

KENAI PENINSULA BOROUGH ALASKA



PROPOSED

**FY 2016
ANNUAL BUDGET
JULY 1, 2015 TO JUNE 30, 2016**

**MIKE NAVARRE
BOROUGH MAYOR**

ANNUAL BUDGET
OF THE
KENAI PENINSULA BOROUGH
ALASKA
FOR THE FISCAL YEAR BEGINNING
JULY 1, 2015

MIKE NAVARRE
BOROUGH MAYOR

PREPARED BY FINANCE DEPARTMENT

CRAIG C. CHAPMAN
DIRECTOR OF FINANCE

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2016**

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THE KENAI PENINSULA BOROUGH ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Kelly Wolf	1 – Kalifornsky	2015
Blaine Gilman	2 – Kenai	2017
Wayne Ogle	3 – Nikiski	2016
Dale Bagley	4 – Soldotna	2016
Stan Welles	5 – Sterling/Funny River	2017
Sue A. McClure	6 – East Peninsula	2015
Brent Johnson	7 – Central	2016
Kelly Cooper	8 – Homer	2017
Mako Haggerty	9 – South Peninsula	2015

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



KENAI PENINSULA BOROUGH

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



MIKE NAVARRE
MAYOR

DATE: May 5, 2015

TO: Dale Bagley, Assembly President
Kenai Peninsula Borough Assembly
Residents of the Kenai Peninsula Borough
Other Users of Borough Financial Information

We are pleased to present the Kenai Peninsula Borough Proposed Budget for Fiscal Year 2016 (FY2016). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2016 as well as projections for the Borough's operational funds through Fiscal Year 2019 and capital plans through Fiscal Year 2020.

Key Budget Principles

The FY2016 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 FY2016 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

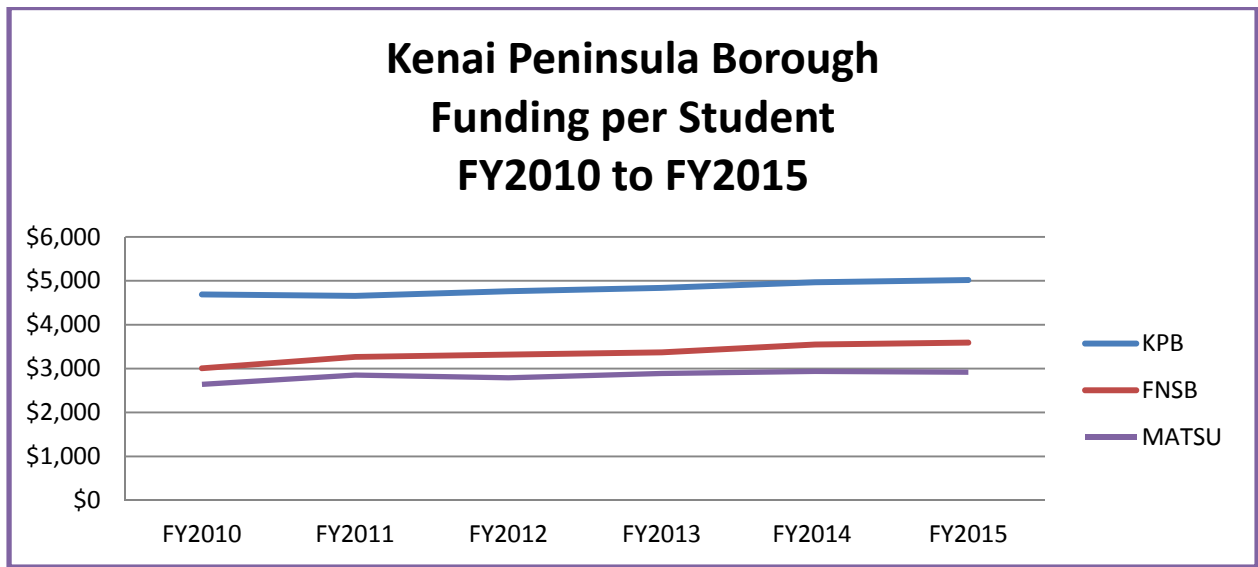
Major budget issues/highlights

- 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. Effective July 1, 2008, the Alaska legislature converted PERS from an agent-multiple employer plan to a single cost sharing plan. The cost sharing plan requires a uniform employer contribution of 22%. The State will make on behalf payments in the event the actual rate is more than 22%. The FY2016 rate is 27.19%. The fiscal impact to the Borough if the State did not contribute this amount is approximately \$1.1 million.

- Operational funding for the School District. The major component of the budget is the contribution the Borough makes for funding of the Kenai Peninsula Borough School District. The Borough's local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. Based upon proposed changes made at the recent Alaska legislative session, the **required minimum local contribution** is estimated to be **\$24,344,153** and the maximum amount is **\$48,238,432**. The amount the Borough has appropriated for FY2016 is **\$46,000,000**.

The projected number of students for FY2016 is 8,820 and the Borough's funding per student is approximately **\$5,215**. The Borough's FY2015 per pupil funding is estimated to be \$4,984.

For comparative purposes for FY2015, the Fairbanks North Star Borough's contribution per student is \$3,556 and Mat-Su Borough's contribution per student is \$2,915.



Total funds provided for school purposes are \$51,519,994; the Borough portion is \$48,626,267 and the State of Alaska provides \$2,893,727 for debt reimbursement. Funding provided by the Borough for school purposes is equivalent to 6.69 mills. Sales tax revenue is expected to cover \$30,835,546; the balance of funding of \$17,790,721 (equivalent to 2.45 mills) comes from property taxes, federal revenue, and other sources. Total funding provided for schools represents an amount equal to 66.4% 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 FY2016 is budgeted at \$6,401,679, represents an amount equal to approximately 8.3% of total General Fund expenditures. The equivalent of .88 mills of the Borough's General Fund mill rate of 4.50 mills goes to support the Borough's solid waste program.
- Since FY2009, the Borough has received over \$25,000,000 in funding from the State of Alaska for road improvements. These funds are being spent to upgrade numerous roads in the Borough. The Road Service Area (RSA) has been redirecting funds previously appropriated for road improvements of approximately \$1,250,000 to road maintenance. The FY2016 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, a .25 FTE IT position is being transferred to the e911 department. Nikiski Fire is adding a 1.0 FTE firefighter/EMS position to address increased demands, Anchor Pt Fire and EMS is adding a .50 FTE firefighter technician, CES is reducing their staffing by two; one administrative assistant and one professional position to address a reduction in revenue, and e911 is adding a .25 FTE IT position to

address increased software demands. During the past 10 fiscal years, the General Fund has had a net increase of 4.15 FTE's, while Service Areas and Special Revenue Funds have increased 21.45 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 FY2015, the fiscal impact to the Borough's revenues was approximately \$2.4 million; with the general fund impacted by \$1.3 million. For FY2016, real and personal assessed values increased 4.4%, compared to FY2015 which increased 2.07%.

Oil and gas property is assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value and plays a vital role in the Borough's economy, although the players are changing. Large national and multi-national companies are being replaced by independents, which has resulted in a resurgence in exploration and production. New players include XTO Energy, Cook Inlet Energy and Hilcorp Energy, which purchased the assets of Chevron in 2012 and Marathon Oil in 2013. This has led to new wells in the Anchor Point and Kenai area, jack up rigs being used throughout Cook Inlet, along with increased exploration in other areas of the Borough, resulting in an increase in assessed value for oil and gas properties. Assessed values for oil and gas properties have increased from \$699 million for 2012, to \$1.225 million in 2016. 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 10.0% in 2010; to 9.4% for 2011; to 8.4% for 2012, to 7.9% in 2013 and 7.8% and to 7.7% in 2014. A slight increase in the unemployment rate is forecast for 2015.

With increases in State Revenue Sharing and Payment in lieu of Taxes (PILT) and Forestry Revenue from the Federal Government over the past six years, the Borough was able to absorb the impact of new debt service for solid waste and schools and exempting non prepared foods from sales tax during the period September 1st through May 31st, from impacting the mill rate. The proposed FY2016 budget includes reductions in both Revenue Sharing and PILT. Funding from Forestry ended in FY2014. It does not appear future budgets will have the ability to absorb similar impacts without increased revenues or reductions in expenditures.

Due to a change in how revenue is recognized as required by the Governmental Accounting Standards Board, the Borough is recording additional in FY2014 in the amount of \$2,920,626. This one-time adjustment is increasing the Borough's June 30, 2014 General Fund, fund balance to \$27,801,998. FY2016 General Fund, fund balance is projected to be approximately \$25.5 million, which is slightly above the top of the Borough's fund balance policy range. This will probably change depending on what the Alaska Legislature does with school funding which has not been resolved at the time of printing this document.

Financial Plans

General Fund

Revenues and other financing sources of \$75,241,386 support the FY2016 general fund budget. This total consists of \$34,452,113 in property tax revenue, \$30,835,546 in sales tax revenue, \$6,013,727 in state revenue, \$2,740,000 in federal revenue, and \$1,200,000 in other revenues and financing sources. Expenditures exceed projected revenues by \$2,306,230, net of a projected lapse of \$731,979.

Overall expenditures increased \$2,779,090 when compared to the original FY2015 approved budget. Factors impacting the budget for FY2016 are as follows:

- Funding for schools, a net increase of \$2,114,633 consisting of an increase for operations of \$2,000,000, a \$10,367 decrease for debt service and a \$125,000 increase for capital projects.
- Personnel cost are projected to increase approximately 4.94%, with health care cost projected to increase 9.4%.
- Travel and transportation are projected to decrease as the assessing department 2016 canvas area will be in the central peninsula area.
- Software licensing is projected to decrease with the new sales tax software.
- Printing cost decreased with FY2016 not being a mayoral election year.

The total amount appropriated for school purposes is \$51,519,994, an amount equal to 66.4% of the Borough's General Fund budget. Local educational funding for FY2016 includes \$46,000,000 for school district operations, \$4,144,994 for school related debt service, and \$1,375,000 for capital projects. It should be noted that the Borough expects to receive \$2,893,727 from the State of Alaska under the school debt reimbursement program, an amount equal to .40 mills.

The FY2016 general fund tax rate is 4.50 mills, the same rate as FY2015. Sales tax revenue for FY2016 is expected to have a slight increase from FY2015. Sales tax revenue generates the equivalent of 4.23 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 FY2014 was approximately \$3,335,000; the revenue loss equivalent of a reduction in the mill rate of .48 mills. A similar impact is forecast for FY2016.

State revenues include \$2,150,000 for revenue sharing, \$2,893,727 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 and a civil defense grant of \$140,000.

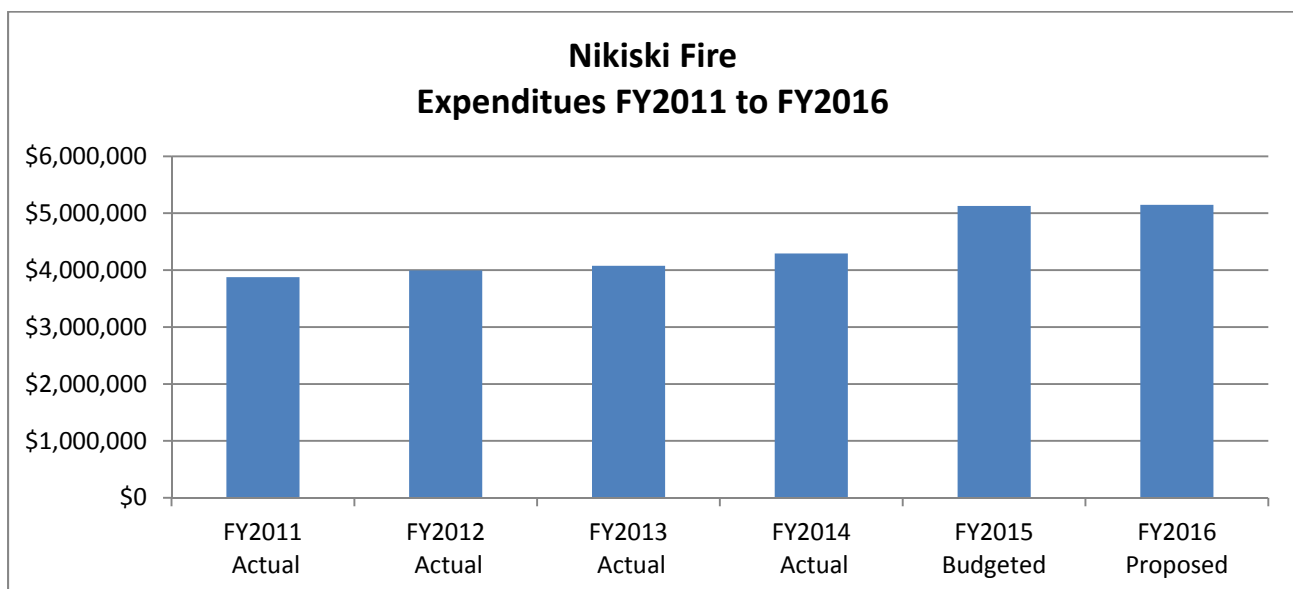
Service Areas and Special Revenue Funds

As a whole, the FY2016 service area budgets are comparable to FY2015.

Selected individual funds are as follows:

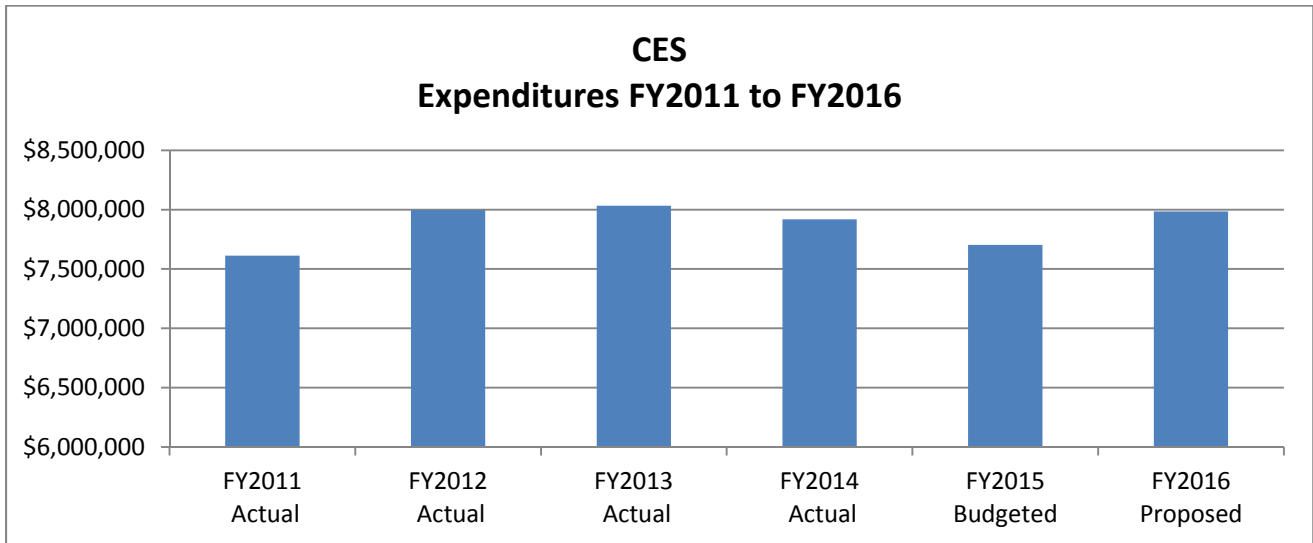
Nikiski Fire Service Area

The Nikiski Fire Service Area (NFSA) expenditure budget is up \$17,751 or .35% when compared to the prior year. Expenditures are up 26.3% when compared to FY2011. With the reduction in grant funding the Service Area has increased contributions to their Capital Project Fund to fund needed capital improvements. One additional change impacting FY2016 is the addition of a firefighter/EMT. Due to declining assessed values in the years FY2009 thru FY2012, the Service Area reduced their response staff by three positions. With increased assessed values, the Service Area is requesting to bring back one of these positions. Oil tax revenues, the largest revenue source for the Service Area, have increased approximately 75% since FY2012. This increase in assessed values also allowed the Service Area to decrease their mill rate in FY2014.



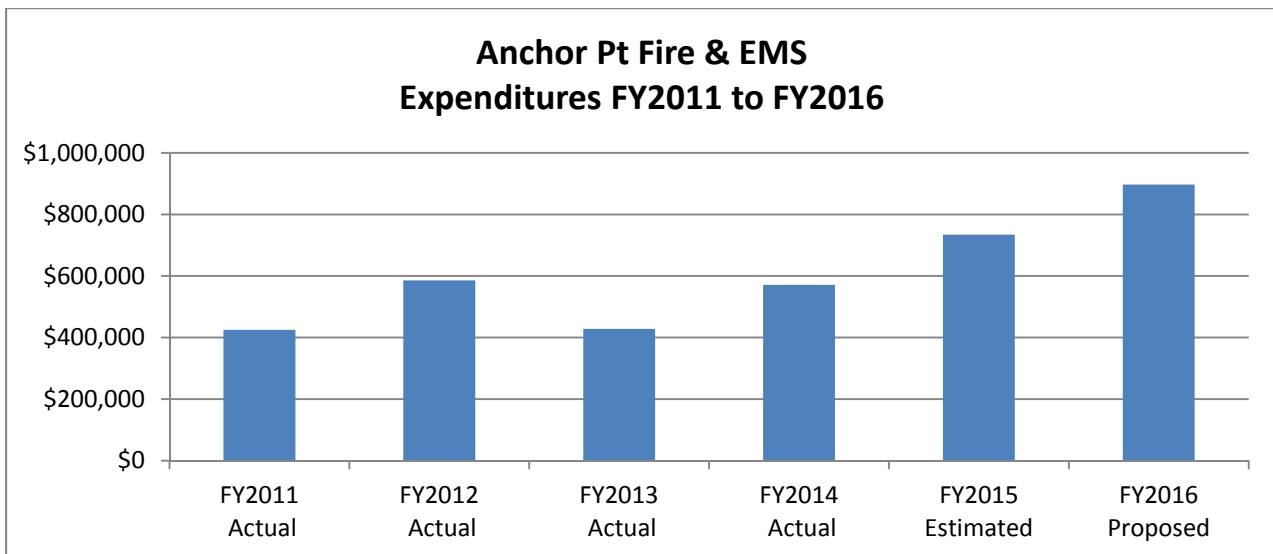
Central Emergency Services

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, the CES budget has made a number of changes to their budget to address these revenue reductions. These changes include the reduction of two positions; one admin assistant and one professional position and an increase in on-call personnel. The Service Area is also rethinking how they replace fire apparatus, allowing for a substantial reduction in the amount needed to fund their capital plan.



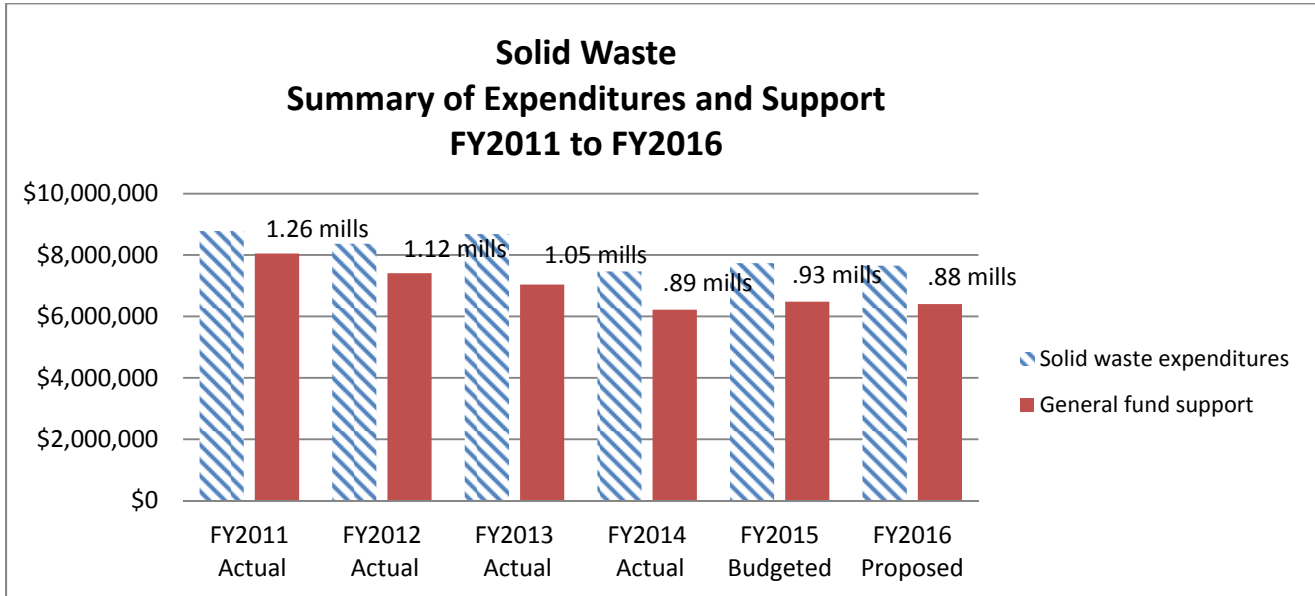
Anchor Point Fire and Emergency Medical Service Area

The Anchor Point Fire and Emergency Medical Service Area (Anchor Pt) expenditure budget is up \$162,659 or 22.16% when compared to FY2015 and up 57% when compared to FY2014, which was a transition year with a change in administration. Items impacting the FY2016 include the addition of a ½ time firefighter technician, an increase in supplies and equipment due to increased call volumes, increases in training due to an increase in the number of volunteers and additional equipment to replace outdated equipment.



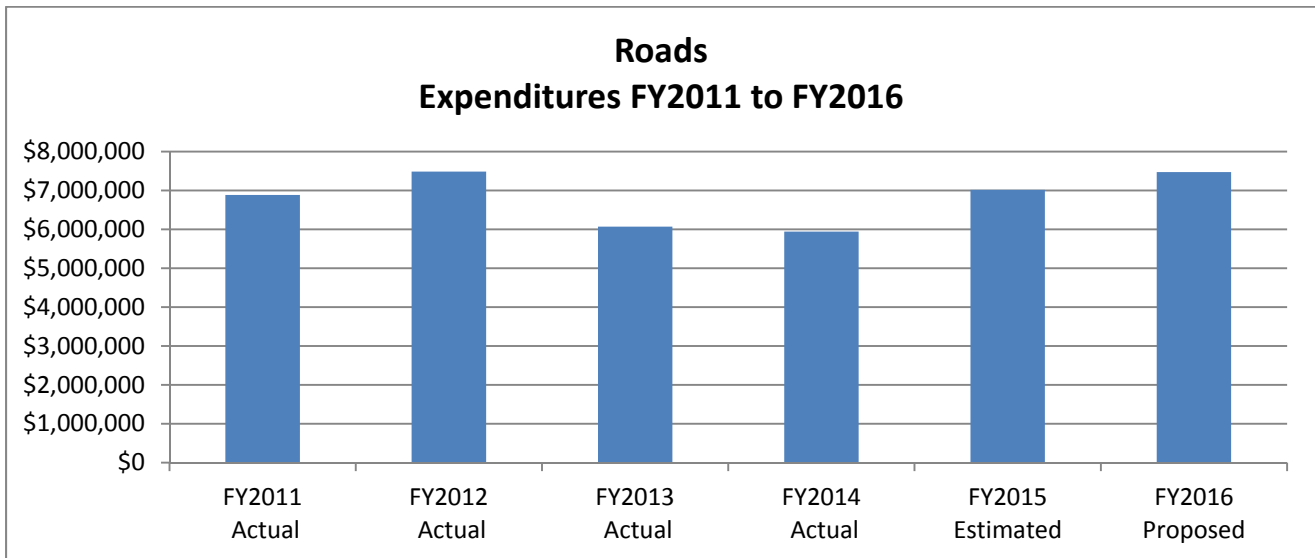
Solid Waste

The Solid Waste FY2016 budget is decreasing \$83,869 when compared to FY2015. There are however some major changes within the budget. These changes include; utilities which is up approximately \$220,000, much of that related to operating the leachate evaporator unit, closure and postclosure cost are up \$588,762 to reflect new estimates for closing the Borough’s various landfills and the cost of monitoring after their closure; debt payments decreased \$1,055,600 as the final payment on debt issued in FY2009 for improvements to the Central Peninsula Landfill was paid off in FY2015. The Borough’s General Fund continues to provide the majority of the funding necessary to operate the landfill. For FY2016 this amount is \$6,401,679 or approximately 84% of the revenue necessary to fund the solid waste program, this is equal to .88 mills or 8.3% of the General Fund budget.



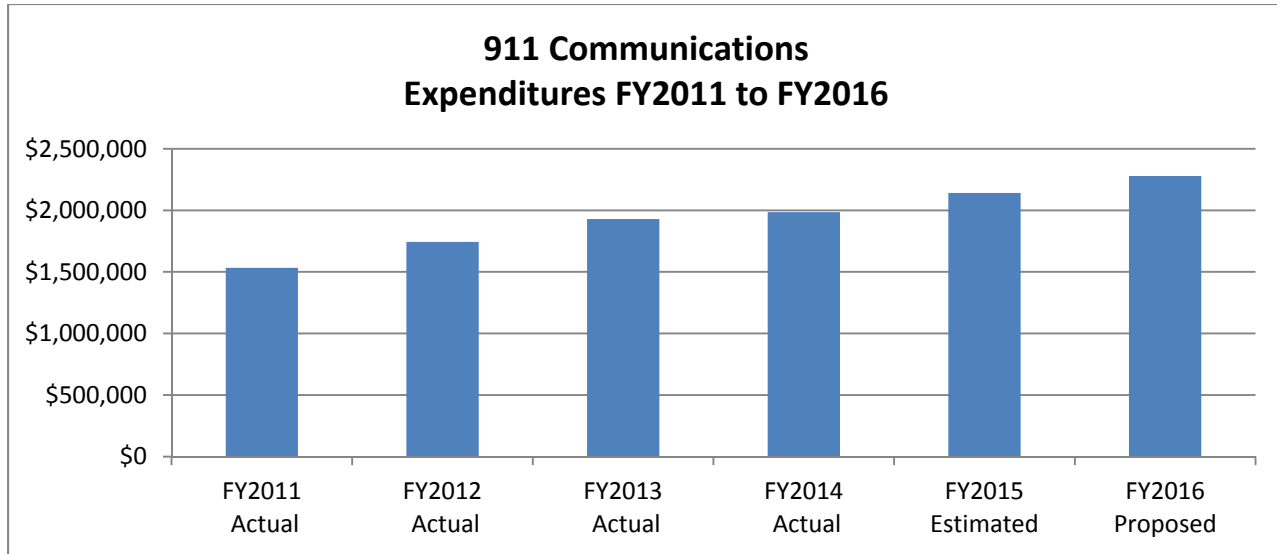
Road Service Area

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 increased their expenditures including a contribution to their Capital Project Fund. The FY2016 budget is increasing their contributions to their Capital Project Fund as they prepare for reductions in grant funding for their road improvement capital projects.



911 Fund

Expenditures in the 911 fund are projected to increase \$137,478 or 6.42% in FY2016. With increased call volumes and the maintenance demands on the various software used at the e911 call center, the department is increasing their IT position from .75 to 1.00 FTE.



Capital Projects

The FY2016 Capital Budget includes \$1,375,000 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. General government capital improvement includes \$100,000 for software upgrade for the record department.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$375,000 at Nikiski Fire Service Area, \$95,000 at Central Emergency Services, \$290,500 at North Peninsula Recreation Service Area and \$1,415,972 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 FY2016 is 8.17 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 FY2016 remains at 4.50 mills and with the exception of Anchor Pt Fire and Emergency Medical Service Area whose mill rate is increasing from 2.25 to 2.75 mills; service area tax rates are staying at their FY2015 levels.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2016 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 FY2015 budget.

Revenues:	FY2015 Original Revenues	FY2016 Estimated Revenues	Increase (Decrease)
General Property Taxes	\$ 58,889,365	\$ 62,038,234	\$3,148,869
Sales Tax	30,560,501	30,835,546	275,045
Intergovernmental:			
Federal	2,466,135	3,045,779	579,644
State	6,021,754	6,013,727	(8,027)
Other Revenue	23,065,762	24,636,941	1,571,179
Fund Balance Appropriated, net	2,807,100	1,751,798	(1,055,902)
	<u>\$ 123,810,617</u>	<u>\$ 128,322,025</u>	<u>\$ 4,511,408</u>

Property and sales tax revenues are up by a combined 3.8% and represents approximately 72.5% of total revenues (not including fund balance), this compares to 73.9% for FY2015 and 76.2% for FY2014. Other information is as follows:

- Property taxes are projected to increase approximately \$3,148,869. 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 7.3% from the prior year. Since 2013, oil and gas assessed property has increased 51.2%. 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 increase .9% 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 .47 mills.
- State revenues are down slightly in FY2016. Major state revenue sources include debt reimbursement of \$2,893,727 and revenue sharing of \$2,150,000.
- Federal revenues are up slightly for FY2016 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 FY2016. Please note that the FY2015 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:	FY2015 Original Appropriation	FY2016 Proposed	Increase (Decrease)
General Government	18,584,606	19,383,410	\$ 798,804
Solid Waste	7,787,368	7,707,999	(79,369)
Public Safety	18,224,301	18,002,061	(222,240)
Recreation	1,854,202	2,131,789	277,587
Education	50,441,655	52,552,760	2,111,105
Road Maintenance	6,428,902	6,482,215	53,313
Hospitals	9,858,539	10,419,161	560,622
Internal Service	10,631,044	11,642,630	1,011,586
	<u>\$ 123,810,617</u>	<u>\$ 128,322,025</u>	<u>\$ 4,511,408</u>

Total FY2016 appropriations are up 3.6% when compared to the FY2015 original budget. For comparative purposes, the FY2015 budget was up 5.4% when compared to the original FY2014 budget. The primary drivers of this change include:

- Education expenditures increased \$2,111,105 in FY2016 as compared to FY2015. Major changes include the following: increased operational funding of \$2,000,000 and increased funding for school capital projects of \$125,000.
- 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 \$683,000.

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:

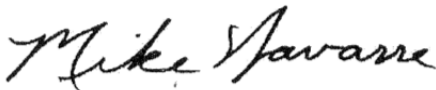
- Delivery of Borough services at a standard of excellence.
- The highest level of local educational funding borough residents can reasonably afford and sustain.
- A high quality capital and operational maintenance program that ensures the continued use and economic value of borough assets.
- Support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

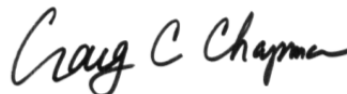
Credit is given to those who have participated in the preparation of the FY2016 budget. Service area boards, department heads, and their staffs have all worked hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. Finance Department 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

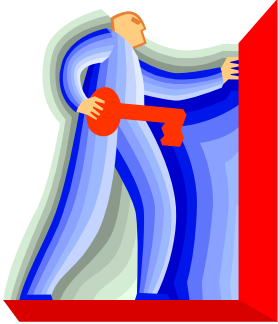


Craig C. Chapman, CPA
Director of Finance

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Kenai Peninsula Borough FY2016 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 2014 was 57,212.

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 FY16, the Borough's proposed contribution is \$46,000,000; the cap amount is \$48,238,432. The Borough's sales tax revenue is estimated to fund \$30,835,546 of that amount; the balance or \$15,164,454 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 FY16 is \$51,519,994, an amount equal to 66.4% 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 2015-19, 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 FY16 is 8.17 mills. The mill rate proposed for FY16 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.

FY2016 Budget Calendar

November 2014						
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December 2014						
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January 2015						
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February 2015						
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March 2015						
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April 2015						
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- November 2014**
01 Send departments/service areas the forms to request staffing changes for the new fiscal year.
- December 2014**
01 Meet with the Mayor regarding budget guidelines.
01 Due date for staffing change from departments/service areas.
02 Schedule budget informational meetings with Service Area boards for January meeting.
10 Send notice of kickoff meeting.
10 Request proposed fee changes from departments/service areas.
10-31 Update personnel budget information in budgeting system.
17-19 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 2015**
04 Get preliminary assessed value estimates from Assessor.
04-13 Internal budget development process begins
08-14 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.
13 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.
23-26 Equipment replacement payment information provided to departments.
30 Provide preliminary insurance costs to departments and Service Areas.
30 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 2015**
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.
23-28 Begin department budget review meetings with Mayor & administrators.

- March 2015**
01 Real Property assessment notices mailed.
01-02 Department budget review meetings with Mayor and administrators.
05 Service Area Board approved budget requests submitted to Finance.
06-17 Review Service Area budget requests and get packets ready for preliminary budget review meeting with the Mayor and his administrative Staff.
26 Obtain current projected revenue information from outside sources.
18-23 Service Area Budget review meetings with Mayor and administrators.

- April 2015**
01-27 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
20-24 Budget input in financial system by departments/service areas.
13-23 Review draft of preliminary budget document.
24 FY2016 Appropriating Ordinance to assembly packet.
24 Preliminary budget completed and to the printer.
27 Resolution setting school local effort amount to Assembly packet
28 Mayor's proposed budget documents presented to the Assembly.

- May 2015**
05 Introduce appropriating ordinance.
05 Department budget presentations to the Assembly begin.
05-11 Complete input of budget into budgeting system.
18 Resolution setting the mill levy to the Assembly packet.
19 Complete department budget presentations to the Assembly.

- June 2015**
01 Assessor certifies final assessment roll
02 Public hearing and final adoption of budgets and setting of mill rates.
03-24 Update budget document to reflect final adopted budget.
16 Roll FY2016 budget into financial system
25 Finalize budget document for publication.
30 Distribute published budget document.

May 2015						
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June 2015						
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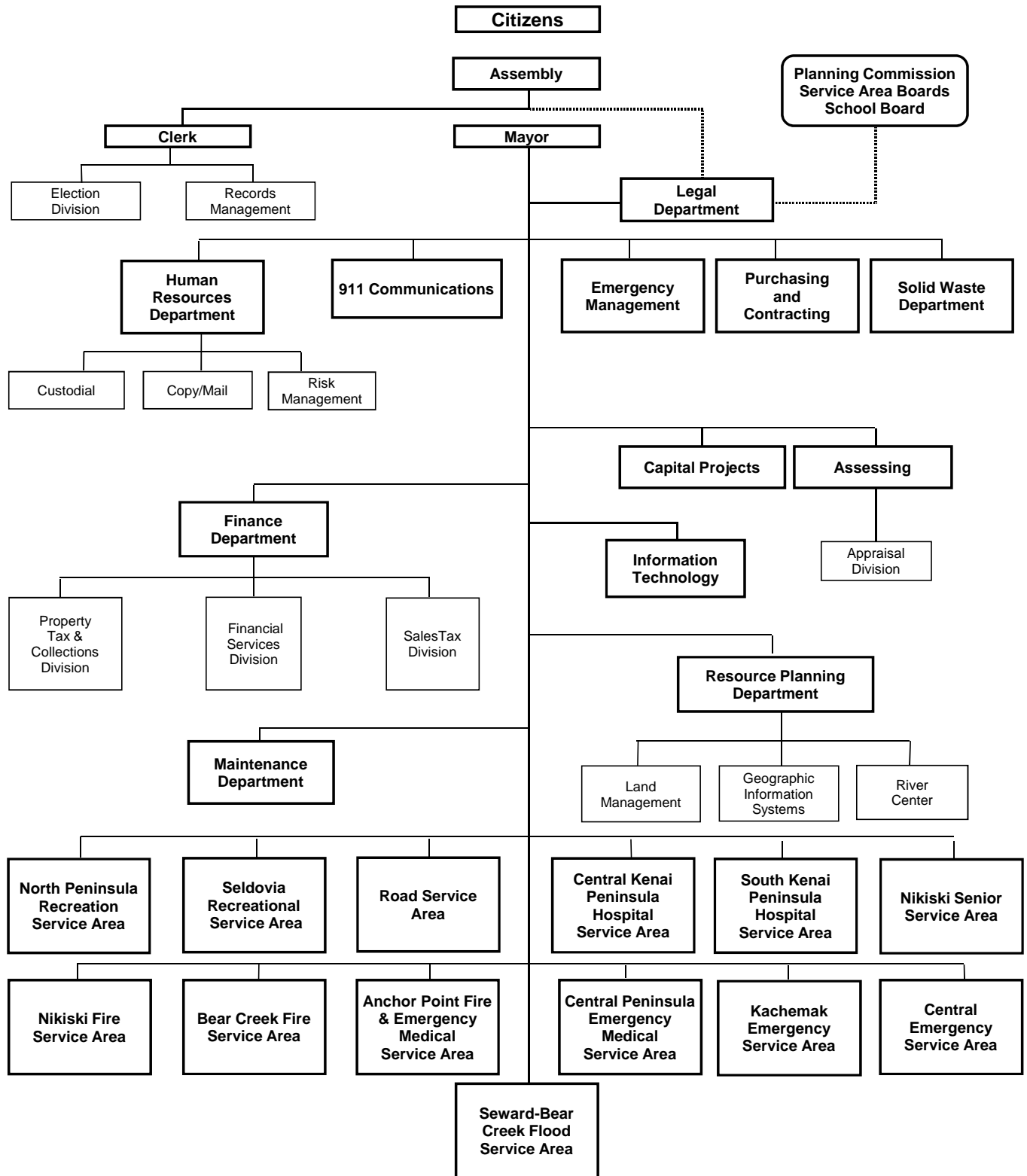
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September 2015						
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Kenai Peninsula Borough Organizational Chart



Kenai Peninsula Borough Staff

Mike Navarre
Mayor

Larry Persily
Special Assistant to the Mayor

Paul Ostrander
Chief of Staff

Michele Aranguiz
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

Mark Fowler
Purchasing and
Contracting Officer

Max Best
Planning Director

Ben Hanson
Information Technology
Director

Jack Maryott
Solid Waste Director

Scott Griebel
Maintenance Director

Kevin Lyon
Capital Projects Director

Scott Walden
Emergency Management
Director

Tammy Goggia
911 Operations Manager

Borough Service Areas

James Baisden
Fire Chief
Nikiski Fire
Service Area

Connie Bacon
Fire Chief
Bear Creek Fire
Service Area

Vacant
Fire Chief
Anchor Point Fire &
Emergency Medical
Service Area

Chris Mokracek
Fire Chief
Central Emergency
Service Area

Robert Ciccarella
Fire Chief
Kachemak Emergency
Service Area

Vivian Rojas
Board Chair
Seldovia Recreational
Service Area

Rachel Parra
Recreation Director
North Peninsula Recreation
Service Area

Jim Chambers
Board Chair
Central Emergency
Medical Service Area

Pat Malone
Roads Director
Road Service
Area

Bill Williamson
Board Chair
Seward Bear Creek
Flood Service Area

Tim Navarre
Board Chair
Central Kenai
Peninsula Hospital
Service Area

Judith Lund
Board Chair
South Kenai
Peninsula Hospital
Service Area

Leigh Hagstrom-
Sanger
Board Chair
Nikiski Senior
Service Area

Introduced by: Mayor
 Date: 05/05/15
 Hearings: 06/02/15
 Action:
 Vote:

**KENAI PENINSULA BOROUGH
 ORDINANCE 2015-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2016

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 \$77,654,326 is appropriated in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016 as follows:

General Government Operations	\$ 18,406,189
Transfer to School District for Operations and In-kind Services	46,000,000
Transfer to School Debt Service	4,144,994
Transfer to Special Revenue Funds:	
Solid Waste	6,401,679
Post-Secondary Education	726,987
Land Trust Fund	30,670
911 Communications Fund	265,826
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,375,000
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	\$ 35,670,129
B. Maintenance	7,752,814
C. School District Utilities	87,600
D. School District Insurance	2,314,612
E. School District Audit	62,415
F. Custodial Services	<u>112,430</u>
Total Local Contribution per AS 14.17.410	\$ <u>46,000,000</u>

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016 are as follows:

Nikiski Fire Service Area	\$5,146,864
Bear Creek Fire Service Area	535,660
Anchor Point Fire and Emergency Medical Service Area	896,806
Central Emergency Service Area	7,984,510
Central Peninsula Emergency Medical Service Area	5,981
Kachemak Emergency Service Area	1,014,536
Seward Bear Creek Flood Service Area	317,023
911 Communications	2,279,056
Kenai Peninsula Borough Road Service Area	7,470,215
Engineer's Estimate Fund	12,000
North Peninsula Recreation Service Area	1,964,224
Seldovia Recreational Service Area	52,065
Post-Secondary Education	726,987
Land Trust	1,049,379
Nikiski Senior Service Area	332,712
Solid Waste	7,657,999
Central Kenai Peninsula Hospital	6,807,149
South Kenai Peninsula Hospital	3,796,040

SECTION 5. That \$4,450,773 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 6. That \$46,128 is appropriated in the Kachemak Emergency Service Area Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 7. That \$189,288 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 8. That \$97,420 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 9. That \$6,484,606 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 10. That \$1,964,266 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016 are as follows:

School Revenue	\$1,375,000
Solid Waste	50,000
General Government	100,000
Service Areas:	
Nikiski Fire	375,000
Central Emergency Services	95,000
North Peninsula Recreation	290,500
South Kenai Peninsula Hospital	1,415,972

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016 are as follows:

Insurance and Litigation	\$4,044,422
Health Insurance Reserve	6,998,208
Equipment Replacement	600,000

SECTION 13. That the FY2016 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 5, 2015, 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, 2015 are reappropriated for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

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, 2015.

ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 2nd DAY OF JUNE, 2015.

