Services utilized in providing recreational services.
- 43999 Contingency:** Amount for emergency or unexpected outflow of funds.
- 45110 Land Sale Property Tax:** The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.
- Debt Services – 44XXX**
- 44010 Principal on Bonds:** Principal payments on bonds and note payables.
- 44020 Interest and fees on Debt:** Interest and fees on payments on bonds and note payables.

CHART OF ACCOUNTS

Capital Outlay – 48XXX

- 48110 Furniture and Furnishings:** Office furniture and furnishings costing \$5,000 or more (each item).
- 48120 Office Equipment:** Includes typewriters, copy machines, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).
- 48210 Communication Equipment:** Purchase of communication equipment with a cost of \$5,000 or more.
- 48310 Vehicles:** Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.
- 48311 Machinery and Equipment:** Purchase of machinery and equipment, with a cost of \$5,000 or more.
- 48513 Recreational Equipment:** Recreational/Physical fitness equipment with a cost of \$5,000 or more.
- 48514 Fire Fighting/Rescue Equipment:** Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).
- 48515 Medical Equipment:** Purchase of medical equipment costing \$5,000 or more (each item).
- 48516 Hospital Equipment:** Purchase of hospital equipment costing \$1,000 or more (each item.)
- 48520 Storage Equipment/units:** Purchase of storage containers/units costing more than \$5,000.
- 48521 Playground Equipment:** Purchase of playground equipment costing more than \$5,000.
- 48522 Surveillance Equipment:** Purchase of surveillance equipment costing more than \$5,000.
- 48610 Land Purchase:** Land Purchases
- 48620 Building Purchase:** Buildings purchases.
- 48630 Improvements Other Than Buildings:** Fences, parking lots, garage doors, lockers, bleachers, etc. costing over \$5,000.
- 48710 Minor Office Equipment:** Capital office machines costing less than \$5,000 with a life of more than one year.
- 48720 Minor Office Furniture:** Capital furniture, furnishings and cabinetry costing less than \$5,000 with a life of more than one year.
- 48730 Minor Communication Equipment:** Communications equipment costing less than \$5,000 with a life of more than one year.
- 48740 Minor Machinery and Equipment:** Machinery and equipment costing less than \$5,000 with a life of more than one year.

- 48750 Minor Medical Equipment:** Medical equipment costing less than \$5,000 with a life of more than one year.
- 48755 Minor Recreation Equipment:** Fitness equipment (Recreational/Physical) costing less than \$5,000 with a life of more than one year.
- 48760 Minor Fire Fighting Equipment:** Fire fighting equipment costing less than \$5,000, with a life of more than one year.
- 49101 Construction:** Costs associated with new construction or major remodel.
- 49125 Remodel:** Office Renovations
- 49311 Design:** New building design.
- 49313 Reimbursable:** Reimbursed fees paid to architects/engineers.
- 49424 Surveying:** Survey costs on new construction.
- 49433 Plan Reviews/Permit Fees:** Fees paid for the review of plans for compliance with fire and building codes.

Transfers – 50XXX

- 50*** Interfund Transfers:** Transfer of funds from one fund to another. *** denotes receiving fund number.

Interdepartmental Charges – 6XXXX

- 60000 Charges (To) From Other Depts.:** Interdepartmental charges.
- 61*** Admin. Service Fee:** Fees charged to cover portion of costs associated with providing general government services.

GLOSSARY OF KEY TERMS

Accrual Basis - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

Adopted Budget - Refers to the budget amounts as originally approved by the Kenai Peninsula Borough assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.

Annual Budget - A budget developed and enacted to apply to a single fiscal year.

Appraise - To estimate the value, particularly the value of property. If the property is valued for taxations, the narrower term "assess" is substituted.

Appropriation Ordinance - The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.

Assess - To establish an official property value for taxation.

Assessed Valuation - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessment Roll - With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property and its assessed value.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.

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.

Baler - Specialized equipment used to compress solid waste materials into compact bales such that the useful lives of landfills are extended.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements.

Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond - Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

Bond Ordinance - An ordinance authorizing a bond issue.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document - The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

Capital Improvement Plan - A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

Capital Projects - Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Projects Funds - Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

Component Unit - A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity

GLOSSARY OF KEY TERMS

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.

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.

GLOSSARY OF KEY TERMS

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.

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.

GLOSSARY OF KEY TERMS

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.

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.

Telemedicine - The practice of health care delivery, evaluation, diagnosis, consultation, or treatment, using the transfer of medical data through audio, video, or data communications that are engaged in over two or more locations between providers who are physically separated from the patient or from each other.

Acronyms

AAAO	Alaska Association of Assessing Officers
AAMC	Alaska Association of Municipal Clerks
ACA	Affordable Care Act
ACLS	Advanced Cardiac Life Support
ACMP	Alaska Coastal Management Program
ADA	Americans with Disabilities Act
ADEC	Alaska Department of Environmental Conservation
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Department of Transportation/Public Facilities
AML	Alaska Municipal League
BOA	Board of Adjustments
BOE	Board of Equalization
CAFR	Comprehensive Annual Financial Report
CARTS	Central Area Rural Transit System
CEDD	Community and Economic Development Division
CES	Central Emergency Services
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CPAP	Continuous Positive Airway Pressure
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
DEPTS	Departments
EDD	Economic Development District
EFD	Emergency Fire Dispatch
EMD	Emergency Medical Dispatch
EMS	Emergency Medical
EMT	Emergency Medical Technician
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
ETT	Emergency Trauma Technician
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GRM	Government Revenue Management
HBF	Homer Baling Facility
HR	Human Resources
HVAC	Heating, Ventilation and Air Conditioning
IAAO	International Association of Assessing Officers
IIMC	International Institute of Municipal Clerks
IT	Information Technology Department
KCHS	Kenai Central High School
KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area
OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PERS	Public Employees Retirement System
PPACA	Patient Protection and Affordable Care Act
RIAD	Road Improvement Assessment District
RC	River Center
ROW	Right-of-Way
SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SOHI	Soldotna High School
SPH	South Peninsula Hospital
TFR	Transfer
USGS	United States Geological Survey

Tax Exemptions

\$10,000 Volunteer Firefighter/EMS Provider – Exempts \$10,000 of assessed value of the home of an active volunteer firefighter or EMS provider. Maximum of 2 per household allowed. Also recognized by Seward, Homer and Kachemak cities.

Homeowner - Available to any Borough resident who owns their own home and occupies it as their permanent place of residence. The exemption is a maximum of \$50,000 assessed value of the home and the land on which it sits. The cities of Kenai, Soldotna, Seward, Seldovia do not recognize this exemption; the City of Homer recognizes a \$20,000 exemption.

\$100,000 Personal Property – Exempts the first \$100,000 of personal property owned by a taxpayer, excluding motor vehicles and watercraft.

\$300,000 Senior Citizen - Available to any Borough resident, who is at least 65 years old, owns and occupies their home as their primary residence and permanent place of abode, and qualifies for a PFD. The State exempts up to \$150,000 of their total assessment. The Borough exempts an additional \$150,000. If a senior citizen lives inside city boundaries, the city only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the seniors' ownership and/or use of the property.

Agriculture Deferment - Mandated by the State of Alaska, this deferment is available to people whose farmlands produce a minimum of 10% of their annual income. Qualifying property shall be assessed on the basis of full and true value for farm use.

ANCSA Native - Exempts property deeded to Alaskan native corporations under the Alaska Native Claims Settlement Act.

Cemetery - Exempts properties owned by a non-profit entity and used exclusively for cemetery purposes.

Charitable - Exempts properties owned by non-profit organizations that are used exclusively for charitable purposes.

Community Purpose - Exempts property of an organization not organized for business or profit-making purposes and used exclusively for community purposes.

Conservation Easement Deferment - To secure this deferment, the property owner of land subject to a conservation easement created under AS 34.17 must apply annually by May 15th. The Assessor shall maintain records valuing the land for both full and true value and value subject to the easement.

Disabled Resident - Available to any disabled resident who receives Social Security disability payments. Qualified applicants receive a tax credit up to \$500 of borough tax and \$250 of City of Kenai tax.