Dale Bagley, 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

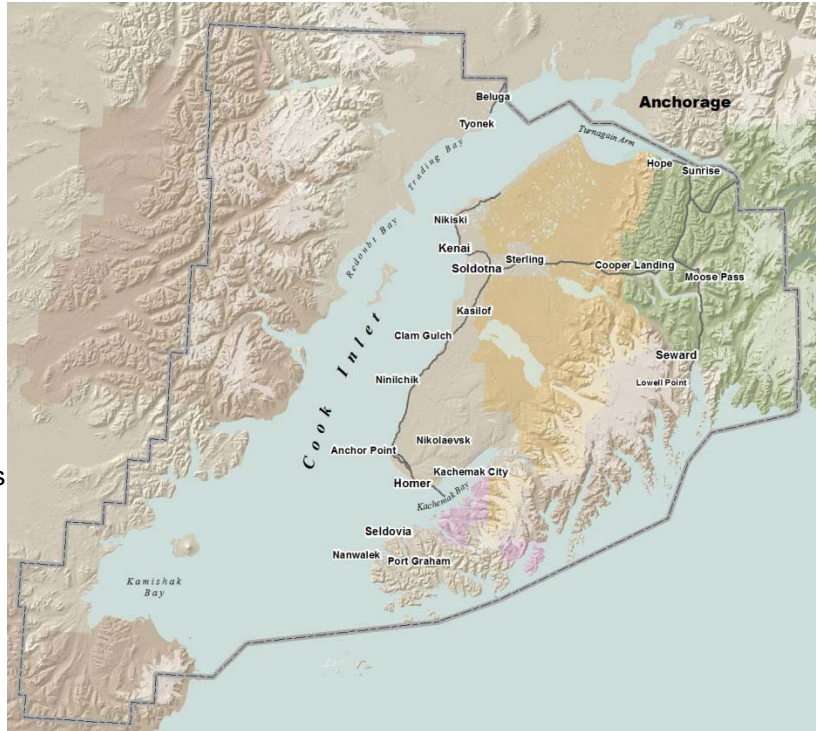
For the Fiscal Year Beginning

July 1, 2014

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	56,862
Emergency Services	15 fire stations 2 hospitals
Roads	641 miles maintained
Education	44 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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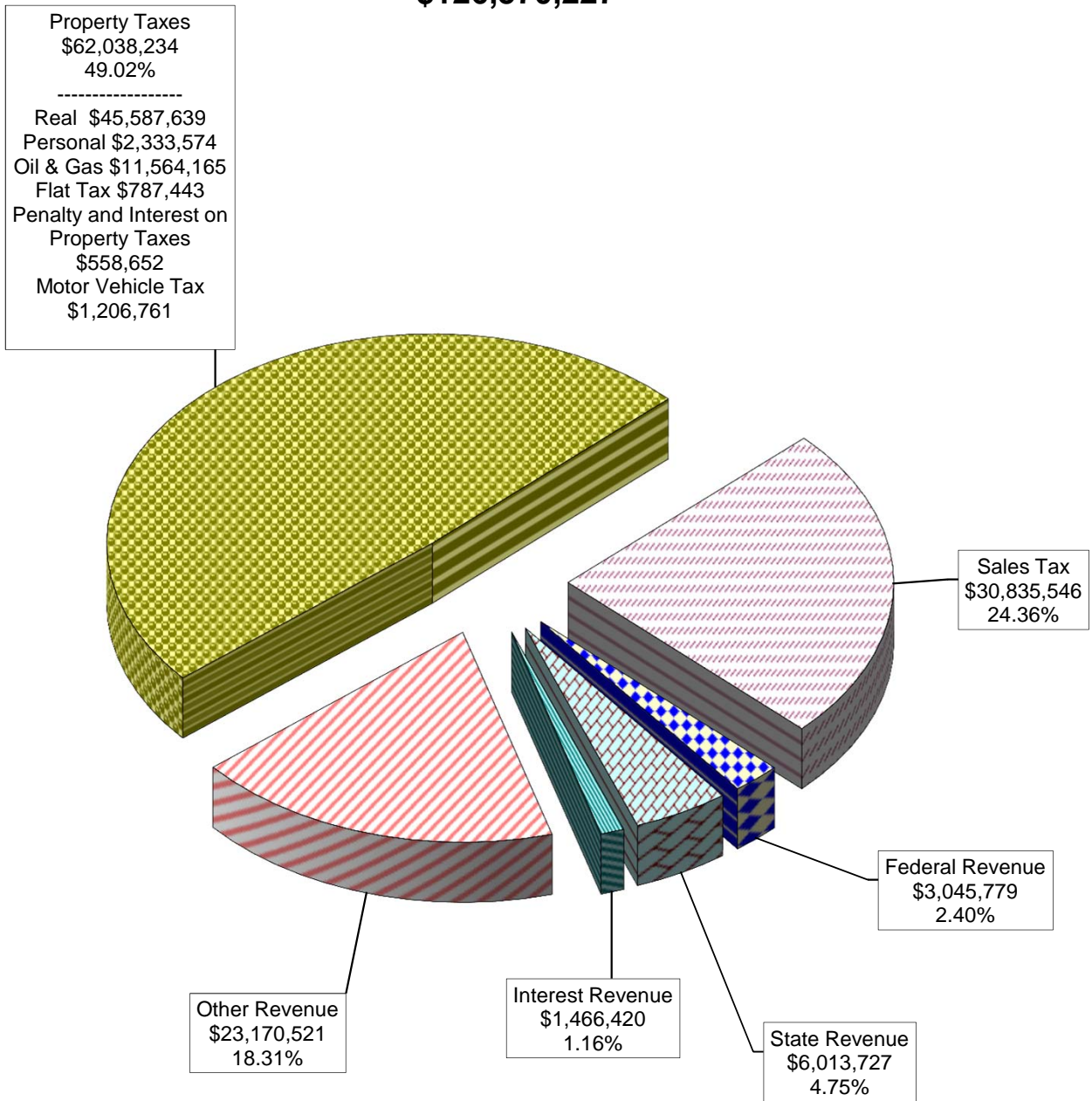
**Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2016**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Total (Memorandum Only)	FY2015 Original Total All Fund Types	FY2014 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 25,864,200	\$ 19,723,439	\$ -	\$ -	\$ -	\$ 45,587,639	\$ 43,404,137	\$ 44,635,056
Personal	1,310,705	1,022,869	-	-	-	2,333,574	2,242,430	2,122,446
Oil & Gas (AS 43.56)	5,512,761	6,051,404	-	-	-	11,564,165	10,700,458	9,294,743
Penalty & Interest	492,447	66,205	-	-	-	558,652	556,237	533,788
Flat Tax	560,000	227,443	-	-	-	787,443	787,742	765,945
Motor Vehicle Tax	712,000	494,761	-	-	-	1,206,761	1,198,361	1,214,519
Total Property Taxes	34,452,113	27,586,121	-	-	-	62,038,234	58,889,365	58,566,497
Sales Tax	30,835,546	-	-	-	-	30,835,546	30,560,501	30,277,598
Federal Revenue	2,740,000	-	305,779	-	-	3,045,779	2,466,135	7,443,583
State Revenue	6,013,727	-	-	-	-	6,013,727	6,021,754	22,304,826
Interest Revenue	950,000	342,694	-	75,885	97,841	1,466,420	1,521,564	1,473,890
Other Revenue	250,000	11,512,606	-	-	11,407,915	23,170,521	21,544,198	19,001,315
Total Revenues	75,241,386	39,441,421	305,779	75,885	11,505,756	126,570,227	121,003,517	139,067,709
Other Financing Sources/Transfers	-	53,716,388	12,926,702	5,315,000	-	71,958,090	70,548,261	64,069,142
Total Revenue and Other Financing Sources	75,241,386	93,157,809	13,232,481	5,390,885	11,505,756	198,528,317	191,551,778	203,136,851
Appropriations:								
Expenditures/Expenses								
Personnel	14,984,685	23,363,422	-	-	565,273	38,913,380	37,106,596	36,899,271
Supplies	279,952	2,535,497	-	-	12,100	2,827,549	2,727,951	2,410,385
Services	4,368,902	19,336,060	-	-	11,064,007	34,768,969	31,995,300	29,864,209
Debt Service	-	-	13,232,481	-	-	13,232,481	14,258,234	9,760,497
Capital Outlay	111,690	742,203	-	2,168,472	1,250	3,023,615	3,380,032	26,278,903
Payment to School District	-	35,670,129	-	-	-	35,670,129	34,330,654	34,170,106
Interdepartmental Charges	(1,339,040)	(308,058)	-	1,533,000	-	(114,098)	11,850	(1,829,583)
Total Expenditures/Expenses	18,406,189	81,339,253	13,232,481	3,701,472	11,642,630	128,322,025	123,810,617	137,553,788
Other Financing Uses/Transfers	59,248,137	12,709,953	-	-	-	71,958,090	70,548,261	65,251,445
Total Appropriations and Other Financing Uses	77,654,326	94,049,206	13,232,481	3,701,472	11,642,630	200,280,115	194,358,878	202,805,233
Net Results From Operations	(2,412,940)	(891,397)	-	1,689,413	(136,874)	(1,751,798)	(2,807,100)	331,618
Projected Lapse	736,248	1,445,541	-	-	-	2,181,789	2,171,613	-
Change in Fund Balance/ Retained Earnings	(1,676,692)	554,144	-	1,689,413	(136,874)	429,991	(635,487)	331,618
Beginning Fund Balance/ Retained Earnings	27,165,540	26,112,375	-	-	8,774,189	62,052,104	62,687,591	62,355,973
Ending Fund Balance/ Retained Earnings	\$ 25,488,848	\$ 26,666,519	\$ -	\$ 1,689,413	\$ 8,637,315	\$ 62,482,095	\$ 62,052,104	\$ 62,687,591
Reserved Fund Balance/Equity Retained Earnings	-	-	-	-	-	-	-	-
Unreserved Fund Balance/ Retained Earnings	25,488,848	26,666,519	-	1,689,413	8,637,315	62,482,095	62,052,104	62,687,591
Total Fund Balance/ Retained Earnings	\$ 25,488,848	\$ 26,666,519	\$ -	\$ 1,689,413	\$ 8,637,315	\$ 62,482,095	\$ 62,052,104	\$ 62,687,591

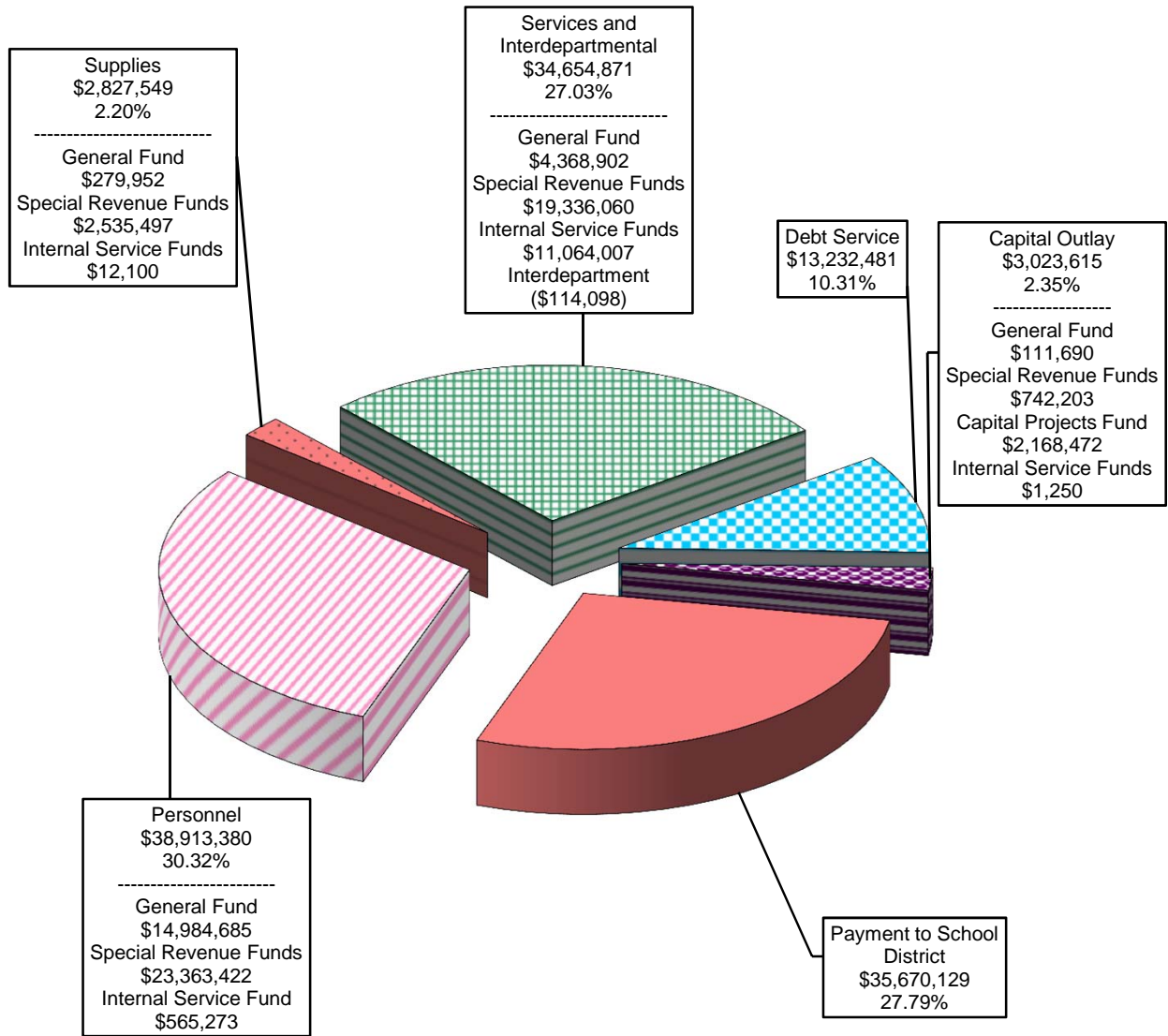
FY2016 Mayor Proposed Budget
Summary of Major Funds and Non-Major Funds in the Aggregate For The
Prior Year, Current Year and Adoped Budget

	<u>Major Fund</u>			<u>All Other Non-Major Funds - Aggregate</u>		
	<u>General Fund</u>					
	FY2014 Actual	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2014 Actual	FY2015 Forecast Budget	FY2016 Mayor Proposed
Revenues:						
Property Taxes:						
Real	\$ 25,472,141	\$ 24,742,940	\$ 25,864,200	\$ 19,162,915	\$ 18,661,128	\$ 19,723,439
Personal	1,205,137	1,271,077	1,310,705	917,309	981,964	1,022,869
Oil & Gas (AS 43.56)	4,456,169	4,932,120	5,512,761	4,838,574	5,390,832	6,051,404
Penalty and Interest	472,331	494,843	492,447	61,457	62,866	66,205
Flat Tax	532,117	560,000	560,000	233,828	227,390	227,443
Motor Vehicle Tax	716,429	712,000	712,000	498,090	486,361	494,761
Total Property Taxes	32,854,324	32,712,980	34,452,113	25,712,173	25,810,541	27,586,121
Sales Tax	30,277,598	30,560,501	30,835,546	-	-	-
Federal Revenue	6,315,334	2,750,350	2,740,000	1,128,249	55,128	305,779
State Revenue	5,926,543	6,021,754	6,013,727	16,378,283	6,021,754	-
Interest Revenue	895,924	950,000	950,000	577,966	541,950	516,420
Other Revenue	346,386	250,000	250,000	18,654,929	22,489,158	22,920,521
Total Revenues	76,616,109	73,245,585	75,241,386	62,451,600	54,918,531	51,328,841
Other Financing Sources:						
Transfers From Other Funds:	1,674	-	-	64,067,468	69,540,441	71,958,090
Total Other Financing Sources	1,674	-	-	64,067,468	69,540,441	71,958,090
Total Revenues and Other Financing Sources	76,617,783	73,245,585	75,241,386	126,519,068	124,458,972	123,286,931
Expenditures:						
Personnel	13,551,043	14,283,870	14,984,685	23,348,228	22,757,176	23,928,695
Supplies	196,207	274,437	279,952	2,214,178	2,438,375	2,547,597
Services	3,906,787	4,357,418	4,368,902	69,888,025	77,427,795	79,302,677
Capital Outlay	122,507	170,845	111,690	26,156,396	21,040,610	2,911,925
Interdepartmental Charges	(1,280,367)	(1,299,152)	(1,339,040)	(549,216)	(221,998)	1,224,942
Total Expenditures	16,496,177	17,787,418	18,406,189	121,057,611	123,441,958	109,915,836
Other Financing Uses:						
Operating Transfers Out	55,630,592	57,161,871	59,248,137	9,620,853	10,173,237	12,709,953
Total Other Financing Uses	55,630,592	57,161,871	59,248,137	9,620,853	10,173,237	12,709,953
Total Expenditures and Operating Transfers	72,126,769	74,949,289	77,654,326	130,678,464	133,615,195	122,625,789
Net Results From Operations	4,491,014	(1,703,704)	(2,412,940)	(4,159,396)	(9,156,223)	661,142
Projected Lapse	-	1,067,245	736,248	-	1,752,651	1,445,541
Change in Fund Balance	4,491,014	(636,459)	(1,676,692)	(4,159,396)	(7,403,572)	2,106,683
Beginning Fund Balance	23,310,985	27,801,999	27,165,540	39,044,988	34,885,592	47,461,868
Ending Fund Balance	\$ 27,801,999	\$ 27,165,540	\$ 25,488,848	\$ 34,885,592	\$ 47,461,868	\$ 49,568,552

**Total Projected Government Revenues
Sources - FY2016
\$126,570,227**



Total Government Estimated Expenditures FY2016 - By Object \$128,322,025

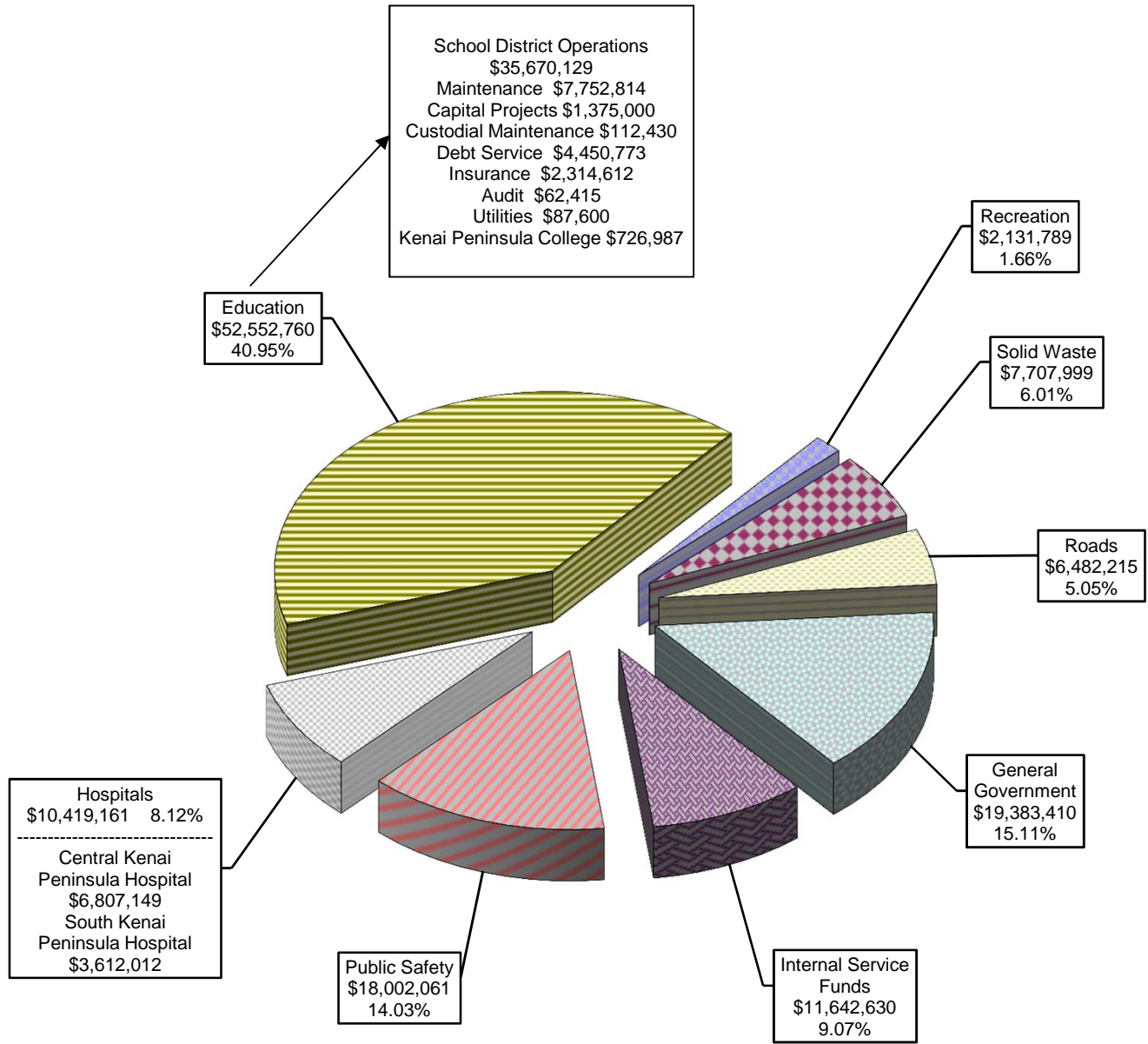


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,339,040)
Special Revenue Funds:	(\$ 308,058)
Capital Project Funds:	\$1,533,000
Other Funds*	(\$ 114,098)

*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
FY2016 - By Function
\$128,322,025**



Major Revenue Sources

OVERVIEW

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

PROPERTY TAXES

Real, Personal and Oil Property Taxes: The Borough's authorization to levy a property tax is provided under Alaska State Statutes 29.45. Under this section, the State requires the assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market between a willing seller and a willing buyer. The preliminary total taxable assessed value for the Borough for FY2016 is \$7,269,870,000.

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 FY2016 (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 FY2016, 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 FY2016 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 FY2016 budget in the amount of \$0.

STATE REVENUES

School Debt Reimbursement: A.S. Title 14.11.100, State Aid for Retirement of School Construction Debt, outlines the procedure by which the Alaska Department of Education will reimburse the Borough for expenditures on school debt. For Borough bonds issued after April 30, 1993, the reimbursement rate is 70%. For FY2016 the Borough's entitlement for debt reimbursement is projected to be \$2,893,737.

State Revenue Sharing: The FY2016 budget includes funding of \$2,150,000 for this program.

Fisheries Taxes: A.S. Title 43.75.015 refunds to local governments a portion of the taxes levied on the fishing industry. Fishery businesses are those which take, purchase or otherwise acquire a fishery resource. This revenue sharing is based on 50% of the amount of taxes collected in the Kenai Peninsula Borough outside cities and 25% of the taxes collected within the cities of the Borough; the Borough's projected share for FY2016 is \$750,000.

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

OTHER REVENUES

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

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

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

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

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

OTHER FINANCING SOURCES

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

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

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

	Real	Personal	Oil	Total Taxable Valuation	Tax Rate (Mills)	Tax Revenues Penalties, Interest
Borough	\$ 5,747,600	\$ 297,212	\$ 1,225,058	\$ 7,269,870	4.50	\$ 33,740,113
Nikiski Fire	667,658	44,302	878,793	1,590,753	2.90	4,630,815
Bear Creek Fire	143,286	1,172	5,548	150,006	3.25	490,077
Anchor Point Fire & Emergency Medical	214,669	26,510	33,440	274,619	2.75	759,871
Central Emergency Services	2,347,232	102,670	159,833	2,609,735	2.65	6,982,084
Central Peninsula Emergency Medical	4,222	928	-	5,150	1.00	5,981
Kachemak Emergency	352,148	6,355	-	358,503	2.60	936,953
Seward Bear Creek Flood	375,410	18,507	5,548	399,465	0.75	317,733
Road Service Area	3,687,583	187,341	1,154,090	5,029,014	1.40	7,094,262
North Peninsula Recreation	667,658	44,972	940,399	1,653,029	1.00	1,661,813
Seldovia Recreational	66,883	941	-	67,824	0.75	53,890
Nikiski Senior	596,365	39,080	865,942	1,501,387	0.20	300,549
Central Peninsula Hospital	3,687,387	175,990	1,109,595	4,972,972	0.01	50,862
South Peninsula Hospital	1,423,086	94,809	97,733	1,615,628	2.30	3,806,470

Property Tax Exemptions - Fiscal Year 2016 (Applicable to 2015 Tax Year)

General Fund Only - 4.50 Mills

PRELIMINARY

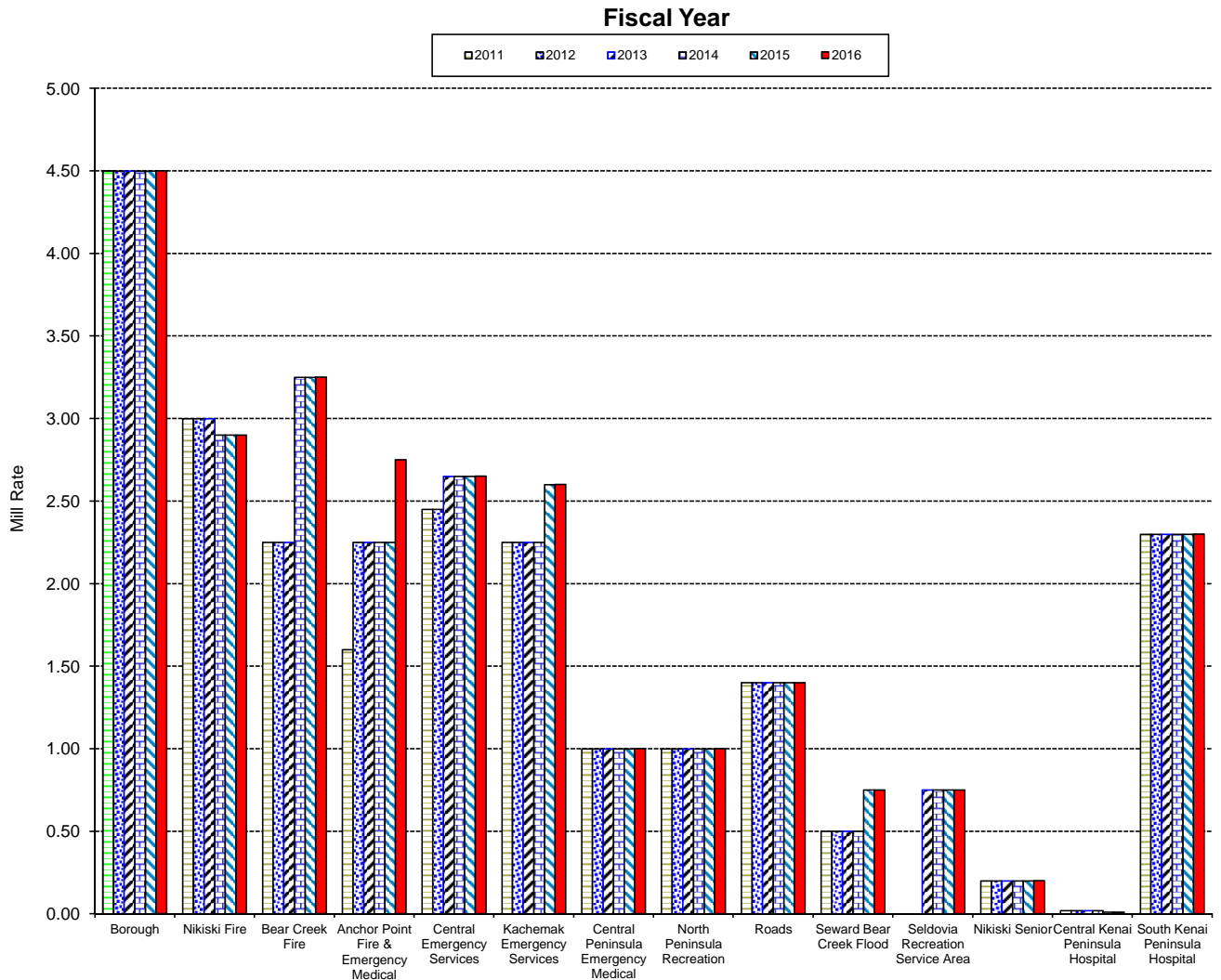
	Exempt Assessed Value (\$1,000)	Count	Exempted General Fund Tax Revenue
MANDATORY EXEMPTIONS			
\$150,000 Senior Citizen	\$ 542,324	4,063	\$ 2,440,458
ANCSA Native	830,858	1,837	3,738,861
Cemetery	1,529	10	6,881
Charitable	32,621	145	146,795
Disabled Veteran	35,045	264	157,703
Electric Cooperative	19,160	113	86,220
Fire Suppression	8,671	49	39,020
Government	7,787,083	4,778	35,041,874
Hospital	53,834	4	242,253
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	105,007	216	472,532
State Educational	86,547	29	389,462
University	77,594	174	349,173
Veterans	2,582	9	11,619
Total Mandatory Exemptions	9,746,191	12,169	43,857,864
DEFERMENTS & ABATEMENTS			
Agriculture Deferment	5,549	90	24,971
Conservation Easement Deferment	1,391	27	6,260
Total Deferrals & Abatements	6,940		31,231
OPTIONAL EXEMPTIONS			
\$10,000 Volunteer Firefighter/EMS	420	42	1,890
\$50,000 Homeowner - Borough	505,102	10,515	2,272,959
\$100,000 Personal Property	28,588	1,016	128,646
\$150,000 Senior Citizen - Borough Only	254,080	2,943	1,143,360
Community Purpose	82,728	162	372,276
Disabled Resident \$500 tax credit - Borough		262	
Disabled Veteran - Borough Only	27,418	192	123,381
Habitat Protection	3,905	51	17,573
River Restoration & Rehabilitation	43	10	194
Total Optional Exemptions	902,284		4,060,279
GRAND TOTAL ALL KPB EXEMPTIONS	\$ 10,655,415		\$ 47,949,374

Overlapping Mill Rates

TCA	Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SRSA	SBCF	CPH	SPH	Road Service Area	Total FY2016	Total FY2015	Difference FY2015 MILL/ FY2016 MILL
53	Nikiski Fire (NFSA)	2.90	4.50				1.00			0.01		1.40	9.81	9.81	0.00
57	Bear Creek Fire	3.25	4.50						0.75			1.40	9.90	9.90	0.00
68	Anchor Point Fire and Emergency Medical	2.75	4.50								2.30	1.40	10.95	10.45	0.50
58	Central Emergency Services (CES)	2.65	4.50							0.01		1.40	8.56	8.56	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
64	Central Peninsula Emergency Medical (CPEMS)	1.00	4.50								2.30	1.40	9.20	9.20	0.00
54	North Peninsula Recreation (NPR)	1.00	4.50		2.65					0.01		1.40	9.56	9.56	0.00
11	Seldovia Recreation (SRSA)	0.75	4.50										5.25	5.25	0.00
67	Road Service Area	1.40	4.50										5.90	5.90	0.00
43	Seward Bear Creek Flood (SBCF)	0.75	4.50									1.40	6.65	6.65	0.00
55	Nikiski Senior	0.20	4.50	2.90			1.00			0.01		1.40	10.01	10.01	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
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		2.65					0.01			7.66	7.66	0.00

Mill Rate History

	Fiscal Year					
	2011	2012	2013	2014	2015	2016
Borough	4.50	4.50	4.50	4.50	4.50	4.50
Service Areas:						
Nikiski Fire	3.00	3.00	3.00	2.90	2.90	2.90
Bear Creek Fire	2.25	2.25	2.25	3.25	3.25	3.25
Anchor Point Fire & Emergency Medical	1.60	2.25	2.25	2.25	2.25	2.75
Central Emergency Services	2.45	2.45	2.65	2.65	2.65	2.65
Kachemak Emergency Services	2.25	2.25	2.25	2.25	2.60	2.60
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seward Bear Creek Flood	0.50	0.50	0.50	0.50	0.75	0.75
Seldovia Recreation Service Area	-	-	0.75	0.75	0.75	0.75
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
Central Kenai Peninsula Hospital	0.02	0.02	0.02	0.02	0.01	0.01
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30



**Interfund Transfers
Fiscal Year 2016 Projection**

	Transfers In									
	Transfers Out	Special Revenue Funds								Debt Service
Central Emergency		School Fund	Post- secondary Education	Land Trust Fund	911 Fund	Nikiski Seniors	Solid Waste			
General Fund	\$ 59,248,137		\$ 46,000,000	\$ 726,987	\$ 30,670	\$ 265,826	\$ 52,981	\$ 6,401,679	\$ 4,144,994	\$ 1,625,000
Special Revenue Funds:										
Nikiski Fire	567,669					67,669				500,000
Bear Creek Fire	137,420								97,420	40,000
Anchor Point Fire & Emergency Medical	94,655					19,655				75,000
Central Emergency Services	573,500					134,212			189,288	250,000
Kachemak Emergency Services	106,856					10,728			46,128	50,000
Central Peninsula Emergency Medical	5,981	5,981								
North Peninsula Recreation	175,000									175,000
Road Service Area	1,000,000									1,000,000
Central Kenai Peninsula Hospital	6,484,606								6,484,606	
South Kenai Peninsula Hospital	3,564,266								1,964,266	1,600,000
	\$ 71,958,090	\$ 5,981	\$ 46,000,000	\$ 726,987	\$ 30,670	\$ 498,090	\$ 52,981	\$ 6,401,679	\$ 12,926,702	\$ 5,315,000

**Interdepartmental Charges
Fiscal Year 2016**

	Transfers Out	Transfers In		
		General Fund	Special Revenue Fund	Capital Projects
General Fund:				
Purchasing	\$ 268,366	\$ -	\$ 268,366	\$ -
Capital Projects	895,434	47,500	-	847,934
Planning	117,340	-	117,340	-
Special Revenue Funds:				
Roads	77,200	-	-	77,200
School Fund-Maintenance	675,000	175,000	-	500,000
Misc. Capital Projects & Grants	-	-	-	30,400
	<u>\$ 2,033,340</u>	<u>\$ 222,500</u>	<u>\$ 385,706</u>	<u>\$ 1,455,534</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.

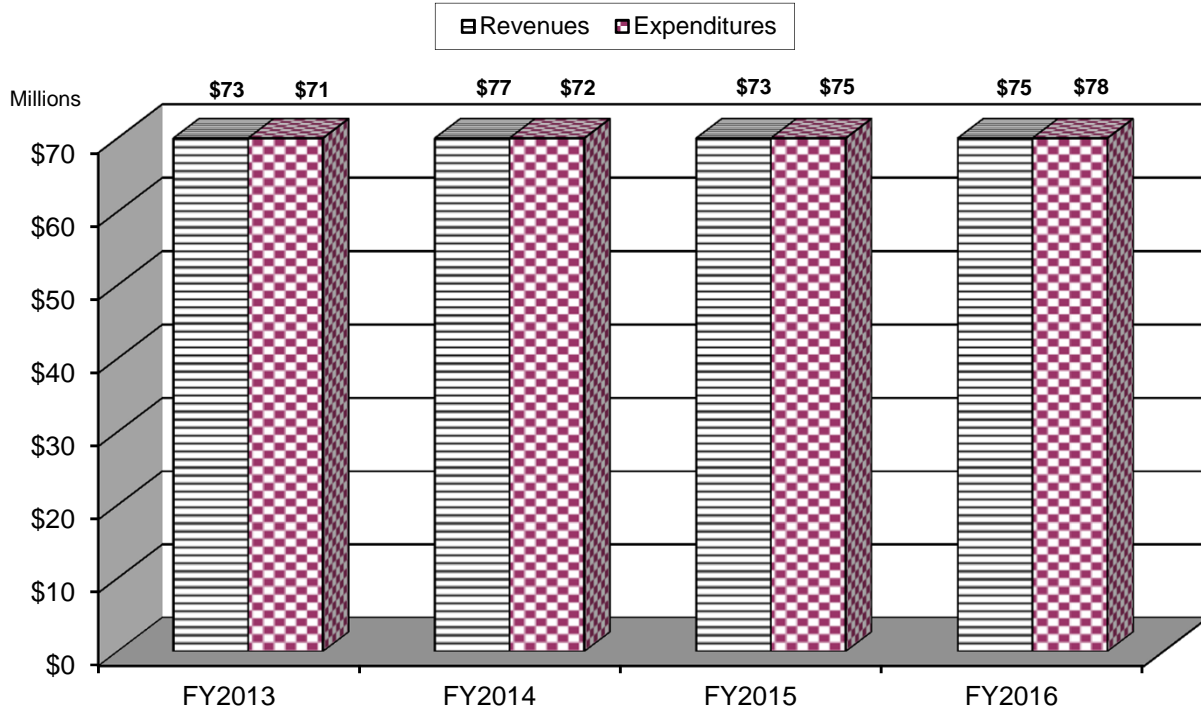
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Fund: 100 General Fund

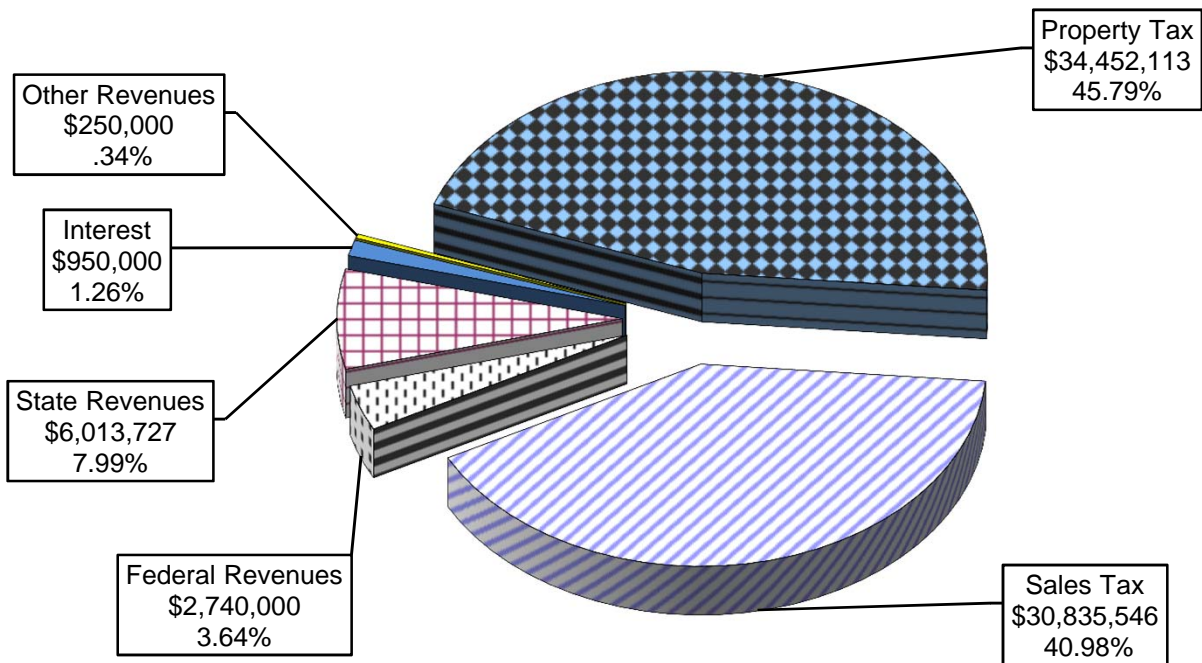
Fund Budget:	FY2013		FY2015	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	FY2014 Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Values (000'S)								
Real	5,652,057	5,709,929	5,498,431	5,498,431	5,747,600	5,862,552	5,979,803	6,099,399
Personal	253,888	260,500	288,226	291,854	297,212	297,212	297,212	297,212
Oil & Gas (AS 43.56)	810,065	989,766	1,142,158	1,142,158	1,225,058	1,163,805	1,117,253	1,117,253
Total Taxable Values	6,716,010	6,960,195	6,928,815	6,932,443	7,269,870	7,323,569	7,394,268	7,513,864
Mill Rate	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.00
Revenues:								
Property Taxes:								
Real	\$ 25,394,573	\$ 25,472,141	\$ 24,742,940	\$ 24,742,940	\$ 25,864,200	\$ 26,381,484	\$ 26,909,114	\$ 30,496,995
Personal	1,117,844	1,205,137	1,271,077	1,271,077	1,310,705	1,310,705	1,310,705	1,456,339
Oil & Gas (AS 43.56)	3,657,107	4,456,169	5,139,711	4,932,120	5,512,761	5,237,123	5,027,639	5,586,265
Penalty and Interest	512,563	472,331	493,384	494,843	492,447	492,447	492,447	492,447
Flat Tax	532,117	532,117	560,000	560,000	560,000	560,000	560,000	560,000
Motor Vehicle Tax	708,691	716,429	712,000	712,000	712,000	712,000	712,000	712,000
Total Property Taxes	31,922,895	32,854,324	32,919,112	32,712,980	34,452,113	34,693,759	35,011,905	39,304,046
Sales Tax	29,664,629	30,277,598	30,560,501	30,560,501	30,835,546	31,606,435	32,238,564	32,883,335
Federal Revenue	3,323,065	6,315,334	2,152,000	2,750,350	2,740,000	2,740,000	2,740,000	2,740,000
State Revenue	6,878,991	5,926,543	6,021,754	6,021,754	6,013,727	6,012,036	5,785,234	5,778,401
Interest Revenue	496,126	895,924	950,000	950,000	950,000	1,250,000	1,250,000	1,250,000
Other Revenue	319,758	346,386	250,000	250,000	250,000	250,000	250,000	250,000
Total Revenues	72,605,464	76,616,109	72,853,367	73,245,585	75,241,386	76,552,230	77,275,703	82,205,782
Other Financing Sources:								
Transfers From Other Funds:	41,387	1,674	-	-	-	-	-	-
Total Other Financing Sources	41,387	1,674	-	-	-	-	-	-
Total Revenues and Other Financing Sources	72,646,851	76,617,783	72,853,367	73,245,585	75,241,386	76,552,230	77,275,703	82,205,782
Expenditures:								
Personnel	13,212,748	13,551,043	14,269,420	14,283,870	14,984,685	15,584,072	16,207,435	16,855,732
Supplies	253,522	196,207	265,431	274,437	279,952	285,551	291,262	297,087
Services	3,889,712	3,906,787	4,331,399	4,357,418	4,368,902	4,543,658	4,725,404	4,914,420
Capital Outlay	135,231	122,507	146,267	170,845	111,690	113,924	116,202	118,526
Interdepartmental Charges	(1,468,570)	(1,280,367)	(1,299,152)	(1,299,152)	(1,339,040)	(1,365,820)	(1,393,136)	(1,420,999)
Total Expenditures	16,022,643	16,496,177	17,713,365	17,787,418	18,406,189	19,161,385	19,947,167	20,764,766
Operating Transfers To:								
Special Revenue Fund - Schools	43,000,000	43,500,000	44,000,000	44,000,000	46,000,000	47,500,000	48,450,000	49,419,000
Special Revenue Fund - Solid Waste	7,038,633	6,221,083	6,479,305	6,479,305	6,401,679	6,417,009	7,883,141	8,160,108
Special Revenue Funds - Other	1,129,927	995,454	1,027,205	1,027,205	1,076,464	1,061,797	1,079,925	1,103,385
Debt Service - School Debt	2,561,246	2,504,055	4,155,361	4,155,361	4,144,994	4,136,009	3,813,177	3,803,614
Capital Projects - Schools	1,050,000	2,160,000	1,250,000	1,250,000	1,375,000	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
Total Operating Transfers	54,779,806	55,630,592	57,161,871	57,161,871	59,248,137	60,614,815	62,726,243	63,986,107
Total Expenditures and Operating Transfers	70,802,449	72,126,769	74,875,236	74,949,289	77,654,326	79,776,200	82,673,410	84,750,873
Net Results From Operations	1,844,402	4,491,014	(2,021,869)	(1,703,704)	(2,412,940)	(3,223,970)	(5,397,707)	(2,545,091)
Projected Lapse	-	-	759,782	1,067,245	736,248	766,455	797,887	830,591
Change in Fund Balance	1,844,402	4,491,014	(1,262,087)	(636,459)	(1,676,692)	(2,457,515)	(4,599,820)	(1,714,500)
Beginning Fund Balance	21,466,583	23,310,985	27,801,999	27,801,999	27,165,540	25,488,848	23,031,333	18,431,513
Ending Fund Balance	\$ 23,310,985	\$ 27,801,999	\$ 26,539,912	\$ 27,165,540	\$ 25,488,848	\$ 23,031,333	\$ 18,431,513	\$ 16,717,013

General Fund Revenues and Expenditures History

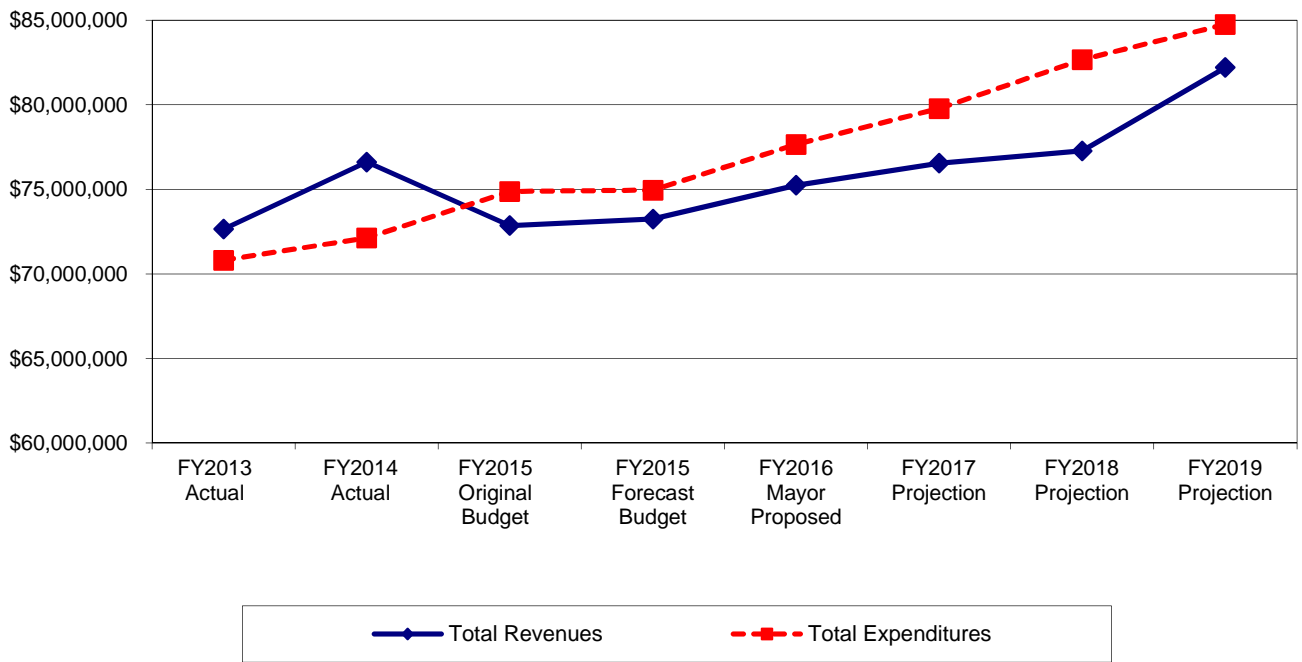


* FY2015 is based on estimates made prior to year end. FY2016 is based on projected budget.

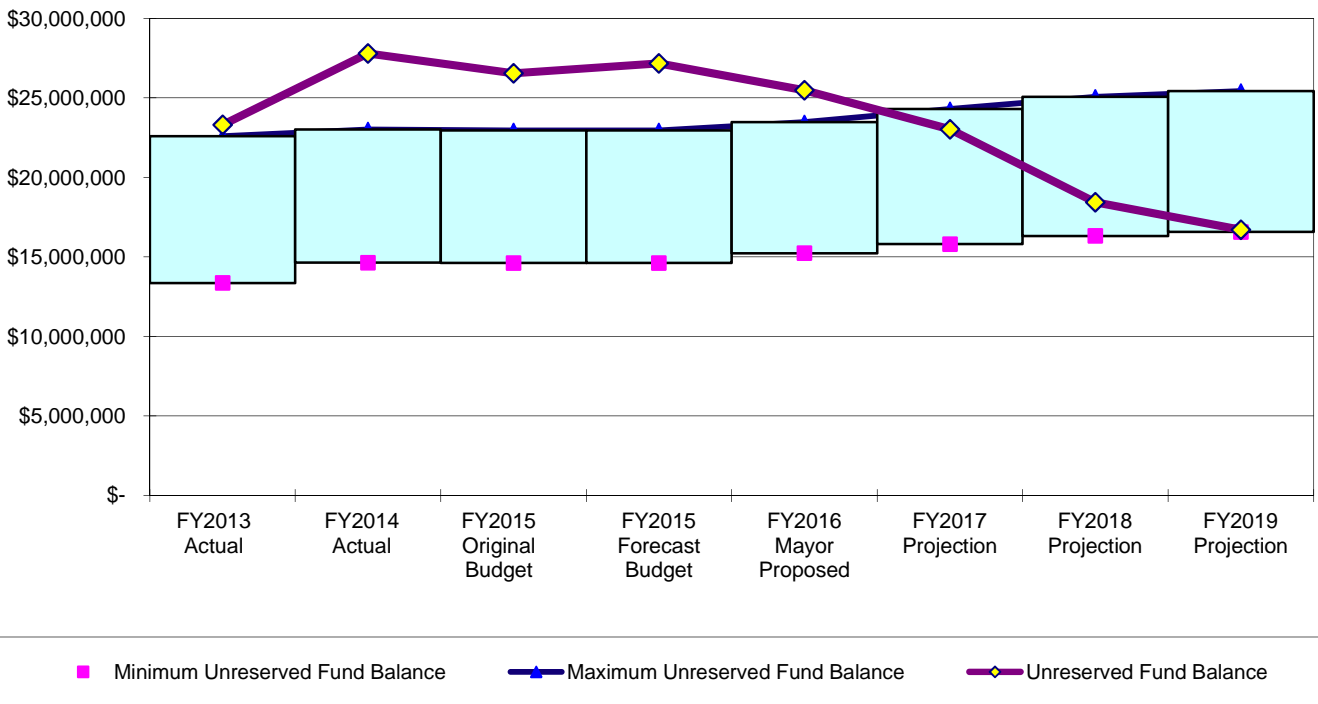
Where The Money Comes From General Fund Revenue Projections - FY2016 \$75,241,386



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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 6,562,470	\$ 6,759,863	\$ 7,757,066	\$ 7,726,945	\$ 8,105,646	\$ 348,580	4.49%
40120 Temporary Wages	320,880	292,508	363,804	370,680	341,645	(22,159)	-6.09%
40130 Overtime Wages	42,196	49,950	127,844	141,811	130,890	3,046	2.38%
40210 FICA	590,186	605,213	736,499	735,369	766,729	30,230	4.10%
40221 PERS	2,573,275	2,674,817	1,787,141	1,796,180	1,856,280	69,139	3.87%
40321 Health Insurance	2,207,175	2,242,315	2,411,776	2,423,551	2,637,606	225,830	9.36%
40322 Life Insurance	11,860	11,666	20,018	20,118	20,785	767	3.83%
40410 Leave	890,285	887,291	1,003,932	1,007,765	1,063,416	59,484	5.93%
40511 Other benefits	14,421	27,420	61,340	61,451	61,688	348	0.57%
Total: Personnel	13,212,748	13,551,043	14,269,420	14,283,870	14,984,685	715,265	5.01%
Supplies							
42020 Signage Supplies	19,080	14,905	20,000	20,000	20,000	-	0.00%
42021 Promotional Supplies	521	-	1,000	1,000	1,000	-	0.00%
42120 Computer Software	41,540	21,181	13,780	19,215	32,997	19,217	139.46%
42210 Operating Supplies	99,776	95,208	128,156	126,051	122,050	(6,106)	-4.76%
42230 Fuel, Oils and Lubricants	19,670	19,052	26,896	28,896	26,896	-	0.00%
42250 Uniforms	1,508	2,135	2,069	2,069	2,069	-	0.00%
42263 Training Supplies	-	-	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	49,149	27,516	56,750	56,913	54,575	(2,175)	-3.83%
42360 Motor Vehicle Repair Supplies	3,528	2,324	3,090	3,980	4,890	1,800	58.25%
42410 Small Tools	18,750	13,886	13,390	16,013	15,175	1,785	13.33%
Total: Supplies	253,522	196,207	265,431	274,437	279,952	14,521	5.47%
Services							
43006 Senior Centers Grant Program	608,969	606,485	608,969	608,969	608,969	-	(608,969)
43009 Contractual Services - EDD	90,000	50,000	50,000	50,000	75,000	25,000	50.00%
43010 Contractual Services - CARTS	25,000	25,000	50,000	50,000	50,000	-	0.00%
43011 Contractual Services	543,242	526,910	492,682	506,247	505,014	12,332	2.50%
43012 Audit Services	64,928	88,996	92,900	152,139	98,131	5,231	5.63%
43015 Water/Air Sample Testing	5,000	5,925	5,000	5,000	5,925	925	18.50%
43017 Investment Portfolio Fees	25,518	25,864	37,500	37,500	37,500	-	0.00%
43019 Software Licensing	563,327	631,358	597,990	596,519	575,086	(22,904)	-3.83%
43021 Peninsula Promotion	324,221	311,982	325,000	325,000	395,000	70,000	21.54%
43031 Litigation	4,075	5,212	6,000	6,000	6,000	-	0.00%
43034 Atty's Fees - Special	7,732	-	13,395	13,395	13,395	-	0.00%
43110 Communications	128,818	125,103	143,710	143,746	145,621	1,911	1.33%
43140 Postage and Freight	102,871	101,152	121,397	119,947	121,275	(122)	-0.10%
43210 Transportation/Subsistence	259,778	239,932	374,953	357,370	353,042	(21,911)	-5.84%
43215 Travel - Out of State	11,758	10,729	10,000	10,000	5,000	(5,000)	-50.00%
43216 Travel - In State	15,432	12,525	16,000	16,000	16,275	275	1.72%
43220 Car Allowance	144,556	144,988	153,000	153,000	156,600	3,600	2.35%
43221 Car Allowance/PC	19,950	20,400	25,200	25,200	25,200	-	0.00%
43260 Training	64,753	32,271	79,934	79,399	81,914	1,980	2.48%
43270 Employee Development	7,486	7,767	7,500	7,500	7,500	-	0.00%
43310 Advertising	90,413	74,627	122,100	108,984	109,200	(12,900)	-10.57%
43410 Printing	42,774	48,523	90,000	58,940	52,350	(37,650)	-41.83%
43510 Insurance Premium	96,159	123,505	114,330	114,330	120,998	6,668	5.83%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	192,935	203,165	221,069	221,033	229,094	8,025	3.63%
43720 Equipment Maintenance	48,677	50,693	69,432	62,900	64,560	(4,872)	-7.02%
43750 Vehicle Maintenance	455	2,392	2,600	4,850	3,800	1,200	46.15%
43780 Maintenance Buildings	43,323	34,264	34,388	34,178	34,388	-	0.00%
43810 Rents and Operating Leases	24,483	24,021	26,053	26,063	28,240	2,187	8.39%

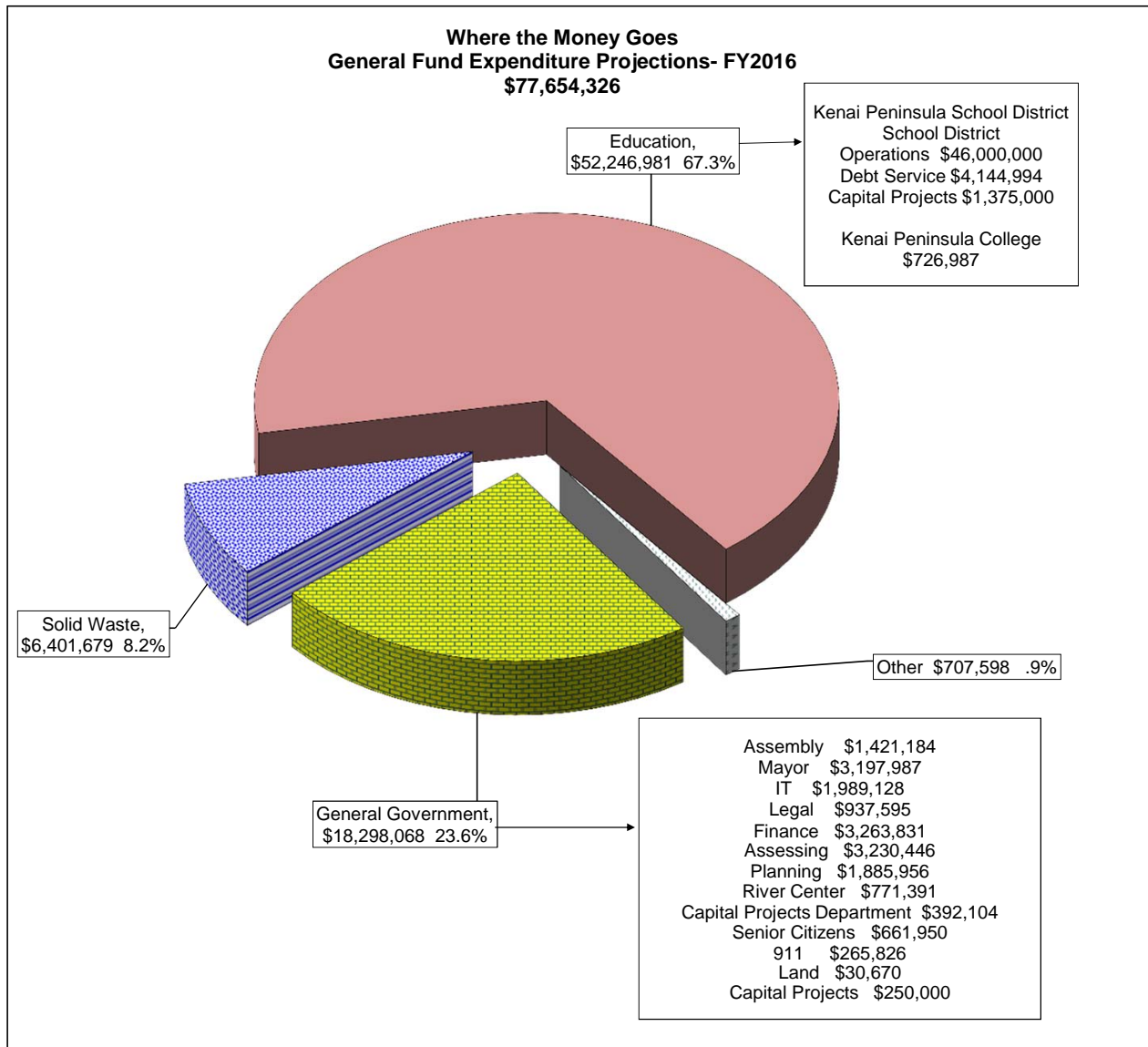
**Fund 100 General Fund
Total General Fund Expenditures By Line Item - Continued**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services - Continued							
43812 Equipment Replacement Pymt.	190,073	235,493	233,816	233,816	234,467	651	0.28%
43920 Dues and Subscription	85,204	83,725	86,281	86,633	84,158	(2,123)	-2.46%
43931 Recording Fees	11,435	10,796	13,200	13,200	13,200	-	0.00%
43932 Litigation Reports	46,367	42,984	50,000	75,074	45,000	(5,000)	-10.00%
43999 Contingency	-	-	55,000	52,486	65,000	10,000	18.18%
Total: Services	3,889,712	3,906,787	4,331,399	4,357,418	4,368,902	37,503	0.87%
Capital Outlay							
48120 Office Equipment	18,321	9,298	17,025	14,025	10,000	(7,025)	-41.26%
48210 Communication Equipment	7,841	5,281	10,000	10,000	-	(10,000)	-100.00%
48310 Vehicles	3,471	115	-	-	-	-	-
48311 Improvements Other Than Buildings	-	15,327	-	-	-	-	-
48710 Minor Office Equipment	82,477	72,293	81,087	104,051	62,925	(18,162)	-22.40%
48720 Minor Office Furniture	14,973	14,415	20,155	21,769	14,065	(6,090)	-30.22%
48730 Minor Communication Equipment	7,548	5,778	7,000	10,000	20,700	13,700	195.71%
48740 Minor Machinery & Equipment	600	-	11,000	11,000	4,000	(7,000)	-63.64%
Total: Capital Outlay	135,231	122,507	146,267	170,845	111,690	(34,577)	-23.64%
Transfers							
50241 Tfr S/D Operations	43,000,000	43,500,000	44,000,000	44,000,000	46,000,000	2,000,000	4.55%
50242 Tfr Postsecondary Education	667,189	695,330	697,159	697,159	726,987	29,828	4.28%
50250 Tfr Land Trust Fund	40,692	22,662	29,345	29,345	30,670	1,325	4.52%
50264 Tfr 911 Fund	369,065	224,481	247,720	247,720	265,826	18,106	7.31%
50280 Tfr Nikiski Senior Service Area	52,981	52,981	52,981	52,981	52,981	-	0.00%
50290 Tfr to Solid Waste	7,038,633	6,221,083	6,479,305	6,479,305	6,401,679	(77,626)	-1.20%
50308 Tfr School Debt	2,561,246	2,503,055	4,145,361	4,145,361	4,134,994	(10,367)	-0.25%
50349 Tfr School Debt Expense	-	1,000	10,000	10,000	10,000	-	0.00%
50400 Tfr School Capital Projects	1,050,000	2,160,000	1,250,000	1,250,000	1,375,000	125,000	10.00%
50407 Tfr General Gov't. Capital Projects	-	250,000	250,000	250,000	250,000	-	0.00%
Total: Transfers	54,779,806	55,630,592	57,161,871	57,161,871	59,248,137	2,086,266	3.65%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(1,468,570)	(1,280,367)	(1,299,152)	(1,299,152)	(1,339,040)	(39,888)	3.07%
Total: Interdepartmental Charges	(1,468,570)	(1,280,367)	(1,299,152)	(1,299,152)	(1,339,040)	(39,888)	3.07%
Department Total	\$ 70,802,449	\$ 72,126,769	\$ 74,875,236	\$ 74,949,289	\$ 77,654,326	\$ 2,779,090	3.71%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2013 Actual		FY2014 Budget		FY2015 Budget		FY2016 Proposed	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	6,716,010,000	Equivalent	6,941,652,000	Equivalent	6,928,815,000	Equivalent	7,269,870,000	Equivalent
REVENUES:								
Taxes:								
Property Tax	31,214,204	4.648	\$ 32,189,881	4.637	\$ 32,207,112	4.648	\$ 33,740,113	4.641
Motor Vehicle Tax	708,691	0.106	700,000	0.101	712,000	0.103	712,000	0.098
Sales Tax	29,664,629	4.417	29,938,049	4.313	30,560,501	4.411	30,835,546	4.242
Total Taxes	61,587,524	9.170	62,827,930	9.051	63,479,613	9.162	65,287,659	8.981
Federal Revenues	3,323,065	0.495	2,609,512	0.376	2,152,000	0.311	2,740,000	0.377
State Revenues:								
Reimbursement for School								
Debt	1,792,873	0.267	1,753,936	0.253	2,901,754	0.419	2,893,727	0.398
Revenue Sharing	3,066,445	0.457	2,150,000	0.310	2,150,000	0.310	2,150,000	0.296
Fish Tax	829,294	0.123	750,000	0.108	750,000	0.108	750,000	0.103
Other	1,190,379	0.177	220,000	0.032	220,000	0.032	220,000	0.030
Total State Revenues	6,878,991	1.024	4,873,936	0.702	6,021,754	0.869	6,013,727	0.827
Fees, Costs & Miscellaneous	319,758	0.048	250,000	0.036	250,000	0.036	250,000	0.034
Interest Earned	496,126	0.074	1,250,000	0.180	950,000	0.137	950,000	0.131
Total Revenues	72,605,464	10.811	71,811,378	10.345	72,853,367	10.515	75,241,386	10.350
Other Financing Sources:								
Operating Transfers:								
Special Revenue	41,387	0.006	-	0.000	-	0.000	-	0.000
Total Other Financing Sources	41,387	0.006	-	0.000	-	0.000	-	0.000
Total Revenues and Other Financing Sources	\$ 72,646,851	10.817	\$ 71,811,378	10.345	\$ 72,853,367	10.515	\$ 75,241,386	10.350
EXPENDITURES:								
General Government:								
Assembly								
Administration	405,008	0.060	504,367	0.073	469,963	0.068	469,306	0.065
Clerk	521,367	0.078	533,413	0.077	538,986	0.078	569,706	0.078
Elections	97,198	0.014	127,110	0.018	200,520	0.029	113,410	0.016
Records Management	250,208	0.037	262,392	0.038	256,157	0.037	268,762	0.037
Total Assembly	1,273,781	0.190	1,427,282	0.206	1,465,626	0.212	1,421,184	0.195
Mayor								
Administration	716,994	0.107	733,165	0.106	769,770	0.111	968,523	0.133
Purchasing and Contracting	290,807	0.043	383,793	0.055	410,892	0.059	429,104	0.059
Emergency Management	605,551	0.090	708,572	0.102	742,172	0.107	770,780	0.106
Human Resources-Administration	643,368	0.096	643,280	0.093	668,169	0.096	707,352	0.097
Print/Mail Services	194,475	0.029	197,751	0.028	199,101	0.029	207,218	0.029
Custodial Maintenance	123,847	0.018	109,438	0.016	115,976	0.017	115,010	0.016
Total Mayor	2,575,042	0.383	2,775,999	0.400	2,906,080	0.419	3,197,987	0.440
Information Technology	1,773,712	0.264	1,894,884	0.273	1,927,197	0.278	1,989,128	0.274
Legal	821,897	0.122	877,821	0.126	905,549	0.131	937,595	0.129
Finance								
Administration	495,877	0.074	515,352	0.074	530,140	0.077	554,213	0.076
Financial Services	894,477	0.133	908,539	0.131	948,550	0.137	973,274	0.134
Property Tax & Collections	949,643	0.141	973,324	0.140	997,938	0.144	1,039,050	0.143
Sales Tax	693,036	0.103	707,278	0.102	741,145	0.107	697,294	0.096
Total Finance	3,033,033	0.452	3,104,493	0.447	3,217,773	0.464	3,263,831	0.449
Assessing								
Administration	1,272,470	0.189	1,339,807	0.193	1,342,924	0.194	1,383,120	0.190
Appraisal	1,664,683	0.248	1,757,607	0.253	1,821,617	0.263	1,847,326	0.254
Total Assessing	2,937,153	0.437	3,097,414	0.446	3,164,541	0.457	3,230,446	0.444
Planning								
Administration	1,170,054	0.174	1,227,130	0.177	1,255,582	0.181	1,302,596	0.179
Graphic Information Systems	447,217	0.067	553,973	0.080	544,445	0.079	583,360	0.080
Total Assessing	1,617,271	0.241	1,781,103	0.257	1,800,027	0.260	1,885,956	0.259
River Center	715,080	0.106	785,067	0.113	750,272	0.108	771,391	0.106
Capital Projects	311,243	0.046	298,112	0.043	350,027	0.051	392,104	0.054
Senior Citizens	608,969	0.091	608,969	0.088	608,969	0.088	608,969	0.084

Non-Departmental								
Contract Services	314,169	0.047	245,000	0.035	205,000	0.030	230,000	0.032
Tourism Promotion	300,000	0.045	300,000	0.043	300,000	0.043	380,000	0.052
Insurance	83,632	0.012	110,612	0.016	100,204	0.014	105,498	0.015
Other	-	0.000	50,000	0.007	50,000	0.007	50,000	0.007
Interdepartmental Charges	(342,339)	-0.051	65,600	0.009	(37,900)	-0.005	(57,900)	-0.008
Total Non-Departmental	355,462	0.053	771,212	0.111	617,304	0.089	707,598	0.097
Total Operations	16,022,643	2.386	17,422,356	2.510	17,713,365	2.556	18,406,189	2.532
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	43,000,000	6.403	43,500,000	6.267	44,000,000	6.350	46,000,000	6.327
Postsecondary Education	667,189	0.099	697,690	0.101	697,159	0.101	726,987	0.100
Land Trust Fund	40,692	0.006	28,642	0.004	29,345	0.004	30,670	0.004
911 Communications	369,065	0.055	218,481	0.031	247,720	0.036	265,826	0.037
Nikiski Senior	52,981	0.008	52,981	0.008	52,981	0.008	52,981	0.007
Solid Waste	7,038,633	1.048	6,914,624	0.996	6,479,305	0.935	6,401,679	0.881
Debt Service Fund:								
School Debt	2,561,246	0.381	2,515,623	0.362	4,155,361	0.600	4,144,994	0.570
Capital Projects Funds:								
School Revenue	1,050,000	0.156	1,675,000	0.241	1,250,000	0.180	1,375,000	0.189
General Government	-	0.000	250,000	0.036	250,000	0.036	250,000	0.034
Total Other Financing Uses	54,779,806	8.157	55,853,041	8.046	57,161,871	8.250	59,248,137	8.150
Total Expenditures and Other Financing Uses	70,802,449	10.542	73,275,397	10.556	74,875,236	10.806	77,654,326	10.682
Fund Balance Increase/(Decrease)	\$ 1,844,402	0.275	\$ (1,464,019)	-0.211	\$ (2,021,869)	-0.292	\$ (2,412,940)	-0.332



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.

FY2015 Accomplishments:

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

	Calendar 2012 Actual	Calendar 2013 Actual	Calendar 2014 Actual	Calendar 2015 Projected
Regular and Special Assembly Meetings	21	20	20	20
Legislative Priority Community Meetings	11	11	11	11
Number of Ordinances heard	105	84	84	100
Number of Resolutions heard	95	87	87	100
Work Sessions/Task Force Meetings	5	9	9	10

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11110 - Assembly Administration**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 44,400	\$ 45,200	\$ 44,400	\$ 44,400	\$ 44,400	\$ -	0.00%
40120 Temporary Wages - BOA	450	-	3,860	3,860	3,860	-	0.00%
40120 Temporary Wages - BOE	3,500	1,850	3,860	3,860	3,860	-	0.00%
40210 FICA	4,974	4,676	5,501	5,501	5,914	413	7.51%
40221 PERS	732	2,490	2,112	2,112	3,432	1,320	62.50%
40321 Health Insurance	137,424	139,264	139,525	139,525	131,424	(8,101)	-5.81%
40322 Life Insurance	281	286	510	510	510	-	0.00%
Total: Personnel	191,761	193,766	199,768	199,768	193,400	(6,368)	-3.19%
Supplies							
42120 Computer Software	110	7,918	100	100	100	-	0.00%
42210 Operating Supplies	1,883	743	2,600	2,060	2,000	(600)	-23.08%
42410 Small Tools/Minor Equipment	9,810	180	-	540	600	600	-
Total: Supplies	11,803	8,841	2,700	2,700	2,700	-	0.00%
Services							
43011 Contractual Services	14,458	19,807	16,000	16,000	16,000	-	0.00%
43012 Audit Services	64,928	88,996	92,900	152,139	98,131	5,231	5.63%
43019 Software Licensing	-	2,113	17,200	14,200	23,600	6,400	37.21%
43110 Communications	2,819	2,516	4,000	4,000	5,400	1,400	35.00%
43210 Transportation/Subsistence	15,341	11,994	17,400	17,400	17,400	-	0.00%
43210 Transportation/Subsistence -BOA	198	-	800	800	800	-	0.00%
43210 Transportation/Subsistence - BOE	814	473	1,500	1,500	1,500	-	0.00%
43215 Travel Out of State	11,758	10,729	10,000	10,000	5,000	(5,000)	-50.00%
43216 Travel in State	15,432	12,525	16,000	16,000	16,275	275	1.72%
43220 Car Allowance	19,800	19,950	19,800	19,800	19,800	-	0.00%
43260 Training	6,125	5,880	9,595	9,595	4,300	(5,295)	-55.18%
43310 Advertising - BOA	819	69	1,000	1,000	1,000	-	0.00%
43310 Advertising - BOE	819	69	1,000	1,000	1,000	-	0.00%
43410 Printing	13	-	300	300	-	(300)	-100.00%
43610 Utilities	17,273	18,517	26,000	26,000	28,000	2,000	7.69%
43720 Equipment Maintenance	1,288	1,028	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	29,559	26,951	30,000	30,000	30,000	-	0.00%
Total: Services	201,444	221,617	265,495	321,734	270,206	4,711	1.77%
Capital Outlay							
48730 Minor Communication Equipment	-	1,456	2,000	5,000	3,000	1,000	50.00%
Total: Capital Outlay	-	1,456	2,000	5,000	3,000	1,000	50.00%
Department Total	\$ 405,008	\$ 425,680	\$ 469,963	\$ 529,202	\$ 469,306	\$ (657)	-0.14%

Line-Item Explanations

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

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

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

43019 Software Licensing. "For the Record" software used to record 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, Granicus of eComment \$3,600.

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

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

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

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

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

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:

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

FY2015 Accomplishments:

- Staffed 100 plus meetings (regular, reconvened and special) committees, hearings and work sessions.
- Installation of hardware in Assembly Chambers to provide for audio/ video streaming of assembly meetings, committee meetings and work sessions, and to provide for the public to better follow the meetings in progress.
- Installation of new microphones and hardware to ensure the best quality audio capture.
- Successfully launched Granicus Software which provides for legislative meeting management from origination of legislation through finalization in a paperless environment.
- In collaboration with I.T. created online submission form for public records requests.
- In collaboration with I.T. created online borough-wide calendar on main page of website.

FY2016 New Initiatives:

- Work with IT to implement a paperless work flow environment to administer special assessment districts.
- Work with Planning Department to develop work flow processes in Granicus paperless environment for Planning Commission and Platting Committee.

Performance Measures

Measures:

	CY2012* Actual	CY2013* Actual	CY2014* Actual	CY2015* Projected
Staffing History	3.67	3.67	3.67	3.67
Public Notices	45	46	46	50
Public Records Request	72	68	101	100
Board of Equalization Appeal Application Processed	293	201	70	300
Board of Equalization Appeals Heard	17	28	3	60
Board of Adjustment Appeals Heard	1	0	0	1
Regular and Special Assembly Meetings	21	20	20	20
Legislative Priority Community Meetings	11	11	10	9
Utility Special Assessment Districts	3	2	5	5
Road Improvement Assessment Districts	1	1	1	1

*Calendar year basis

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11120 - Assembly Clerk

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 228,751	\$ 216,422	\$ 247,981	\$ 247,981	\$ 263,664	\$ 15,683	6.32%
40120 Temporary Wges	-	5,040	-	-	-	-	-
40130 Overtime Wages	4,909	1,822	7,334	7,334	8,060	726	9.90%
40210 FICA	19,687	19,794	23,038	23,038	24,557	1,519	6.59%
40221 PERS	90,618	83,566	57,030	57,030	60,738	3,708	6.50%
40321 Health Insurance	70,485	66,780	73,151	73,151	80,388	7,237	9.89%
40322 Life Insurance	395	362	606	606	648	42	6.93%
40410 Leave	28,907	28,529	33,900	33,900	36,910	3,010	8.88%
Total: Personnel	443,752	422,315	443,040	443,040	474,965	31,925	7.21%
Supplies							
42120 Computer Software	-	-	50	50	50	-	0.00%
42210 Operating Supplies	1,538	2,022	3,700	3,700	3,700	-	0.00%
42410 Small Tools/Minor Equipment	45	-	-	-	-	-	-
Total: Supplies	1,583	2,022	3,750	3,750	3,750	-	0.00%
Services							
43011 Contractual Services	10,551	11,847	12,000	12,000	12,000	-	0.00%
43019 Software Licensing	499	499	500	500	-	(500)	-100.00%
43110 Communications	2,461	3,264	3,204	3,204	2,004	(1,200)	-37.45%
43140 Postage and Freight	5,278	2,713	6,000	6,000	6,000	-	0.00%
43210 Transportation/Subsistence	4,986	3,958	9,150	9,150	9,150	-	0.00%
43220 Car Allowance	5,947	6,012	6,012	6,012	6,012	-	0.00%
43260 Training	2,430	1,905	2,960	2,960	2,975	15	0.51%
43310 Advertising	33,802	27,083	35,000	35,000	35,000	-	0.00%
43410 Printing	108	-	500	500	-	(500)	-100.00%
43610 Utilities	6,202	6,648	7,000	7,000	7,600	600	8.57%
43720 Equipment Maintenance	1,288	1,028	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	-	-	-	-	2,780	2,780	-
43920 Dues and Subscriptions	1,172	1,144	1,470	1,470	1,470	-	0.00%
Total: Services	74,724	66,101	85,796	85,796	86,991	1,195	1.39%
Capital Outlay							
48710 Minor Office Equipment	40	-	6,400	5,600	4,000	(2,400)	-37.50%
48720 Minor Office Furniture	1,268	427	-	800	-	-	-
Total: Capital Outlay	1,308	427	6,400	6,400	4,000	(2,400)	-37.50%
Department Total	\$ 521,367	\$ 490,865	\$ 538,986	\$ 538,986	\$ 569,706	\$ 30,720	5.70%

Line-Item Explanations

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

43011 Contractual Services. Ordinance codification services.

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

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

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

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

43812 Equipment Replacement Pymt. Multifunction Copier, Scanner, Facsimilie.

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

48710 Minor Office Equipment. 2 desktop computers - 3 year replacement schedule.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2015 Estimated	FY2016 Projected	Projected Payments
Copier	\$ -	\$ -	\$ 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.

FY2015 Accomplishments:

- Administered all Borough elections occurring in FY 2015 without challenge.
- Assisted the State of Alaska with Primary Election and General Election.
- Maintained up to date website to accurately reflect candidate and election information.
- Coordinated with Cities within the borough to produce a comprehensive voter pamphlet for the October Regular Election
- Assisted the City of Soldotna with a Special Election.
- Worked with the State Legislature to clean up language in Title 29 to ensure that by mail elections were allowed.

FY2016 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*:

	CY2013 Actual	CY2014 Actual	CY2015 Estimated	FY2016 Projected
Regular Elections	1	1	1	1
Special/Runoff Elections	0	0	0	0
Petitions Reviewed <i>(Initiative, Referendum, Recall, Service Area)</i>	2	2	1	0
Petitions Certified	1	1	2	0
Absentee Ballots Mailed/Faxed	259	259	377	400
Absentee Ballots In Person	1,036	1,036	1950	2,000

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11130 - Assembly Elections**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 100	\$ -	\$ -	\$ 302	\$ -	\$ -	-
40120 Temporary Wages	26,750	25,715	60,000	30,000	32,000	(28,000)	-46.67%
40130 Overtime Wages	865	1,406	3,000	2,327	1,500	(1,500)	-50.00%
40210 FICA	407	555	4,820	615	2,410	(2,410)	-50.00%
40221 PERS	520	580	-	195	-	-	-
40321 Health Insurance	514	595	-	328	-	-	-
40322 Life Insurance	1	3	-	2	-	-	-
40511 Other Benefits	7	4	-	1	-	-	-
Total: Personnel	29,164	28,858	67,820	33,770	35,910	(31,910)	-47.05%
Supplies							
42210 Operating Supplies	939	532	2,200	2,200	1,500	(700)	-31.82%
42410 Small Tools/Minor Equipment	-	41	-	-	-	-	-
Total: Supplies	939	573	2,200	2,200	1,500	(700)	-31.82%
Services							
43011 Contractual Services	1,334	5,154	8,500	8,500	3,000	(5,500)	-64.71%
43019 Software Licensing	7,125	7,481	8,500	8,500	8,500	-	0.00%
43110 Communications	2,737	2,815	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	8,955	10,650	10,500	10,500	10,000	(500)	-4.76%
43210 Transportation/Subsistence	1,111	386	3,000	1,220	3,000	-	0.00%
43310 Advertising	9,833	10,172	25,000	12,500	12,500	(12,500)	-50.00%
43410 Printing	35,000	50,487	70,000	35,000	35,000	(35,000)	-50.00%
43810 Rents and Operating Leases	1,000	850	2,000	2,000	1,000	(1,000)	-50.00%
Total: Services	67,095	87,995	130,500	81,220	76,000	(54,500)	-41.76%
Capital Outlay							
48710 Minor Office Equipment	-	-	-	1,780	-	-	-
Total: Capital Outlay	-	-	-	1,780	-	-	-
Department Total	\$ 97,198	\$ 117,426	\$ 200,520	\$ 118,970	\$ 113,410	\$ (87,110)	-43.44%

Line-Item Explanations

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

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

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

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

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

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

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

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

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

Fund: 100
Dept: 11140

Department Function
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 3936 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.

FY2015 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.

FY2016 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:

	CY2012 Actual	CY2013 Actual	CY2014 Actual	CY2015 Projected
Staffing History	1.83	1.83	1.83	1.83
Files Returned	593	791	199	300
Files Out for Review	701	935	175	400
Reviewed Box Returned	175	160	162	200
Box Out for Review	207	113	111	150
Microfilm Reels Indexed	543	460	251	300
Microfilm Reels Processed	617	403	333	300
Boxes for Retention	446	299	340	300
Obsolete Document Destruction / Shredded	12,098 lbs	10,017 lbs	9,912 lbs	10,000 lbs

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11140 - Assembly Records Management

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 85,075	\$ 73,880	\$ 87,691	\$ 77,691	\$ 90,646	\$ 2,955	3.37%
40120 Temporary Wages	-	-	-	10,000	-	-	-
40130 Overtime Wages	-	393	1,696	1,696	1,742	46	2.71%
40210 FICA	7,169	6,522	8,443	8,443	8,740	297	3.52%
40221 PERS	33,790	29,400	20,231	20,231	20,919	688	3.40%
40321 Health Insurance	35,412	32,371	36,476	36,476	40,084	3,608	9.89%
40322 Life Insurance	146	122	225	225	231	6	2.67%
40410 Leave	13,571	11,061	16,822	16,822	17,574	752	4.47%
40511 Other Benefits	317	282	288	288	288	-	0.00%
Total: Personnel	175,480	154,031	171,872	171,872	180,224	8,352	4.86%
Supplies							
42120 Computer Software	5,995	-	-	-	-	-	-
42210 Operating Supplies	6,794	5,045	10,000	10,000	10,000	-	0.00%
42230 Fuel, Oil, Lubricants	65	74	400	400	400	-	0.00%
42250 Uniforms	325	259	325	325	325	-	0.00%
42310 Repair/Maintenance Supplies	-	240	-	-	-	-	-
42360 Motor Vehicle Supplies	-	46	-	-	-	-	-
Total: Supplies	13,179	5,664	10,725	10,725	10,725	-	0.00%
Services							
43011 Contractual Services	8,169	11,422	11,000	17,000	15,000	4,000	36.36%
43019 Software Licensing	6,974	7,275	7,000	8,550	8,548	1,548	22.11%
43110 Communications	336	713	396	396	396	-	0.00%
43140 Postage and Freight	1,318	216	1,500	1,500	1,500	-	0.00%
43210 Transportation/Subsistence	680	636	7,500	4,550	6,100	(1,400)	-18.67%
43220 Car Allowance	1,156	1,188	1,188	1,188	1,188	-	0.00%
43260 Training	460	-	2,835	2,835	1,725	(1,110)	-39.15%
43610 Utilities	25,044	24,814	26,000	26,000	28,000	2,000	7.69%
43720 Equipment Maintenance	6,239	2,451	10,000	4,000	5,000	(5,000)	-50.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	5,726	5,726	5,726	5,726	5,726	-	0.00%
43920 Dues and Subscriptions	215	215	215	215	430	215	100.00%
Total: Services	56,317	54,656	73,560	72,160	73,813	253	0.34%
Capital Outlay							
48710 Minor Office Equipment	5,232	3,733	-	1,400	4,000	4,000	-
Total: Capital Outlay	5,232	3,733	-	1,400	4,000	4,000	-
Department Total	\$ 250,208	\$ 218,084	\$ 256,157	\$ 256,157	\$ 268,762	\$ 12,605	4.92%

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), Versite retention support (\$1,095).

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

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

43720 Equipment Maintenance. Microfilm reader/scanner 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. 2 desktop computers - 3 year replacement schedule.

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	-
	\$ 28,704	\$ 5,726	\$ 5,726	\$ 4,286

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Assembly Department Totals**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 313,926	\$ 290,302	\$ 335,672	\$ 325,974	\$ 354,310	\$ 18,638	5.55%
40120 Temporary Wages	75,100	77,805	112,120	92,120	84,120	(28,000)	-24.97%
40130 Overtime Wages	5,774	3,621	12,030	11,357	11,302	(728)	-6.05%
40210 FICA	32,237	31,547	41,802	37,597	41,621	(181)	-0.43%
40221 PERS	125,660	116,036	79,373	79,568	85,089	5,716	7.20%
40321 Health Insurance	243,835	239,010	249,152	249,480	251,896	2,744	1.10%
40322 Life Insurance	823	773	1,341	1,343	1,389	48	3.58%
40410 Leave	42,478	39,590	50,722	50,722	54,484	3,762	7.42%
40511 Other Benefits	324	286	288	289	288	-	0.00%
TOTAL: PERSONNEL	840,157	798,970	882,500	848,450	884,499	1,999	0.23%
Supplies							
42120 Computer Software	6,105	7,918	150	150	150	-	0.00%
42210 Operating Supplies	11,154	8,342	18,500	17,960	17,200	(1,300)	-7.03%
42230 Fuel, Oil, and Lubricant	65	74	400	400	400	-	0.00%
42250 Uniforms	325	259	325	325	325	-	0.00%
42310 Repair/Maintenance Supplies	-	240	-	-	-	-	-
42360 Motor Vehicle Supplies	-	46	-	-	-	-	-
42410 Small Tools/Minor Equipment	9,855	221	-	540	600	600	-
Total: Supplies	27,504	17,100	19,375	19,375	18,675	(1,300)	-6.71%
Services							
43011 Contractual Services	34,512	48,230	47,500	53,500	46,000	(1,500)	-3.16%
43012 Audit Services	64,928	88,996	92,900	152,139	98,131	5,231	5.63%
43019 Software Licensing	14,598	17,368	33,200	31,750	40,648	7,448	22.43%
43110 Communication	8,353	9,308	10,600	10,600	10,800	200	1.89%
43140 Postage and Freight	15,551	13,579	18,000	18,000	17,500	(500)	-2.78%
43210 Transportation/Subsistence	23,130	17,447	39,350	34,620	37,950	(1,400)	-3.56%
43215 Travel out of State	11,758	10,729	10,000	10,000	5,000	(5,000)	-50.00%
43216 Travel in State	15,432	12,525	16,000	16,000	16,275	275	1.72%
43220 Car Allowance	26,903	27,150	27,000	27,000	27,000	-	0.00%
43260 Training	9,015	7,785	15,390	15,390	9,000	(6,390)	-41.52%
43310 Advertising	45,273	37,393	62,000	49,500	49,500	(12,500)	-20.16%
43410 Printing	35,121	50,487	70,800	35,800	35,000	(35,800)	-50.56%
43610 Utilities	48,519	49,979	59,000	59,000	63,600	4,600	7.80%
43720 Equipment Maintenance	8,815	4,507	14,000	8,000	9,000	(5,000)	-35.71%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810 Rents and Operating Leases	1,000	850	2,000	2,000	1,000	(1,000)	-50.00%
43812 Equipment Replacement Pymt.	5,726	5,726	5,726	5,726	8,506	2,780	48.55%
43920 Dues and Subscriptions	30,946	28,310	31,685	31,685	31,900	215	0.68%
43999 Contingency	-	-	-	-	-	-	-
Total: Services	399,580	430,369	555,351	560,910	507,010	(48,341)	-8.70%
Capital Outlay							
48710 Minor Office Equipment	5,272	3,733	6,400	8,780	8,000	1,600	25.00%
48720 Minor Office Furniture	1,268	427	-	800	-	-	-
48730 Minor Communication Equipment	-	1,456	2,000	5,000	3,000	1,000	50.00%
Total: Capital Outlay	6,540	5,616	8,400	14,580	11,000	2,600	30.95%
Department Total	\$ 1,273,781	\$ 1,252,055	\$ 1,465,626	\$ 1,443,315	\$ 1,421,184	\$ (45,042)	-3.07%

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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:

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

FY2015 Accomplishments:

- Made significant progress towards fulfillment of Borough's Municipal Land Entitlement.
- Prioritized, planned, and lobbied for Borough funding priorities through State legislative process.
- Awarded construction contract and broke ground on the Central Peninsula Hospital Specialties Clinic.
- Implemented groundwater assessment project in Nikiski.
- Represented the Borough on the LNG Municipal Advisory Group.
- Pursued and received a Categorical Exclusion for the North Road Extension project allowing use of Federal Funds for construction.
- Initiated efficiencies initiative resulting in significant immediate and ongoing savings for the Borough.
- Established a new special assistant to mayor position to focus on oil, gas and mining.

FY2016 New Initiatives:

- Continue to explore and implement efficiencies in delivering services within departments, including service areas.
- Monitor legislation related to the Alaska LNG Project and propose and advocate for amendments as necessary.
- Review and update outdated administrative policies.

Performance Measures

Priority/Goal: Information Dissemination

Goal: Increase Mayor's presence.

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

Measures:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Number of live and taped radio reports	10	10	9	12
Number of public appearances	15	15	60	35
Web post per week	2	2	2	2

Fund: 100
Dept: 11210

Department Function
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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing history	5.00	5.00	6.00	6.00

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11210 - Mayor Administration

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 348,702	\$ 387,405	\$ 419,488	\$ 459,691	\$ 538,263	\$ 118,775	28.31%
40120 Temporary Wages	13,896	1,704	7,500	7,500	7,500	-	0.00%
40130 Overtime Wages	35	113	-	-	-	-	-
40210 FICA	30,630	33,524	37,141	40,216	48,128	10,987	29.58%
40221 PERS	137,722	156,161	103,675	112,519	118,902	15,227	14.69%
40321 Health Insurance	71,159	80,354	59,796	71,243	87,616	27,820	46.52%
40322 Life Insurance	622	641	1,013	1,111	1,292	279	27.54%
40410 Leave	27,138	32,798	37,199	41,032	58,364	21,165	56.90%
40511 Other Benefits	33	44	-	-	-	-	-
Total: Personnel	629,937	692,744	665,812	733,312	860,065	194,253	29.18%
Supplies							
42021 Promotional Supplies	521	-	1,000	1,000	1,000	-	0.00%
42120 Computer Software	64	-	-	-	-	-	-
42210 Operating Supplies	2,827	3,351	3,500	3,500	3,500	-	0.00%
42310 Repair/Maintenance Supplies	2,100	762	-	-	-	-	-
42410 Small Tools & Equipment	1,039	-	-	-	-	-	-
Total: Supplies	6,551	4,113	4,500	4,500	4,500	-	0.00%
Services							
43011 Contractual Services	815	7,959	2,500	2,500	2,500	-	0.00%
43021 Peninsula Promotion	24,221	12,278	25,000	25,000	15,000	(10,000)	-40.00%
43110 Communications	7,708	6,394	4,800	4,800	4,800	-	0.00%
43140 Postage and Freight	490	378	750	750	750	-	0.00%
43210 Transportation/Subsistence	16,277	12,161	29,000	29,000	29,000	-	0.00%
43220 Car Allowance	13,292	14,400	14,400	14,400	18,000	3,600	25.00%
43260 Training	4,221	480	3,800	3,800	3,800	-	0.00%
43310 Advertising	769	171	1,000	1,000	1,000	-	0.00%
43410 Printing	20	566	1,000	1,475	1,000	-	0.00%
43610 Utilities	7,203	7,738	6,500	6,500	6,500	-	0.00%
43720 Equipment Maintenance	146	107	1,500	1,500	1,500	-	0.00%
43810 Rents & Operating Leases	-	-	-	-	-	-	-
43920 Dues and Subscriptions	4,128	2,446	4,208	4,208	4,208	-	0.00%
43999 Contingencies	-	-	5,000	2,486	15,000	10,000	200.00%
Total: Services	79,290	65,078	99,458	97,419	103,058	3,600	3.62%
Capital Outlay							
48710 Minor Office Equipment	948	777	-	1,962	900	900	-
48720 Minor Office Furniture	-	745	-	552	-	-	-
48730 Minor Communications Equipment	268	-	-	-	-	-	-
Total: Capital Outlay	1,216	1,522	-	2,514	900	900	-
Department Total	\$ 716,994	\$ 763,457	\$ 769,770	\$ 837,745	\$ 968,523	\$ 198,753	25.82%

Line-Item Explanations

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

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

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

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

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

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

43999 Contingency. Funds set aside to cover unanticipated expenditures.

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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.
- Identifying and addressing efficiencies within the Borough's business process.

FY2015 Accomplishments:

- Administered the sale for disposal of surplus tangible property netting \$186,845 through outcry auction and sealed bid sales.
- Awarded approximately 150 contracts.
- Supported the Borough in the acquisition of approximately \$107 million worth of goods and services.
- Successfully implemented vendor managed inventory (VMI) supply contracts.
- Implemented new inventory control and management system, to include new business processes.

FY2016 New Initiatives:

- In year 2 of estimated 4 year process to complete Borough wide review of KPБ procurement processes with the intent of developing and implementing strategies for improvement and efficiency.
- Finalize intranet webpage which will provide procurement requirements, guidelines, information and forms.

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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing History	4	4	5	5
Contracts/Agreements (long form)	72	80	50	68
Contracts/Agreements (short form)	120	53	101	97
Formal Solicitations	86	61	45	59
Number of Appeals	0	0	0	0
Affirmed Appeals	0	0	0	0
Supplier/Contractor Contacts	1,471	1,351	1,411	1,400

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 268,025	\$ 304,150	\$ 361,067	\$ 361,067	\$ 373,950	\$ 12,883	3.57%
40120 Temporary Wages	-	-	3,600	3,600	3,600	-	0.00%
40130 Overtime Wages	3,880	4,066	6,558	6,558	6,750	192	2.93%
40210 FICA	23,197	25,892	33,124	33,124	33,914	790	2.38%
40221 PERS	101,995	118,433	82,367	82,367	85,302	2,935	3.56%
40321 Health Insurance	78,935	89,382	99,660	99,660	109,520	9,860	9.89%
40322 Life Insurance	435	494	890	890	916	26	2.92%
40410 Leave	38,895	45,138	47,079	47,079	50,207	3,128	6.64%
40511 Other Benefits	495	554	432	432	432	-	0.00%
Total: Personnel	515,857	588,109	634,777	634,777	664,591	29,814	4.70%
Supplies							
42120 Computer Software	439	768	-	210	-	-	-
42210 Operating Supplies	1,682	859	3,200	2,990	2,000	(1,200)	-37.50%
42250 Uniforms	325	325	325	325	325	-	0.00%
42310 Repair/Maintenance Supplies	-	886	-	-	-	-	-
42410 Small Tools & Equipment	197	596	-	-	-	-	-
Total: Supplies	2,643	3,434	3,525	3,525	2,325	(1,200)	-34.04%
Services							
43011 Contract Services	4,305	-	-	-	-	-	-
43110 Communications	2,534	2,663	3,500	3,500	3,500	-	0.00%
43140 Postage and Freight	92	45	500	500	400	(100)	-20.00%
43210 Transportation/Subsistence	804	5,370	3,475	3,475	3,755	280	8.06%
43220 Car Allowance	3,600	3,600	7,200	7,200	7,200	-	0.00%
43260 Training	941	-	2,230	2,230	1,930	(300)	-13.45%
43310 Advertising	1,925	(320)	4,600	4,600	4,600	-	0.00%
43410 Printing	20	-	-	-	-	-	-
43610 Utilities	2,955	3,170	3,400	3,400	3,400	-	0.00%
43720 Equipment Maintenance	302	479	1,000	1,000	1,000	-	0.00%
43920 Dues and Subscriptions	535	635	1,120	1,120	1,219	99	8.84%
Total: Services	18,013	15,642	27,025	27,025	27,004	(21)	-0.08%
Capital Outlay							
48710 Minor Office Equipment	864	2,864	4,500	4,500	2,000	(2,500)	-55.56%
48720 Minor Office Furniture	330	3,327	1,990	1,990	1,550	(440)	-22.11%
Total: Capital Outlay	1,194	6,191	6,490	6,490	3,550	(2,940)	-45.30%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(246,900)	(252,904)	(260,925)	(260,925)	(268,366)	(7,441)	-
Total: Interdepartmental Charges	(246,900)	(252,904)	(260,925)	(260,925)	(268,366)	(7,441)	-
Department Total	\$ 290,807	\$ 360,472	\$ 410,892	\$ 410,892	\$ 429,104	\$ 18,212	4.43%

Line-Item Explanations

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

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

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

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

48710 Minor Office Equipment. To cover cost of new computer work station and/or copier/printer.

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

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

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.

FY2015 Accomplishments

- Provided oversight to 5 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, including monthly

training and tabletop exercises, and new ICS training opportunities.

- Public safety council policy development and assisted Human Resources with ACA Compliance.

FY2016 New Initiatives:

- Improve public alert and warning capability by directly accessing public warning systems and re-writing protocols for use based on lessons learned in previous incidents.
- Strengthen Incident Management Team composition to include Finance/Admin section and at least two active members trained in each section.
- Assist Borough departments and service areas to complete Continuity of Operations (COOP) plans and encourage area wide development of same for cities, businesses and industry.
- 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.
- Request Program Coordinator position change to full time to absorb responsibility for AHAB, to free up IT for increased dispatch needs under current job and upcoming reconfiguration needs.

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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Number of Public presentations, lectures and media interviews	20	20	31	40
Emergency planning meetings held	150	150	125	130
Number of mitigation planning meetings held	45	45	55	50
Number of exercise and/or responses conducted	11	11	20	12
Number of active Incident Management Team members	26	26	18	25
Number of Borough employees meeting NIMS certification requirements	100 (est.)	100 (est.)	108	200
Number of ICS classes conducted	10	10	10	12
Percentage of functional AHAB sirens	71.3%	93%	100%	100%
Number of CERT classes and/or exercises conducted	12	10	6	8
Number of active CERT trained members	Unknown	102	135	150
Staffing history	4.00	4.25	4.25	4.00

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11250 - Emergency Management - Administration

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 212,218	\$ 232,508	\$ 264,064	\$ 264,064	\$ 277,675	\$ 13,611	5.15%
40120 Temporary Wages	14,990	18,177	9,997	9,997	10,000	3	0.03%
40130 Overtime Wages	89	9,373	3,692	3,692	3,824	132	3.58%
40210 FICA	19,379	22,851	24,574	24,574	25,794	1,220	4.96%
40221 PERS	54,375	63,175	38,928	38,928	41,347	2,419	6.21%
40321 Health Insurance	51,889	56,996	64,780	64,780	65,712	932	1.44%
40322 Life Insurance	371	405	694	694	689	(5)	-0.72%
40410 Leave	23,735	32,072	35,008	35,008	36,197	1,189	3.40%
40511 Other Benefits	300	412	468	468	432	(36)	-7.69%
Total: Personnel	377,346	435,969	442,205	442,205	461,670	19,465	4.40%
Supplies							
42120 Computer Supplies	-	570	1,500	1,500	1,500	-	0.00%
42210 Operating Supplies	3,478	8,120	5,500	5,500	6,000	500	9.09%
42230 Fuels, Oils and Lubricants	2,128	2,374	3,000	3,000	3,000	-	0.00%
42250 Uniforms	-	-	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	21,692	5,504	30,700	30,700	30,700	-	0.00%
42360 Motor Vehicle Repair Supplies	38	1,328	200	200	500	300	150.00%
42410 Small Tools & Equipment	639	417	1,000	1,000	1,000	-	0.00%
Total: Supplies	27,975	18,313	42,400	42,400	43,200	800	1.89%
Services							
43011 Contractual Services	125,399	125,758	129,230	129,230	132,151	2,921	2.26%
43019 Software Licensing	-	3,846	-	-	-	-	-
43110 Communications	29,369	29,081	31,800	31,800	31,800	-	0.00%
43140 Postage and Freight	463	166	350	350	500	150	42.86%
43210 Transportation/Subsistence	3,249	6,335	4,855	4,580	6,942	2,087	42.99%
43260 Training	-	-	-	-	775	775	-
43310 Advertising	-	46	200	475	800	600	300.00%
43410 Printing	34	-	100	100	100	-	0.00%
43610 Utilities	11,366	10,832	11,672	11,672	11,672	-	0.00%
43720 Equipment Maintenance	2,669	490	1,500	1,500	1,500	-	0.00%
43750 Vehicle Maintenance	181	1,918	1,000	1,000	1,000	-	0.00%
43780 Building/Grounds Maintenance	18,585	15,044	14,050	13,840	14,050	-	0.00%
43810 Rents and Operating Leases	150	200	-	-	-	-	-
43812 Equipment Replacement Pymt	5,367	5,367	4,000	4,000	4,360	360	9.00%
43920 Dues and Subscriptions	340	425	310	520	510	200	64.52%
43999 Disaster Response Contingency	-	-	50,000	50,000	50,000	-	0.00%
Total: Services	197,172	199,508	249,067	249,067	256,160	7,093	2.85%
Capital Outlay							
48210 Communication Equipment	-	74	-	-	-	-	-
48310 Vehicles	-	115	-	-	-	-	-
48710 Minor Office Equipment	1,645	8,917	2,000	2,103	6,500	4,500	225.00%
48720 Minor Office Furniture	-	190	1,000	897	250	(750)	-75.00%
48730 Minor Communication Equipment	1,413	615	500	500	3,000	2,500	500.00%
48740 Minor Machines & Equipment	-	-	5,000	5,000	-	(5,000)	-100.00%
Total: Capital Outlay	3,058	9,911	8,500	8,500	9,750	1,250	14.71%
Department Total	\$ 605,551	\$ 663,701	\$ 742,172	\$ 742,172	\$ 770,780	\$ 28,608	3.85%

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 (requested change to full time due to responsibility changes).