Disabled Veteran - Granted to honorably discharged veterans of the US armed forces who have a service connected disability rating of 50% or more. The State exempts up to \$150,000 of their total assessment. The borough exempts the remainder. If a disabled veteran lives inside city boundaries, the city only recognizes the exemption

to \$150,000 value. The amount of exemption is proportional to the veteran's ownership and/or use of the property, up to the full value of the property.

Electrical Cooperative - Exempts property held by electricity producing cooperatives.

Fire Suppression – Exempts 2% of the value of commercial properties whose owners have installed fire prevention systems approved by the Fire Marshall.

Government - Completely exempts all City, Borough, State, and Federal properties from taxation.

Habitat Protection - Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of designated rivers within the borough. One half of the tax on land for 3 years following completion of the approved project or until all costs are recovered, whichever comes first.

Hospital - Exempts properties owned by nonprofit organizations and used exclusively for hospital purposes.

Housing Authority - Granted in accordance with rules governing the Housing and Urban Development Authority and subject to a Cooperation Agreement with the borough.

Mental Health Trust - Exempts Mental Health Trust property from taxation as a branch of state government.

Multi Purpose Senior Center – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

Native Allotment - BIA holds in trust and issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

Religious - Exempts properties owned by non-profit organizations that are used exclusively for nonprofit religious purposes.

River Restoration and Rehabilitation – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

Educational – Exempts property owned by non-profit entities and used exclusively for non-profit educational purposes.

Vessel Exclusion - Vessels having a homeport location outside the Borough, but are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

Veteran - Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

University - Exempts property owned by the University of Alaska as a branch of state government.

Miscellaneous Demographics

Area

25,600 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 25,600 square miles, of which 15,700 square miles are land. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/400th of that same area.

Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population as of July 2015 is estimated at 57,763, a 4.26% increase from the 2010 Census.

Median Age

The KPB's median age increased from 36.3 years, as of the 2000 census, to 40.6 years as of the 2010 census. Alaska's median age was 33.8 years while the U.S. was 37.2, per the 2010 Census. The KPB 2014 median age is estimated at 41.1 years.

Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2013, when the Alaska per capita personal income was \$50,150 and the KPB per capita personal income was \$48,485, while the U.S. per capita personal income was \$44,765.

Unemployment Rate

The KPB's annual average employment data for 2015 is as follows: average labor force 27,486; average number employed 25,331; the average number unemployed 2,155 for an unemployment rate of 7.8%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment. New oil and gas discoveries have helped ward off expected employment declines. Oil and gas are of major importance to the economy, in part due to the high wages that prevail in the industry. In spite of a downturn in prices related to increased competition from farmed salmon, seafood harvesting and processing remain a central part of the region's economy.

Education

The Kenai Peninsula Borough School District consists of 43 schools in a variety of configurations: elementary, middle and secondary schools, small K-12 schools with fewer than 100 students and various combinations of age groupings. The student population is just under the 9,000 mark and the school bus system transports over 2,500 students daily, traveling more than 7,700 miles per day. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the Borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

Kenai Peninsula Borough

Property Tax Rates
Direct and Overlapping Governments (1)
Last Ten Fiscal Years

Fiscal Year	Borough (1) (4)		Overlapping Rates (2)											
	Special District		City of Homer (5)		City of Kachemak (5)		City of Kenai (5)		City of Seldovia (5)		City of Seward (5)		City of Soldotna (5)	
	Operating	Special District	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts
2006	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2007	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.35
2008	5.50	0.00 (3)	4.50	2.00	2.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55
2009	4.50	0.00	4.50	2.30	1.00	2.30	4.50	0.90	4.60	0.00	3.12	0.50	1.65	3.35
2010	4.50	0.00	4.50	2.30	1.00	2.30	4.00	0.50	4.60	0.00	3.12	0.50	1.65	2.95
2011	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.00	3.12	0.50	1.65	2.47
2012	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
2013	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
2014	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.02	4.60	0.75	3.12	0.50	0.50	2.67
2015	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.50	0.50	2.66

(1) Borough's General Fund maximum mill rate for FY2010 is 8.238 mills

(2) Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components: the mill rate for the operating entity and the mill rate for special districts, which include fire and emergency response, higher education, and local support for hospitals.