Delete: .25 IT Specialist position
Change: Program Coordinator from .75 to full-time position.

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

42360 Motor Vehicle Repair Supplies. Parts for Mobile Command Vehicle.

43011 Contractual Services. USGS flood warning stations (\$98,944), Rapid Notify contract (\$15,307), Emergency Alert System (EAS) - allows OEM to activate EAS (\$600), custodial services (\$4,000), ATS fire alarm & security maintenance contract (\$300), miscellaneous small contracts (\$2,000); annual preventative maintenance for siren systems (\$11,000).

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

43140 Postage and Freight. Increase due to Citizen Corps mailings previously covered by grants.

43260 Training. Juneau Fire Chief's meeting (\$350), Int'l Assoc. of Emergency Managers conference (\$425).

43210 Transportation/Subsistence. Juneau Fire Chief's Meeting, Emergency Management Institute classes, siren maintenance, remote Community Emergency Response Team training, Int'l Assoc. of Emergency Managers conference, and meetings in Anchorage and Mat-Su Valley.

43310 Advertising. Required meeting notices for 911 Advisory Board (Board had not been previously been active).

43780 Building / Grounds Maintenance. Grounds (\$2,000), snow plowing (\$1,800), elevator (\$1,000), boiler (\$250), ERC (\$9,000).

43920 Dues and Subscriptions. Int'l Assoc. of Emergency Managers membership (2) (\$380), local newspaper (\$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 Equipment. Emergency Alert System (EAS) computer (\$2,200), desktop computer (\$1,500), and plotter (\$2,800).

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

48730 Minor Communication Equipment. Replacement computer switch and router for Mobile Comand Vehicle (\$3,000).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2015 Estimated</u>	<u>FY2016 Projected</u>	<u>Future Projected Payments</u>
2015 towing vehicle	-	4,000	4,360	13,080
	\$ -	\$ 4,000	\$ 4,360	\$ 13,080

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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.
- Continuing the development and maintenance of a user-friendly Human Resources website.

FY2015 Accomplishments:

- Successfully implemented regulations for Affordable Care Act, ensuring appropriate coverage for all employment types.
- Developed and delivered training for volunteers in each service area.

- Revised onboarding process and forms for new hires.
- Renewed EAP contract with Magellan, adding Volunteer coverage.
- Developed and implemented multiple policies and processes including Background Check Policy for applicants and Volunteers, and Video Surveillance Policy.
- Completed full cycle of performance appraisals for Administrative employees.
- Updated multiple position descriptions.
- Added Risk, Safety, Workers Compensation management to HR.
- Continued development of professional relationship with the union and administration wherein we had no successful grievances and no Human Rights complaints.
- Updated healthcare plans to improve services and comply with requirements of the ACA.
- Fully launched NeoGov as one-stop applicant process for the Borough.

FY2016 New Initiatives:

- Complete the development and implementation of new leader training for borough managers.
- Improve non-administrative employee evaluation format and process.
- Update personnel policies and governance.
- Continue to review organizational design for efficiencies.
- Prepare strategy for upcoming bargaining process.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Voluntary Turnover Ratio	5%	5%	5%	5%

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Grievances Filed	0	0	0	0

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

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing History	3.0	3.5	3.5	3.5

Commentary

Human Resources will continue to tackle the goals of better efficiency and standardization as our main areas of focus.

Policy standardization will continue to be a critical area of focus for HR in FY2016 to ensure efficiencies and consistent compliance in all areas of the Borough. In line with this need, HR will continue to focus on providing guidance, policy improvement and training to employees and leaders around these imperative topics. Doing so will help empower front-line supervisors at the Borough to take a more active role in leadership, performance management, and effective communication with their employees.

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

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

FY2015 Accomplishments

- Annex staff continues to train with other departments to increase their knowledge base.
- Both: hosted multiple meet-and-greets with the Mayor.
- Seward: Served as back-up for Flood Service Area.

FY2016 New Initiatives:

- Implement self-serve kiosks for sales tax payment (credit/debit card).
- Continue to train as back-up for other functions (SBCFSA / Seward)
- Increase public awareness of this resource.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Homer	200	200	240	240
Seward	30	30	40	40

Staffing History	1.5	1.5	1.5	1.5
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Commentary

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

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11230 - Human Resources - Administration

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 265,607	\$ 296,650	\$ 327,094	\$ 327,094	\$ 338,956	\$ 11,862	3.63%
40120 Temporary Wages	1,236	1,824	2,640	2,640	2,639	(1)	-0.04%
40130 Overtime Wages	3,038	2,663	4,210	4,210	5,367	1,157	27.48%
40210 FICA	22,649	22,482	29,890	29,890	30,976	1,086	3.63%
40221 PERS	106,046	115,938	74,782	74,782	77,731	2,949	3.94%
40321 Health Insurance	91,969	95,257	99,660	99,660	109,520	9,860	9.89%
40322 Life Insurance	464	486	815	815	842	27	3.31%
40410 Leave	34,701	39,110	43,392	43,392	46,669	3,277	7.55%
40511 Other Benefits	382	515	288	288	360	72	25.00%
Total: Personnel	526,092	574,925	582,771	582,771	613,060	30,289	5.20%
Supplies							
42120 Computer Software	-	-	-	-	597	597	-
42210 Operating Supplies	3,428	1,897	3,200	2,964	3,400	200	6.25%
42310 Repair/Maintenance Supplies	-	7	100	100	-	(100)	-100.00%
42410 Small Tools & Minor Equipment	-	315	1,040	1,276	630	(410)	-39.42%
Total: Supplies	3,428	2,219	4,340	4,340	4,627	287	6.61%
Services							
43011 Contractual Services	48,197	2,956	3,300	3,620	8,500	5,200	157.58%
43019 Software Licensing	-	-	-	-	1,785	1,785	-
43110 Communications	7,481	8,342	8,200	8,200	8,400	200	2.44%
43140 Postage and Freight	451	196	300	350	525	225	75.00%
43210 Transportation/Subsistence	3,336	4,827	7,429	7,429	7,064	(365)	-4.91%
43220 Car Allowance	3,254	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	938	1,336	1,164	1,164	1,464	300	25.77%
43270 Employee Development	7,486	7,767	7,500	7,500	7,500	-	0.00%
43310 Advertising	4,999	5,340	6,000	5,530	6,000	-	0.00%
43410 Printing	13	-	50	40	-	(50)	-100.00%
43610 Utilities	12,899	12,152	13,000	13,000	12,500	(500)	-3.85%
43720 Equipment Maintenance	692	836	1,100	1,100	1,500	400	36.36%
43810 Rents and Operating Leases	21,530	21,903	21,903	21,913	25,890	3,987	18.20%
43920 Dues and Subscription	2,517	1,533	2,012	2,112	2,112	100	4.97%
Total: Services	113,793	70,788	75,558	75,558	86,840	11,282	14.93%
Capital Outlay							
48710 Minor Office Equipment	55	1,244	5,500	5,500	1,925	(3,575)	-65.00%
48720 Minor Office Furniture	-	-	-	-	900	900	-
Total: Capital Outlay	55	1,244	5,500	5,500	2,825	(2,675)	-48.64%
Department Total	\$ 643,368	\$ 649,176	\$ 668,169	\$ 668,169	\$ 707,352	\$ 39,183	5.86%

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. New software purchase.

42210 Operating Supplies. Increase due to rise in the cost of office supplies such as personnel folders, labels, etc.

42410 Small Tools & Minor Equipment. Procure two (2) APC Smart UPS (Uninterruptable Power Supply) units for workstations in the annexes that are currently unprotected (\$630). Decrease due to purchase of 4 UPS units during FY2015.

43011 Contractual Services. Background screening services (\$900), an increase of \$300 due to an increase in DMV background checks on employees and volunteers who will be driving Borough vehicles; State of Alaska FICA administrative fee (\$1,200); and (\$6,400) for training consultants to provide an on-site, 2-day seminar on Management and Leadership Skills for managers and supervisors.

43019 Software Licensing. Annual fee for on-line recruitment software and service (\$1,500), and software upgrades.

43140 Postage and Freight. Increase due o use of registered services when communicating with employees regarding benefits, FMLA issues, etc.

43260 Training. Increase due to increase in the registration fee to attend the National Public Employer Labor Relations Associations's annual training conference.

43610 Utilities. Decrease due to conversion of Homer annex from propane to gas heat.

43720 Equipment Maintenance. Increase based on 2-year pattern as well as the addition of a printer/scanner purchased during FY2015.

43810 Rents and Operating Leases. Seward annex lease (\$9,540), which includes a 4% increase as per the lease agreement; Homer annex lease (\$16,200), which includes a 28.5% increase from FY15; and post office box rental for Seward (\$150), increased based on 3-year trend.

48710 Minor Office Equipment. Replacement of two (2) HR computers due to age (\$1,925), decrease due to purchase of printer/scanner during FY2015.

48720 Minor Office Furniture. Replacement of one office chair due to wear/breakage (\$400); addition of one workstation lift for standing operation at computer (\$500).

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.

FY2015 Accomplishments

- Trained new employee; cross trained to effectively support HR and Print/Mail room as needed by sharing this resource.
- Standardized process and calendared events with the school district (payroll and accounts payable).

FY2016 New Initiatives:

- Complete the development of processes and workflow that comes through the printshop / mailroom.

Performance Measures

Priority/Goal: Print/Mail Room

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

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

Measures:

Average Percentage of Deadlines Met	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Print	n/a	n/a	95%	95%
Mail	n/a	n/a	95%	95%

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Projected
Staffing history	1.75	1.25	1.25	1.25

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 59,680	\$ 56,056	\$ 56,054	\$ 56,054	\$ 57,808	\$ 1,754	3.13%
40120 Temporary Wages	-	1,132	1,441	1,441	1,441	-	0.00%
40130 Overtime Wages	42	168	2,663	2,663	2,608	(55)	-2.07%
40210 FICA	4,871	4,734	5,268	5,268	5,461	193	3.66%
40221 PERS	23,276	23,151	13,413	13,413	13,804	391	2.92%
40321 Health Insurance	28,487	29,891	29,898	29,898	32,856	2,958	9.89%
40322 Life Insurance	96	96	145	145	150	5	3.45%
40410 Leave	5,055	5,607	6,451	6,451	7,206	755	11.70%
40511 Other Benefits	247	228	288	288	288	-	0.00%
Total: Personnel	121,754	121,063	115,621	115,621	121,622	6,001	5.19%
Supplies							
42120 Computer Software	2,081	284	-	-	-	-	-
42210 Operating Supplies	16,249	13,303	22,200	20,916	20,000	(2,200)	-9.91%
42250 Uniforms	325	300	325	325	325	-	0.00%
42410 Small Tools & Equipment	-	326	-	-	745	745	-
Total: Supplies	18,655	14,213	22,525	21,241	21,070	(1,455)	-6.46%
Services							
43011 Contract Services	29	-	-	-	-	-	-
43019 Software Licensing	-	-	-	490	500	500	-
43110 Communications	932	574	1,000	1,000	600	(400)	-40.00%
43210 Transportation/Subsistence	1,573	1,156	1,400	1,400	1,300	(100)	-7.14%
43410 Printing	-	-	50	50	50	-	0.00%
43610 Utilities	7,431	7,965	8,400	8,400	9,300	900	10.71%
43720 Equipment Maintenance	25,800	35,760	32,100	31,610	31,500	(600)	-1.87%
43810 Rents and Operating Leases	996	126	-	-	-	-	-
43812 Equipment Replacement Pymt.	15,727	14,350	16,070	16,070	21,276	5,206	32.40%
Total: Services	52,488	59,931	59,020	59,020	64,526	5,506	9.33%
Capital Outlay							
48710 Minor Office Equipment	1,578	-	1,935	3,219	-	(1,935)	-100.00%
Total: Capital Outlay	1,578	-	1,935	3,219	-	(1,935)	-100.00%
Department Total	\$ 194,475	\$ 195,207	\$ 199,101	\$ 199,101	\$ 207,218	\$ 8,117	4.08%

Line-Item Explanations

40110 Regular wages. Staff includes: 3/4 time lead mail-copy technician and 1/2 time Mail Copy Clerk	43019 Software Licensing. Annual licensing and technical support for mail/package tracking software.
42110 Operating Supplies. Copy paper and card stock in various sizes, colors, binding supplies, laminating supplies, postage meter ink and seal adhesive, and other operating supplies.	43610 Utilities. Increase due to higher consumption than what was projected.
42410 Small Tools & Equipment. Purchase of wall-mount pocket sorters to store the various colors/sizes of copy paper for ease-of-access and use due to the various print jobs that can be occurring at any given time.	43720 Equipment Maintenance. Maintenance costs on main printers, color copier, folder, stuffers, mail processor and other miscellaneous equipment.
	43812 Equipment Replacement Payments. Scheduled replacement of equipment.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2015 Estimated	FY2016 Projected	Future Projected Payments
Digital copiers (2)	\$ 19,918	\$ 1,364	\$ -	\$ -
Digital copiers (2) - replacements	-	-	6,952	27,808
Folder	25,001	6,176	-	-
Folder/stuffer (replacement)	-	-	5,793	23,172
Digital mail processor	10,914	2,957	2,957	-
Binding machine	796	398	398	398
Paper cutter	5,642	2,821	2,821	2,821
Paper drill	3,952	1,976	1,976	1,976
Letter opener	5,406	378	379	379
	<u>\$ 71,629</u>	<u>\$ 16,070</u>	<u>\$ 21,276</u>	<u>\$ 56,554</u>

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.

FY2015 Accomplishments

- Trained new custodians for main campus.
- Implemented one-point-of-contact phone for urgent custodial issues.
- Moved related custodial services contracts to Maintenance.
- Continued coordination of activities with Maintenance and Capital Projects Departments.
- Took over daily spill plan checks from maintenance for main buildings.

FY2016 New Initiatives:

- Evaluate performance of external and internal services for efficiencies.
- Recruit and train temporary support for fill-in needs.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Custodial	n/a	n/a	99%	99%

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

	FY13	FY14	FY15	FY16 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**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 49,162	\$ 48,096	\$ 55,271	\$ 55,271	\$ 53,650	\$ (1,621)	-2.93%
40120 Temporary Wages	8,298	6,218	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	932	635	1,119	1,119	1,604	485	43.34%
40210 FICA	5,382	4,290	5,156	5,156	5,044	(112)	-2.17%
40221 PERS	21,109	18,407	12,895	12,895	12,630	(265)	-2.06%
40321 Health Insurance	20,171	21,772	24,915	24,915	27,380	2,465	9.89%
40322 Life Insurance	84	75	145	145	139	(6)	-4.14%
40410 Leave	10,641	7,314	6,082	6,082	5,827	(255)	-4.19%
40511 Other Benefits	1,138	193	216	216	216	-	0.00%
Total: Personnel	116,917	107,000	108,499	108,499	109,190	691	0.64%
Supplies							
42210 Operating Supplies	454	145	500	500	250	(250)	-50.00%
42250 Uniforms	-	106	244	244	244	-	0.00%
42310 Repair/Maintenance Supplies	55	13	100	100	25	(75)	-75.00%
42410 Small Tools & Equipment	16	586	1,350	1,350	485	(865)	-64.07%
Total: Supplies	525	850	2,194	2,194	1,004	(1,190)	-54.24%
Services							
43011 Contractual Services	5,618	6,800	4,120	4,120	3,680	(440)	-10.68%
43110 Communications	-	-	-	36	36	36	-
43210 Transportation/Subsistence	58	25	150	150	100	(50)	-33.33%
43610 Utilities	704	737	813	777	900	87	10.70%
43720 Equipment Maintenance	25	41	200	200	100	(100)	-50.00%
Total: Services	6,405	7,603	5,283	5,283	4,816	(467)	-8.84%
Department Total	\$ 123,847	\$ 115,453	\$ 115,976	\$ 115,976	\$ 115,010	\$ (966)	-0.83%

Line-Item Explanations

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

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

42410 Small Tools & Equipment. Decrease due to purchase of new shampooer in FY2015.

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). Price structure/ownership change of janitorial service in Homer resulted in a higher monthly service fee, but reduced the annual amount over-all by incorporating shampooing and window cleaning into the monthly rate. Prior ownership performed/billed those functions bi-annually at a higher rate.

43110 Communications. Cell phone provided to custodial staff, for use by custodian on duty, as a safety measure (particularly for the graveyard shift) and to enable employees to notify them when in the building after hours.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Human Resource Department Totals**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 374,449	\$ 400,802	\$ 438,419	\$ 438,419	\$ 450,414	\$ 11,995	2.74%
40120 Temporary Wages	9,534	9,174	6,781	6,781	6,780	(1)	-0.01%
40130 Overtime Wages	4,012	3,466	7,992	7,992	9,579	1,587	19.86%
40210 FICA	32,902	31,506	40,314	40,314	41,481	1,167	2.89%
40221 PERS	150,431	157,496	101,090	101,090	104,165	3,075	3.04%
40321 Health Insurance	140,627	146,920	154,473	154,473	169,756	15,283	9.89%
40322 Life Insurance	644	657	1,105	1,105	1,131	26	2.35%
40410 Leave	50,397	52,031	55,925	55,925	59,702	3,777	6.75%
40511 Other Benefits	1,767	936	792	792	864	72	9.09%
Total: Personnel	764,763	802,988	806,891	806,891	843,872	36,981	4.58%
Supplies							
42120 Computer Software	2,081	284	-	-	597	597	-
42210 Operating Supplies	20,131	15,345	25,900	24,380	23,650	(2,250)	-8.69%
42250 Uniforms	325	406	569	569	569	-	0.00%
42310 Repair/Maintenance Supplies	55	20	200	200	25	(175)	-87.50%
42410 Small Tools & Equipment	16	1,227	2,390	2,626	1,860	(530)	-22.18%
Total: Supplies	22,608	17,282	29,059	27,775	26,701	(2,955)	-10.17%
Services							
43011 Contractual Services	53,844	9,756	7,420	7,740	12,180	4,760	64.15%
43019 Software Licensing	-	-	-	490	2,285	2,285	-
43110 Communications	8,413	8,916	9,200	9,236	9,036	(164)	-1.78%
43140 Postage and Freight	451	196	300	350	525	225	75.00%
43210 Transportation/Subsistence	4,967	6,008	8,979	8,979	8,464	(515)	-5.74%
43220 Car Allowance	3,254	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	938	1,336	1,164	1,164	1,464	300	25.77%
43270 Employee Development	7,486	7,767	7,500	7,500	7,500	-	0.00%
43310 Advertising	4,999	5,340	6,000	5,530	6,000	-	0.00%
43410 Printing	13	-	100	90	50	(50)	-50.00%
43610 Utilities	21,034	20,854	22,213	22,177	22,700	487	2.19%
43720 Equipment Maintenance	26,517	36,637	33,400	32,910	33,100	(300)	-0.90%
43810 Rents and Operating Leases	22,526	22,029	21,903	21,913	25,890	3,987	18.20%
43812 Equipment Replacement Pymt.	15,727	14,350	16,070	16,070	21,276	5,206	32.40%
43920 Dues and Subscriptions	2,517	1,533	2,012	2,112	2,112	100	4.97%
Total: Services	172,686	138,322	139,861	139,861	156,182	16,321	11.67%
Capital Outlay							
48710 Minor Office Equipment	1,633	1,244	7,435	8,719	1,925	(5,510)	-74.11%
48720 Minor Office Furniture	-	-	-	-	900	900	-
Total: Capital Outlay	1,633	1,244	7,435	8,719	2,825	(4,610)	-62.00%
Department Total	\$ 961,690	\$ 959,836	\$ 983,246	\$ 983,246	\$ 1,029,580	\$ 45,737	4.65%

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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.

FY2015 Accomplishments

- Established bi-annual PC purchase cycle for all KPB departments & service areas, reducing overall PC purchasing and deployment effort.
- Adjusted KPB wide technology purchasing process, allowing IT to better track and inventory KPB technology assets.
- Migrated all public facing web sites and email namespaces from 'borough.kenai.ak.us' to 'kpb.us' domain.
- Completed migration of KPB department websites to content management system
- Redesigned KPB wide network addressing scheme to allow for proper isolation of data, voice and security network resources.
- Implemented software based KPB wide security camera system.

FY2016 New Initiatives:

- Upgrade and rebuild KPB & KPBSD wide IP telephony infrastructure.
- Implement framework for automatic routing of barcoded documents.
- Refine helpdesk review procedures to promote more accurate reporting and documentation.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
High priority incident response time	4 hours	3 Hours	2 Hours	1.5 Hours	<4 Hours
Medium priority incident response time	8-12 hours	21 Hours	24 Hours	18.25 Hours	12 Hours
Low priority incident response time	48 hours	31 Hours	42 Hours	38 Hours	24 Hours

Fund: 100

Department Function

Dept: 11231

Information Technology - Continued

Priority/Goal: Customer Service

Goal: Timely resolution of desktop computing issues.

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

Measures:

Percentage of Incidents Closed	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
% of incidents closed within 120 Hours	96%	96%	94.5%	95%

Priority/Goal: Device Support

Goal: Provide support for Borough devices.

Objective: Provide support for Borough devices through IT staff.

Measures:

Devices Supported:	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Desktop PC's	425	450	479	490
Phones	365	365	381	385
Printers	113	113	110	108
Servers	90	90	98	100
Total Number of Networked Devices	1,700	1,700	1,990	2,000
Annual Support Incidents	1,924	1,605	1,696	1,800
Ratio of Support Incidents to IT Dept FTE	175:1	140:1	147:1	156:1

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing history	11	11.5	11.5	11.5

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11231 - Information Technology

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 723,376	\$ 797,079	\$ 874,471	\$ 874,471	\$ 903,947	\$ 29,476	3.37%
40120 Temporary Wages	-	-	3,081	3,081	3,081	-	0.00%
40130 Overtime Wages	4,478	412	5,630	5,630	5,783	153	2.72%
40210 FICA	61,714	62,736	76,976	76,976	79,760	2,784	3.62%
40221 PERS	284,688	305,416	195,896	195,896	202,480	6,584	3.36%
40321 Health Insurance	206,883	220,244	229,218	229,218	251,896	22,678	9.89%
40322 Life Insurance	1,257	1,292	2,132	2,132	2,195	63	2.95%
40410 Leave	97,080	92,272	111,012	111,012	117,179	6,167	5.56%
40511 Other Benefits	1,440	1,653	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,380,916	1,481,104	1,500,000	1,500,000	1,567,905	67,905	4.53%
Supplies							
42120 Computer Software	9,760	9,300	5,750	7,250	4,750	(2,500)	-34.48%
42210 Operating Supplies	12,173	15,192	20,500	20,500	18,000	(2,500)	-12.20%
42230 Fuels, Oils & Lubricants	477	872	850	850	850	-	0.00%
42310 Repair/Maintenance Supplies	22,181	14,451	23,000	23,000	21,000	(2,000)	-8.70%
42410 Small Tools & Equipment	2,940	4,295	5,950	5,950	5,950	-	0.00%
Total: Supplies	47,531	44,110	56,050	57,550	50,550	(7,000)	-12.16%
Services							
43011 Contractual Services	2,992	2,179	7,100	7,100	7,100	-	0.00%
43019 Software Licensing	181,365	197,697	204,120	202,620	207,107	4,487	2.21%
43110 Communications	30,897	25,434	30,660	30,660	30,960	300	0.98%
43140 Postage and Freight	211	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	6,290	7,089	8,520	8,520	8,545	25	0.29%
43260 Training	20,246	3,275	19,100	19,100	18,345	(755)	-3.95%
43410 Printing	20	-	-	-	-	-	-
43610 Utilities	17,465	18,751	19,260	19,260	19,260	-	0.00%
43720 Equipment Maintenance	551	438	3,500	3,500	3,500	-	0.00%
43810 Rents & Operating Leases	-	-	350	350	350	-	0.00%
43812 Equipment Replacement Pymt.	54,441	43,320	44,072	44,072	40,441	(3,631)	-8.24%
43920 Dues and Subscriptions	20	2,364	3,365	3,365	3,365	-	0.00%
Total: Services	314,498	300,547	340,547	339,047	339,473	426	0.13%
Capital Outlay							
48120 Office Equipment	3,309	-	3,000	-	-	-	-
48210 Communication Equipment	7,841	5,207	10,000	10,000	-	(10,000)	-100.00%
48710 Minor Office Equipment	12,856	10,925	10,700	13,700	13,500	(200)	-1.46%
48720 Minor Office Furniture	1,189	2,589	2,700	2,700	3,500	800	29.63%
48730 Minor Communication Equipment	5,572	3,707	4,200	4,200	14,200	10,000	238.10%
Total: Capital Outlay	30,767	22,428	30,600	30,600	31,200	600	1.96%
Department Total	\$ 1,773,712	\$ 1,848,189	\$ 1,927,197	\$ 1,927,197	\$ 1,989,128	\$ 61,931	3.21%

Fund 100
Department 11231 - Information Technology - Continued

Line-Item Explanations

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

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

42120 Computer Software. Developer SDKs, mobile apps, minor software updates.

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

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

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

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

43019 Software Licensing. CommVault support (\$26,000), WebHelpdesk (\$2,500) GEMS (\$30,500), End User remote access (\$3,340), Unisys (\$24,500), McAfee (\$4,000), Microfocus Cobol (\$2,500), Microsoft office (\$51,000), Cisco, ESW, UCSS (\$28,300), Planet Press (\$2,700), VMWare Support (\$6,000), Equallogic SAN support (\$6,000), Quantum LTO rapid renewal (\$3,500), misc (\$4,267), Content Filter/Proxy License Renewal (\$12,000). Content Filter renewal is currently on a 3 year cycle due to significant 3-year term savings.

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

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

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

43812 Equipment Replacement Payments. See schedule below.

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

48210 Communication Equipment. Decrease from prior year due to \$10,000 moved to 48730 as switches cost is under \$5000 each.

48710 Minor Office Equipment. (3) standard workstations (\$1,500 ea.), 1 development workstation (\$4,500), 1 laptop (\$1,500), LTO5 Tape Drive (\$3,000)

48720 Minor Office Furniture. Furniture for IT Clerk position and 1 sit/stand base.

48730 Minor Communications Equipment. Scheduled replacement of 4 distribution switches (\$2,500 each), mid range and unmanaged switches (\$4,200).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2015 Estimated	FY2016 Projected	Future Projected Payments
1 Server	\$ 8,320	\$ -	\$ -	\$ -
Virtual Server Software	40,252	7,791	7,791	15,582
Increase virtualization potential	24,212	6,053	-	6,051
Enhance data protection	79,620	19,905	19,905	19,908
Secure wireless core for borough building and ERC	14,051	3,511	-	-
Vehicle	3,516	1,758	1,758	-
UPS battery/cell monitoring	5,474	2,737	2,737	16,423
Core router replacement	-	2,317	2,317	6,951
Virtualization cluster tier I replacement	-	-	5,933	29,660
Total	\$ 175,445	\$ 44,072	\$ 40,441	\$ 94,575

Fund:	100	Department Function
Dept:	11310	Legal Department

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Update the borough code for clarification, to eliminate inconsistencies, and to improve processes.

- Regular training of public officials.
- Ongoing hospital governance and health care cost issues.
- Continue moving towards paperless work environment.

FY2015 Accomplishments

- Implemented document review tracking system
- Assisted with municipal entitlement applications
- Worked on LNG task force with Mayor
- Worked on K-Beach flooding ongoing issues
- Coordinated with outside counsel defense of 3 lawsuits
- Worked on numerous hospital leases & issues
- Continued converting many research files to digital format.
- Advised BOE in 3 hearings and drafted decisions.

FY2016 New Initiatives:

- Improve method of tracking # of opinions issued.
- Update legal department web page.

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	CY13 Actual	CY14 Actual	CY15 Estimated	CY16 Projected
Contracts and permits	~137	~156	150	150
Ordinances	84	97	94	94
Resolutions	87	72	80	80
Legal Opinions/Research/Document review	~380	~380	380	380
Public record requests reviewed.	66	108	100	100
Grants reviewed	61	68	50	55
Code enforcement actions	11	1	5	5
FTE staffing	5	5	5	5

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

Measures:

	CY13 Actual	CY14 Actual	CY15 Estimated	CY16 Projected
Delinquent Sales and Property Taxes collected (including receipts from bankruptcy case management). Average active tax collection cases was 55 per month.	\$58,964	\$72,170	\$70,000	\$70,000
Sales taxes collected on accounts in DAC, non-tax judgment, & payoff to stop non-judicial foreclosure.	-0-	\$27,910	n/a	n/a

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11310 - Legal Administration**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 382,178	\$ 406,098	\$ 444,030	\$ 444,030	\$ 460,892	\$ 16,862	3.80%
40120 Temporary Wages	7,700	1,813	10,083	9,973	10,083	-	0.00%
40130 Overtime Wages	2,507	808	4,770	4,770	4,897	127	2.66%
40210 FICA	31,811	32,949	40,109	40,109	41,619	1,510	3.76%
40221 PERS	147,498	158,545	99,856	99,856	103,634	3,778	3.78%
40321 Health Insurance	92,871	100,070	99,660	99,660	109,520	9,860	9.89%
40322 Life Insurance	672	668	1,074	1,074	1,113	39	3.63%
40410 Leave	52,505	54,556	58,476	58,476	61,977	3,501	5.99%
40511 Other Benefits	-	36	-	110	72	72	-
Total: Personnel	717,742	755,543	758,058	758,058	793,807	35,749	4.72%
Supplies							
42120 Computer Software	80	869	500	500	500	-	0.00%
42210 Operating Supplies	1,647	1,579	2,800	2,200	2,800	-	0.00%
42410 Small Tools & Minor Equipment	232	448	300	1,300	300	-	0.00%
Total: Supplies	1,959	2,896	3,600	4,000	3,600	-	0.00%
Services							
43011 Contractual Services	19,456	14,597	51,000	52,815	51,000	-	0.00%
43019 Software Licensing	1,974	1,498	1,675	1,675	1,675	-	0.00%
43031 Litigation	4,075	5,212	6,000	6,000	6,000	-	0.00%
43034 Attorney Fees-Special Cases	7,732	-	13,395	13,395	13,395	-	0.00%
43110 Communications	2,572	4,230	4,325	4,325	5,000	675	15.61%
43140 Postage and Freight	388	478	500	500	500	-	0.00%
43210 Transportation/Subsistence	5,053	7,172	12,025	12,025	12,055	30	0.25%
43220 Car Allowance	9,775	10,800	10,800	10,800	10,800	-	0.00%
43260 Training	3,434	2,508	4,630	4,630	4,180	(450)	-9.72%
43410 Printing	-	13	200	200	200	-	0.00%
43610 Utilities	5,815	6,225	7,921	7,921	7,365	(556)	-7.02%
43720 Equipment Maintenance	132	179	300	300	300	-	0.00%
43920 Dues and Subscriptions	33,455	32,386	28,820	28,820	25,418	(3,402)	-11.80%
Total: Services	93,861	85,298	141,591	143,406	137,888	(3,703)	-2.62%
Capital Outlay							
48710 Minor Office Equipment	8,335	1,863	2,300	1,900	1,500	(800)	-34.78%
48720 Minor Office Furniture	-	-	-	-	800	800	-
Total: Capital Outlay	8,335	1,863	2,300	1,900	2,300	-	0.00%
Department Total	\$ 821,897	\$ 845,600	\$ 905,549	\$ 907,364	\$ 937,595	\$ 32,046	3.54%

Line-Item Explanations

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

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

43019 Software Licensing. Law office software & data scrubbing program.

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 2015 Alaska Municipal Attorney's Association meeting, International Municipal Lawyers Association annual conference, other training conferences, and meetings.

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

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

48720 Minor Office Furniture. Replacement of work station task chair(s).

Fund: 100	Department Function
Dept: 11410	Finance - Administration

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2015 Accomplishments

- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2013 CAFR, 34th consecutive year.
- Received GFOA Distinguished Budget Presentation Award for the FY2014 budget document, 22nd year.
- Implementation of new sales tax software.

FY2016 New Initiatives:

- Earn GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Earn GFOA Distinguished Budget Presentation Award.
- Finalize online policy manual.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
GFOA Certificate of Achievement	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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Number of Ordinances reviewed/prepared	84	67	75	75
Number of Resolutions reviewed/prepared	56	51	60	60

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing history	3	3	3	3

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 237,250	\$ 248,343	\$ 261,646	\$ 261,646	\$ 272,464	\$ 10,818	4.13%
40120 Temporary Wages	-	-	1,121	1,121	1,121	-	0.00%
40130 Overtime Wages	120	140	1,427	1,427	1,490	63	4.41%
40210 FICA	19,478	21,077	23,206	23,206	23,938	732	3.15%
40221 PERS	89,645	93,917	58,301	58,301	60,707	2,406	4.13%
40321 Health Insurance	58,290	60,042	59,796	59,796	65,712	5,916	9.89%
40322 Life Insurance	417	400	631	631	656	25	3.96%
40410 Leave	32,065	34,235	35,695	35,695	37,078	1,383	3.87%
40511 Other Benefits	170	461	144	144	144	-	0.00%
Total: Personnel	437,435	458,615	441,967	441,967	463,310	21,343	4.83%
Supplies							
42120 Computer Software	10	-	-	-	-	-	-
42210 Operating Supplies	1,585	1,353	3,200	2,566	2,700	(500)	-15.63%
42410 Small Tools & Equipment	130	1,065	-	634	500	500	-
Total: Supplies	1,725	2,418	3,200	3,200	3,200	-	0.00%
Services							
43011 Contractual Services	1,464	2,422	5,000	5,000	5,000	-	0.00%
43017 Investment Portfolio Fees	25,518	25,864	37,500	37,500	37,500	-	0.00%
43110 Communication	1,090	929	2,200	2,200	2,200	-	0.00%
43140 Postage and Freight	-	163	750	750	750	-	0.00%
43210 Transportation/Subsistence	12,884	12,264	18,250	18,250	18,450	200	1.10%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	2,279	4,187	4,145	4,145	4,545	400	9.65%
43310 Advertising	-	-	300	300	300	-	0.00%
43410 Printing	13	-	250	250	250	-	0.00%
43610 Utilities	3,051	3,273	4,100	4,100	4,100	-	0.00%
43720 Equipment Maintenance	284	358	560	560	560	-	0.00%
43920 Dues and Subscriptions	2,070	2,475	2,518	2,518	3,098	580	23.03%
Total: Services	55,853	59,135	82,773	82,773	83,953	1,180	1.43%
Capital Outlay							
48710 Minor Office Equipment	864	1,361	2,200	2,200	3,750	1,550	70.45%
48720 Minor Office Furniture	-	319	-	-	-	-	-
Total: Capital Outlay	864	1,680	2,200	2,200	3,750	1,550	70.45%
Department Total	\$ 495,877	\$ 521,848	\$ 530,140	\$ 530,140	\$ 554,213	\$ 24,073	4.54%

Line-Item Explanations

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

43011 Contractual Services. Miscellaneous financial services.

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

48710 Minor Office Equipment. Replacement of two printers 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.

FY2015 Accomplishments:

- Completed the Borough’s first Popular Annual Financial Report (PAFR) for FY2014. This report provides a brief, objective and easily understood financial analysis of the Borough.
- Began investigation and research on procuring paperless payroll options and timekeeping modules.

FY2016 New Initiatives:

- Procure paperless payroll and timekeeping modules.
- Implement 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.
- Electronic timesheet archiving through use of barcode to more easily retrieve permanent documents during PERS verification process.
- Explore potential electronic payrequest routing in an effort to minimize double input by Departments and Finance.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Payroll checks and direct deposits issued	11,253	11,115	11,000	11,000
W-2’s issued	775	772	761	800
Ratio of PR checks issued to voided/reissued checks	1,125:1	1,010:1	1,125:1	1,125:1
Number of accounts payable invoices paid	22,638	21,588	25,000	25,000
1099’s processed	320	496	500	330
Ratio of invoices paid per accounts payable staff	11,319:1	10,494:1	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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Grant reports filed	165	150	150	150
Grants administered	88	75	70	70
Revenue received	\$33,734,194	\$28,613,640	\$26,500,000	\$26,500,000
Ratio of revenue received for each grant report filed	\$204,450:1	\$190,758:1	\$176,667:1	\$176,667:1

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

Priority/Goal: Sales tax compliance

Goal: To have all businesses that have retails 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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Sales tax audits completed	151	128	180	220
Registration of previously unregistered businesses	259	201	200	200
Sales tax estimates completed	147	174	100	150
Ratio of registered businesses to completed audits and estimates	21:1	21:1	29:1	23:1

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing history	8	8	8	8

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 410,967	\$ 395,947	\$ 485,522	\$ 480,522	\$ 496,100	\$ 10,578	2.18%
40120 Temporary Wages	13,597	15,000	5,508	10,508	5,508	-	0.00%
40130 Overtime Wages	11,068	10,732	15,174	15,174	15,174	-	0.00%
40210 FICA	36,186	34,473	45,869	45,869	46,690	821	1.79%
40221 PERS	162,009	159,262	114,865	114,865	117,315	2,450	2.13%
40321 Health Insurance	145,241	138,287	159,456	159,456	175,232	15,776	9.89%
40322 Life Insurance	696	660	1,225	1,225	1,246	21	1.71%
40410 Leave	52,770	46,581	64,168	64,168	63,746	(422)	-0.66%
40511 Other Benefits	1,026	1,031	1,008	1,008	1,008	-	0.00%
Total: Personnel	833,560	801,973	892,795	892,795	922,019	29,224	3.27%
Supplies							
42120 Computer Software	4,482	-	-	284	-	-	-
42210 Operating Supplies	7,305	6,745	7,000	6,399	7,000	-	0.00%
42410 Small Tools & Equipment	-	1,221	-	317	500	500	-
Total: Supplies	11,787	7,966	7,000	7,000	7,500	500	7.14%
Services							
43011 Contractual Services	2,818	229	-	400	-	-	-
43019 Software Licensing	284	1,037	-	284	300	300	-
43110 Communication	1,784	1,951	2,400	2,400	2,600	200	8.33%
43140 Postage and Freight	6,433	6,203	6,500	6,500	6,500	-	0.00%
43210 Transportation/Subsistence	18,885	8,019	14,700	13,937	14,700	-	0.00%
43220 Car Allowance	6,023	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	5,400	1,682	3,165	3,165	3,165	-	0.00%
43310 Advertising	826	-	300	379	300	-	0.00%
43410 Printing	-	-	300	300	300	-	0.00%
43610 Utilities	4,114	4,416	5,000	5,000	5,250	250	5.00%
43720 Equipment Maintenance	284	358	600	600	600	-	0.00%
43920 Dues and Subscriptions	1,080	970	590	590	590	-	0.00%
Total: Services	47,931	32,065	40,755	40,755	41,505	750	1.84%
Capital Outlay							
48710 Minor Office Equipment	1,199	9,642	8,000	7,635	2,250	(5,750)	-71.88%
48720 Minor Office Furniture	-	286	-	365	-	-	-
Total: Capital outlay	1,199	9,928	8,000	8,000	2,250	(5,750)	-71.88%
Department Total	\$ 894,477	\$ 851,932	\$ 948,550	\$ 948,550	\$ 973,274	\$ 24,724	2.61%

Line-Item Explanations

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

48710 Minor Office Equipment. Scheduled replacement of 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.

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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 Alaska Statutes, the Borough is required to notice all lien holders prior to the end of redemption period of the foreclosure process, which requires the department to obtain limited liability reports. The cost of these reports has increased and remained constant since 2012.
- Ongoing health care costs.

FY2015 Accomplishments

- Streamlined the process for obtaining limited liability report bids.
- Temporary personnel were not needed to help in the foreclosure process.
- On line payments of property taxes totaled \$3.67 million in calendar year 2014, which indicates a continual increase of 30-35% per calendar year.

FY2016 New Initiatives:

- Timely processing and verifying delinquent sales tax amounts with the implementation of the new sales tax system.
- Convert current tax system to a higher version and producing the 2015 tax bills on the new version.

Performance Measures

Priority: Effective Governance

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

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

Measures:

Documents processed	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Real Property Tax Bills Produced	64,689	64,782	65,072	65,500
Foreclosure Notices Sent	2,763	2,741	2,800	2,895
Number of Properties with Foreclosure Judgment	1,606	1,634	1,650	1,750
Clerk’s Deed filed (foreclosure process completed)	42	38	51	50
% of property tax collected	99.9%	99.9%	99.8%	99.8%

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Sales Tax Liens Filed	99	62	75	80
Small Claims Filed	17	12	7	10
Percentage of personal property accounts transferred	.09%	.09%	1.05%	1.05%
Sales Tax/Personal Property Tax Collected in House(000’s)	\$936	\$934	\$935	\$935

Fund: 100
Dept: 11440

Department Function
Finance – Property Tax and Collections

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing history	7	7	7	7

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11440 - Finance - Property Tax and Collections

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 349,136	\$ 362,410	\$ 403,720	\$ 403,720	\$ 420,700	\$ 16,980	4.21%
40120 Temporary Wages	3,654	-	6,000	6,000	6,000	-	0.00%
40130 Overtime Wages	1,511	2,044	4,924	4,924	5,130	206	4.18%
40210 FICA	30,725	30,105	37,043	37,043	38,712	1,669	4.51%
40221 PERS	140,639	147,601	92,719	92,719	96,605	3,886	4.19%
40321 Health Insurance	134,829	137,597	139,524	139,524	153,328	13,804	9.89%
40322 Life Insurance	614	616	1,020	1,020	1,059	39	3.82%
40410 Leave	56,049	50,592	56,774	56,774	60,921	4,147	7.30%
40511 Other Benefits	963	888	864	864	864	-	0.00%
Total: Personnel	718,120	731,853	742,588	742,588	783,319	40,731	5.49%
Supplies							
42210 Operating Supplies	5,436	2,231	5,000	5,000	4,500	(500)	-10.00%
Total: Supplies	5,436	2,231	5,000	5,000	4,500	(500)	-10.00%
Services							
43011 Contractual Services	21,576	15,261	21,800	21,800	21,800	-	0.00%
43019 Software Licensing	87,569	91,571	96,100	96,605	100,481	4,381	4.56%
43110 Communications	1,718	1,739	2,500	2,500	2,000	(500)	-20.00%
43140 Postage and Freight	27,447	27,321	33,000	33,000	33,000	-	0.00%
43210 Transportation/Subsistence	3,355	2,171	3,950	3,195	8,800	4,850	122.78%
43260 Training	455	475	850	1,100	2,850	2,000	235.29%
43310 Advertising	8,467	7,867	10,000	10,000	9,000	(1,000)	-10.00%
43410 Printing	686	-	250	250	250	-	0.00%
43610 Utilities	6,236	6,917	6,000	6,000	6,500	500	8.33%
43720 Equipment Maintenance	684	758	1,100	1,100	1,100	-	0.00%
43810 Rents & Operating Leases	330	342	400	400	400	-	0.00%
43920 Dues and Subscriptions	2,188	2,040	1,900	1,900	1,400	(500)	-26.32%
43931 Recording Fees	11,375	10,796	13,000	13,000	13,000	-	0.00%
43932 Litigation Reports	46,367	42,984	50,000	75,074	45,000	(5,000)	-10.00%
Total: Services	218,453	210,242	240,850	265,924	245,581	4,731	1.96%
Capital Outlay							
48710 Minor Office Equipment	6,706	5,571	8,500	8,500	4,650	(3,850)	-45.29%
48720 Minor Office Furniture	928	287	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	7,634	5,858	9,500	9,500	5,650	(3,850)	-40.53%
Department Total	\$ 949,643	\$ 950,184	\$ 997,938	\$ 1,023,012	\$ 1,039,050	\$ 41,112	4.12%

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 (\$4,720), armored car service (\$5,780), web reports and electronic payments (\$1,800), process server (\$1,500), and tax bill printing and mailing of annual reminder and pre-publication bills (\$8,000).

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system (\$2,900), and property tax billing and collection software & tax website -Manatron (\$97,581, a 5% increase).

43210 Transportation/Subsistence. Travel for the supervisor to attend the User's Group Conference (Ft. Lauderdale), travel for 2 Delinquent Accounts Specialist to attend the GFOA Accounting Academy, other training seminars and workshops.

43260 Training. Cost for 2 staff to attend the GFOA Accounting Academy in Chicago, IL.

43920 Dues and Subscriptions. Credit reporting and search cost.

43932 Litigation Reports. Required as part of foreclosure and collection process.

48710 Minor Office Equipment. Scheduled upgrade for 2 computers (\$2,150) and one printer (\$2,500).

48720 Minor Office Furniture. Replace worn out office chairs.

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Fund: 100
Dept: 11441

Department Function
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.

FY2015 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.

FY2016 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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Sales Tax Revenue Collected (000's) FY data	\$29,665	\$30,279	\$30,561	\$31,019
Sales Tax Returns Processed	34,576	35,674	36,500	37,400
Registered Businesses	8,956	10,545	11,300	12,100
Sales Tax Certificates issued	864	1,151	1,250	1,400
Resale Cards issued	2,507	2,427	2,550	2,700
Exempt Cards issued	1,637	1,784	1,900	2,050
Owner Builder Cards issued	199	237	250	275
Special Assessment accounts billed and maintained	411	351	800	1,000
Land sales escrows maintained	38	34	37	40
Land leases monitored	35	38	40	42

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing History	4	4	4	4

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11441 - Finance - Sales Tax

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 211,203	\$ 211,299	\$ 229,714	\$ 193,088	\$ 220,614	\$ (9,100)	-3.96%
40120 Temporary Wages	3,827	31,058	2,518	24,504	6,300	3,782	150.20%
40130 Overtime Wages	261	4,542	1,150	15,790	1,059	(91)	-7.91%
40210 FICA	18,525	22,191	20,464	20,464	19,720	(744)	-3.64%
40221 PERS	80,581	82,256	52,150	52,150	50,027	(2,123)	-4.07%
40321 Health Insurance	77,940	74,153	79,728	79,728	87,616	7,888	9.89%
40322 Life Insurance	355	331	578	578	555	(23)	-3.98%
40410 Leave	26,979	12,510	27,951	27,951	24,086	(3,865)	-13.83%
40511 Other Benefits	520	569	432	432	432	-	0.00%
Total: Personnel	420,191	438,909	414,685	414,685	410,409	(4,276)	-1.03%
Supplies							
42210 Operating Supplies	1,395	1,090	1,600	3,100	2,500	900	56.25%
42410 Small Tools & Equipment	-	577	-	-	400	400	-
Total: Supplies	1,395	1,667	1,600	3,100	2,900	1,300	81.25%
Services							
43011 Contractual Services	1,366	48,955	20,000	21,500	20,000	-	0.00%
43019 Software Licensing	128,575	164,455	105,000	103,500	60,000	(45,000)	-42.86%
43110 Communications	935	825	1,200	1,200	1,200	-	0.00%
43140 Postage and Freight	22,182	24,518	30,000	28,500	30,000	-	0.00%
43210 Transportation/Subsistence	129	651	3,425	3,425	7,175	3,750	109.49%
43260 Training	-	539	1,850	1,850	3,000	1,150	62.16%
43310 Advertising	6,546	5,054	8,300	7,800	8,300	-	0.00%
43410 Printing	3,485	2,086	3,800	5,800	4,500	700	18.42%
43610 Utilities	2,332	2,503	2,800	2,800	3,000	200	7.14%
43720 Equipment Maintenance	2,274	2,348	3,000	2,958	3,000	-	0.00%
43812 Equipment Replacement Pymt.	81,327	140,712	140,712	140,712	140,712	-	0.00%
43920 Dues and Subscriptions	50	740	373	415	898	525	140.75%
Total: Services	249,201	393,386	320,460	320,460	281,785	(38,675)	-12.07%
Capital Outlay							
48710 Minor Office Equipment	22,249	785	3,600	3,600	1,200	(2,400)	-66.67%
48720 Minor Office Furniture	-	658	500	500	500	-	0.00%
48730 Minor Communication Equipment	-	-	300	300	500	200	66.67%
Total: Capital Outlay	22,249	1,443	4,400	4,400	2,200	(2,200)	-50.00%
Department Total	\$ 693,036	\$ 835,405	\$ 741,145	\$ 742,645	\$ 697,294	\$ (43,851)	-5.92%

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 Equipment. Scheduled computer upgrades, one desktop (\$1,200).