(3) The mill rate for the special district, the Post Secondary Fund, was combined into the Operating fund mill rate.

Sources:

(4) Data provided by Kenai Peninsula Borough Clerk's Office.

(5) Data provided by the City Clerk's Office for each respective City.

Kenai Peninsula Borough
Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Discretely Presented Component Units (1)		General Bonded Debt Per Capita (2) (3)							
	General Obligation Bonds (Area Wide) (Net of premiums/discounts/adjustments)	General Obligation Bonds (Service Area) (Net of premiums/discounts/adjustments)	General Obligation Bonds (Net of premiums/discounts/adjustments)	Capital Leases/Notes payable	Total	General Bonded debt as a percentage of total Personal Income (4)	General Bonded Debt as a percentage of Estimated actual value of taxable property (6)(area wide)	Area Wide	Central Emergency Services Area	Bear Creek Fire Service Area	South Peninsula Hospital Service Area	Central Peninsula Hospital Service Area
2006	\$ 21,874,000	\$ 2,500,000	\$ 54,645,000	\$ 2,000,000	\$ 81,019,000	4.91%	1.67%	\$ 426	\$ 127	\$ -	\$ 777	\$ 1,406
2007	22,399,000	2,425,000	54,560,844	1,450,192	80,835,036	4.87%	1.54%	428	123	-	764	1,353
2008	20,174,000	2,345,000	66,998,700	1,109,570	90,627,270	5.06%	1.57%	381	115	-	1,893	1,290
2009	17,904,000	2,260,000	64,201,793	754,730	85,120,523	4.34%	1.33%	338	116	-	1,787	1,209
2010	20,526,000	2,170,000	61,319,887	385,079	84,400,966	3.93%	1.24%	383	111	-	1,716	1,153
2011	34,036,000	2,075,000	58,322,981 (5)	631,745	95,065,726	4.43%	1.38%	614	113	-	1,604	1,070
2012	30,730,000	1,975,000	-	-	32,705,000	1.44%	0.46%	545	88	-	-	-
2013	27,953,830	3,279,111	-	-	31,232,941	1.21%	0.43%	493	83	793	-	-
2014	48,107,552	3,124,283	-	-	51,231,835	1.98%	0.68%	848	78	770	-	-
2015	44,631,585	3,093,980	-	-	47,725,565	1.84%	0.61%	781	68	744	-	-

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.

(1) For fiscal years 2003-2011 Business-type activities debt is for the South Peninsula Hospital Service Area and Central Peninsula Hospital Service Area and is debt of the Service Areas, not the Primary Government.

(2) Other Governmental Fund type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government.

(3) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area.

(4) Personal income data is provided by the Bureau of Economic Analysis. <http://www.bea.gov>.

(5) In fiscal year 2012 the Borough early adopted GASB Statement 61, which changed accounting and financial reporting for CPH and SPH.

(6) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough.

It does not include those values/exemptions provided by federal or state requirements.

Population data can be found in Table XIV

Kenai Peninsula Borough
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (in thousands of dollars)

Fiscal Year	Assessed Values (1)				Tax Exempt Values (1)			Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real	Oil & Gas	Personal Property	Personal	Real	Personal	Personal			
2006	\$ 4,009,648	\$ 561,689	\$ 285,351	\$ 44,210	\$ 304,702	\$ 44,210	\$ 4,507,776	6.50	92.82%	
2007	4,402,946	558,190	295,431	28,161	340,356	28,161	4,888,050	6.50	92.99%	
2008	4,940,180	607,052	224,479	27,938	374,395	27,938	5,369,378	5.50	93.03%	
2009	5,533,794	635,272	220,272	28,124	394,457	28,124	5,966,757	4.50	93.39%	
2010	5,883,881	703,063	245,915	29,205	434,556	29,205	6,369,098	4.50	93.21%	
2011	6,875,572	713,954	259,714	30,914	451,127	30,914	6,393,531	4.50	92.99%	
2012	7,137,074	698,991	257,619	30,955	472,878	30,955	6,633,241	4.50	92.94%	
2013	7,269,011	810,065	286,399	32,511	520,490	32,511	6,716,010	4.50	92.39%	
2014	7,484,667	989,766	292,407	31,906	492,565	31,906	6,960,196	4.50	92.99%	
2015	7,797,117	1,142,158	324,853	32,999	826,802 (2)	32,999	6,937,316	4.50	88.97%	

Total estimated actual value of property less mandatory federal and state exemptions (1)

Note: Borough code requires a revaluation of all property no less than every 5 years, current average is approximately every 7 years. Figures in this table have been revised from the FY05 CAFR to exclude state and federal exemptions previously included.