Equipment Replacement Payment Schedule

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

Kenai Peninsula Borough

Budget Detail

**Fund 100
Finance Department Totals**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,208,556	\$ 1,217,999	\$ 1,380,602	\$ 1,338,976	\$ 1,409,878	\$ 29,276	2.12%
40120 Temporary Wages	21,078	46,058	15,147	42,133	18,929	3,782	24.97%
40130 Overtime Wages	12,960	17,458	22,675	37,315	22,853	178	0.79%
40210 FICA	104,914	107,846	126,582	126,582	129,060	2,478	1.96%
40221 PERS	472,874	483,036	318,035	318,035	324,654	6,619	2.08%
40321 Health Insurance	416,300	410,079	438,504	438,504	481,888	43,384	9.89%
40322 Life Insurance	2,082	2,007	3,454	3,454	3,516	62	1.80%
40410 Leave	167,863	143,918	184,588	184,588	185,831	1,243	0.67%
40511 Other Benefits	2,679	2,949	2,448	2,448	2,448	-	0.00%
Total: Personnel	2,409,306	2,431,350	2,492,035	2,492,035	2,579,057	87,022	3.49%
Supplies							
42120 Computer Software	4,492	-	-	284	-	-	-
42210 Operating Supplies	15,721	11,419	16,800	17,065	16,700	(100)	-0.60%
42410 Small Tools & Equipment	130	2,863	-	951	1,400	1,400	-
Total: Supplies	20,343	14,282	16,800	18,300	18,100	1,300	7.74%
Services							
43011 Contractual Services	27,224	66,867	46,800	48,700	46,800	-	0.00%
43017 Investment Portfolio Fees	25,518	25,864	37,500	37,500	37,500	-	0.00%
43019 Software Licensing	216,428	257,063	201,100	200,389	160,781	(40,319)	-20.05%
43110 Communication	5,527	5,444	8,300	8,300	8,000	(300)	-3.61%
43140 Postage and Freight	56,062	58,205	70,250	68,750	70,250	-	0.00%
43210 Transportation/Subsistence	35,253	23,105	40,325	38,807	49,125	8,800	21.82%
43220 Car Allowance	13,223	14,400	14,400	14,400	14,400	-	0.00%
43260 Training	8,134	6,883	10,010	10,260	13,560	3,550	35.46%
43310 Advertising	15,839	12,921	18,900	18,479	17,900	(1,000)	-5.29%
43410 Printing	4,184	2,086	4,600	6,600	5,300	700	15.22%
43610 Utilities	15,733	17,109	17,900	17,900	18,850	950	5.31%
43720 Equipment Maintenance	3,526	3,822	5,260	5,218	5,260	-	0.00%
43810 Rents & Operating Leases	330	342	400	400	400	-	0.00%
43812 Equipment Replacement Pymt.	81,327	140,712	140,712	140,712	140,712	-	0.00%
43920 Dues and Subscriptions	5,388	6,225	5,381	5,423	5,986	605	11.24%
43931 Recording Fees	11,375	10,796	13,000	13,000	13,000	-	0.00%
43932 Litigation Reports	46,367	42,984	50,000	75,074	45,000	(5,000)	-10.00%
Total: Services	571,438	694,828	684,838	709,912	652,824	(32,014)	-4.67%
Capital Outlay							
48710 Minor Office Equipment	31,018	17,359	22,300	21,935	11,850	(10,450)	-46.86%
48720 Minor Office Furniture	928	1,550	1,500	1,865	1,500	-	0.00%
48730 Minor Communication Equipment	-	-	300	300	500	200	66.67%
Total: Capital Outlay	31,946	18,909	24,100	24,100	13,850	(10,250)	-42.53%
Department Total	\$ 3,033,033	\$ 3,159,369	\$ 3,217,773	\$ 3,244,347	\$ 3,263,831	\$ 46,058	1.43%

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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:

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

FY2015 Accomplishments:
Hoping to complete migration from GRM 8.04 to 8.06.

FY2016 New Initiatives:
Explore upgrade to GRM 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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
50K Residential Applications approved (new). (FY12 through FY14 exemption amount was 20K.)	633	691	1,114	903
Senior Citizen Applications approved (new)	466	642	734	831
Disabled Veteran Applications approved (new)	25	34	27	31
Disabled Resident Tax Credit Applications approved (all)	366	369	366	368
Other exemption applications approved (all)	1,070	1,331	1,033	1,182
Parcels with exemption of any type	32,162	33,084	26,658	29,871

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Parcel count – real property	64,540	64,717	64,987	65,251
Parcel count – oil & gas accounts	221	247	265	270
Parcel count – personal property	6,511	6,851	6,790	6,800
Ownership changes	4,181	3,876	4,000	4,000
Address Changes	2,404	739	1,600	1,600

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing history	10	10	10	10

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11510 - Assessing Administration**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 529,368	\$ 538,205	\$ 613,758	\$ 613,758	\$ 628,178	\$ 14,420	2.35%
40120 Temporary Wages	22,188	8,572	31,200	31,200	31,200	-	0.00%
40130 Overtime Wages	1,641	1,767	12,380	12,380	12,360	(20)	-0.16%
40210 FICA	47,353	47,136	58,441	58,441	59,584	1,143	1.96%
40221 PERS	218,015	223,172	141,522	141,522	144,753	3,231	2.28%
40321 Health Insurance	192,862	199,307	199,320	199,320	219,040	19,720	9.89%
40322 Life Insurance	983	947	1,538	1,538	1,574	36	2.34%
40410 Leave	73,804	69,581	82,256	82,256	81,491	(765)	-0.93%
40511 Other Benefits	1,188	1,260	1,152	1,152	1,152	-	0.00%
Total: Personnel	1,087,402	1,089,947	1,141,567	1,141,567	1,179,332	37,765	3.31%
Supplies							
42120 Computer Software	942	751	800	800	800	-	0.00%
42210 Operating Supplies	4,941	3,118	4,500	4,500	4,500	-	0.00%
42410 Small Tools & Equipment	454	232	500	500	500	-	0.00%
Total: Supplies	6,337	4,101	5,800	5,800	5,800	-	0.00%
Services							
43011 Contractual Services	33,020	33,442	43,100	43,100	43,100	-	0.00%
43019 Software Licensing	82,213	85,374	88,800	88,800	93,240	4,440	5.00%
43110 Communications	2,619	2,576	3,200	3,200	4,220	1,020	31.88%
43140 Postage and Freight	12,883	10,086	8,900	8,900	8,900	-	0.00%
43210 Transportation/Subsistence	13,770	13,848	18,717	17,717	15,818	(2,899)	-15.49%
43220 Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	2,811	2,375	3,650	2,950	3,480	(170)	-4.66%
43310 Advertising	1,482	1,955	1,900	1,900	1,900	-	0.00%
43410 Printing	3,708	1,356	1,500	3,200	1,500	-	0.00%
43610 Utilities	8,255	7,035	6,610	6,610	7,139	529	8.00%
43720 Equipment Maintenance	649	597	900	900	900	-	0.00%
43920 Dues and Subscriptions	2,344	1,720	1,780	1,780	1,791	11	0.62%
Total: Services	170,954	167,564	186,257	186,257	189,188	2,931	1.57%
Capital Outlay							
48710 Minor Office Equipment	6,521	2,998	3,800	3,800	3,800	-	0.00%
48720 Minor Office Furniture	956	1,912	1,000	1,000	1,000	-	0.00%
48740 Minor Machines & Equipment	300	-	4,500	4,500	4,000	(500)	-11.11%
Total: Capital Outlay	7,777	4,910	9,300	9,300	8,800	(500)	-5.38%
Department Total	\$ 1,272,470	\$ 1,266,522	\$ 1,342,924	\$ 1,342,924	\$ 1,383,120	\$ 40,196	2.99%

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 (\$37,100).

43019 Software Licensing. Existing support contractual rate increase 5%.

43110 Communications. Added \$1,020 cell phone stipend.

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

43260 Training. Anticipated increase in course fees, new clerk to AAAO course 1A-Assessment in Alaska, title examiner to IRWA land title course.

43610 Utilities. Projected increase in HEA rates (8%).

48710 Minor Office Equipment. Scheduled replacement of 2 computers.

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

48740 Minor Machines & Equipment. Scheduled replacement of main department copier (cost share with planning department).

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.

FY2015 Accomplishments:

- Field canvassed Seward, Resurrection Bay, Seldovia, part of Nikiski and part of Kalifornsky Beach.
- Conducted 643 informal reviews.
- Processed and reviewed 71 appeals and represented the borough at 4 BOE hearings (4 upheld).

Performance Measures

Measures:

Staff and Mileage	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing History	12	12	12	12
Staff Miles Traveled	94,800	68,000	68,000	68,000

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Value (000's)	\$5,641,918	\$5,703,040	\$5,498,431*	\$5,580,907
% Change From Prior Year	-0.97%	1.08%	-3.59%	1.50%

*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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Improved Parcels	9,388	7,607	8,579	8,750
Vacant Parcels	5,821	4,717	5,319	5,425
Total Inspections	14,403	12,324	13,898	14,175

Fund: 100	Department Function
Dept: 11520	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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Informal Review	863	964	643	804
Appeals Filed	294	202	71	168
Heard by Board of Equalization	26	30	4	25
Assessor Value Upheld	24	26	4	22

Inspection Areas	Improved Parcels	Vacant Parcels	Total Parcels	FY10	FY11	FY12	FY13	FY14	FY15 Estimate	FY16 Projected
Anchor Point	1,760	3,009	4,769				3,572	1,194		
Clam Gulch	162	334	496			495				496
Cooper Landing	395	268	663				662			
Funny River	863	1,254	2,117			2,121				2,117
Homer	4,601	3,380	7,981			7,942				
Hope/Sunrise	287	258	545					540		
K-Beach	3,628	2,174	5,802		5,726				5,763	39
Kasilof	1,956	2,439	4,395		700	3,657				4,395
Kenai	2,866	2,082	4,948				4,443	493		
Lowell Point	124	411	535						535	
Mobile Home Parks	387	-	387	431	422	424	424			
Moose Pass	678	467	1,145					1,151		
Nikiski/North Kenai	2,755	3,997	6,752	6,527			68	3,850	2,648	
Nililchik/Deep Creek	1,988	3,441	5,429				4,583	832		
Point Possession	253	841	1,094	1,087						1,094
Port Graham/Nanwalek	487	1,053	1,540	733					1,537	
Ridgeway	1,867	1,352	3,219					3,218		
Seldovia	271	209	480	481					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					1,530
Total	32,085	33,124	65,209	9,259	13,355	14,639	13,752	14,894	14,940	13,976

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 694,051	\$ 710,200	\$ 800,356	\$ 800,356	\$ 820,453	\$ 20,097	2.51%
40120 Temporary Wages	74,055	72,441	95,172	95,172	97,229	2,057	2.16%
40130 Overtime Wages	1,650	3,683	14,699	14,699	14,840	141	0.96%
40210 FICA	68,328	73,762	84,575	84,575	86,784	2,209	2.61%
40221 PERS	277,708	291,861	207,466	207,466	212,554	5,088	2.45%
40321 Health Insurance	255,444	243,380	279,048	279,048	306,655	27,607	9.89%
40322 Life Insurance	1,253	1,230	2,257	2,257	2,307	50	2.22%
40410 Leave	105,694	133,545	119,323	119,323	121,477	2,154	1.81%
40511 Other Benefits	1,668	1,614	1,584	1,584	1,872	288	18.18%
Total: Personnel	1,479,851	1,531,716	1,604,480	1,604,480	1,664,171	59,691	3.72%
Supplies							
42120 Computer Software	16,260	-	500	500	500	-	0.00%
42210 Operating Supplies	3,582	1,464	3,000	3,000	3,000	-	0.00%
42230 Fuel, Oil & Lubricants	137	65	500	2,500	500	-	0.00%
42250 Uniforms	-	-	50	50	50	-	0.00%
42310 Repair/Maintenance Supplies	-	105	150	150	150	-	0.00%
42360 Motor Vehicle Supplies	-	-	500	1,390	1,500	1,000	200.00%
42410 Small Tools & Equipment	2,243	2,119	2,350	2,350	2,350	-	0.00%
Total: Supplies	22,222	3,753	7,050	9,940	8,050	1,000	14.18%
Services							
43011 Contractual Services	20,738	2,244	10,000	10,000	10,000	-	0.00%
43110 Communications	2,336	1,770	3,500	3,500	3,500	-	0.00%
43210 Transportation/Subsistence	71,232	69,829	122,468	117,968	93,307	(29,161)	-23.81%
43220 Car Allowance	43,494	40,023	43,200	43,200	43,200	-	0.00%
43260 Training	3,920	1,930	5,500	4,860	6,095	595	10.82%
43410 Printing	-	-	200	200	200	-	0.00%
43610 Utilities	6,560	8,852	9,915	9,915	10,708	793	8.00%
43720 Equipment Maintenance	-	-	200	200	200	-	0.00%
43750 Vehicle Maintenance	244	-	300	2,550	1,000	700	233.33%
43810 Rents & Operating Leases	-	-	300	300	-	(300)	-100.00%
43812 Equipment Replacement Pymt.	7,734	7,734	7,734	7,734	-	(7,734)	-100.00%
43920 Dues & Subscriptions	1,951	1,594	2,270	2,270	2,095	(175)	-7.71%
Total: Services	158,209	133,976	205,587	202,697	170,305	(35,282)	-17.16%
Capital Outlay							
48310 Vehicles	3,471	-	-	-	-	-	-
48710 Minor Office Equipment	930	3,673	4,500	4,500	3,800	(700)	-15.56%
48720 Minor Office Furniture	-	914	-	-	1,000	1,000	-
Total: Capital Outlay	4,401	4,587	4,500	4,500	4,800	(700)	-15.56%
Department Total	\$ 1,664,683	\$ 1,674,032	\$ 1,821,617	\$ 1,821,617	\$ 1,847,326	\$ 24,709	1.36%

Fund 100
Department 11520 - Assessing Appraisal - Continued

Line-Item Explanations

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

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

43011 Contractual Services. Photo processing.

43210 Transportation/Subsistence. Travel related cost for appraisers working in the field and for training; decrease primarily due to eliminating the cost of last year's Seward and Seldovia canvass inspections.

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

43610 Utilities. Projected increase in HEA rates (8%).

43750 Vehicle Maintenance. Maintenance on 4-wheelers.

43920 Dues & Subscriptions. Annual recurring dues & subscriptions, two subscriptions discontinued.

48710 Minor Office Equipment. Scheduled replacement of 2 computers.

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY 2015 Estimated</u>	<u>FY 2016 Projected</u>	<u>Future Projected Payments</u>
10 Tablet Computers	\$ 15,468	\$ 7,734	\$ -	\$ -

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Assessing Department Totals**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,223,419	\$ 1,248,405	\$ 1,414,114	\$ 1,414,114	\$ 1,448,631	\$ 34,517	2.44%
40120 Temporary Wages	96,243	81,013	126,372	126,372	128,429	2,057	1.63%
40130 Overtime Wages	3,291	5,450	27,079	27,079	27,200	121	0.45%
40210 FICA	115,681	120,898	143,016	143,016	146,368	3,352	2.34%
40221 PERS	495,723	515,033	348,988	348,988	357,307	8,319	2.38%
40321 Health Insurance	448,306	442,687	478,368	478,368	525,695	47,327	9.89%
40322 Life Insurance	2,236	2,177	3,795	3,795	3,881	86	2.27%
40410 Leave	179,498	203,126	201,579	201,579	202,968	1,389	0.69%
40511 Other Benefits	2,856	2,874	2,736	2,736	3,024	288	10.53%
Total: Personnel	2,567,253	2,621,663	2,746,047	2,746,047	2,843,503	97,456	3.55%
Supplies							
42120 Computer Software	17,202	751	1,300	1,300	1,300	-	0.00%
42210 Operating Supplies	8,523	4,582	7,500	7,500	7,500	-	0.00%
42230 Fuel, Oil & Lubricants	137	65	500	2,500	500	-	0.00%
42250 Uniforms	-	-	50	50	50	-	0.00%
42310 Repair/Maintenance Supplies	-	105	150	150	150	-	0.00%
42360 Motor Vehicle Supplies	-	-	500	1,390	1,500	1,000	200.00%
42410 Small Tools	2,697	2,351	2,850	2,850	2,850	-	0.00%
Total: Supplies	28,559	7,854	12,850	15,740	13,850	1,000	7.78%
Services							
43011 Contractual Services	53,758	35,686	53,100	53,100	53,100	-	0.00%
43019 Software Licensing	82,213	85,374	88,800	88,800	93,240	4,440	5.00%
43110 Communications	4,955	4,346	6,700	6,700	7,720	1,020	15.22%
43140 Postage and Freight	12,883	10,086	8,900	8,900	8,900	-	0.00%
43210 Transportation/Subsistence	85,002	83,677	141,185	135,685	109,125	(32,060)	-22.71%
43220 Car Allowance	50,694	47,223	50,400	50,400	50,400	-	0.00%
43260 Training	6,731	4,305	9,150	7,810	9,575	425	4.64%
43310 Advertising	1,482	1,955	1,900	1,900	1,900	-	0.00%
43410 Printing	3,708	1,356	1,700	3,400	1,700	-	0.00%
43610 Utilities	14,815	15,887	16,525	16,525	17,847	1,322	8.00%
43720 Equipment Maintenance	649	597	1,100	1,100	1,100	-	0.00%
43750 Vehicle Maintenance	244	-	300	2,550	1,000	700	233.33%
43810 Rents & Operating Leases	-	-	300	300	-	(300)	-100.00%
43812 Equipment Replacement Pymt.	7,734	7,734	7,734	7,734	-	(7,734)	-100.00%
43920 Dues and Subscriptions	4,295	3,314	4,050	4,050	3,886	(164)	-4.05%
Total: Services	329,163	301,540	391,844	388,954	359,493	(32,351)	-8.26%
Capital Outlay							
48310 Vehicles	3,471	-	-	-	-	-	-
48710 Minor Office Equipment	7,451	6,671	8,300	8,300	7,600	(700)	-8.43%
48720 Minor Office Furniture	956	2,826	1,000	1,000	2,000	1,000	100.00%
48740 Minor Machines & Equipment	300	-	4,500	4,500	4,000	(500)	-11.11%
Total: Capital Outlay	12,178	9,497	13,800	13,800	13,600	(200)	-1.45%
Department Total	\$ 2,937,153	\$ 2,940,554	\$ 3,164,541	\$ 3,164,541	\$ 3,230,446	\$ 65,905	2.08%

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Fund: 100
Dept: 21110

Department Function
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.

FY2015 Accomplishments

- Developed a missing street sign data sheet to coordinate more efficiently with Road Service Area.
- Completed the rewrite and implementation of the new plating code, Chapter 20.

- Field verification and uniform address sign posting of Sterling's E 911 community.
- Assisted Office of Emergency Management completion of the All Hazard Mitigation Plan.
- Completed the Seldovia Comprehensive Plan.
- Coordinated with the Seward Bear Creek Flood Service Area Board on a donation of property.
- Assisted with the expansion of the South Kenai Peninsula Borough Hospital Service Area to include waters of Kachemak Bay.

FY2016 New Initiatives:

- Implement Collector Application to gather field data for the River Center, Roads, and Code Enforcement.
- Facilitate strategy sessions with the Community of North Kenai to plan for proper growth around a proposed LNG facility.
- Evaluate and make recommendations to the Assembly for improvements to the Local Option Zone code 21.44.
- Coordinate with the cities to establish an appeal process for their platting regulations.
- Begin the Comprehensive Plan rewrite process.
- Build a comprehensive digital database for Platting.
- Facilitate a rewrite of a Comprehensive Plan for the City of Seward.
- Coordinate with Legal and Roads to establish a fair and consistent enforcement code.
- 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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Street Name Origination Project (100% Complete)	7	-	-	-
Target Completion	100%	-	-	-
Street Name Changes (25% complete)	14	15	22	15
Target Completion	25%	33%	38%	50%
Address Signs Posted (25% complete)	509	700	770	700
Target Completion	25%	33%	38%	50%
Street Signs Posted (0% complete)	-	-	128	50
Target Completion	-	-	33%	42%

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Front Counter Walk Ins	2,926	2,926	3,500	3,500
Calls for Information	4,379	4,489	4,500	4,500
Special Order Maps	805	805	1,000	1,000

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

Measures:

Description	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Platting Reports	518	235	300	400
Administrative Reviews	142	123	150	200
Public Hearing Notices	5,150	4,381	5,500	5,500
Recorded Plats	143	116	150	160
Provided within time required by the code.	100%	100%	100%	100%

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 542,509	\$ 513,657	\$ 595,504	\$ 576,504	\$ 614,265	\$ 18,761	3.15%
40120 Temporary Wages	51,763	8,709	16,120	16,120	16,120	-	0.00%
40120 Meeting Allowance PC	-	27,850	42,600	42,600	42,600	-	0.00%
40130 Overtime Wages	5,101	4,518	21,683	21,683	22,307	624	2.88%
40210 FICA	53,712	49,108	61,764	61,764	63,598	1,834	2.97%
40221 PERS	212,012	206,868	140,120	140,120	144,537	4,417	3.15%
40321 Health Insurance	157,149	152,607	179,389	179,389	197,136	17,747	9.89%
40322 Life Insurance	950	897	1,492	1,492	1,536	44	2.95%
40410 Leave	77,843	67,810	80,511	80,511	84,400	3,889	4.83%
40511 Other Benefits	2,102	1,248	1,152	1,152	1,152	-	0.00%
Total: Personnel	1,103,141	1,033,272	1,140,335	1,121,335	1,187,651	47,316	4.15%
Supplies							
42020 Signage Supplies	19,080	14,905	20,000	20,000	20,000	-	0.00%
42120 Computer Software	40	-	1,000	5,000	1,000	-	0.00%
42210 Operating Supplies	6,934	8,937	8,300	8,300	8,300	-	0.00%
42230 Fuel, Oil & Lubricants	11,275	10,072	13,000	13,000	13,000	-	0.00%
42360 Motor Vehicle Repair Supplies	1,199	608	1,500	1,500	2,000	500	33.33%
Total: Supplies	38,528	34,522	43,800	47,800	44,300	500	1.14%
Services							
43011 Contractual Services	6,680	66,923	25,000	25,000	25,000	-	0.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43110 Communications	5,128	4,984	5,000	5,000	5,000	-	0.00%
43140 Postage and Freight	11,158	10,786	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	9,103	9,309	20,084	20,084	20,005	(79)	-0.39%
43210 Transportation/Subsistence PC	22,330	16,984	19,250	19,250	19,250	-	0.00%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	19,950	20,400	25,200	25,200	25,200	-	0.00%
43260 Training	3,051	673	4,470	4,470	5,050	580	12.98%
43260 Training PC	3,006	426	2,000	2,000	2,000	-	0.00%
43310 Advertising	19,776	14,932	25,000	25,000	25,000	-	0.00%
43410 Printing	36	11	500	500	500	-	0.00%
43610 Utilities	9,806	10,504	11,000	11,000	11,000	-	0.00%
43720 Equipment Maintenance	1,064	587	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	15	200	500	500	1,000	500	100.00%
43810 Rents & Operating Leases	428	484	1,000	1,000	500	(500)	-50.00%
43812 Equipment Replacement Pymt.	6,489	5,135	4,880	4,880	8,550	3,670	75.20%
43920 Dues and Subscriptions	2,191	3,537	3,605	3,605	3,630	25	0.69%
43931 Recording Fees	60	-	200	200	200	-	0.00%
Total: Services	128,871	174,475	173,289	173,289	177,485	4,196	2.42%
Capital Outlay							
48120 Office Equipment	-	2,698	5,500	5,500	5,000	(500)	-9.09%
48710 Minor Office Equipment	5,782	7,275	5,000	20,000	5,000	-	0.00%
48720 Minor Office Furniture	4,935	467	500	500	500	-	0.00%
48740 Minor Machinery & Equipment	300	-	-	-	-	-	-
Total: Capital Outlay	11,017	10,440	11,000	26,000	10,500	(500)	-4.55%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(111,503)	(96,735)	(112,842)	(112,842)	(117,340)	(4,498)	-
Total: Interdepartmental Charges	(111,503)	(96,735)	(112,842)	(112,842)	(117,340)	(4,498)	-
Department Total	\$ 1,170,054	\$ 1,155,974	\$ 1,255,582	\$ 1,255,582	\$ 1,302,596	\$ 47,014	3.74%

Fund 100
Department 21110 - Resource Planning Administration - Continued

Line-Item Explanations

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

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

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

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

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

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

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

48120 Office Equipment. Replace department copier, split costs with Land Management & Assessing.

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

48720 Minor Office Furniture. Replace staff chairs.

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2015 Estimated</u>	<u>FY2016 Projected</u>	<u>Future Projected Payments</u>
2010 SUV (Rental) *	\$ 11,699	\$ 1,170	\$ 2,340	\$ -
Replacement Vehicle**	-	-	2,500	12,500
1/2 Ton Pickup	7,710	3,710	3,710	11,128
	<u>\$ 19,409</u>	<u>\$ 4,880</u>	<u>\$ 8,550</u>	<u>\$ 23,628</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.

FY2015 Accomplishments

- Improved the map services available on the internet.
- Completed FEMA audit mapping.
- Captured ~24,600 high resolution photographs along priority anadromous streams.
- Developed new municipal entitlement Web Map and tracking database. Supported land management staff.
- Received NACO and AK APA award.
- Mirror existing KPB spatial databases at Poppy Ln. Upgraded and configured new ArcGIS database server and ArcGIS web server.
- Update Road Service Area contractor map books for North, West & Central Road Units.

FY2016 New Initiatives:

- Develop a suite of focused web applications for interactive map viewing.
- Investigate a way of preserving historical parcel information and increasing parcel spatial accuracy using ESRI's parcel fabric.
- Refine the land cover data creating derivatives such as building footprints and impervious surfaces.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Emergency service map books distributed	50	450	200	125

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 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	200	226	200

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 179,051	\$ 189,283	\$ 244,638	\$ 244,638	\$ 253,386	\$ 8,748	3.58%
40120 Temporary Wages	-	500	-	-	-	-	-
40130 Overtime Wages	69	333	2,020	2,020	2,080	60	2.97%
40210 FICA	15,788	16,800	21,835	21,835	22,775	940	4.31%
40221 PERS	68,606	77,374	55,763	55,763	57,754	1,991	3.57%
40321 Health Insurance	62,811	66,116	79,728	79,728	87,616	7,888	9.89%
40322 Life Insurance	311	322	612	612	632	20	3.27%
40410 Leave	26,774	29,881	31,947	31,947	35,195	3,248	10.17%
40511 Other Benefits	322	330	432	432	432	-	0.00%
Total: Personnel	353,732	380,939	436,975	436,975	459,870	22,895	5.24%
Supplies							
42120 Computer Software	-	214	2,000	2,000	20,500	18,500	925.00%
42210 Operating Supplies	7,244	9,174	7,500	7,500	7,500	-	0.00%
Total: Supplies	7,244	9,388	9,500	9,500	28,000	18,500	194.74%
Services							
43011 Contractual Services	-	-	1,000	1,000	2,840	1,840	184.00%
43019 Software Licensing	64,849	65,700	67,050	67,050	67,050	-	0.00%
43110 Communications	992	775	1,550	1,550	1,550	-	0.00%
43140 Postage and Freight	20	175	250	250	250	-	0.00%
43210 Transportation/Subsistence	3,634	3,746	3,850	3,520	4,500	650	16.88%
43260 Training	1,509	825	600	1,155	4,600	4,000	666.67%
43410 Printing	(2,460)	(8,576)	7,500	7,275	5,000	(2,500)	-33.33%
43610 Utilities	6,270	6,724	7,200	7,200	7,200	-	0.00%
43720 Equipment Maintenance	-	-	1,970	1,970	2,000	30	1.52%
43812 Equipment Replacement Pymt.	2,364	2,527	-	-	-	-	-
Total: Services	77,178	71,896	90,970	90,970	94,990	4,020	4.42%
Capital Outlay							
48120 Office Equipment	8,025	6,600	6,000	6,000	-	(6,000)	-100.00%
48311 Machinery and Equipment	-	15,327	-	-	-	-	-
48710 Minor Office Equipment	1,038	8,102	1,000	1,000	-	(1,000)	-100.00%
48720 Minor Office Furniture	-	-	-	-	500	500	-
Total: Capital Outlay	9,063	30,029	7,000	7,000	500	(6,500)	-92.86%
Department Total	\$ 447,217	\$ 492,252	\$ 544,445	\$ 544,445	\$ 583,360	\$ 38,915	7.15%

Line-Item Explanations

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

42120 Computer Software. To purchase new public parcel viewer software (\$18,500).

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

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

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

43210 Transportation / Subsistence: GIS Training

43260 Training. ESRI related training/conference registration, and map service training to include the surveying and mapping conference, Geocortex Essentials virtual product training (Live 4 day courses) for two 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.

48720 Minor Office Furniture. Small office equipment replacements.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Resource Planning Department Totals**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 721,560	\$ 702,940	\$ 840,142	\$ 821,142	\$ 867,651	\$ 27,509	3.27%
40120 Temporary Wages	51,763	36,559	58,720	58,720	58,720	-	0.00%
40130 Overtime Wages	5,170	4,851	23,703	23,703	24,387	684	2.89%
40210 FICA	69,500	65,908	83,599	83,599	86,373	2,774	3.32%
40221 PERS	280,618	284,242	195,883	195,883	202,291	6,408	3.27%
40321 Health Insurance	219,960	218,723	259,117	259,117	284,752	25,635	9.89%
40322 Life Insurance	1,261	1,219	2,104	2,104	2,168	64	3.04%
40410 Leave	104,617	97,691	112,458	112,458	119,595	7,137	6.35%
40511 Other Benefits	2,424	1,578	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,456,873	1,413,711	1,577,310	1,558,310	1,647,521	70,211	4.45%
Supplies							
42020 Signage Supplies	19,080	14,905	20,000	20,000	20,000	-	0.00%
42120 Computer Software	40	214	3,000	7,000	21,500	18,500	616.67%
42210 Operating Supplies	14,178	18,111	15,800	15,800	15,800	-	0.00%
42230 Fuel, Oil & Lubricants	11,275	10,072	13,000	13,000	13,000	-	0.00%
42360 Motor Vehicle Supplies	1,199	608	1,500	1,500	2,000	500	33.33%
Total: Supplies	45,772	43,910	53,300	57,300	72,300	19,000	35.65%
Services							
43011 Contractual Services	6,680	66,923	26,000	26,000	27,840	1,840	7.08%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	64,849	65,700	67,050	67,050	67,050	-	0.00%
43110 Communications	6,120	5,759	6,550	6,550	6,550	-	0.00%
43140 Postage and Freight	11,178	10,961	15,250	15,250	15,250	-	0.00%
43210 Transportation/Subsistence	35,067	30,039	43,184	42,854	43,755	571	1.32%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	19,950	20,400	25,200	25,200	25,200	-	0.00%
43260 Training	7,566	1,924	7,070	7,625	11,650	4,580	64.78%
43310 Advertising	19,776	14,932	25,000	25,000	25,000	-	0.00%
43410 Printing	(2,424)	(8,565)	8,000	7,775	5,500	(2,500)	-31.25%
43610 Utilities	16,076	17,228	18,200	18,200	18,200	-	0.00%
43720 Equipment Maintenance	1,064	587	3,970	3,970	4,000	30	0.76%
43750 Vehicle Maintenance	15	200	500	500	1,000	500	100.00%
43810 Rents & Operating Leases	428	484	1,000	1,000	500	(500)	-50.00%
43812 Equipment Replacement Pymt.	8,853	7,662	4,880	4,880	8,550	3,670	75.20%
43920 Dues and Subscriptions	2,191	3,537	3,605	3,605	3,630	25	0.69%
43931 Recording Fees	60	-	200	200	200	-	0.00%
Total: Services	206,049	246,371	264,259	264,259	272,475	8,216	3.11%
Capital Outlay							
48120 Office Equipment	8,025	9,298	11,500	11,500	5,000	(6,500)	-56.52%
48311 Machinery and Equipment	-	15,327	-	-	-	-	-
48710 Minor Office Equipment	6,820	15,377	6,000	21,000	5,000	(1,000)	-16.67%
48720 Minor Office Furniture	4,935	467	500	500	1,000	500	100.00%
48740 Minor Machinery & Equipment	300	-	-	-	-	-	-
Total: Capital Outlay	20,080	40,469	18,000	33,000	11,000	(7,000)	-38.89%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(111,503)	(96,735)	(112,842)	(112,842)	(117,340)	(4,498)	-
Total: Interdepartmental Charges	(111,503)	(96,735)	(112,842)	(112,842)	(117,340)	(4,498)	-
Department Total	\$ 1,617,271	\$ 1,647,726	\$ 1,800,027	\$ 1,800,027	\$ 1,885,956	\$ 85,929	4.77%

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Fund: 100	Department Function
Dept: 21135	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.
- Effective outreach efforts and educational programs of the River Center 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.

FY2015 Accomplishments

Personnel Management

- Filled two open existing positions

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

- Successful administration and close-out of 8 grants and reapportionment of funds to 4 other open grants 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.
- Two staff will be certified in late FY2015 for floodplain determinations.

Habitat Protection District Administration

- Addressed and concluded HPD violations from past fiscal years.
- Implemented model riverbank erosion project in the Kenai Landing area.
- River Center was recognized for its multi-agency permitting.

FY2016 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.
- Change the planning assistant position to include public outreach duties.
- Implement a more structured and systematic performance evaluation process for the four relatively new staff.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
50 ft. Habitat Protection District (HPD)	127	145	200	210
Floodplain	378	275*	292*	320*
HPD Tax Credits	30	45	45	45
Plat Reviews	98	210	140	200

*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.

Fund: 100
Dept: 21135

Department Function
River Center - Continued

Processing Time (days)	Benchmark	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
50 ft. Habitat Protection District (HPD)	30	9.1	9.1	9.2	12
Floodplain Management	30	12.9	12.9	10.7	15
Plat Reviews	12	n/a	n/a	5	5
Staffing history		6	6	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 Department.

Revenues

The River Center Division receives reimbursement for wages and travel conducted in the administration of the Coastal Impact Assistance Program (CIAP) grant projects, estimated \$15,000 for FY 2016.

Reimbursement for shared operations and maintenance of the Donald E. Gilman facility are received annually from state agencies, estimated at \$50,000 for FY 2016.

Building Maintenance

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

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 21135 - River Center**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 328,032	\$ 331,689	\$ 314,382	\$ 314,382	\$ 328,435	\$ 14,053	4.47%
40120 Temporary Wages	19,420	16,582	7,203	7,203	7,203	-	0.00%
40130 Overtime Wages	-	332	13,715	13,715	14,315	600	4.37%
40210 FICA	28,550	30,145	29,584	29,584	30,703	1,119	3.78%
40221 PERS	134,158	133,498	74,226	74,226	77,561	3,335	4.49%
40321 Health Insurance	103,515	107,057	99,660	99,660	109,520	9,860	9.89%
40322 Life Insurance	594	556	786	786	819	33	4.20%
40410 Leave	41,050	37,282	33,454	33,454	34,457	1,003	3.00%
40511 Other Benefits	1,756	521	576	576	576	-	0.00%
Total: Personnel	657,075	657,662	573,586	573,586	603,589	30,003	5.23%
Supplies							
42120 Computer Software	786	129	500	-	500	500	-
42210 Operating Supplies	5,966	4,567	5,006	5,506	5,750	244	4.43%
42230 Fuel, Oils & Lubricants	1,718	1,971	4,250	4,250	4,250	-	0.00%
42250 Uniforms	533	1,133	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	3,111	5,398	2,500	2,500	2,500	-	0.00%
42360 Motor Vehicle Supplies	1,232	140	590	590	590	-	0.00%
42410 Small Tools & Equipment	231	1,080	400	400	400	-	0.00%
Total: Supplies	13,577	14,418	13,546	13,546	14,290	744	5.49%
Services							
43011 Contractual Services	14,713	26,566	17,032	17,032	17,543	511	3.00%
43015 Water/Air Sample Testing	-	925	-	-	925	925	-
43019 Software Licensing	539	1,330	500	500	500	-	0.00%
43110 Communications	13,199	15,190	15,520	15,520	15,700	180	1.16%
43140 Postage and Freight	4,925	6,922	5,897	5,897	6,000	103	1.75%
43210 Transportation/Subsistence	16,498	9,460	19,140	19,140	19,184	44	0.23%
43220 Car Allowance	6,023	7,200	3,600	3,600	3,600	-	0.00%
43260 Training	2,839	2,198	1,680	1,680	2,475	795	47.32%
43310 Advertising	350	776	2,500	2,500	2,500	-	0.00%
43410 Printing	2,065	2,580	3,400	3,400	3,400	-	0.00%
43510 Insurance Premium	12,527	12,893	14,126	14,126	15,500	1,374	9.73%
43600 Project Management	-	-	2,000	2,000	2,000	-	0.00%
43610 Utilities	27,232	30,485	32,460	32,460	33,500	1,040	3.20%
43720 Equipment Maintenance	2,815	1,518	1,752	1,752	1,800	48	2.74%
43750 Vehicle Maintenance	15	265	300	300	300	-	0.00%
43780 Buildings/Grounds Maintenance	24,738	19,220	20,338	20,338	20,338	-	0.00%
43810 Rents and Operating Leases	49	116	100	100	100	-	0.00%
43812 Equipment Replacement Payment	6,498	6,498	6,498	6,498	6,498	-	0.00%
43920 Dues and Subscriptions	1,165	1,260	1,085	1,085	1,149	64	5.90%
Total: Services	136,190	145,402	147,928	147,928	153,012	5,084	3.44%
Capital Outlay							
48120 Office Equipment	6,987	-	-	-	-	-	-
48710 Minor Office Equipment	1,815	-	4,812	4,812	500	(4,312)	-89.61%
48720 Minor Office Furniture	4,249	596	8,900	8,900	-	(8,900)	-100.00%
48730 Minor Communication Equipment	295	-	-	-	-	-	-
48740 Minor Machinery & Equipment	-	-	1,500	1,500	-	(1,500)	-100.00%
Total: Capital Outlay	13,346	596	15,212	15,212	500	(14,712)	-96.71%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(105,108)	(102,405)	-	-	-	-	-
Total: Interdepartmental Charges	(105,108)	(102,405)	-	-	-	-	-
Department Total	\$ 715,080	\$ 715,673	\$ 750,272	\$ 750,272	\$ 771,391	\$ 21,119	2.81%

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: Temporary employee to input SharePoint data base improvements (480 hours).

42120 Computer Software: New computer software for iPads for the use in the field assisting Planners in permit decisions.

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

42360 Motor Vehicle Supplies: Supplies for borough truck.

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

43011 Contractual Services: Janitorial service (\$13,328), security alarm (\$868), AED defibrillator maintenance (\$617), window washing (\$2,132) and miscellaneous (\$598).

43015 Water/Air Sample Testing: Assisting Watershed Forum with Kenai River water sampling supplies to monitor the health of the river.

43310 Advertising: Public notices, CUP, variance, etc. (\$2,000), RISK map notices Anchor Point, Cooper Landing, Ninilchik (\$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 and 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 internet training to increase resource planning knowledge.

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

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

43750 Vehicle Maintenance. Repair/maintenance for borough truck.

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

48710 Minor Office Equipment. Misc. office equipment replacement (\$500), and two PC computers as replacements (\$1,812).

48720 Minor Office Furniture. Conference room tables (\$1,000).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2015 Estimated</u>	<u>FY2016 Projected</u>	<u>Future Projected Payments</u>
River Boat	\$ 15,575	\$ 2,594	\$ 2,594	\$ 5,187
2010 Pickup	18,077	3,904	3,904	5,548
	<u>\$ 33,652</u>	<u>\$ 6,498</u>	<u>\$ 6,498</u>	<u>\$ 10,735</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.

FY2015 Accomplishments

Administration

- Improved project manager to project ratio by coordinating project schedules and filling open project manager position.
- Provided drawing and document support to the maintenance department allowing for improved maintenance department efficiency on small projects.
- Incorporated the Hydrologist and the temporary administrative position for the CPH Specialty Clinics Building project into the Capital Projects Department.

Major projects in design:

KPC Paved Lighted Pedestrian Path, 2014-2016 School District Roof Replacements, Ninilchik School, Soldotna High School, Kenai Middle School, Nikiski Environmental Study, North Pen Rec Pool Upgrades, Homer High School Front Entry Upgrades, CPL Maintenance Building.

Major projects in progress:

CPH Radiology Phase 2B, Central Peninsula Hospital Specialty Clinics Building, School District roof replacements at Soldotna Middle School, Homer Junior High School, Paul Banks, Kenai Central High School NPRSA Community Center building roof, siding/repainting, Borough administrative building IT department, Nikiski fire station #1 repairs, Nikiski Fire station #2 repairs & training grounds.

Major projects in warranty:

Roofing renovations Tustumena Elementary, Skyview High, Kenai Alternative/Aurora Borealis, Soldotna Elementary, Moose Pass, Cooper Landing, Chapman; KESA Diamond Ridge Fire Station, CPH Radiology Phase 2A, Soldotna & Homer High Track & Field Improvements, Nikiski Fire Station #1 electrical upgrades, Nikiski Fire Station #1 cistern pump, Mundell Building Parking Lot Improvements.

Major projects completed:

ADA Compliance Study, school district roof replacements phase 1 bond: at Chapman, Homer Middle, Soldotna Middle, Paul Banks Elementary, and Kenai Central High; CPH OB Renovation, NPRSA pool & tank replacement, educational specifications for Kachemak-Selo School, CPL leachate evaporator, Nikiski energy audit upgrades, NPRSA pool audio intercom & sound system.

FY2016 New Initiatives:

- Begin 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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Project Manager to Project Ratio	1:7	1:11	1:13	1:8	1:8
Staffing history (prorated based upon FTE equivalents during the year)		7	6.42	8.66	8.66

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

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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Projects completed within funding time requirements	98%	100%	100%	100%

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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Project Estimates provided	39	39	52	58

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 31110 - Capital Projects**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 458,029	\$ 440,486	\$ 670,615	\$ 670,615	\$ 691,600	\$ 20,985	3.13%
40120 Temporary Wages	11,156	3,123	3,200	3,200	3,200	-	0.00%
40210 FICA	39,671	39,411	59,678	59,678	61,908	2,230	3.74%
40221 PERS	187,533	183,746	148,824	148,824	153,548	4,724	3.17%
40321 Health Insurance	132,895	130,793	179,388	179,388	189,835	10,447	5.82%
40322 Life Insurance	863	777	1,630	1,630	1,676	46	2.82%
40410 Leave	65,029	56,817	76,432	76,432	82,455	6,023	7.88%
40511 Other Benefits	347	419	432	432	384	(48)	-11.11%
Total: Personnel	895,523	855,572	1,140,199	1,140,199	1,184,606	44,407	3.89%
Supplies							
42120 Computer Software	491	378	1,080	1,021	2,200	1,120	103.70%
42210 Operating Supplies	2,296	3,741	3,150	3,150	3,150	-	0.00%
42230 Fuel, Oil & Lubricants	3,870	3,624	4,896	4,896	4,896	-	0.00%
42250 Uniforms	-	12	-	-	-	-	-
42263 Training Supplies	-	-	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	10	150	200	363	200	-	0.00%
42360 Motor Vehicle Supplies	1,059	202	300	300	300	-	0.00%
42410 Small Tools & Equipment	774	388	500	396	815	315	63.00%
Total: Supplies	8,500	8,495	10,426	10,426	11,861	1,435	13.76%
Services							
43011 Contractual Services	375	-	-	3,530	3,800	3,800	-
43019 Software Licensing	1,361	1,482	1,545	3,245	1,800	255	16.50%
43110 Communications	9,171	8,338	11,755	11,755	11,755	-	0.00%
43140 Postage and Freight	177	136	200	200	200	-	0.00%
43210 Transportation/Subsistence	28,188	32,069	24,915	19,685	25,142	227	0.91%
43220 Car Allowance	14,192	13,015	18,000	18,000	18,000	-	0.00%
43260 Training	688	1,577	5,710	5,710	5,160	(550)	-9.63%
43310 Advertising	-	1,413	-	-	-	-	-
43410 Printing	13	-	100	100	100	-	0.00%
43610 Utilities	4,722	4,907	6,018	6,018	6,200	182	3.02%
43720 Equipment Maintenance	1,491	1,332	2,150	2,150	2,500	350	16.28%
43750 Vehicle Maintenance	-	9	300	300	300	-	0.00%
43812 Equipment Replacement Pymt.	4,400	4,124	4,124	4,124	4,124	-	0.00%
43920 Dues and Subscriptions	224	1,290	640	640	775	135	21.09%
Total: Services	65,002	69,692	75,457	75,457	79,856	4,399	5.83%
Capital Outlay							
48120 Office Equipment	-	-	2,525	2,525	5,000	2,475	98.02%
48710 Minor Office Equipment	3,820	2,563	6,340	6,340	3,650	(2,690)	-42.43%
48720 Minor Office Furniture	1,118	1,698	2,565	2,565	2,565	-	0.00%
Total: Capital Outlay	4,938	4,261	11,430	11,430	11,215	(215)	-1.88%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(662,720)	(686,012)	(887,485)	(887,485)	(895,434)	(7,949)	-
Total: Interdepartmental Charges	(662,720)	(686,012)	(887,485)	(887,485)	(895,434)	(7,949)	-
Department Total	\$ 311,243	\$ 252,008	\$ 350,027	\$ 350,027	\$ 392,105	\$ 42,078	12.02%

Fund 100
Department 31110 - Capital Projects - Continued

Line-Item Explanations

<p>40110 Regular Wages. Staff includes: 1 Director, 4 Project Administrators, 1 Water Resource Manager and 3 Administrative Assistants.</p> <p>1 Administrative Assistant temporary position, which was approved in FY2015 to assist with paper work on the Central Peninsula Hospital Specialty Clinic facility, is only authorized and budgeted through February 2016, the scheduled completion of the facility.</p> <p>42410 Small Tools & Equipment. Includes one UPS battery.</p> <p>43011 Contract Services. Custodial service, previously paid for by custodial.</p> <p>43210 Transportation/Subsistence. To cover staff travel to Anchorage for training, ADA national conference, project management course, and mileage while driving to construction sites.</p> <p>43260 Training. To cover course fees for Anchorage claims course, project estimating courses, online staff courses and project management courses.</p>	<p>43720 Equipment Maintenance. Maintenance on shared copier and new multi-department scanner.</p> <p>43920 Dues and Subscriptions. Annual membership to Council of Educational Facility Planners, National Association of ADA coordinators, and Solid Waste Association of North America.</p> <p>48120 Office Equipment. Shared multi-department 36" scanner/printer for building design blue prints, (Roads, Maintenance, Solid waste).</p> <p>48710 Minor Office Equipment. Purchase one laptop (\$1,650) and one workstation and monitor (\$2,000).</p> <p>48720 Minor Office Furniture. Purchase two chairs (\$1,200), desk lift station (\$700) and replace work station surface (\$665).</p> <p>60000 Charges (To) From Other Depts. Charges to other departments and projects.</p>
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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 FY2016 allocation is as follows:

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2016 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**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Senior Citizens Grant Program						
62110 Anchor Point Seniors	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	- 0.00%
62115 Cooper Landing Seniors	18,665	16,181	18,665	18,665	18,665	- 0.00%
62120 Homer Seniors	132,668	132,668	132,668	132,668	132,668	- 0.00%
62130 Kenai Seniors	126,207	126,207	126,207	126,207	126,207	- 0.00%
62140 Ninilchik Seniors	26,491	26,491	26,491	26,491	26,491	- 0.00%
62150 Seward Seniors	47,238	47,238	47,238	47,238	47,238	- 0.00%
62160 Seldovia Seniors	10,770	10,770	10,770	10,770	10,770	- 0.00%
62170 Soldotna Seniors	90,886	90,886	90,886	90,886	90,886	- 0.00%
62180 Sterling Seniors	60,376	60,376	60,376	60,376	60,376	- 0.00%
63190 Nikiski Seniors	52,981	52,981	52,981	52,981	52,981	- 0.00%
Total Senior Citizens	611,151	608,667	611,151	611,151	611,151	- 0.00%
Adult Day Care Centers						
62125 Friendship Center - Homer	17,754	17,754	17,754	17,754	17,754	- 0.00%
62195 Forget-Me-Not Care Center	33,045	33,045	33,045	33,045	33,045	- 0.00%
Total Adult Day Care Centers	50,799	50,799	50,799	50,799	50,799	- 0.00%
Total Senior Citizens Program	\$ 661,950	\$ 659,466	\$ 661,950	\$ 661,950	\$ 661,950	- 0.00%

Line-Item Explanations

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

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

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

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

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

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

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

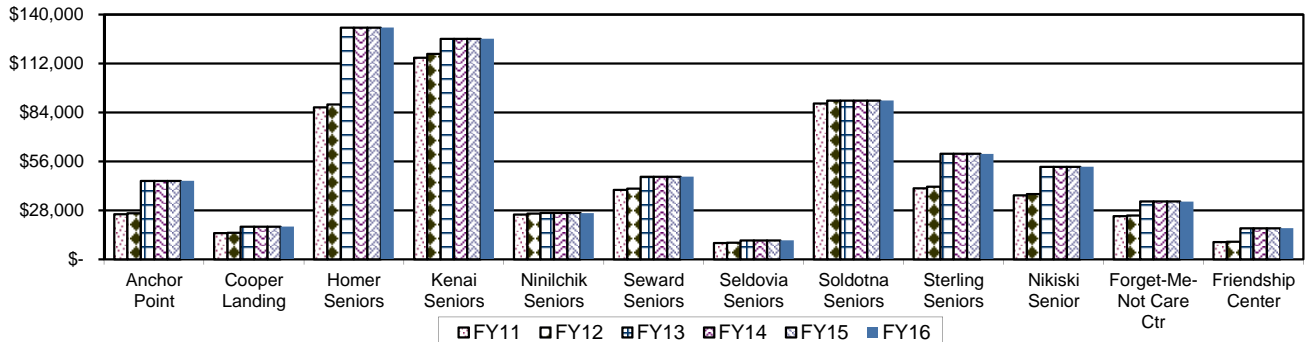
62170 Soldotna Senior Citizens: The Senior Center utilizes the funding provided by the Borough to support the nutrition, transportation, and support service programs by partially funding operational supplies and two staff positions, a project director and administrative assistant.