(1) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements.

(2) Increase in real property exempt amount due to increase of residential exemption from \$20,000 to \$50,000 in FY15.

Source: Data is provided by the Kenai Peninsula Borough's Assessing Department. Does not include federal and state exempt property.

Kenai Peninsula Borough
Principal Property Taxpayers
Current and Nine Years Ago

Taxpayer	2015			2006		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value
Hilcorp Alaska, LLC	\$ 460,096,690	1	6.63%	\$ -	-	-
ConocoPhillips Inc.	240,642,477	2	3.47%	168,304,581	3	3.73%
Tesoro Alaska	178,222,079	3	2.57%	232,415,562	1	5.16%
Cook Inlet Natural Gas Storage AK LLC	116,889,716	4	1.68%	-	-	-
Alaska Communications Systems	77,886,637	5	1.12%	67,667,803	7	1.50%
XTO Energy INC	61,522,320	6	0.89%	41,297,440	8	0.92%
Alaska Pipeline	58,676,344	7	0.85%	19,489,137	10	0.43%
Kenai Offshore Ventures, LLC	38,246,000	8	0.55%	-	-	-
Cook Inlet Energy, LLC	36,446,610	9	0.53%	-	-	-
Enstar Natural Gas	36,147,765	10	0.52%	-	-	-
Kenai Kachemak Pipeline	-	-	0.00%	37,435,042	9	0.83%
BP Exploration Alaska, Inc.	-	-	-	69,316,173	6	1.54%
Agrium US, Inc.	-	-	-	77,322,261	5	1.72%
Marathon Oil Co.	-	-	-	96,303,157	4	2.14%
Union Oil/Unocal	-	-	-	198,945,387	2	4.41%
	<u>\$ 1,304,776,638</u>		<u>18.81%</u>	<u>\$ 1,008,496,543</u>		<u>22.38%</u>

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

Total Assessed value based on total tax levy for FY2014 and FY2005 respectively.

\$ 6,937,316,000

\$ 4,507,776,000

Kenai Peninsula Borough
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (amount expressed in thousands)	Per Capita Personal Income (3)	Median Age (2)	School Enrollment (5)	Unemployment Rate (2)	Number of employed (2)
2006	51,350	\$ 1,650,417	\$ 32,141	39.7	9,389	8.70%	23,086
2007	52,370	1,660,353	31,704	39.1	9,368	8.10%	23,409
2008	52,990	1,791,892	33,816	39.2	9,250	7.60%	23,838
2009	52,990	1,959,462	36,978	39.2	9,256	7.80%	24,326
2010	53,578	2,145,309	40,041	39.4	9,145	9.80%	24,326
2011	55,400	2,148,001	38,773	40.6	8,978	10.00%	24,510
2012	56,369	2,271,490	40,297	40.6	8,922	9.50%	24,674
2013	56,756	2,591,281	45,657	41.4	8,886	8.60%	24,017
2014	56,862	2,591,281 (4)	45,571	40.0	8,756	7.90%	23,909
2015	57,147	2,770,796	48,485	40.5	8,837	7.80%	24,264

Sources:

(1) Alaska Department of Labor estimates as of July 1 of each fiscal year

Data is provided by the State of Alaska Department of Labor and is 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 year has been updated to

(2) match updated statistical reported information.

(3) Data is provided by the US Department of Commerce, Bureau of Economic Analysis (BEA)

(4) 2014 data unavailable BEA currently providing 2012-13.

(5) Revise figures provided for FY2011-2014 from the Kenai Peninsula Borough School District.

As shown above the unemployment rate went up during FY2010; however, the actual number of employed stayed the same as FY2009. The rise in the unemployment rate was due to the number of individuals moving into the area looking for work.