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

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

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

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



Kenai Peninsula Borough

Budget Detail

Fund 100

Department 94910 - Non Departmental

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40511 Other Benefits	\$ -	\$ 15,158	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
Total: Personnel	-	15,158	50,000	50,000	50,000	-	0.00%
Services							
43009 Contractual Services - EDD	90,000	50,000	50,000	50,000	75,000	25,000	50.00%
43010 Contractual Services - CARTS	25,000	25,000	50,000	50,000	50,000	-	0.00%
43011 Contractual Services - ELODEA	-	21,491	-	-	-	-	-
43011 Contractual Services - SBDC	105,000	100,898	105,000	105,000	105,000	-	0.00%
43011 Contractual Services - 12KWF	94,169	-	-	-	-	-	-
43021 Peninsula Promotion - KPTMC	300,000	299,704	300,000	300,000	380,000	80,000	26.67%
43510 Insurance Premium	83,632	110,612	100,204	100,204	105,498	5,294	5.28%
Total: Services	697,801	607,705	605,204	605,204	715,498	110,294	18.22%
Transfers							
50241 S/D Operations	43,000,000	43,500,000	44,000,000	44,000,000	46,000,000	2,000,000	4.55%
50242 Postsecondary Education	667,189	695,330	697,159	697,159	726,987	29,828	4.28%
50250 Land Trust Fund	40,692	22,662	29,345	29,345	30,670	1,325	4.52%
50264 911 Communications Fund	369,065	224,481	247,720	247,720	265,826	18,106	7.31%
50280 Nikiski Senior Svc. Area	52,981	52,981	52,981	52,981	52,981	-	0.00%
50290 Solid Waste	7,038,633	6,221,083	6,479,305	6,479,305	6,401,679	(77,626)	-1.20%
50308 School Debt	2,561,246	2,503,055	4,145,361	4,145,361	4,134,994	(10,367)	-0.25%
50349 Bond Issue Expense Fund	-	1,000	10,000	10,000	10,000	-	0.00%
50400 School Capital Projects	1,050,000	2,160,000	1,250,000	1,250,000	1,375,000	125,000	10.00%
50407 General Govt. Capital Projects	-	250,000	250,000	250,000	250,000	-	0.00%
Total: Transfers	54,779,806	55,630,592	57,161,871	57,161,871	59,248,137	2,086,266	3.65%
Interdepartmental Charges							
60000 Charges (To)/From Other Depts.	(342,339)	(142,311)	(37,900)	(37,900)	(57,900)	(20,000)	-
Total: Interdepartmental Charges	(342,339)	(142,311)	(37,900)	(37,900)	(57,900)	(20,000)	-
Department Total	\$ 55,135,268	\$ 56,111,144	\$ 57,779,175	\$ 57,779,175	\$ 59,955,735	\$ 2,176,560	3.77%

Fund 100

Department 94910 - Non Departmental - Continued

Line-Item Explanations

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

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

43009 Contractual Services - EDD. Funding for the Economic Development District (EDD) who works closely with the Mayor's office and the Assembly on economic planning forums 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 includes an additional \$80,000 that is contingent upon upon KPTMC providing a local cash match of \$40,000.

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

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

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

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

50264 Transfer to 911 Communications. Providing funding for 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 (\$6,401,679).

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$4,134,994). 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 (\$1,375,000).

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, & 340-352.

**Kenai Peninsula Borough
Budget Detail**

Fund 100 Total - General Fund

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
40XXX Total: Personnel	\$ 13,212,748	\$ 13,551,043	\$ 14,269,420	\$ 14,283,870	\$ 14,984,685	\$ 715,265	5.01%
42XXX Total: Supplies	253,522	196,207	265,431	274,437	279,952	14,521	5.47%
43XXX Total: Services	3,889,712	3,906,787	4,331,399	4,357,418	4,368,902	37,503	0.87%
48XXX Total: Capital Outlay	135,231	122,507	146,267	170,845	111,690	(34,577)	-23.64%
50XXX Total: Transfers	54,779,806	55,630,592	57,161,871	57,161,871	59,248,137	2,086,266	3.65%
6XXXX Total: Interdepartmental Charges	(1,468,570)	(1,280,367)	(1,299,152)	(1,299,152)	(1,339,040)	(39,888)	-
Fund Totals	\$ 70,802,449	\$ 72,126,769	\$ 74,875,236	\$ 74,949,289	\$ 77,654,326	\$ 2,779,090	3.71%

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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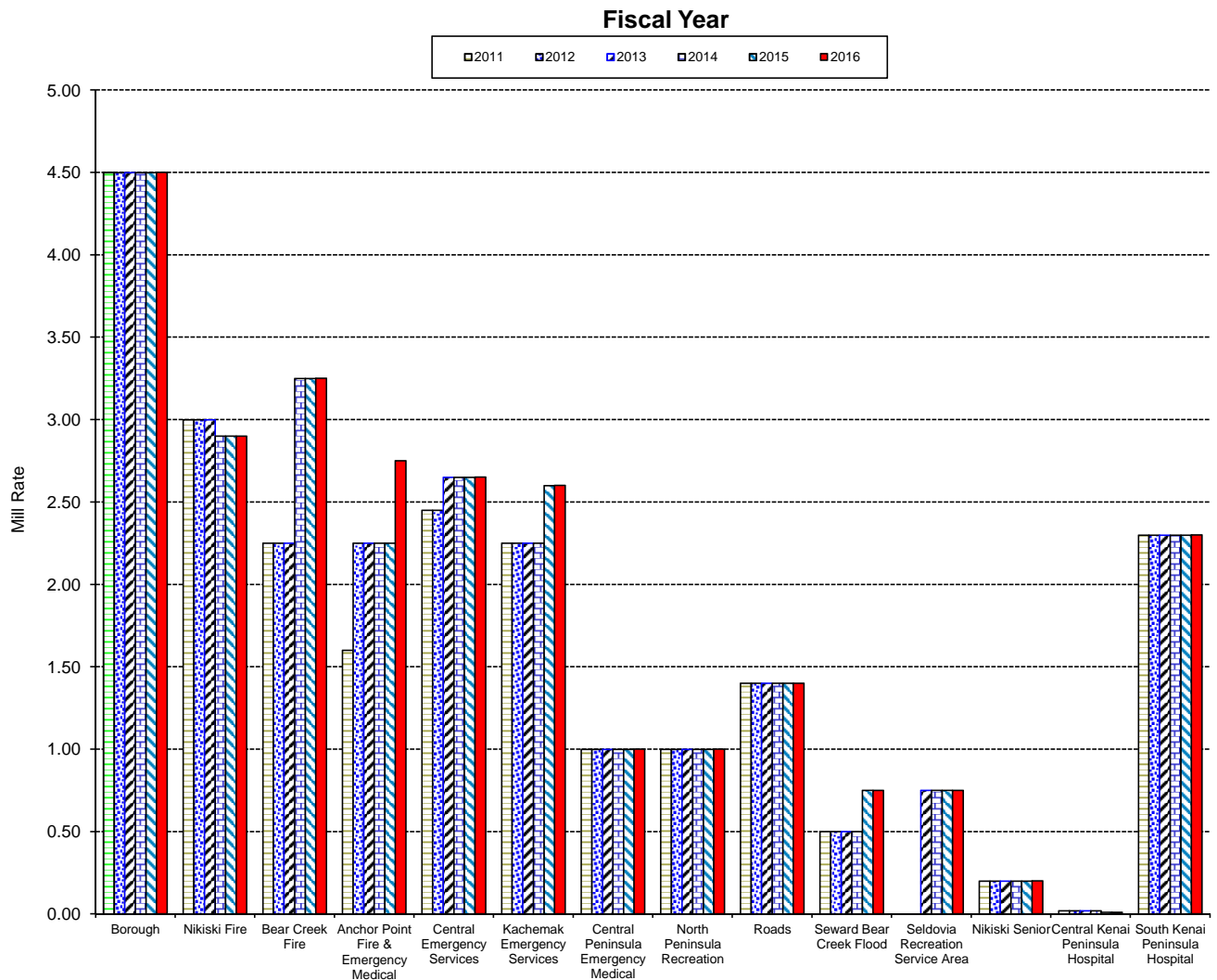
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Total Special Revenue Funds - Budget Projection

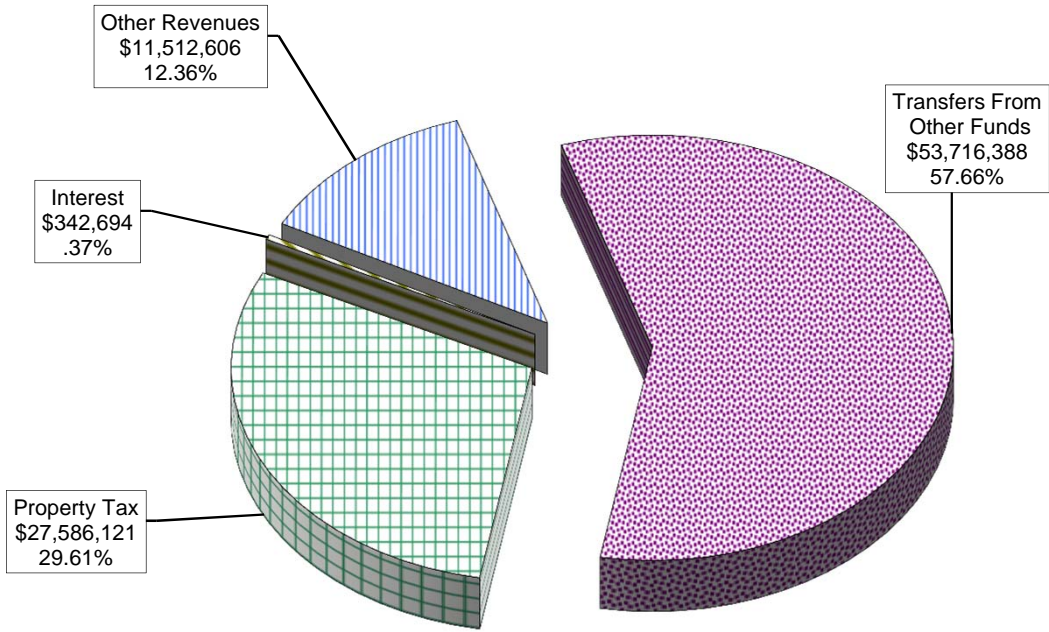
Fund Budget:	FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Property Taxes								
Real	\$ 19,076,185	\$ 19,162,915	\$ 18,661,197	\$ 18,661,128	\$ 19,723,439	\$ 20,180,023	\$ 20,647,691	\$ 21,126,636
Personal	812,694	917,309	971,353	981,964	1,022,869	1,022,857	1,022,845	1,022,833
Oil & Gas (AS 43.56)	4,143,325	4,838,574	5,560,022	5,390,832	6,051,404	5,748,834	5,518,880	5,518,880
Interest	73,472	61,457	62,853	62,866	66,205	68,651	71,331	74,458
Flat Tax	235,938	233,828	227,742	227,390	227,443	231,941	236,528	241,207
Motor Vehicle Tax	491,425	498,090	486,361	486,361	494,761	503,467	513,536	523,807
Total Property Taxes	24,833,039	25,712,173	25,969,528	25,810,541	27,586,121	27,755,773	28,010,811	28,507,821
Federal Revenue	1,025,607	769,311	-	47,084	-	-	-	-
State Revenue	1,923,046	2,022,988	-	-	-	-	-	-
Interest Earnings	132,679	367,930	359,704	327,623	342,694	448,546	535,713	591,164
Other Revenue	9,428,865	8,345,403	11,192,891	11,870,149	11,512,606	11,202,849	12,054,529	11,202,849
Total Revenues	37,343,236	37,217,805	37,522,123	38,055,397	39,441,421	39,407,168	40,601,053	40,301,834
Other Financing Sources:								
Transfer From Other Funds	51,369,098	50,923,959	51,939,162	51,934,600	53,716,388	55,449,120	57,425,353	58,458,820
Total Other Financing Sources	51,369,098	50,923,959	51,939,162	51,934,600	53,716,388	55,449,120	57,425,353	58,458,820
Total Revenues and Other Financing Sources	88,712,334	88,141,764	89,461,285	89,989,997	93,157,809	94,856,288	98,026,406	98,760,654
Expenditures:								
Personnel	21,868,011	22,808,569	22,289,332	22,209,332	23,363,422	24,042,431	24,749,215	25,484,270
Supplies	2,213,309	2,205,170	2,455,670	2,421,525	2,535,497	2,579,577	2,612,355	2,645,788
Services	16,969,444	16,301,641	17,588,801	17,913,086	19,336,060	19,946,297	20,358,510	20,318,893
Capital Outlay	751,721	644,520	638,768	734,690	742,203	589,654	601,307	613,193
Interdepartmental Charges	(344,042)	(549,216)	(221,998)	(221,998)	(308,058)	(312,332)	(307,312)	(302,124)
Total Expenditures	41,458,443	41,410,684	42,750,573	43,056,635	45,669,124	46,845,627	48,014,075	48,760,020
Operating Transfers To:								
Special Revenue Funds	34,007,124	34,377,527	34,755,079	34,754,432	35,908,374	37,239,571	37,487,195	38,220,504
Capital Projects Fund	2,535,000	2,558,488	3,165,000	3,165,000	3,690,000	3,775,000	4,125,000	4,775,000
Debt Service Fund	7,685,174	6,854,944	9,788,738	9,749,459	8,781,708	9,120,622	10,538,684	10,541,906
Total Operating Transfers	44,227,298	43,790,959	47,708,817	47,668,891	48,380,082	50,135,193	52,150,879	53,537,410
Total Expenditures and Operating Transfers	85,685,741	85,201,643	90,459,390	90,725,526	94,049,206	96,980,820	100,164,954	102,297,430
Net Results From Operations	3,026,593	2,940,121	(998,105)	(735,529)	(891,397)	(2,124,532)	(2,138,548)	(3,536,776)
Projected Lapse	-	-	1,401,645	1,752,651	1,445,541	1,477,384	1,534,379	1,556,584
Change in Fund Balance	3,026,593	2,940,121	403,540	1,017,122	554,144	(647,148)	(604,169)	(1,980,192)
Beginning Fund Balance	19,264,799	22,213,848	25,070,361	25,097,623	26,157,883	26,693,781	26,589,409	25,539,025
Ending Fund Balance	\$ 22,291,392	\$ 25,153,969	\$ 25,473,901	\$ 26,114,745	\$ 26,712,027	\$ 26,046,633	\$ 25,985,240	\$ 23,558,833

Mill Rate History

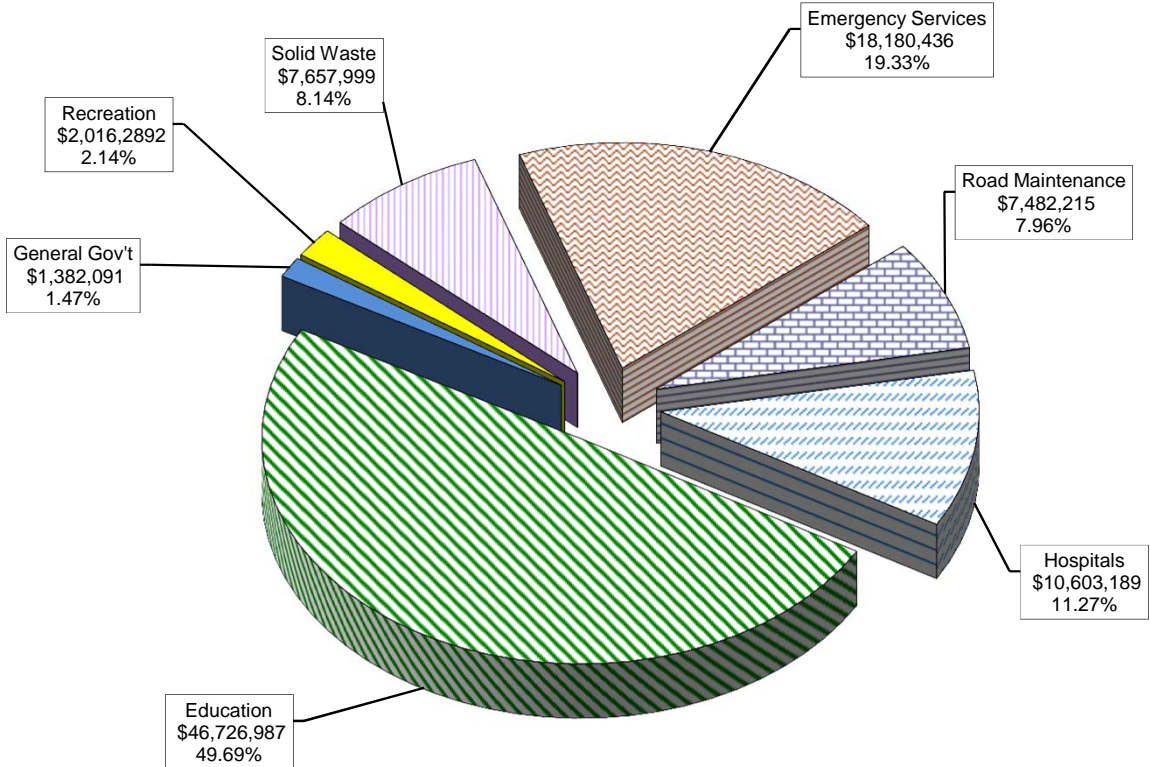
	Fiscal Year					
	2011	2012	2013	2014	2015	2016
Borough	4.50	4.50	4.50	4.50	4.50	4.50
Service Areas:						
Nikiski Fire	3.00	3.00	3.00	2.90	2.90	2.90
Bear Creek Fire	2.25	2.25	2.25	3.25	3.25	3.25
Anchor Point Fire & Emergency Medical	1.60	2.25	2.25	2.25	2.25	2.75
Central Emergency Services	2.45	2.45	2.65	2.65	2.65	2.65
Kachemak Emergency Services	2.25	2.25	2.25	2.25	2.60	2.60
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seward Bear Creek Flood	0.50	0.50	0.50	0.50	0.75	0.75
Seldovia Recreation Service Area	-	-	0.75	0.75	0.75	0.75
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
Central Kenai Peninsula Hospital	0.02	0.02	0.02	0.02	0.01	0.01
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30



**Special Revenue Funds
Where the Money Comes From FY2016
\$93,157,809**



**Special Revenue Funds
Appropriations By Function - FY2016
\$94,049,206**



**Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2016**

	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	667,658	143,286	214,669	2,347,232	4,222	352,148	375,410	-	667,658	66,883
Personal	44,302	1,172	26,510	102,670	928	6,355	18,507	-	44,972	941
Oil & Gas (AS 43.56)	878,793	5,548	33,440	159,833	-	-	5,548	-	940,399	-
Total Taxable Value	1,590,753	150,006	274,619	2,609,735	5,150	358,503	399,465	-	1,653,029	67,824
Mill Rate	2.90	3.25	2.75	2.65	1.00	2.60	0.75		1.00	0.75
Property Taxes										
Real	\$ 1,936,208	\$ 465,680	\$ 590,340	6,220,165	\$ 4,222	\$ 915,585	\$ 281,558	\$ -	\$ 667,658	\$ 50,162
Personal	125,906	3,733	71,444	266,634	909	16,193	13,603	-	44,073	692
Oil & Gas (AS 43.56)	2,548,500	18,031	91,960	423,557	-	-	4,161	-	940,399	-
Interest	9,221	876	2,726	18,000	-	1,800	5,699	-	6,018	-
Flat Tax	10,980	1,757	3,401	53,728	850	3,375	12,712	-	3,665	3,036
Motor Vehicle Tax	54,549	14,357	10,482	143,686	-	24,957	6,734	-	18,495	449
Total Property Taxes	4,685,364	504,434	770,353	7,125,770	5,981	961,910	324,467	-	1,680,308	54,339
Interest Revenue	68,527	2,703	6,501	29,073	-	4,492	5,699	-	26,662	588
Other Revenue	275,000	-	65,000	616,370	-	30,000	-	1,694,348	221,377	1,050
Transfer From Other Funds	-	-	-	5,981	-	-	-	498,090	-	-
Total Revenues and Other Financing Sources	5,028,891	507,137	841,854	7,777,194	5,981	996,402	330,166	2,192,438	1,928,347	55,977
Expenditures										
Personnel	3,439,455	195,156	489,732	5,864,686	-	518,067	78,110	1,489,489	1,122,324	-
Supplies	256,900	25,840	60,500	446,518	-	90,000	3,900	8,776	116,700	5,000
Services	699,149	172,444	161,086	989,868	-	200,723	125,777	611,926	533,950	47,065
Capital Outlay	183,691	4,800	90,833	109,938	-	98,890	800	51,525	16,250	-
Payment to School District	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	108,436	117,340	-	-
Total Expenditures	4,579,195	398,240	802,151	7,411,010	-	907,680	317,023	2,279,056	1,789,224	52,065
Transfers to Other Funds	567,669	137,420	94,655	573,500	5,981	106,856	-	-	175,000	-
Total Expenditures and Operating Transfers	5,146,864	535,660	896,806	7,984,510	5,981	1,014,536	317,023	2,279,056	1,964,224	52,065
Net Results From Operations	(117,973)	(28,523)	(54,952)	(207,316)	-	(18,134)	13,143	(86,618)	(35,877)	3,912
Projected Lapse	251,856	23,894	60,161	185,275	-	18,154	6,524	68,372	62,623	1,562
Change in Fund Balance	133,883	(4,629)	5,209	(22,041)	-	20	19,667	(18,246)	26,746	5,474
Beginning Fund Balance	4,568,456	180,226	433,422	1,938,226	-	299,480	379,942	18,246	1,777,484	39,210
Ending Fund Balance	\$ 4,702,339	\$ 175,597	\$ 438,631	\$ 1,916,185	\$ -	\$ 299,500	\$ 399,609	\$ -	\$ 1,804,230	\$ 44,684

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	
3,687,583	-	-	-	-	-	596,365	-	3,687,387	1,423,086	
187,341	-	-	-	-	-	39,080	-	175,990	94,809	
1,154,090	-	-	-	-	-	865,942	-	1,109,595	97,733	
5,029,014	-	-	-	-	-	1,501,387	-	4,972,972	1,615,628	
1.40						0.20		0.01	2.30	
\$ 5,162,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,273	\$ -	\$ 36,874	\$ 3,273,098	\$ 19,723,439
257,032	-	-	-	-	-	7,226	-	1,725	213,699	1,022,869
1,615,726	-	-	-	-	-	173,188	-	11,096	224,786	6,051,404
14,071	-	-	-	-	-	272	-	99	7,423	66,205
44,817	-	-	-	-	-	590	-	1,068	87,464	227,443
143,408	-	-	-	-	-	2,986	-	2,094	72,564	494,761
7,237,670	-	-	-	-	-	303,535	-	52,956	3,879,034	27,586,121
32,545	500	5,099	-	-	102,098	2,878	-	33,354	21,975	342,694
-	-	-	-	-	924,855	-	950,000	6,734,606	-	11,512,606
-	-	-	46,000,000	726,987	30,670	52,981	6,401,679	-	-	53,716,388
7,270,215	500	5,099	46,000,000	726,987	1,057,623	359,394	7,351,679	6,820,916	3,901,009	93,157,809
1,181,312	2,000	-	6,247,880	-	631,859	-	2,103,352	-	-	23,363,422
90,500	-	-	923,004	-	32,500	-	475,359	-	-	2,535,497
5,231,478	10,000	-	3,603,721	726,987	370,420	332,712	4,964,437	322,543	231,774	19,336,060
44,125	-	-	11,900	-	14,600	-	114,851	-	-	742,203
-	-	-	35,670,129	-	-	-	-	-	-	35,670,129
(77,200)	-	-	(456,634)	-	-	-	-	-	-	(308,058)
6,470,215	12,000	-	46,000,000	726,987	1,049,379	332,712	7,657,999	322,543	231,774	81,339,253
1,000,000	-	-	-	-	-	-	-	6,484,606	3,564,266	12,709,953
7,470,215	12,000	-	46,000,000	726,987	1,049,379	332,712	7,657,999	6,807,149	3,796,040	94,049,206
(200,000)	(11,500)	5,099	-	-	8,244	26,682	(306,320)	13,767	104,969	(891,397)
355,862	-	-	-	-	104,938	-	306,320	-	-	1,445,541
155,862	(11,500)	5,099	-	-	113,182	26,682	-	13,767	104,969	554,144
3,254,516	44,235	339,907	1,859,038	-	6,806,517	191,881	-	2,223,586	1,758,003	26,112,375
\$ 3,410,378	\$ 32,735	\$ 345,006	\$ 1,859,038	\$ -	\$ 6,919,699	\$ 218,563	\$ -	\$ 2,237,353	\$ 1,862,972	\$ 26,666,519

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 9,720,321	\$ 9,983,455	\$ 11,350,599	\$ 11,227,799	\$ 11,703,905	\$ 353,306	3.11%
40111 Special Pay	38,067	37,613	48,750	48,750	48,750	-	0.00%
40120 Temporary Wages	1,052,468	1,130,563	949,061	962,261	963,073	14,012	1.48%
40130 Overtime Wages	846,487	1,145,715	800,726	850,326	829,916	29,190	3.65%
40131 FLSA Overtime Wages	150,357	145,200	156,497	156,497	164,607	8,110	5.18%
40210 FICA	1,007,051	1,047,957	1,153,196	1,153,196	1,194,873	41,677	3.61%
40221 PERS	4,247,424	4,461,400	2,799,320	2,799,320	2,880,077	80,757	2.88%
40321 Health Insurance	3,154,106	3,144,180	3,348,883	3,328,883	3,806,114	457,231	13.65%
40322 Life Insurance	17,208	17,265	28,432	28,432	29,299	867	3.05%
40410 Leave	1,556,394	1,629,157	1,601,796	1,601,796	1,690,556	88,760	5.54%
40511 Other Benefits	78,128	66,064	52,072	52,072	52,252	180	0.35%
Total: Personnel	21,868,011	22,808,569	22,289,332	22,209,332	23,363,422	1,074,090	4.82%
Supplies							
42020 Signage Supplies	39,878	32,679	38,600	37,377	40,100	1,500	3.89%
42120 Computer Software	32,990	4,967	23,955	55,309	22,555	(1,400)	-5.84%
42210 Operating Supplies	235,753	235,618	278,651	298,147	313,821	35,170	12.62%
42220 Fire/Medical/Rescue Supplies	170,062	179,047	199,301	193,780	210,424	11,123	5.58%
42230 Fuel, Oils and Lubricants	558,647	548,560	613,872	602,872	595,450	(18,422)	-3.00%
42250 Uniforms	75,876	79,018	78,582	84,882	83,732	5,150	6.55%
42263 Training Supplies	20,959	27,298	33,950	32,393	34,120	170	0.50%
42310 Repair/Maint Supplies	888,803	857,575	918,389	842,689	961,690	43,301	4.71%
42360 Motor Vehicle Repair	122,146	155,019	173,350	187,210	174,850	1,500	0.87%
42410 Small Tools	60,958	72,274	74,420	74,266	86,155	11,735	15.77%
42960 Recreational Program Supplies	6,729	9,287	12,600	12,600	12,600	-	0.00%
Total: Supplies	2,212,801	2,201,342	2,445,670	2,421,525	2,535,497	89,827	3.67%
Services							
43011 Contractual Services	3,839,190	4,096,945	4,418,393	4,684,555	4,332,369	(86,024)	-1.95%
43012 Audit Services	143,280	154,133	157,400	220,657	165,256	7,856	4.99%
43014 Physical Examinations	72,644	70,557	120,480	117,230	117,740	(2,740)	-2.27%
43015 Water/Air Sample Test	131,457	128,080	141,900	212,860	175,910	34,010	23.97%
43019 Software Licensing	198,721	187,712	79,526	79,993	249,486	169,960	213.72%
43023 Kenai Peninsula College	667,189	695,330	697,159	693,244	726,987	29,828	4.28%
43050 Solid Waste Fees	6,296	246	1,250	1,250	1,250	-	0.00%
43095 SW Closure/Post Closure	854,078	266,021	341,306	341,306	930,068	588,762	172.50%
43110 Communications	258,159	270,170	316,061	310,561	330,517	14,456	4.57%
43140 Postage and Freight	27,007	25,045	32,700	30,450	31,750	(950)	-2.91%
43210 Transport/Subsistence	302,048	276,715	309,842	293,842	318,689	8,847	2.86%
43220 Car Allowance	3,600	3,600	7,200	3,600	3,600	(3,600)	-50.00%
43260 Training	58,147	47,059	99,705	103,305	107,185	7,480	7.50%
43310 Advertising	32,376	32,466	39,050	44,163	40,450	1,400	3.59%
43410 Printing	4,512	495	7,945	6,325	7,945	-	0.00%
43510 Insurance Premium	2,695,220	2,692,937	2,969,140	2,969,140	3,578,473	609,333	20.52%
43600 Project Management	3,230	-	-	-	-	-	-
43610 Utilities	993,435	1,120,212	1,262,165	1,407,265	1,506,993	244,828	19.40%
43720 Office Equipment Maintenance	89,539	56,509	88,180	88,023	91,124	2,944	3.34%
43750 Vehicles Maintenance	35,094	51,975	73,900	82,500	74,200	300	0.41%
43764 Snow Removal	481,322	315,716	350,000	350,000	350,000	-	0.00%
43765 Policing Sites	6,400	150	8,000	8,000	8,000	-	0.00%
43780 Maint Buildings & Grounds	355,962	355,033	420,131	406,230	441,486	21,355	5.08%
43810 Rents and Operating Leases	174,675	156,107	175,070	186,293	183,215	8,145	4.65%
43812 Equipment Replacement Pymt.	390,703	338,384	352,293	352,293	430,382	78,089	22.17%
43920 Dues and Subscriptions	25,271	22,745	34,031	35,611	37,011	2,980	8.76%

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services - Continued							
43931 Recording Fees	532	1,190	1,300	1,300	1,300	-	0.00%
43933 Collection Fees	22	48	500	500	500	-	0.00%
43936 USAD Assessment	5,399	-	4,000	4,000	-	(4,000)	-100.00%
43951 Road Maintenance - Dust Control	377,807	395,120	400,000	400,000	400,000	-	0.00%
43952 Road Maintenance	4,718,952	4,531,175	4,674,574	4,461,090	4,674,574	-	0.00%
43960 Recreational Program Expenses	5,548	4,806	7,600	9,500	7,600	-	0.00%
45110 Land Sale Property Tax	12,137	8,788	8,000	8,000	12,000	4,000	50.00%
Total: Services	16,969,952	16,305,469	17,598,801	17,913,086	19,336,060	1,737,259	9.87%
Capital Outlay							
48120 Office Equipment	6,987	2,698	30,050	30,475	25,000	(5,050)	-16.81%
48210 Communication Equipment	11,839	18,451	46,325	46,325	36,683	(9,642)	-20.81%
48310 Vehicles	10,836	51,511	36,000	64,350	36,000	-	0.00%
48311 Machinery and Heavy Equipment	25,587	129,455	40,000	31,299	10,000	(30,000)	-75.00%
48513 Recreation Equipment	-	-	7,000	5,800	2,500	(4,500)	-64.29%
48514 Firefighting/Rescue Equipment	9,525	31,687	31,000	17,040	45,986	14,986	48.34%
48515 Medical Equipment	-	22,251	7,000	7,000	17,000	10,000	142.86%
48520 Storage/Buildings/Containers	10,340	1,846	-	-	-	-	-
48610 Land Purchase	27,700	-	-	500	-	-	-
48630 Improvements other than Buildings	-	-	-	-	85,500	85,500	-
48710 Minor Office Equipment	37,783	48,709	35,925	38,098	49,692	13,767	38.32%
48720 Minor Office Furniture	17,788	45,401	22,300	36,105	41,700	19,400	87.00%
48730 Minor Communication Equipment	22,671	33,712	82,225	85,043	67,015	(15,210)	-18.50%
48740 Minor Machines & Equipment	41,328	49,946	10,550	20,205	20,950	10,400	98.58%
48750 Minor Medical Equipment	25,805	31,273	47,591	53,091	44,691	(2,900)	-6.09%
48755 Minor Recreational Equipment	4,797	4,948	5,000	5,000	5,000	-	0.00%
48760 Minor Fire Fighting Equipment	207,047	160,316	222,102	277,608	237,635	15,533	6.99%
49101 General Construction	258,000	-	-	-	-	-	-
49125 Remodel	19,914	-	-	-	-	-	-
49433 Plan Reviews	13,774	12,316	15,700	16,751	16,851	1,151	7.33%
Total: Capital Outlay	751,721	644,520	638,768	734,690	742,203	103,435	16.19%
Transfers To							
50211 Central Emergency Services	7,106	6,592	6,580	5,933	5,981	(599)	-9.10%
50238 RIAD Match Fund	-	-	200,000	200,000	-	(200,000)	-100.00%
50241 KPBSD Operations	33,806,586	34,170,106	34,330,654	34,330,654	35,670,129	1,339,475	3.90%
50264 911 Communications	193,432	200,829	226,072	226,072	232,264	6,192	2.74%
50340 SW Debt Service Fund	1,881,950	1,055,150	1,055,600	1,055,600	-	(1,055,600)	-100.00%
50342 Debt Service- Bear Creek Fire	-	83,488	94,020	94,020	97,420	3,400	3.62%
50346 KES Debt - Fire Appartus	-	-	-	-	46,128	46,128	-
50358 Debt Service- CES	190,377	190,128	190,728	151,449	189,288	(1,440)	-0.76%
50360 Debt Service- CPGH	3,625,975	3,621,100	6,481,993	6,481,993	6,484,606	2,613	0.04%
50361 Debt Service- SPH	1,986,872	1,988,566	1,966,397	1,966,397	1,964,266	(2,131)	-0.11%
50411 SWD Capital Projects	70,000	300,000	150,000	150,000	-	(150,000)	-100.00%
50434 Road Service Area Capital Projects	-	-	400,000	400,000	1,000,000	600,000	150.00%
50441 NFSA Capital Projects	200,000	200,000	750,000	750,000	500,000	(250,000)	-33.33%
50442 BCFSA Capital Projects	50,000	100,000	40,000	40,000	40,000	-	0.00%
50443 CES Capital Project	600,000	250,000	100,000	100,000	250,000	150,000	150.00%
50444 APFEMSA Capital Project	65,000	75,000	75,000	75,000	75,000	-	0.00%
50446 KES Capital Project	150,000	50,000	100,000	100,000	50,000	(50,000)	-50.00%
50459 NPRSA Capital Project	50,000	50,000	100,000	100,000	175,000	75,000	75.00%
50491 SPH Capital Project	1,350,000	1,450,000	1,450,000	1,450,000	1,600,000	150,000	10.34%
Total: Transfers	44,227,298	43,790,959	47,717,044	47,677,118	48,380,082	663,038	1.39%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	150,817	137,342	153,002	153,002	148,576	(4,426)	-2.89%
60001 Charges (To) From Maint/Purchasing	246,900	252,904	250,000	250,000	268,366	18,366	7.35%
60002 Charges (To) From Maint/Other Depts.	(213,487)	(253,613)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Maint/Cap Proj	(545,549)	(688,622)	(400,000)	(400,000)	(500,000)	(100,000)	-
61990 Administrative Service Fee	17,277	3,135	-	704	-	-	-
Total: Interdepartmental Charges	(344,042)	(548,854)	(221,998)	(221,294)	(308,058)	(86,060)	-
Department Total	\$ 85,685,741	\$ 85,202,005	\$ 90,467,617	\$ 90,734,457	\$ 94,049,206	\$ 3,581,589	3.96%

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Kenai Peninsula Borough

Emergency Services

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

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

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

Nikiski Fire Service – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Nikiski area and Cook Inlet. There are currently 22 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 30 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 45 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.

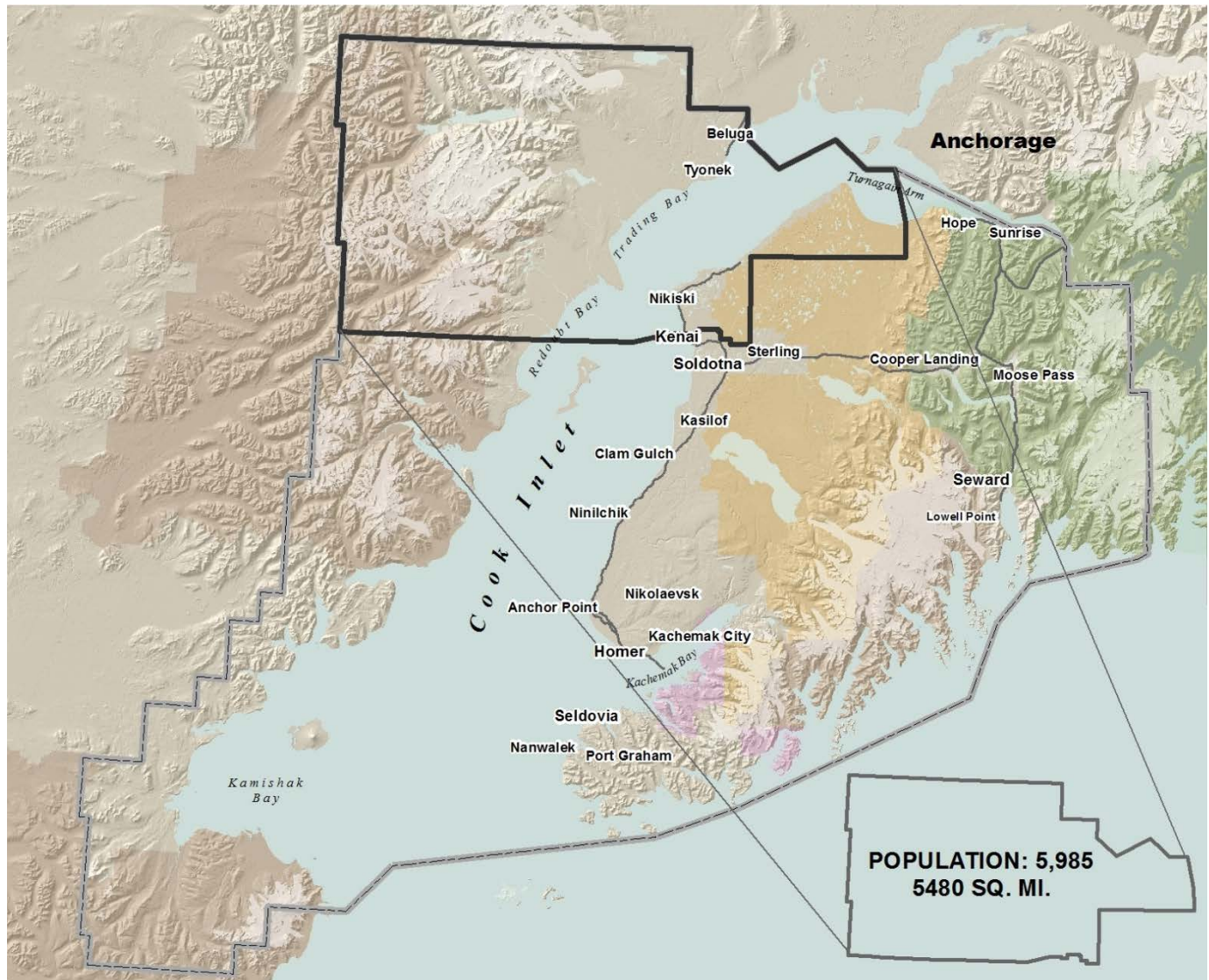
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Nikiski Fire Service Area

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 2.90 mills for fiscal year 2016.



Board Members

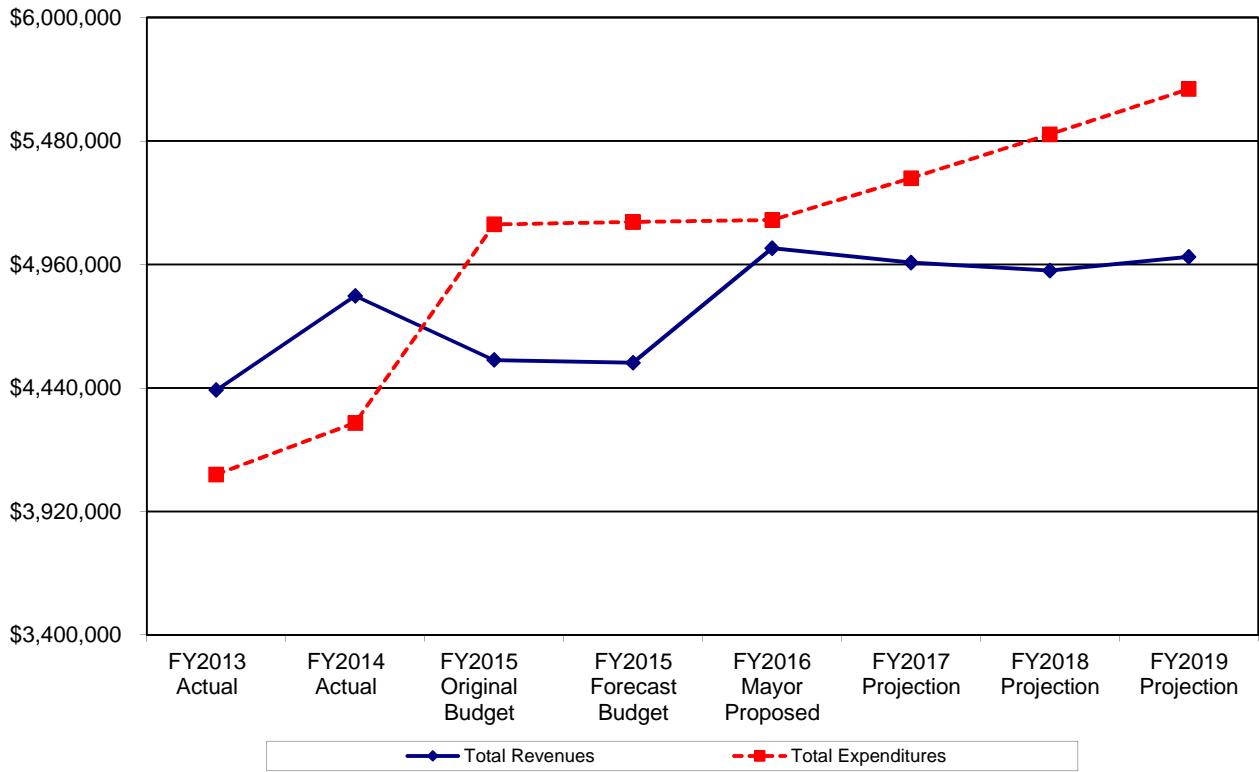
Mark Cialek
Janet Hilleary
Sharon Brower
Dan Hammond
Stan Gerhauser
Louis Oliva
Chrystal Leighton

Fire Chief: James C. Baisden

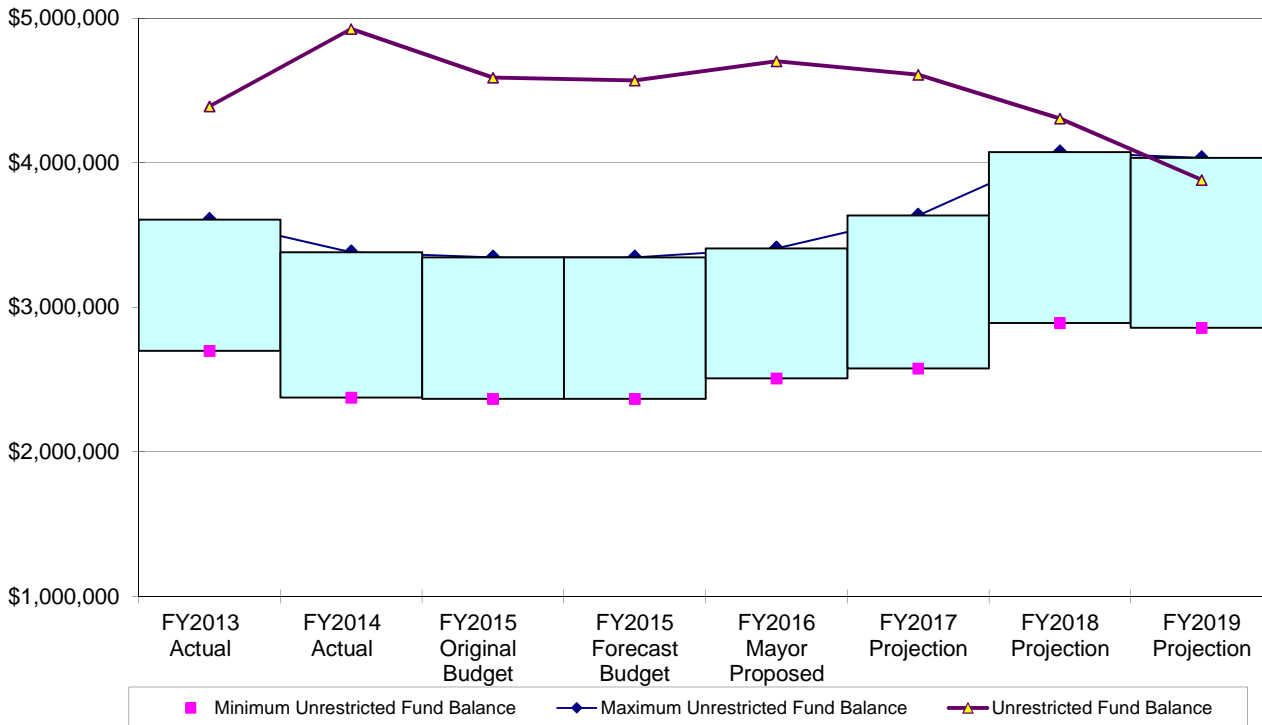
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Values (000's)								
Real	629,504	653,208	627,014	627,014	667,658	681,011	694,631	708,524
Personal	37,223	41,818	43,425	44,493	44,302	44,302	44,302	44,302
Oil & Gas (AS 43.56)	606,266	703,294	766,776	766,776	878,793	834,853	801,459	801,459
	<u>1,272,993</u>	<u>1,398,320</u>	<u>1,437,215</u>	<u>1,438,283</u>	<u>1,590,753</u>	<u>1,560,166</u>	<u>1,540,392</u>	<u>1,554,285</u>
Mill Rate	3.00	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Revenues:								
Property Taxes								
Real	\$ 1,884,122	\$ 1,870,263	\$ 1,818,341	\$ 1,818,341	\$ 1,936,208	\$ 1,974,932	\$ 2,014,431	\$ 2,054,720
Personal	114,676	132,932	123,414	126,449	125,906	125,906	125,906	125,906
Oil & Gas (AS 43.56)	1,826,467	2,050,915	2,223,650	2,199,156	2,548,500	2,421,074	2,324,231	2,324,231
Interest	5,642	5,154	8,331	8,331	9,221	9,044	8,929	9,010
Flat Tax	10,400	10,700	10,980	10,980	10,980	11,200	11,424	11,652
Motor Vehicle Tax	54,915	54,183	54,827	54,827	54,549	55,640	56,753	57,888
Total Property Taxes	<u>3,896,222</u>	<u>4,124,147</u>	<u>4,239,543</u>	<u>4,218,084</u>	<u>4,685,364</u>	<u>4,597,796</u>	<u>4,541,674</u>	<u>4,583,407</u>
Federal Revenue	-	76,400	-	9,925	-	-	-	-
State Revenue	253,998	267,593	-	-	-	-	-	-
Interest Earnings	16,946	82,221	73,086	73,086	68,527	88,169	103,673	113,019
Other Revenue	264,124	277,809	245,000	245,000	275,000	281,875	288,922	296,145
Total Revenues	<u>4,431,290</u>	<u>4,828,170</u>	<u>4,557,629</u>	<u>4,546,095</u>	<u>5,028,891</u>	<u>4,967,840</u>	<u>4,934,269</u>	<u>4,992,571</u>
Expenditures:								
Personnel	3,078,160	3,249,201	3,171,857	3,171,857	3,439,455	3,577,033	3,720,114	3,868,919
Supplies	150,565	171,080	233,265	233,265	256,900	262,038	267,279	272,625
Services	488,777	497,115	663,668	663,668	699,149	727,115	756,200	786,448
Capital Outlay	103,243	116,036	240,691	250,616	183,691	187,365	191,112	194,934
Total Expenditures	<u>3,820,745</u>	<u>4,033,432</u>	<u>4,309,481</u>	<u>4,319,406</u>	<u>4,579,195</u>	<u>4,753,551</u>	<u>4,934,705</u>	<u>5,122,926</u>
Operating Transfers To:								
Special Revenue Fund	55,164	59,588	69,632	69,632	67,669	70,376	73,191	76,119
Capital Projects Fund	200,000	200,000	750,000	750,000	500,000	500,000	500,000	500,000
Total Operating Transfers	<u>255,164</u>	<u>259,588</u>	<u>819,632</u>	<u>819,632</u>	<u>567,669</u>	<u>570,376</u>	<u>573,191</u>	<u>576,119</u>
Total Expenditures and Operating Transfers	<u>4,075,909</u>	<u>4,293,020</u>	<u>5,129,113</u>	<u>5,139,038</u>	<u>5,146,864</u>	<u>5,323,927</u>	<u>5,507,896</u>	<u>5,699,045</u>
Net Results From Operations	355,381	535,150	(571,484)	(592,943)	(117,973)	(356,087)	(573,627)	(706,474)
Projected Lapse	-	-	237,021	237,567	251,856	261,445	271,409	281,761
Change in Fund Balance	355,381	535,150	(334,463)	(355,376)	133,883	(94,642)	(302,218)	(424,713)
Beginning Fund Balance	4,033,301	4,388,682	4,923,832	4,923,832	4,568,456	4,702,339	4,607,697	4,305,479
Ending Fund Balance	<u>\$ 4,388,682</u>	<u>\$ 4,923,832</u>	<u>\$ 4,589,369</u>	<u>\$ 4,568,456</u>	<u>\$ 4,702,339</u>	<u>\$ 4,607,697</u>	<u>\$ 4,305,479</u>	<u>\$ 3,880,766</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.
- Keep emergency training standards at appropriate levels.

FY 2015 Accomplishments:

- Installed new energy efficient LED lighting at Station 1.
- Installed security cameras at Fire Station 1 and 2.
- Placed a new ALS Ambulance in service.
- Upgraded radios (ALMR) for improved interoperability.
- Co-hosted Statewide Alaska Firefighters Conference.

FY2016 New Initiatives:

- Update dive rescue equipment to meet Public Safety Dive Standards.
- Complete Fire Station #2 firefighter training grounds.
- Complete energy audit corrections at Fire Station #1.
- Install emergency vehicle mobile data terminals (MDT's).
- Develop and implement Position Task books for all members.
- Transition from on-call to volunteer membership program.

Performance Measures

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Full time staff	20.00	20.00	20.75	21.75
On-calls (FY2016 Transition to All Volunteers)	18.00	18.00	20.00	0
Volunteers	6.00	6.00	7.00	30

Priority/Goal – Emergency Medical / Fire Rescue Training

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

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

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

Certification levels	Chiefs (2 FTE's)	Captains (5 FTE's)	Engineers (6 FTE's)	Firefighters (6 FTE's)	On-Calls (0)	Volunteers (30)	FY2015 Totals
Paramedic 2	0	3	3	2	0	2	10
Paramedic 1	0	0	0	3	0	2	5
Emergency Medical Technician 3	1	2	3	2	0	6	14
Emergency Medical Technician 2	N/A	N/A	N/A	0	0	4	4
Emergency Medical Technician 1	N/A	N/A	N/A	0	0	9	9
Emergency Trauma Technician	N/A	N/A	N/A	N/A	0	7	7
Alaska Fire Service Instructor 2	0	1	1	0	0	N/A	2
Alaska Fire Service Instructor 1	0	3	3	3	0	N/A	9
Alaska Fire Officer 1	2	5	4	0	0	N/A	10
Alaska Firefighter 2	N/A	N/A	6	6	0	4	16

Fund 206
Dept: 51110

Department Function
Nikiski Fire Service Area - Continued

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

Priority/Goal - Emergency Medical / Fire Rescue Response

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

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

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

Nikiski Fire Station #1 Incident Type (CY2015)	Benchmark (Minutes)	Response Count	Response Time Average
Fire (Buildings, Automobiles, Forest)	8	22	8:27
Emergency Medical Services & Rescue	8	296	5:41
Explosions & Ruptures	8	0	N/A
Hazardous Conditions (Gas, CO, Electrical)	8	20	2:33
Service Calls (Public, Smoke Odor, Standby)	8	57	4:56
Good Intent Call (cancelled Call, Nothing Found)	8	57	4:02
False Alarm (Fire Alarm Malfunctions)	8	17	4:39
Other	8	1	3:15

Nikiski Fire Station #2 Incident Type (CY2015)	Benchmark (Minutes)	Response Count	Response Time Average
Fire (Buildings, Automobiles, Forest)	8	20	7:00
Emergency Medical Services & Rescue	8	358	5:49
Explosions & Ruptures	8	0	N/A
Hazardous Conditions (Gas, CO, Electrical)	8	21	7:46
Service Calls (Public, Smoke Odor, Standby)	8	101	7:56
Good Intent Call (cancelled Call, Nothing Found)	8	53	5:03
False Alarm (Fire Alarm Malfunctions)	8	19	4:22
Other	8	2	2:36

Fund 206
Dept: 51110

Department Function
Nikiski Fire Service Area - Continued

Department Response Statistics

Call Volume Per Calendar Year	CY 2012 Actual	CY 2013 Actual	CY 2014 Actual	CY 2015 Projected
Fire (Buildings, Automobiles, Forest)	30	41	29	40
Emergency Medical Services & Rescue	601	541	521	550
Explosions & Ruptures	2	2	0	2
Hazardous Conditions (Gas, CO, Electrical)	23	20	32	25
Service Calls (Public, Smoke Odor, Standby)	167	191	144	175
Good Intent Call (cancelled Call, Nothing Found)	84	80	92	100
False Alarm (Fire Alarm Malfunctions)	19	25	22	25
Other	0	2	2	2
Total Call Volume	926	902	842	919
Annual Fire Lose *	\$1,294,901	\$596,535	\$1,225,701	\$500,000

* Two large fires that included a 2,000 acre wildland fire for Beluga/Tyonek, and the Cook Inlet Baker Platform Fire.

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**

		FY2013	FY2014	FY2015	FY2015	FY2016	Difference Between	
		Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Mayor Proposed &	Original Budget %
Personnel								
40110	Regular Wages	\$ 1,270,702	\$ 1,314,062	1,490,348	1,490,348	1,609,893	\$ 119,545	8.02%
40111	Special Pay	13,118	12,833	16,575	16,575	17,550	975	5.88%
40120	Temporary Wages	65,328	70,885	102,272	102,272	95,000	(7,272)	-7.11%
40130	Overtime Wages	237,931	303,588	213,808	213,808	239,636	25,828	12.08%
40130	Overtime Stand-by Wages	58,578	58,426	55,000	55,000	55,000	-	0.00%
40131	FLSA Overtime Wages	51,407	48,410	52,536	52,536	57,605	5,069	9.65%
40210	FICA	142,533	150,770	170,510	170,510	183,200	12,690	7.44%
40221	PERS	637,679	671,545	416,690	416,690	443,988	27,298	6.55%
40321	Health Insurance	372,995	371,116	398,642	398,642	459,983	61,341	15.39%
40322	Life Insurance	2,257	2,209	3,721	3,721	4,013	292	7.85%
40410	Leave	222,685	238,472	249,018	249,018	270,707	21,689	8.71%
40511	Other Benefits	2,947	6,885	2,737	2,737	2,880	143	5.22%
	Total: Personnel	3,078,160	3,249,201	3,171,857	3,171,857	3,439,455	267,598	8.44%
Supplies								
42120	Computer Software	774	886	9,500	6,300	9,500	-	0.00%
42210	Operating Supplies	31,798	32,628	37,914	37,914	44,996	7,082	18.68%
42220	Fire/Medical/Rescue Supplies	35,463	47,535	59,751	59,751	66,154	6,403	10.72%
42230	Fuel, Oils and Lubricants	41,397	45,709	57,900	57,900	60,300	2,400	4.15%
42250	Uniforms	12,621	14,908	15,000	20,400	21,750	6,750	45.00%
42263	Training Supplies	386	288	7,000	4,800	7,000	-	0.00%
42310	Repair/Maintenance Supplies	4,855	9,343	8,500	8,500	9,500	1,000	11.76%
42360	Motor Vehicle Repair Supplies	21,083	15,812	30,200	30,200	30,200	-	0.00%
42410	Small Tools & Equipment	2,188	3,971	7,500	7,500	7,500	-	0.00%
	Total: Supplies	150,565	171,080	233,265	233,265	256,900	23,635	10.13%
Services								
43011	Contractual Services	145,734	130,737	190,000	190,000	195,865	5,865	3.09%
43014	Physical Examinations	19,786	11,157	25,000	25,000	25,000	-	0.00%
43015	Water/Air Sample Test	498	465	1,450	1,450	1,510	60	4.14%
43019	Software Licensing	-	498	6,000	6,000	5,500	(500)	-8.33%
43110	Communications	12,586	13,727	14,124	14,124	18,924	4,800	33.98%
43140	Postage and Freight	2,237	1,718	4,500	4,500	4,500	-	0.00%
43210	Transportation/Subsistence	24,864	31,937	30,750	30,750	35,650	4,900	15.93%
43260	Training	11,086	8,965	18,000	18,000	18,000	-	0.00%
43310	Advertising	153	153	1,000	1,000	1,000	-	0.00%
43410	Printing	1,307	-	1,150	1,150	1,150	-	0.00%
43510	Insurance Premium	138,210	149,023	181,526	181,526	189,191	7,665	4.22%
43600	Project Management	926	-	-	-	-	-	-
43610	Utilities	101,972	115,123	141,400	141,400	151,660	10,260	7.26%
43720	Equipment Maintenance	4,146	5,949	8,650	8,650	9,110	460	5.32%
43750	Vehicle Maintenance	3,678	5,326	10,500	10,500	10,500	-	0.00%
43780	Buildings/Grounds Maintenance	7,719	11,038	11,999	11,999	12,799	800	6.67%
43810	Rents and Operating Leases	7,610	7,210	11,065	11,065	11,486	421	3.80%
43920	Dues and Subscriptions	6,265	4,089	6,554	6,554	7,304	750	11.44%
	Total: Services	488,777	497,115	663,668	663,668	699,149	35,481	5.35%

Fund 206
Department 51110 - Nikiski Fire Service Area - Continued

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Capital Outlay							
48120 Office Machines	6,987	-	20,000	17,900	5,000	(15,000)	-75.00%
48310 Vehicles	10,900	-	-	-	-	-	-
48311 Machinery & Equipment	5,590	-	15,000	13,000	10,000	(5,000)	-33.33%
48514 Fire Fighting/Rescue Equipment	3,975	9,635	10,000	10,000	25,000	15,000	150.00%
48515 Medical Equipment	-	2,877	7,000	7,000	7,000	-	0.00%
48710 Minor Office Equipment	4,908	11,850	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	-	5,715	5,000	7,000	10,000	5,000	100.00%
48730 Minor Communication Equipment	10,767	7,422	60,000	60,000	15,000	(45,000)	-75.00%
48740 Minor Machines & Equipment	2,168	4,931	-	2,100	9,000	9,000	-
48750 Minor Medical Equipment	4,732	15,116	22,691	22,691	22,691	-	0.00%
48755 Minor Recreation Equipment	4,420	4,948	5,000	5,000	5,000	-	0.00%
48760 Minor Fire Fighting Equipment	48,796	53,542	91,000	100,925	70,000	(21,000)	-23.08%
Total: Capital Outlay	103,243	116,036	240,691	250,616	183,691	(57,000)	-23.68%
Transfers							
50264 Tfr 911 Communications	55,164	59,588	69,632	69,632	67,669	(1,963)	-2.82%
50441 Tfr Nikiski Fire Capital Project Fund	200,000	200,000	750,000	750,000	500,000	(250,000)	-33.33%
Total: Transfers	255,164	259,588	819,632	819,632	567,669	(251,963)	-30.74%
Department Total	\$ 4,075,909	\$ 4,293,020	\$ 5,129,113	\$ 5,139,038	\$ 5,146,864	\$ 17,751	0.35%

Line-Item Explanations

40110 Regular Wages. Staff includes: 21.75 FTE's; 1 Chief, 1 Deputy Chief, 2 Senior Captains, 3 Captains, 9 Engineers, 3 Firefighters, 1 Mechanic, and 1 Administrative Assistant, and one 3/4 Administrative Assistant.

Add: 1 FTE Firefighter/Paramedic and promote 1 Engineer to Captain.

40120 Temporary Wages. 30 paid volunteer members. Decreased by (\$7,272) based on transitioning 20 on-call members to volunteers.

40130 Overtime Wages. OT Increased (\$24,453) with 2.5% CBA, and increased run volume for emergency calls.

42120 Computer Software. HVAC software (\$6,500), CAD software (\$1,000), training/EMS software (\$1,000) and office related software (\$1,000).

42210 Operating Supplies. Increase due to flags, awards recognition, and fire prevention materials (\$7,832).

42220 Fire/Medical/Rescue Supplies. Increase (\$5,000) due to new dive rescue supplies and (\$1,403) medical/drug supplies increased 2% based on EMS call volume and higher cost of drug and medical supplies.

42250 Uniforms. Increased (\$6,500) to provide volunteer uniforms for Beluga, and Tyonek, and the cost increase for dual compliant pants.

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).

43210 Transportation. Increased (\$4,900) due to rising ticket costs to/from Tyonek/Beluga.

43610 Public Utilities. Increased 7% to cover anticipated heating fuel, electric, gas, and water rate increases (\$10,260).

48120 Office Machines. Office printer (\$5,000), decreased due to one time purchase of smart boards and bizhubs in FY15 (\$15,000).

48311 Machinery and Equipment. Washer/extractor (\$10,000).

48514 Firefighting/Rescue Equipment. Two thermal imaging cameras (\$10,000 ea.), and provide thermal imaging units for Beluga/ Tyonek (\$5,000).

48515 Medical Equipment. To provide match for Code Blue grant (\$7,000).

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

48720 Minor Office Furniture. Chairs and tables for Station #1 community/training room (\$5,000), mattresses (\$500) and furniture (\$1,000).

48730 Minor Communications Equipment. Cell phone/radio items (\$2,500), mobile radios (\$5,000), hand held radios (\$5,000) and pagers (\$2,500). Decreased due to (\$50,000) one time purchase in FY15 for ALMR radio upgrades.

48740 Minor Machines. Vehicle dash cameras for 15 emergency vehicles (\$7,500) and vehicle shop equipment (\$1,500).

48750 Minor Medical Equipment. Jet ventilator (\$1,725), auto pulse life bands (\$2,400), zoll batteries (\$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 (\$8,000), body armor/ballistic vests (\$6,000), forestry gear and boots (\$2,000) and other miscellaneous minor FF equipment (\$24,000). Decreased due to one time purchase of smart boards and bizhubs in FY15 (\$21,000).

50264 Transfer to 911 Communications. Transfer to the Special Revenue Fund - 911 Communications.

50441 Transfer to Capital Projects. Reduced annual transfer 33% to the long-term Capital Projects Fund. (\$250,000). See Capital Projects section of this document.

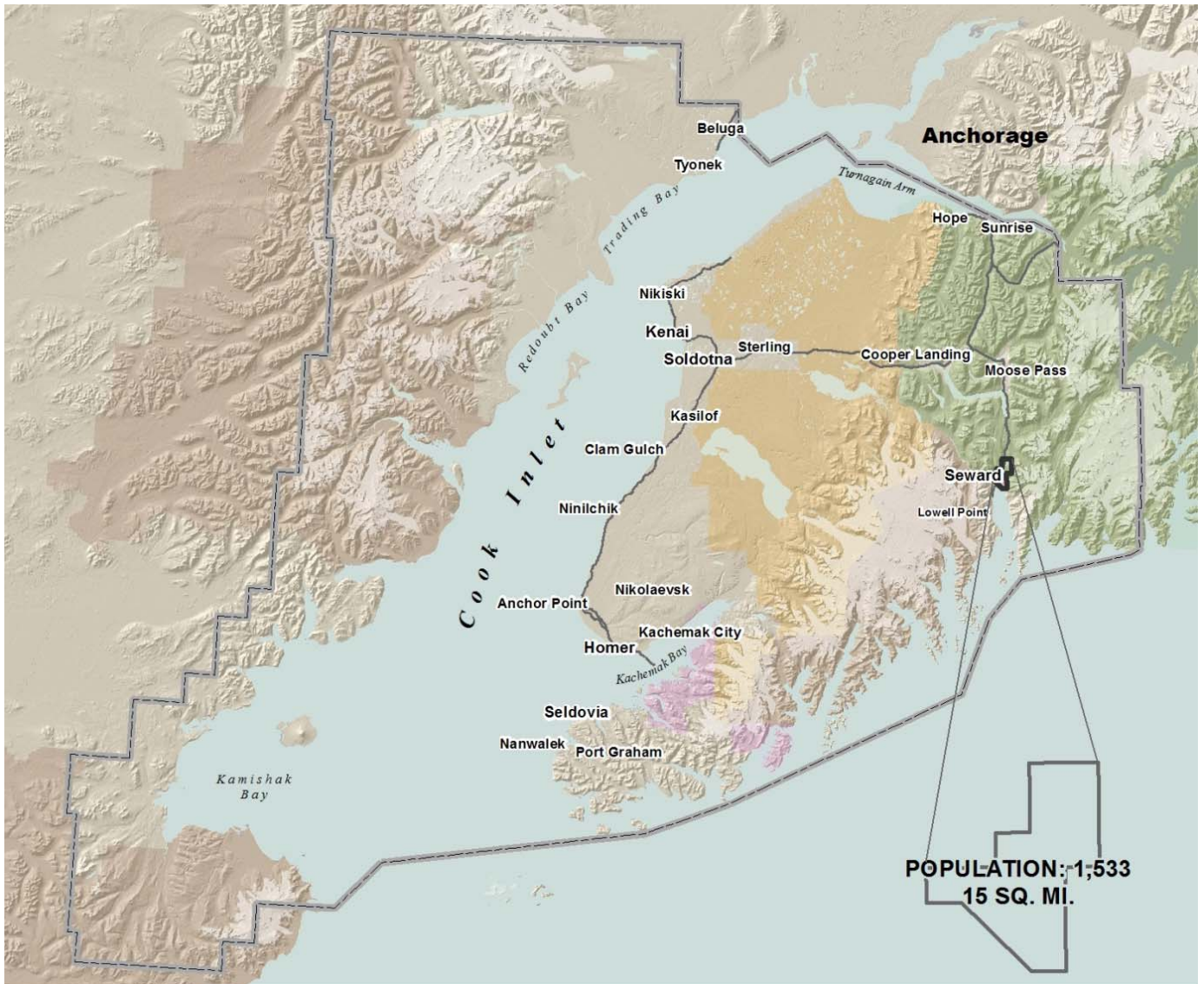
For capital projects information on this department - See the Capital Projects Section - Pages 326, 333, & 355-360.

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 2016.



Board Members

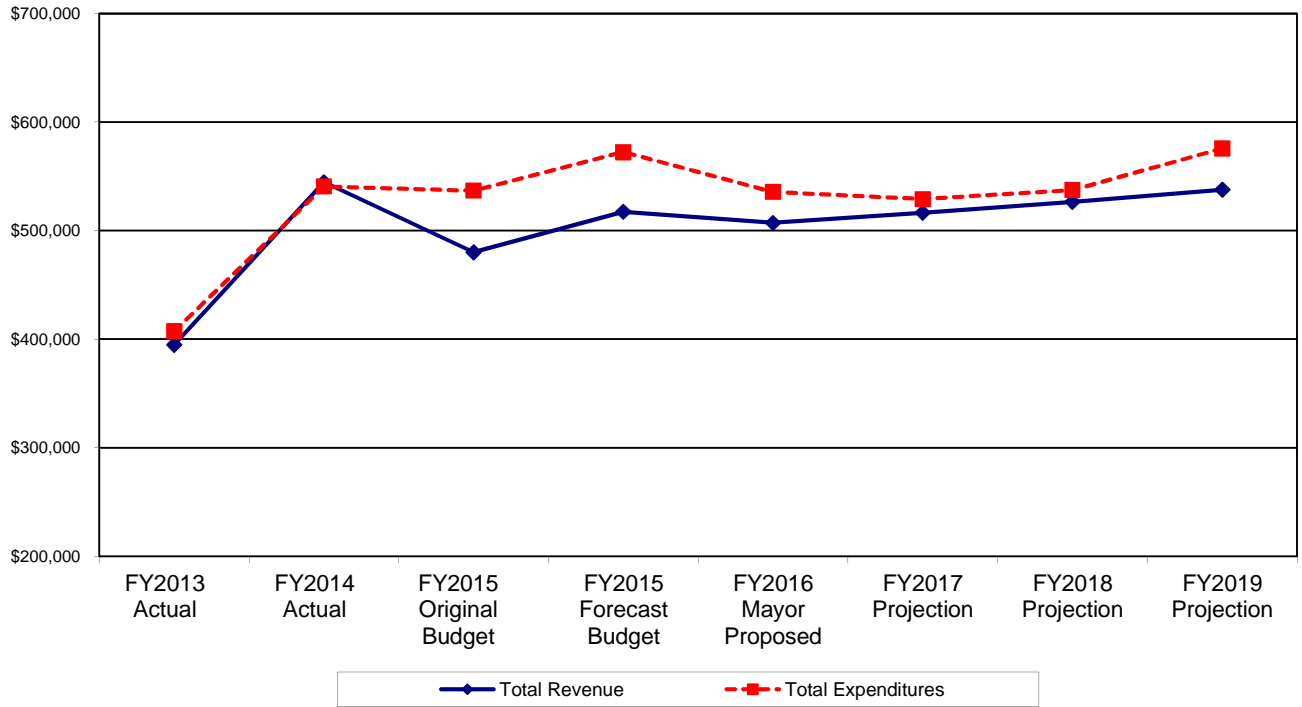
Earl Kloster
Ron Hewitt
Jena Petersen
Dan Logan
Rick Jones

Fire Chief: Connie Bacon

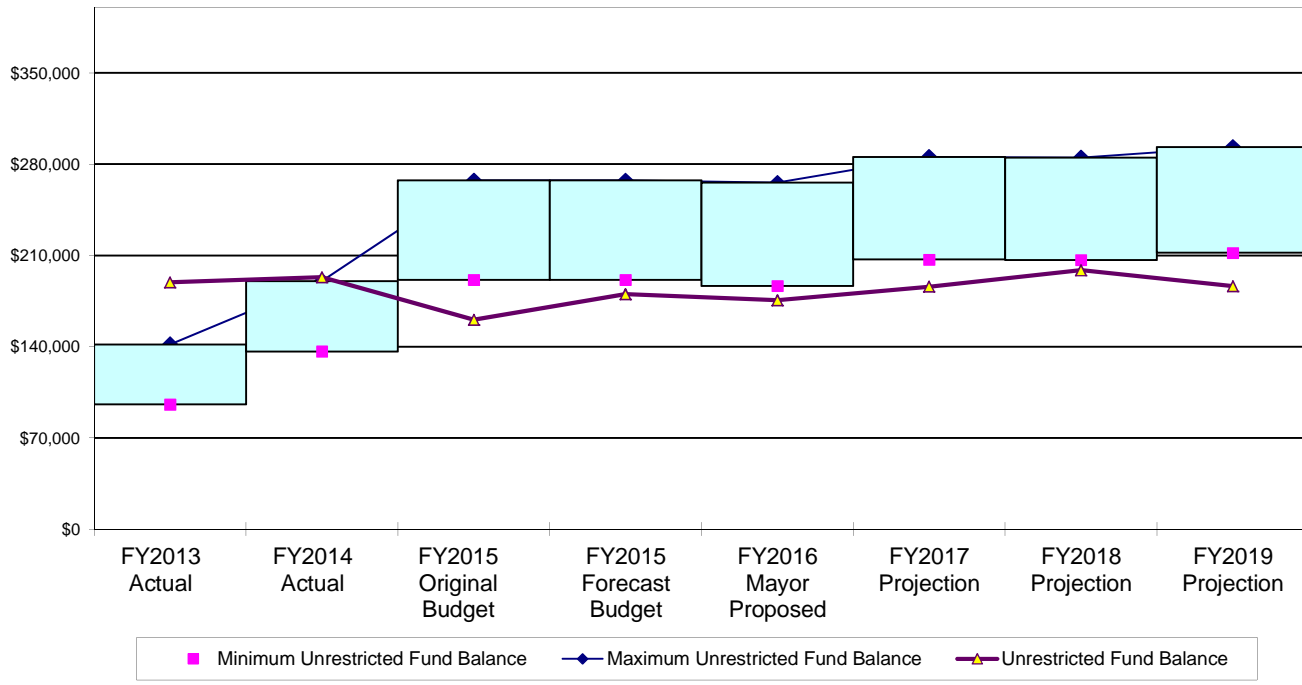
Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Taxable Value (000's)								
Real	142,139	140,711	135,556	135,556	143,286	146,152	149,075	152,057
Personal	1,398	1,074	829	834	1,172	1,172	1,172	1,172
Oil & Gas (AS 43.56)	6,932	6,350	5,901	5,901	5,548	5,271	5,060	5,060
	<u>150,469</u>	<u>148,135</u>	<u>142,286</u>	<u>142,291</u>	<u>150,006</u>	<u>152,595</u>	<u>155,307</u>	<u>158,289</u>
Mill Rate	2.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 322,265	\$ 455,067	\$ 440,557	\$ 440,557	\$ 465,680	\$ 474,994	\$ 484,494	\$ 494,185
Personal	2,883	4,042	2,640	2,656	3,733	3,733	3,733	3,733
Oil & Gas (AS 43.56)	15,598	20,638	19,178	19,178	18,031	17,131	16,445	16,445
Interest	1,323	1,540	859	859	876	894	912	930
Flat Tax	1,575	2,010	1,757	1,757	1,757	1,792	1,828	1,865
Motor Vehicle Tax	12,337	16,377	12,464	12,464	14,357	14,644	14,937	15,236
Total Property Taxes	<u>355,981</u>	<u>499,674</u>	<u>477,455</u>	<u>477,471</u>	<u>504,434</u>	<u>513,188</u>	<u>522,349</u>	<u>532,394</u>
Federal Revenue	25,322	28,086	-	37,159	-	-	-	-
State Revenue	12,535	12,677	-	-	-	-	-	-
Interest Earnings	1,027	4,194	2,695	2,695	2,703	3,292	4,187	5,218
Total Revenues	<u>394,865</u>	<u>544,631</u>	<u>480,150</u>	<u>517,325</u>	<u>507,137</u>	<u>516,480</u>	<u>526,536</u>	<u>537,612</u>
Expenditures:								
Personnel	181,151	184,888	184,309	184,309	195,156	202,962	211,080	219,523
Supplies	21,398	24,873	25,000	26,833	25,840	26,357	26,884	27,422
Services	111,800	139,719	169,010	175,903	172,444	149,168	150,660	176,686
Capital Outlay	42,052	6,785	24,500	51,243	4,800	4,896	4,994	5,094
Interdepartmental Charges	805	917	-	-	-	-	-	-
Total Expenditures	<u>357,206</u>	<u>357,182</u>	<u>402,819</u>	<u>438,288</u>	<u>398,240</u>	<u>383,383</u>	<u>393,618</u>	<u>428,725</u>
Operating Transfers To:								
Debt Service Fund	-	-	94,020	94,020	97,420	95,620	93,820	97,020
Capital Projects Fund	50,000	183,488	40,000	40,000	40,000	50,000	50,000	50,000
Total Operating Transfers	<u>50,000</u>	<u>183,488</u>	<u>134,020</u>	<u>134,020</u>	<u>137,420</u>	<u>145,620</u>	<u>143,820</u>	<u>147,020</u>
Total Expenditures and Operating Transfers	<u>407,206</u>	<u>540,670</u>	<u>536,839</u>	<u>572,308</u>	<u>535,660</u>	<u>529,003</u>	<u>537,438</u>	<u>575,745</u>
Net Results From Operations	(12,341)	3,961	(56,689)	(54,983)	(28,523)	(12,523)	(10,902)	(38,133)
Projected Lapse	-	-	24,169	41,914	23,894	23,003	23,617	25,724
Change in Fund Balance	(12,341)	3,961	(32,520)	(13,069)	(4,629)	10,480	12,715	(12,409)
Beginning Fund Balance	201,675	189,334	193,295	193,295	180,226	175,597	186,077	198,792
Ending Fund Balance	<u>\$ 189,334</u>	<u>\$ 193,295</u>	<u>\$ 160,775</u>	<u>\$ 180,226</u>	<u>\$ 175,597</u>	<u>\$ 186,077</u>	<u>\$ 198,792</u>	<u>\$ 186,383</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.

FY2015 Accomplishments

- Bear Creek Multi-Use Facility has shown to be an asset to the community providing a place for agencies to hold share training opportunities as well as hosting events such as the Alaska State Trooper Adventure Relay, and the Lost Lake Breath of Run.

- Completed the following ongoing training programs: Firefighter I, Firefighter II, and ETT/EMT I.
- Maintained Insurance Services Office (ISO) rating of 6 in spite of administrative challenges and moving physical location in FY2015.
- New interest from the public and other organizations due to administrative leadership changes.
- Leadership changes from Training Captain to Chief position resulted in 6 new members and the return of 6 trained volunteers to the department. With the leadership changes we have successfully developed, and will continue to grow a harmonious, highly motivated team.

Operations

- 12 members are Emergency Trauma Technicians (ETT).
- 7 members are Emergency Medical Technicians (EMT).
- 10 members are basic Firefighter or fire ground support.
- 5 members are State Certified Firefighter I.
- 7 members are State Certified Firefighter II.
- 5 members are State Certified Fire Ground Officers.
- 21 CPR trained.
- 14 members are HAZ-MAT awareness/operations.

FY2016 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.

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 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Projected
Staffing history	1.50	1.50	1.50	1.50
Volunteer firefighters	26	27	27	28
Total number of new volunteer recruits	6	7	3	4

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

Priority/Goal: Public Safety

Goal: Fire Prevention Education

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

Measures:

Fire Prevention & Education Functions	CY 2013 Actual	CY 2014 Actual	CY 2015 Estimated	CY 2016 Projected
Open houses/activities exposing general public to fire prevention education	2	2	4	4
In-school visits for fire prevention education	9	9	8	8
Smoke detector installation/evaluation	6	6	8	8
Community CPR courses	1	1	1	1

Priority/Goal: Public Safety

Goal: Improved Response Times/Types

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

Measures:

Average Times	CY 2013 Actual	CY 2014 Actual	CY 2015 Estimated	CY 2016 Projected
First responding unit from time of call to enroute	5:30	5:33	5:20	5:00
Response time: from time of call to scene of incident – inside the Service Area	10:48	10:47	10:00	10:00
Response time: from time of call to scene of incident – outside the Service Area (Mutual Aid)	12:19	12:19	12:10	12:00
Total number of calls	119	136	140	143
Total number of EMS/Rescue calls	71	83	90	90
Total number of fire calls	17	19	20	20
Total number of other calls	25	33	29	32
Total number of cancelled in-route	6	1	1	1

Call Volume Vs. Responder Average	CY13 Actual		CY14 Actual		CY15 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Response/Aid provided by Bear Creek Fire SA						
Bear Creek Fire SA – Fire calls + other calls	48	13	53	11	58	12
Bear Creek Fire SA – EMS calls	71	4	83	5	90	5
Seward Fire - Automatic Aid given – fire calls	5	7	5	4	5	8
Lowell Point - Mutual Aid given - fire calls	1	2	1	3	1	5
Moose Pass Fire – Mutual Aid given– fire calls	7	7	2	4	5	5
Seward Vol Ambulance –Automatic Aid given – EMS calls	71	4	83	5	90	5
Aid provided to Bear Creek						
Seward Fire - Automatic Aid received– fire calls	2	7	12	7	10	7
Seward Vol Ambulance –Automatic Aid received – EMS calls	48	2	53	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 2013 Actual	CY 2014 Actual	CY 2015 Estimated	CY 2016 Projected
Volunteer first responders	26	27	27	28
ETT – Certifications	11	12	15	9
EMT-1 Certifications	10	7	10	10
Exterior Firefighter/ FFI / FFII & Fire Officer	26	27	27	25
Total number of training sessions	232	138	216	200

Call Type:

Incident Call Type	CY 2013 Actual	CY 2014 Actual	CY 2015 Estimated	CY 2016 Projected
Fire	17	19	20	20
Overpressure rupture, explosion, overheat	2	1	2	2
Rescue & emergency medical request	71	83	90	90
Hazardous condition (no fire)	2	4	2	3
Service call	6	15	10	10
Good intent call	13	12	13	13
False alarm/false call	6	1	1	2
Special incident type	2	1	2	3
Total calls	119	136	140	143

Commentary

Our new facility came with new challenges; we have met them head on and are miles ahead of where we started. These challenges include SPCC Spill Plan Procedures, boiler maintenance, & over all facility systems monitoring.

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

		FY2013	FY2014	FY2015	FY2015	FY2016	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed		
Personnel								
40110	Regular Wages	\$ 80,648	\$ 79,867	88,148	88,148	92,417	\$ 4,269	4.84%
40120	Temporary Wages	13,213	21,307	17,200	17,200	17,200	-	0.00%
40130	Overtime	2,107	-	-	-	-	-	-
40210	FICA	8,059	8,532	9,126	9,126	9,564	438	4.80%
40221	PERS	31,470	31,766	20,175	20,175	21,145	970	4.81%
40321	Health Insurance	28,882	32,731	39,864	39,864	43,808	3,944	9.89%
40322	Life Insurance	129	131	224	224	234	10	4.46%
40410	Leave	8,072	10,290	9,284	9,284	10,500	1,216	13.10%
40511	Other Benefits	8,571	264	288	288	288	-	0.00%
	Total: Personnel	181,151	184,888	184,309	184,309	195,156	10,847	5.89%
Supplies								
42120	Computer Software	60	-	-	-	-	-	-
42210	Operating Supplies	3,023	4,659	3,500	3,390	3,500	-	0.00%
42220	Fire/Medical/Rescue Supplies	3,952	3,296	4,000	3,704	4,670	670	16.75%
42230	Fuel, Oils and Lubricants	7,489	7,469	8,000	8,000	8,000	-	0.00%
42250	Uniforms	2,008	1,531	2,000	2,000	1,000	(1,000)	-50.00%
42263	Training Supplies	1,087	5,549	4,000	5,943	5,170	1,170	29.25%
42310	Repair/Maintenance Supplies	1,144	1,422	1,500	1,500	1,500	-	0.00%
42360	Motor Vehicle Repair Supplies	2,610	544	1,500	1,500	1,500	-	0.00%
42410	Small Tools & Equipment	25	403	500	796	500	-	0.00%
	Total: Supplies	21,398	24,873	25,000	26,833	25,840	840	3.36%
Services								
43011	Contractual Services	8,516	18,137	12,300	17,820	16,605	4,305	35.00%
43014	Physical Examinations	7,903	4,835	12,100	12,100	12,100	-	0.00%
43019	Software Licensing	675	400	900	900	900	-	0.00%
43110	Communications	5,543	5,201	6,000	6,000	6,000	-	0.00%
43140	Postage and Freight	259	227	300	300	300	-	0.00%
43210	Transportation/Subsistence	13,141	6,360	8,570	8,570	5,785	(2,785)	-32.50%
43260	Training	3,012	2,014	10,200	8,600	3,650	(6,550)	-64.22%
43310	Advertising	5,640	4,006	-	2,493	-	-	-
43510	Insurance Premium	29,300	25,387	36,015	36,015	41,284	5,269	14.63%
43610	Utilities	12,591	44,356	52,500	52,500	52,500	-	0.00%
43720	Equipment Maintenance	5,337	6,191	5,500	5,500	5,500	-	0.00%
43750	Vehicle Maintenance	11,917	15,998	15,000	15,000	15,000	-	0.00%
43780	Buildings/Ground Maintenance	7,313	2,826	8,000	8,000	8,000	-	0.00%
43810	Rents & Operating Leases	74	2,469	125	125	2,505	2,380	1904.00%
43920	Dues and Subscriptions	579	1,312	1,500	1,980	2,315	815	54.33%
	Total: Services	111,800	139,719	169,010	175,903	172,444	3,434	2.03%
Capital Outlay								
48210	Communication Equipment	-	93	-	-	-	-	-
48311	Machinery & Equipment	-	-	10,000	10,000	-	(10,000)	-100.00%
48514	Firefighting/Rescue Equipment	5,550	2,916	9,000	7,040	-	(9,000)	-100.00%
48710	Minor Office Equipment	8,763	-	1,500	3,100	-	(1,500)	-100.00%
48720	Minor Office Furniture	175	3,542	-	-	1,800	1,800	-
48730	Minor Communication Equipment	1,989	-	3,000	3,000	3,000	-	0.00%
48750	Minor Medical Equipment	820	234	-	-	-	-	-
48760	Minor Fire Fighting Equipment	24,755	-	1,000	28,103	-	(1,000)	-100.00%
	Total: Capital Outlay	42,052	6,785	24,500	51,243	4,800	(19,700)	-80.41%
Transfers								
50342	Bear Creek Debt Service	-	83,488	94,020	94,020	97,420	3,400	3.62%
50442	Bear Creek Capital Projects	50,000	100,000	40,000	40,000	40,000	-	0.00%
	Total: Transfers	50,000	183,488	134,020	134,020	137,420	3,400	2.54%

Fund 207

Department 51210 - Bear Creek Administration - Continued

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Interdepartmental Charges						
61990 Admin Service Fee	805	917	-	-	-	-
Total: Interdepartmental Charges	805	917	-	-	-	-
Department Total	\$ 407,206	\$ 540,670	\$ 536,839	\$ 572,308	\$ 535,660	\$ (1,179) -0.22%

Line-Item Explanations

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

42220 Fire/Medical/Rescue Supplies. Increase due to supplies needed for training classes.

42263 Training Supplies. National Fire Protection Standards training supplies (\$1,500), basic firefighter, Firefighter I, and Hazmat Awareness training supplies (\$1,170), misc. training materials and manuals for firefighting and EMS response (\$2,500).

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), fire ground/hydraulics course (\$1,300), and low/high/glacier rescue course (\$2,650).

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

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

43210 Transportation/Subsistence. Travel to Alaska Fire Chief's conference (\$3,125), State EMS Symposium (\$1,760), travel EMS counsel meetings, and attendance at fire chief meetings (\$900).

43260 Training. Course registration and related training fees for attendance in State of Alaska EMS symposium, firefighter conference in Seward, Alaska Fire Chiefs conference, and other training classes outside the service area.

43780 Building/Ground Maintenance. Hauling and removal of snow and the facility systems monitoring.

43810 Rents & Operating Lease. Includes rental of AVTEC facility and simulator for training purposes (\$2,380) and misc. rentals (\$125).

43920 Dues & Subscriptions. Certifications for Firefighter I (\$640) and Hazmat Awareness training (\$240), Alaska Fire Chiefs Association membership (\$650), State of Alaska Firefighters Association Phoenix Chapter (\$300), and various other membership dues & publications (\$485).

48720 Minor Office Furniture. Office desks for Admin Asst & Chief.

48730 Minor Communications. Upgrade 5 pagers to G1GSM (\$3,000).

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

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

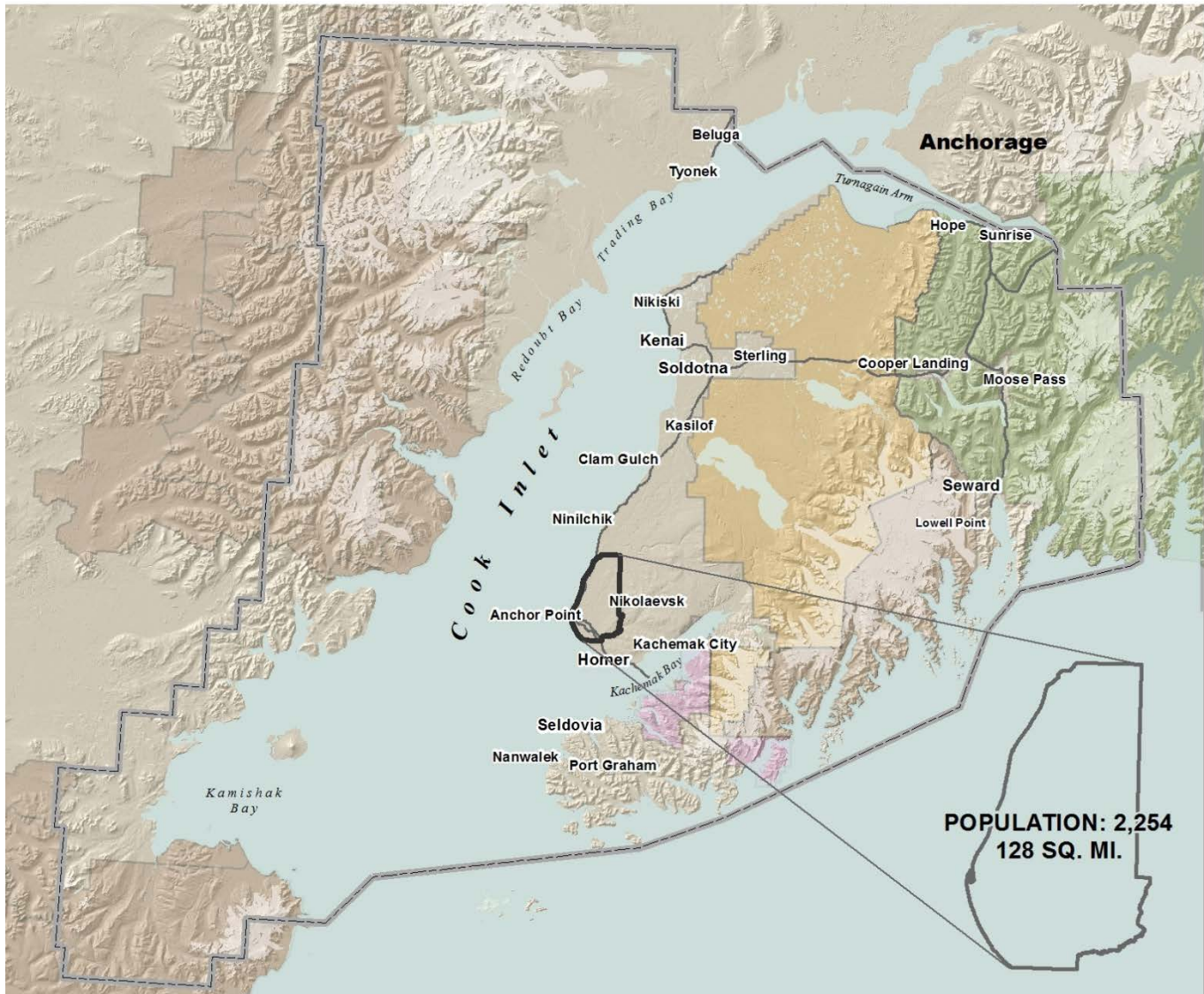
For capital projects information of this department - See the Capital Projects section - Pages 324 & 334.

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 30 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 2016.



Board Members

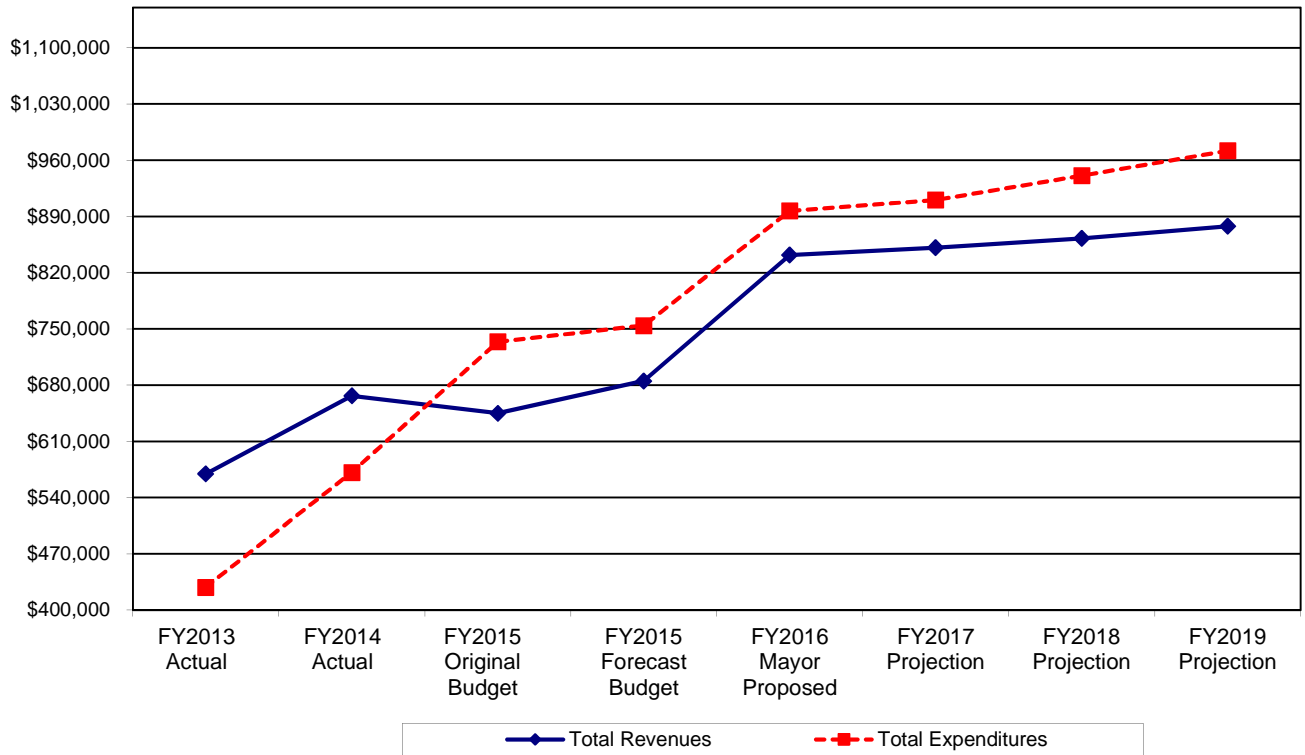
Conrad Woodhead
Robert Craig
Reuben Sherwood
Erica Steven
Roberta Proctor

Fire Chief: Vacant

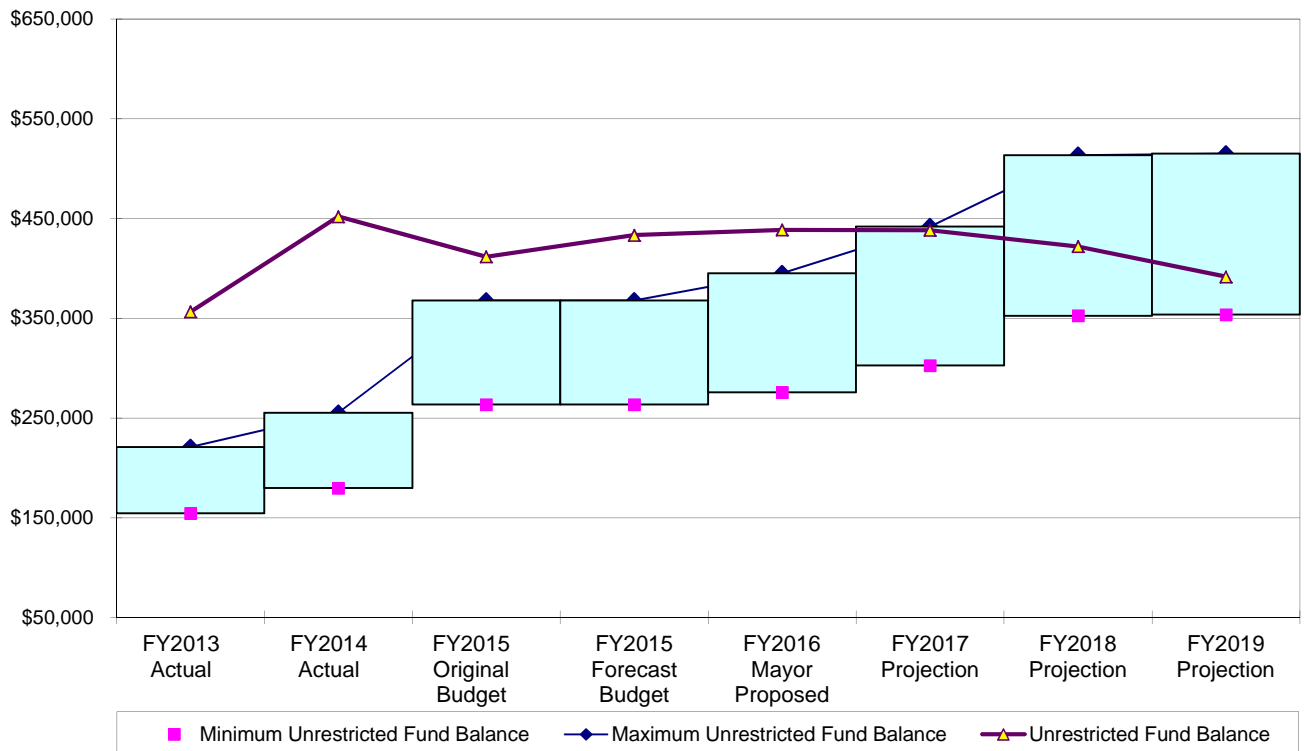
Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Taxable Value (000's)								
Real	208,411	219,941	205,131	205,131	214,669	218,962	223,341	227,808
Personal	15,934	17,327	26,441	26,442	26,510	26,510	26,510	26,510
Oil & Gas (AS 43.56)	18,395	29,929	45,834	45,834	33,440	31,768	30,497	30,497
	242,740	267,197	277,406	277,407	274,619	277,240	280,348	284,815
Mill Rate	2.25	2.25	2.25	2.25	2.75	2.75	2.75	2.75
Revenues:								
Property Taxes								
Real	\$ 464,379	\$ 486,868	\$ 461,545	\$ 461,545	\$ 590,340	\$ 602,146	\$ 614,188	\$ 626,472
Personal	34,844	52,900	58,302	58,305	71,444	71,444	71,444	71,444
Oil & Gas (AS 43.56)	41,388	67,341	103,127	68,370	91,960	87,362	83,867	83,867
Interest	3,082	2,673	3,144	3,144	2,726	2,740	2,754	2,768
Flat Tax	3,337	3,164	3,401	3,398	3,401	3,418	3,435	3,452
Motor Vehicle Tax	10,442	10,522	9,120	9,120	10,482	10,692	10,906	11,124
Total Property Taxes	557,472	623,468	638,639	603,882	770,353	777,802	786,594	799,127
Federal Revenues	-	19,997	-	10,000	-	-	-	-
State Revenues	11,163	12,878	-	-	-	-	-	-
Interest Earnings	705	8,111	6,334	6,334	6,501	8,224	9,865	11,079
Other Revenue	-	2,382	-	65,000	65,000	65,000	66,300	67,626
Total Revenues	569,340	666,836	644,973	685,216	841,854	851,026	862,759	877,832
Expenditures:								
Personnel	214,577	276,647	425,760	425,760	489,732	509,321	529,694	550,882
Supplies	20,655	47,377	52,350	52,350	60,500	59,960	61,159	62,382
Services	113,998	92,181	141,596	151,596	161,086	167,529	174,230	181,199
Capital Outlay	14,040	79,715	31,214	40,510	90,833	54,064	55,145	56,248
Interdepartmental Charges	-	362	-	704	-	-	-	-
Total Expenditures	363,270	496,282	650,920	670,920	802,151	790,874	820,228	850,711
Operating Transfers To:								
Special Revenue Fund	-	-	8,227	8,227	19,655	19,655	20,441	21,259
Capital Projects Fund	65,000	75,000	75,000	75,000	75,000	100,000	100,000	100,000
Total Operating Transfers	65,000	75,000	83,227	83,227	94,655	119,655	120,441	121,259
Total Expenditures and Operating Transfers	428,270	571,282	734,147	754,147	896,806	910,529	940,669	971,970
Net Results From Operations	141,070	95,554	(89,174)	(68,931)	(54,952)	(59,503)	(77,910)	(94,138)
Projected Lapse	-	-	48,819	50,319	60,161	59,316	61,517	63,803
Change in Fund Balance	141,070	95,554	(40,355)	(18,612)	5,209	(187)	(16,393)	(30,335)
Beginning Fund Balance	215,410	356,480	452,034	452,034	433,422	438,631	438,444	422,051
Ending Fund Balance	\$ 356,480	\$ 452,034	\$ 411,679	\$ 433,422	\$ 438,631	\$ 438,444	\$ 422,051	\$ 391,716

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 128 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.

Major Long Term Issues and Concerns:

- Replacement of 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.

FY2015 Accomplishments

Administration:

- Hired full time Assistant Chief and Firefighter Technician.
- Successful completion of State accreditation audit enabling department to offer Firefighter I and Hazardous Materials Operations classes.
- Grant funding secured this year for new extrication tools, turnout gear and ALMR radios.
- Completed purchase 2013 NFPA compliant SCBA's.
- Completed purchase and installation of new tank and pump for Tanker 1.

Operations:

- Additional certifications acquired this year of one EMT 3, three EMT 2's, six EMT 1's and one HazMat Technician.
- 57% increase in number of firefighters & 19% increase in number of Certified EMS personnel.
- Respond via automatic aid to assist Kachemak Emergency Services.

FY2016 New Initiatives:

- Addition of permanent ½ time Firefighter Technician.
- Complete in-ground water tank capital project.
- Complete transition to ALMR as primary dispatch.
- Acquire accreditation to conduct Firefighter II class.

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	CY12 Actual	CY13 Actual	CY14 Actual	CY15 Projected
EMS	18	18	25	30
Fire	17	17	25	30
Dispatch	8	8	0	0

Training	CY11 Actual	CY12 Actual	CY14 Actual	CY15 Projected
EMS Training meetings/ classes	51	67	56	52
Fire Training meetings/ classes	43	48	42	70
Total Training Hours	437	460	476	572

Fund: 209

Department Function

Dept: 51410

Anchor Point Fire & Emergency Medical Service Area - Continued

Measures:

Certified First Responders	2013 Actual	2014 Actual	2015 Estimated	2016 Projected
ETT – Certifications	3	4	4	4
EMT-I Certifications	9	9	10	10
EMT-II Certifications	5	9	14	14
EMT-III Certifications	2	3	6	12
Exterior Firefighter/ FFI / FFII	15	20	25	30

Call Volume Vs. Responder Average	CY12 Actual	CY13 Actual	CY14 Actual	CY15 Projected
Anchor Point – fire calls	69	66	74	86
Kachemak – fire calls – automatic aid	n/a	n/a	n/a	2
Kachemak – fire calls – mutual aid	0	1	4	6
Ninilchik – fire calls – mutual aid	0	2	2	6
City of Homer – fire calls – mutual aid	0	0	1	4
Total Fire Calls	69	66	76	98
Fire Responder Average	8	5	7	10
Anchor Point – EMS calls	181	196	233	250
Kachemak – EMS calls – mutual aid	n/a	n/a	n/a	2
Ninilchik – EMS calls – mutual aid	n/a	n/a	n/a	2
City of Homer – EMS calls – mutual aid	n/a	n/a	n/a	2
Total EMS Calls	181	196	233	250
EMS Responder Average	5	5	5	5
Total Ambulance Transports	136	148	174	188

Measures:

Anchor Point Fire Service Area Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing history (FTE)	2.5	2.5	3.5	4.0

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 76,820	\$ 69,259	\$ 230,897	\$ 214,097	\$ 262,500	\$ 31,603	13.69%
40120 Temporary Wages	70,140	136,254	29,600	42,800	29,604	4	0.01%
40130 Overtime Wages	-	1,262	-	3,600	-	-	-
40210 FICA	11,690	16,266	21,895	21,895	24,813	2,918	13.33%
40221 PERS	28,026	25,416	51,516	51,516	58,732	7,216	14.01%
40321 Health Insurance	20,602	20,741	69,762	69,762	87,616	17,854	25.59%
40322 Life Insurance	105	112	567	567	645	78	13.76%
40410 Leave	7,152	5,928	21,235	21,235	25,390	4,155	19.57%
40511 Other Benefits	42	1,409	288	288	432	144	50.00%
Total: Personnel	214,577	276,647	425,760	425,760	489,732	63,972	15.03%
Supplies							
42120 Computer Software	-	569	600	600	600	-	0.00%
42210 Operating Supplies	2,849	5,671	6,700	6,700	6,700	-	0.00%
42220 Fire/Medical/Rescue Supplies	3,127	5,928	8,550	8,550	12,600	4,050	47.37%
42230 Fuel, Oils and Lubricants	6,932	9,652	12,000	12,000	14,350	2,350	19.58%
42250 Uniforms	1,775	7,585	4,000	5,200	4,000	-	0.00%
42263 Training Supplies	1,963	2,053	4,000	2,800	4,000	-	0.00%
42310 Repair/Maintenance Supplies	461	2,357	1,500	1,500	1,500	-	0.00%
42360 Motor Vehicle Repair	2,597	12,455	14,250	14,250	14,250	-	0.00%
42410 Small Tools	951	1,107	750	750	2,500	1,750	233.33%
Total: Supplies	20,655	47,377	52,350	52,350	60,500	8,150	15.57%
Services							
43011 Contractual Services	11,613	8,893	19,100	19,100	19,100	-	0.00%
43014 Physical Examinations	591	-	10,000	20,000	10,000	-	0.00%
43110 Communications	7,224	9,794	6,000	10,500	10,660	4,660	77.67%
43140 Postage and Freight	123	192	500	500	500	-	0.00%
43210 Transport/Subsistence	3,367	11,039	6,752	8,752	21,200	14,448	213.98%
43220 Car Allowance	-	-	3,600	-	-	(3,600)	-100.00%
43260 Training	1,400	1,560	2,050	4,850	5,575	3,525	171.95%
43310 Advertising	123	1,926	400	400	200	(200)	-50.00%
43410 Printing	41	-	100	100	100	-	0.00%
43510 Insurance Premium	39,913	31,113	34,507	34,507	49,661	15,154	43.92%
43610 Utilities	31,260	18,138	35,092	27,892	25,000	(10,092)	-28.76%
43720 Equipment Maintenance	5,380	3,948	5,000	5,000	5,000	-	0.00%
43750 Vehicle Maintenance	270	-	3,000	4,500	5,500	2,500	83.33%
43780 Buildings/Grounds Maintenance	10,784	4,203	14,000	14,000	7,000	(7,000)	-50.00%
43810 Rents and Operating Leases	1,685	1,103	1,200	1,200	1,200	-	0.00%
43920 Dues and Subscriptions	224	272	295	295	390	95	32.20%
Total: Services	113,998	92,181	141,596	151,596	161,086	19,490	13.76%
Capital Outlay							
48310 Vehicles	-	16,014	-	-	-	-	-
48514 Fire Fighting/Rescue Equipment	-	10,495	-	-	14,486	14,486	-
48710 Minor Office Equipment	79	4,220	500	825	500	-	0.00%
48720 Minor Office Furniture	-	359	500	500	500	-	0.00%
48730 Minor Communication Equipment	1,877	19,515	4,000	6,818	25,400	21,400	535.00%
48740 Minor Machines & Equipment	658	4,404	4,000	3,675	3,000	(1,000)	-25.00%
48750 Minor Medical Equipment	5,569	4,000	9,000	9,000	9,000	-	0.00%
48760 Minor Firefighting/Rescue Equipment	5,857	20,708	13,214	19,692	37,947	24,733	187.17%
Total: Capital Outlay	14,040	79,715	31,214	40,510	90,833	59,619	191.00%
Transfers							
50264 911 Communications	-	-	8,227	8,227	19,655	11,428	138.91%
50444 Anchor Point Capital Projects	65,000	75,000	75,000	75,000	75,000	-	0.00%
Total: Transfers	65,000	75,000	83,227	83,227	94,655	11,428	13.73%
Interdepartmental Charges							
61990 Admin Service Fee	-	362	-	704	-	-	-
Total: Interdepartmental Charges	-	362	-	704	-	-	-
Department Total	\$ 428,270	\$ 571,282	\$ 734,147	\$ 754,147	\$ 896,806	\$ 162,659	22.16%

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.

Added: 1/2 time Firefighter Technician

40120 Temporary Wages. Stipends for emergency responders .

42220 Fire/Medical/Rescue Supplies. Additional needs for fire and EMS supplies due to increased call volume and the return of EMT III level of ambulance service.

42230 Fuel, oils and lubricants. Increased call volume and the addition of Command Vehicle 1 and Command Vehicle 2 has impacted fuel usage.

42360 Vehicle Repair Supplies. Tires and wheels for ambulance (\$2,818), summer tires for Command Vehicle 1 (\$1,563), wheels and tires for Unit 48 (\$1,562), and miscellaneous vehicle repair supplies (\$8,306).

42410 Small tools. Replace fire extinguishers at Station 1 and 2 (\$1,750), and misc. small tools (\$750).

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 software (\$700), ambulance billing service (\$4,500), drug disposal services (\$250), and Service Area Board annual appreciation, training & retention banquet (\$3,000).

43110 Communications. Server (\$1,750), Dish-net (\$840), data pack (\$1,680), cell stipend (\$2,400), Station 1 phone (\$1,700), Station 2 phone (\$800), and Medic unit cell phones (\$1,490).

43780 Buildings/Grounds Maintenance. Lockers and storage space for new members (\$7,000).

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium in Anchorage, the Alaska Firefighters Association Conference, Fire Chief leadership summit, and miscellaneous travel for chief meetings and additional training for volunteers, advanced trauma and extrication training.

43260 Training: Advanced trauma and extrication training for Chief, Assistant Chief, Firefighter Tech and volunteers. Annual training for EMT 1, EMT II, EMT III, FFI, FFII, haz-mat operations and bi-annual CEVO driving course training.

48514 Firefighting/Rescue Equipment: Vehicle stabilization kit (\$6,498), cribbing kit (\$7,988) (one time purchase on extrication equipment).

48730 Minor Communication Equipment. Purchase of 6 ALMR radios to improve communication capabilities (\$20,460), VFA grant match for the purchase 4 additional ALMR radios (\$3,640), and additional radio batteries (\$1,300).

48740 Minor Machines & Equipment. New training computer (\$850), copier/fax machines (\$1,000), and misc. equipment (\$1,150).

48750 Minor Medical Equipment. 3 back boards for medic's 41 & 42 (\$1,002), 2 pedi back boards (\$542), and various other medical equipment (\$7,456).

48760 Minor Fire Fighting Equipment. Due to a 57% increase in volunteerism, need new turnout gear helmets, boots and safety related equipment (10 members x \$3,534 = \$35,340), and air hammer master kit extrication equipment for rescue unit (\$2,607) .

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 324 & 335.

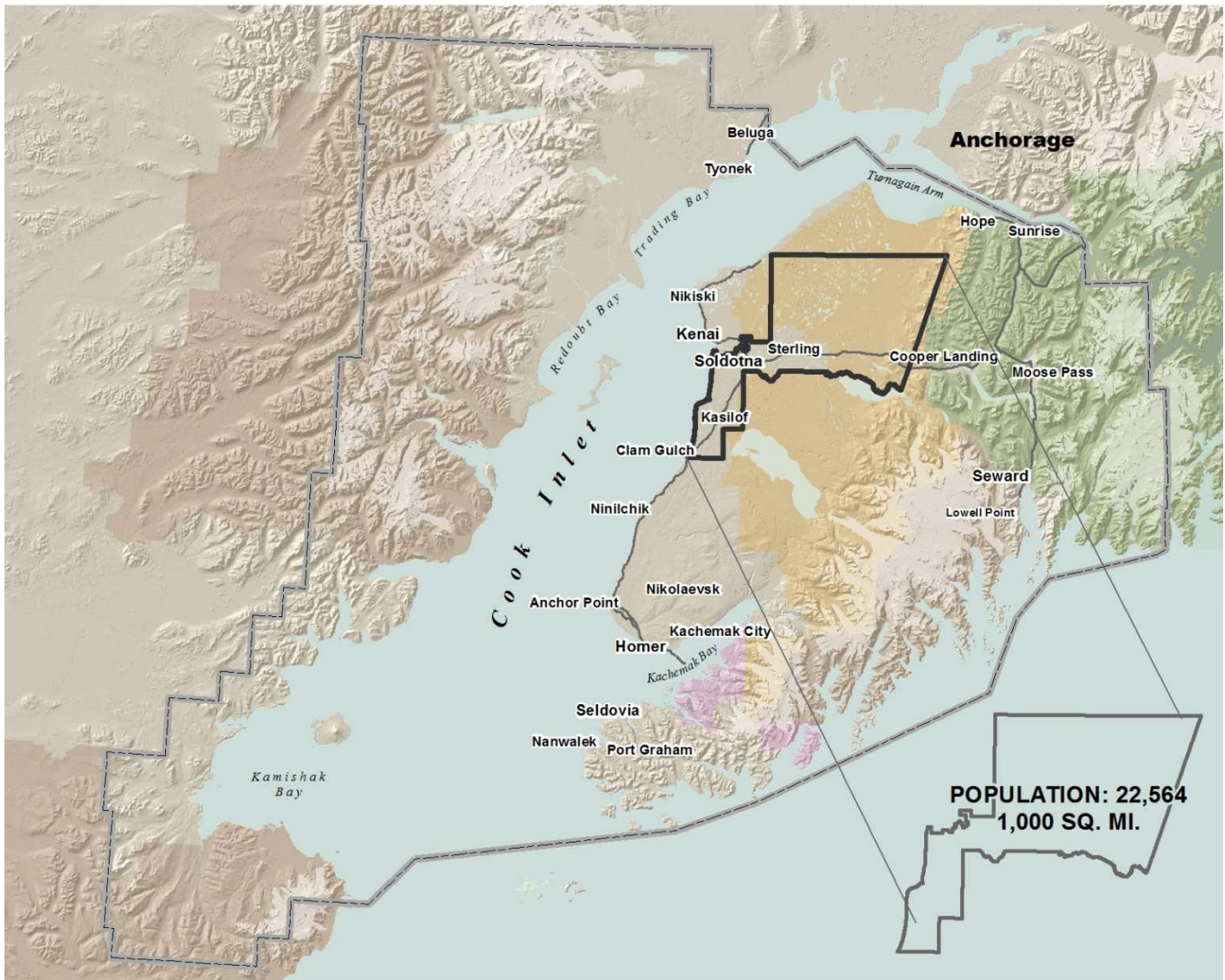
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Central Emergency Service Area

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 45 volunteers. There are five staffed stations and three unmanned sub-stations.

The mill levy for the service area is 2.65 for fiscal year 2016. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



Board Members

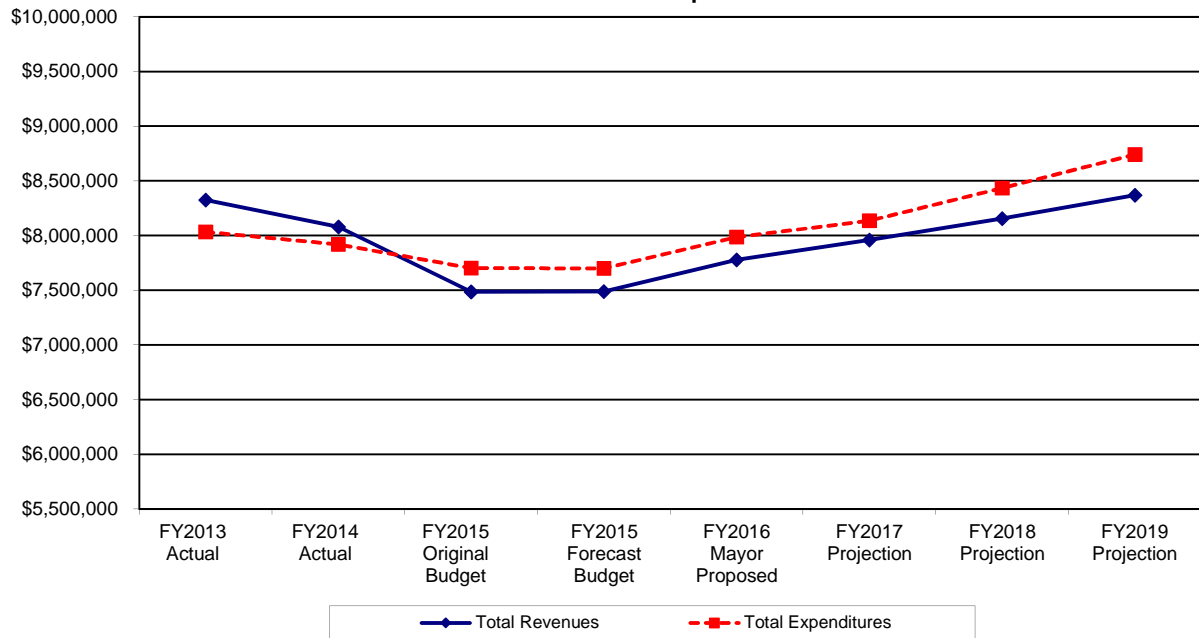
Paul Moses
Jim Chambers
Gary Hale
Carrie Henson
Gordon Orth

Chief: Chris Mokracek

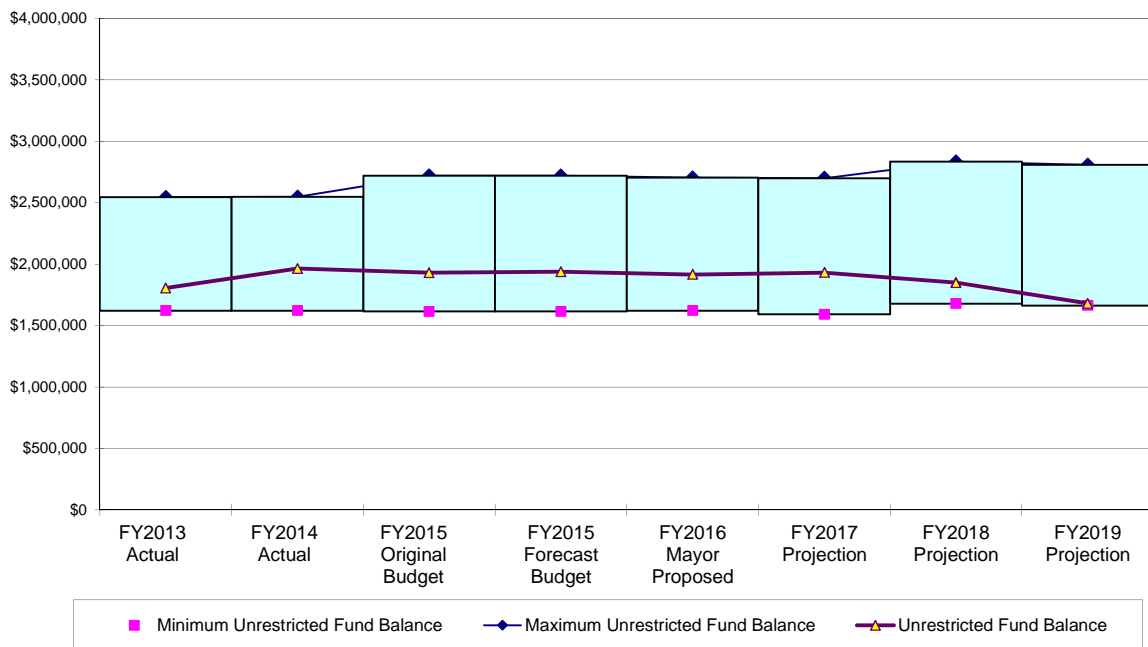
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Taxable Value (000's)								
Real	2,328,623	2,311,928	2,234,146	2,234,146	2,347,232	2,417,649	2,490,178	2,564,883
Personal	92,127	93,367	99,027	100,266	102,670	102,670	102,670	102,670
Oil & Gas (AS 43.56)	91,275	105,185	166,307	166,307	159,833	151,841	145,767	145,767
	<u>2,512,025</u>	<u>2,510,480</u>	<u>2,499,480</u>	<u>2,500,719</u>	<u>2,609,735</u>	<u>2,672,160</u>	<u>2,738,615</u>	<u>2,813,320</u>
Mill Rate	2.45	2.65	2.65	2.65	2.65	2.65	2.65	2.65
Revenues:								
Property Taxes								
Real	\$ 6,160,251	\$ 6,107,300	\$ 5,920,487	\$ 5,920,487	\$ 6,220,165	\$ 6,406,770	\$ 6,598,972	\$ 6,796,940
Personal	253,130	252,152	257,173	260,391	266,634	266,634	266,634	266,634
Oil & Gas (AS 43.56)	242,048	278,742	440,714	440,714	423,557	402,379	386,283	386,283
Interest	22,542	17,039	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	51,759	49,430	53,728	53,728	53,728	54,803	55,899	57,017
Motor Vehicle Tax	142,618	144,754	137,551	137,551	143,686	146,560	149,491	152,481
Total Property Taxes	<u>6,872,348</u>	<u>6,849,417</u>	<u>6,827,653</u>	<u>6,830,871</u>	<u>7,125,770</u>	<u>7,295,506</u>	<u>7,476,006</u>	<u>7,678,457</u>
Federal Revenues	303,111	110,833	-	-	-	-	-	-
State Revenues	483,659	523,949	-	-	-	-	-	-
Interest Earnings	10,341	24,360	26,860	26,860	29,073	35,928	43,452	48,539
Other Revenue	647,650	563,088	625,250	625,250	616,370	622,534	628,759	635,047
Total Revenues	<u>8,317,109</u>	<u>8,071,647</u>	<u>7,479,763</u>	<u>7,482,981</u>	<u>7,771,213</u>	<u>7,953,968</u>	<u>8,148,217</u>	<u>8,362,043</u>
Operating Transfers From:								
Special Revenue Fund	7,106	6,592	6,580	5,933	5,981	5,996	6,097	6,201
Total Operating Transfers	<u>7,106</u>	<u>6,592</u>	<u>6,580</u>	<u>5,933</u>	<u>5,981</u>	<u>5,996</u>	<u>6,097</u>	<u>6,201</u>
Total Revenues and Operating Transfers	<u>8,324,215</u>	<u>8,078,239</u>	<u>7,486,343</u>	<u>7,488,914</u>	<u>7,777,194</u>	<u>7,959,964</u>	<u>8,154,314</u>	<u>8,368,244</u>
Expenditures:								
Personnel	5,871,632	6,148,347	5,794,874	5,794,874	5,864,686	5,968,702	6,207,451	6,455,749
Supplies	409,612	380,772	439,318	473,902	446,518	455,448	464,557	473,848
Services	704,361	717,938	947,642	939,858	989,868	1,029,463	1,070,642	1,113,468
Capital Outlay	117,750	96,400	92,138	99,638	109,938	112,137	114,380	116,668
Interdepartmental Charges	9,151	1,856	-	-	-	-	-	-
Total Expenditures	<u>7,112,506</u>	<u>7,345,313</u>	<u>7,273,972</u>	<u>7,308,272</u>	<u>7,411,010</u>	<u>7,565,750</u>	<u>7,857,030</u>	<u>8,159,733</u>
Operating Transfers To:								
Special Revenue Fund	130,226	133,014	138,362	138,362	134,212	139,580	145,163	150,970
Capital Projects Fund	600,000	250,000	100,000	100,000	250,000	250,000	250,000	250,000
Debt Service Fund	190,377	190,128	190,728	151,449	189,288	178,769	180,650	180,750
Total Operating Transfers	<u>920,603</u>	<u>573,142</u>	<u>429,090</u>	<u>389,811</u>	<u>573,500</u>	<u>568,349</u>	<u>575,813</u>	<u>581,720</u>
Total Expenditures and Operating Transfers	<u>8,033,109</u>	<u>7,918,455</u>	<u>7,703,062</u>	<u>7,698,083</u>	<u>7,984,510</u>	<u>8,134,099</u>	<u>8,432,843</u>	<u>8,741,453</u>
Net Results From Operations	291,106	159,784	(216,719)	(209,169)	(207,316)	(174,135)	(278,529)	(373,209)
Projected Lapse	-	-	181,849	182,707	185,275	189,144	196,426	203,993
Change in fund balance	291,106	159,784	(34,870)	(26,462)	(22,041)	15,009	(82,103)	(169,216)
Beginning Fund Balance	1,513,798	1,804,904	1,964,688	1,964,688	1,938,226	1,916,185	1,931,194	1,849,091
Ending Fund Balance	<u>\$ 1,804,904</u>	<u>\$ 1,964,688</u>	<u>\$ 1,929,818</u>	<u>\$ 1,938,226</u>	<u>\$ 1,916,185</u>	<u>\$ 1,931,194</u>	<u>\$ 1,849,091</u>	<u>\$ 1,679,875</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 37 career, 2 support, and 45 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 within and throughout the fire service to improve efficiency and effectiveness.

FY 2015 Accomplishments:

Administration

- Purchased personnel scheduling software to accurately and efficiently track personnel shift coverage and staffing accountability.

Operations

- Recruited and trained 36 volunteer firefighters in anticipation of fire station staffing and increased emergency response activity.
- Completed Arc Loop fire training facility using cost effective design and material.

FY2016 New Initiatives:

- Staff Kasilof and Funny River fire stations with volunteer and resident responders.
- 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 5% of the property effected.

Measures:

Dollar Value Saved & Loss Analysis	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Total Number of Fires	60	30	36	35
Property Value Loss from Fire	\$2,141,060	\$764,800	\$657,100	\$500,000
Property Value Saved from Fire	\$8,389,250	\$535,600	\$2,073,400	\$10,000,000
Percentage Saved from Fire	80%	75%	69%	95%

Priority/Goal: Emergency Medical Services (EMS)

Goal: Ensure timely response and highest level of service per emergency medical response.

Objective: Provide advanced level EMS care on scene within 8 minutes of 911 call 90% of the time.

Measures:

EMS Response Time Analysis	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Number of EMS Calls Responded to	1,729	1,770	1,800	1,830
Average Response Time	8:02	7:90	8:00	8:00
% of Calls Under 8 Minute Response Time	70%	64%	80%	80%

Fund: 211
Dept: 51610

Department Function
Central Emergency Service Area - Continued

Priority/Goal: Public Education

Goal: Increase the number of elementary school age children receiving fire and life safety education.

Objective: Provide fire and life safety education to K-6th grade children to maintain a record of 0% juvenile fire starts.

Measures:

Public Education Measures	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Number of School Age Children Taught (K-6 th grade)	2,360	2,160	2,200	2,200
Fire Station Tours	200	128	190	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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Intentional	5	2	1	0
Unintentional	50	24	28	30
Failure of Equipment or Heat Source	5	4	7	5
Under Investigation	8	2	3	0
Cause Undetermined	9	6	5	5
Public Presentations	14	12	12	12
% of unintentional Fires	83%	80%	78%	86%

Measures:

FTE Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing History	42	42	41	39

Commentary

CES priorities for FY2016 will focus on identifying efficiencies in service delivery while maintaining the current level of service in fire suppression, rescue, EMS and fire prevention. CES is facing a challenge of financial sustainability while facing a reduction in property tax revenue, increased operating expenses and an ever increasing emergency response call volume. The Central Peninsula's aging population, growing medical facility infrastructure, will ensure a steady increase in the need and reliance on emergency medical treatment and transport. Attracting and maintaining a qualified workforce to replace experience lost through anticipated retirements continues to be a challenge. The completion of a comprehensive succession plan will be a priority for FY2016.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,517,522	\$ 2,565,309	\$ 2,893,358	\$ 2,893,358	\$ 2,861,187	\$ (32,171)	-1.11%
40111 Special Pay	24,949	24,780	32,175	32,175	31,200	(975)	-3.03%
40120 Temporary Wages	139,099	95,230	100,000	100,000	160,000	60,000	60.00%
40130 Overtime Wages	358,972	533,192	303,088	303,088	303,466	378	0.12%
40131 FLSA Overtime Wages	98,950	96,790	103,961	103,961	107,002	3,041	2.93%
40210 FICA	269,621	284,342	306,685	306,685	310,331	3,646	1.19%
40221 PERS	1,200,381	1,286,647	749,886	749,886	743,215	(6,671)	-0.89%
40321 Health Insurance	802,966	790,569	817,217	817,217	854,256	37,039	4.53%
40322 Life Insurance	4,585	4,447	7,259	7,259	7,235	(24)	-0.33%
40410 Leave	447,769	462,207	475,627	475,627	481,464	5,837	1.23%
40511 Other Benefits	6,818	4,834	5,618	5,618	5,330	(288)	-5.13%
Total: Personnel	5,871,632	6,148,347	5,794,874	5,794,874	5,864,686	69,812	1.20%
Supplies							
42120 Computer Software	29,655	-	-	34,584	-	-	-
42210 Operating Supplies	36,152	37,990	43,230	43,230	43,230	-	0.00%
42220 Fire/Medical/Rescue Supplies	108,701	106,911	107,000	103,000	107,000	-	0.00%
42230 Fuel, Oils and Lubricants	106,849	104,762	140,000	133,000	140,000	-	0.00%
42250 Uniforms	26,888	26,495	29,688	29,688	29,688	-	0.00%
42263 Training Supplies	10,121	7,219	13,750	13,750	13,750	-	0.00%
42310 Repair/Maintenance Supplies	19,018	24,142	25,950	27,950	25,950	-	0.00%
42360 Motor Vehicle Repair	46,919	56,349	49,700	58,700	50,000	300	0.60%
42410 Small Tools & Equipment	25,309	16,904	30,000	30,000	36,900	6,900	23.00%
Total: Supplies	409,612	380,772	439,318	473,902	446,518	7,200	1.64%
Services							
43011 Contractual Services	171,269	175,038	168,465	174,465	204,977	36,512	21.67%
43014 Physical Examinations	26,972	38,538	58,840	45,340	58,840	-	0.00%
43019 Software Licensing	2,263	4,100	20,525	20,241	24,595	4,070	19.83%
43110 Communications	41,318	48,692	58,900	58,900	62,080	3,180	5.40%
43140 Postage and Freight	1,377	1,363	2,000	2,000	2,000	-	0.00%
43210 Transportation/Subsistence	52,406	36,987	42,908	25,408	37,553	(5,355)	-12.48%
43260 Training	15,811	6,996	13,810	13,810	25,215	11,405	82.59%
43310 Advertising	2,277	366	2,250	2,250	2,250	-	0.00%
43410 Printing	209	-	515	515	515	-	0.00%
43510 Insurance Premium	169,647	208,791	332,832	332,832	319,165	(13,667)	-4.11%
43600 Project Management	1,093	-	-	-	-	-	-
43610 Utilities	128,662	129,097	148,191	148,191	155,302	7,111	4.80%
43720 Equipment Maintenance	31,717	27,655	37,080	37,080	37,080	-	0.00%
43750 Vehicles Maintenance	5,287	4,061	8,200	15,700	8,200	-	0.00%
43780 Buildings/Grounds Maintenance	43,474	27,703	37,647	47,647	37,647	-	0.00%
43810 Rents and Operating Leases	2,177	3,173	3,830	3,830	3,830	-	0.00%
43920 Dues and Subscriptions	8,402	5,378	11,649	11,649	10,619	(1,030)	-8.84%
Total: Services	704,361	717,938	947,642	939,858	989,868	42,226	4.46%
Capital Outlay							
48311 Machinery & Equipment	-	9,800	-	-	-	-	-
48710 Minor Office Equipment	4,261	4,314	4,500	4,500	4,500	-	0.00%
48720 Minor Office Furniture	11,718	27,016	5,000	12,500	5,000	-	0.00%
48730 Minor Communication Equipment	2,118	150	2,300	2,300	2,300	-	0.00%
48740 Minor Machines & Equipment	13,808	6,409	3,450	3,450	3,450	-	0.00%

Fund 211
Department 51610 - Central Emergency Services - Continued

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Capital Outlay - Continued							
48515 Medical Equipment	-	-	-	-	10,000	10,000	-
48750 Minor Medical Equipment	4,798	4,023	5,000	5,000	-	(5,000)	-100.00%
48755 Minor Recreation Equipment	377	-	-	-	-	-	-
48760 Minor Fire Ftg/Rescue Equipment	60,756	44,688	71,888	71,888	84,688	12,800	17.81%
49125 Remodel	19,914	-	-	-	-	-	-
Total: Capital Outlay	117,750	96,400	92,138	99,638	109,938	17,800	19.32%
Transfers							
50264 911 Communications	130,226	133,014	138,362	138,362	134,212	(4,150)	-3.00%
50358 CES Debt Service- Kasilof	190,377	190,128	190,728	151,449	189,288	(1,440)	-0.76%
50443 CES Capital Projects	600,000	250,000	100,000	100,000	250,000	150,000	150.00%
Total: Transfers	920,603	573,142	429,090	389,811	573,500	144,410	33.65%
Interdepartmental Charges							
61990 Admin Service Fee	9,151	1,856	-	-	-	-	-
Total: Interdepartmental Charges	9,151	1,856	-	-	-	-	-
Department Total	\$ 8,033,109	\$ 7,918,455	\$ 7,703,062	\$ 7,698,083	\$ 7,984,510	\$ 281,448	3.65%

Line-Item Explanations

- 40110 Regular Wages.** Staff includes: Chief, Deputy Chief, Training Officer, Safety Officer, Fire Marshal, Captains, Engineers, Mechanic, 1 Admin Assistants.
- 43610 Utilities.** Increased due to HEA and Enstar rate hikes.
- Added-**30 volunteer firefighters (Temporary Wages increase)
Deleting- 1 Admin Assistant and 1 Professional position.
- 48515 Medical Equipment.** Patient transport trailer (\$10,000).
- 42410 Small Tools & Equipment.** Increased to purchase firefighter self rescue tools for the new volunteers.
- 48710 Minor Office Equipment.** Replace Training Officer's laptop, replace desktop monitor, Station 5 computer and accessories (\$4,500).
- 43011 Contractual Services.** Physician sponsor (\$116,077), ambulance billing (\$30,309), in-house training (\$24,744), UL ladder testing (\$4,000), custodial service ERC (\$3,420), Volunteer Coordinator (\$9,600) miscellaneous (\$16,847).
- 48720 Minor Office Furniture.** Minor office furniture replacement (\$5,000).
- 43019 Software Licensing.** Increase for incident reporting and scheduling software licensing..
- 48730 Minor Communications Equipment.** Replace 4 out of 60 pagers (\$2,300).
- 43110 Communications.** Increased for EDispatch smart phone dispatching program.
- 48740 Minor Machines & Equipment.** Gas monitor and RIT tools (\$3,450).
- 43210 Transportation and Subsistence.** Decrease due to focus on in-state training.
- 48760 Minor Firefighting/Rescue Equipment.** Bunker gear - annual cost per 5-7 year replacement cycle (\$45,520), SCBA bottles (\$2,000), water rescue equipment (\$20,668) wildland firefighting clothing (\$5,000), wildland firefighting equipment (\$6,500), and miscellaneous items (\$5,000).
- 43260 Training.** Increased for Resident Volunteer Firefighter scholarships.
- 50264 Transfer to 911 Fund.** Charges from the 911 fund for the cost of operating the 911 call center.
- 43500 Insurance Premiums.** Decrease in Workman's Compensation rates and amount of covered wages.
- 50358 Transfer to Debt Service.** Current portion of principal and interest for bonds issued in FY2007 to finance the construction of a new fire station in Kasilof and upgrades to the existing facility at the Funny River Station.

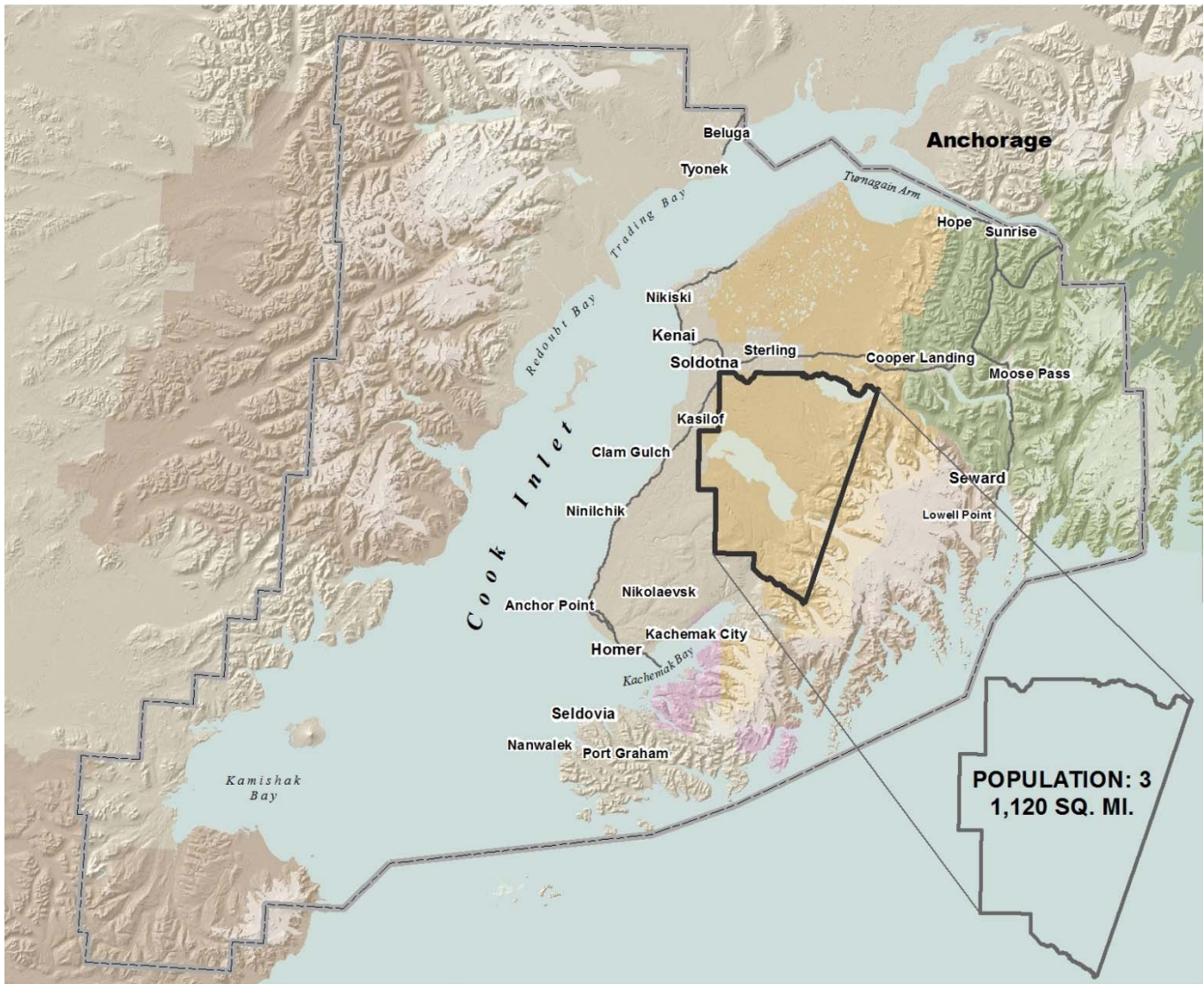
For capital projects information on this department - See the capital projects section - Pages 324, 326, 336, & 361-363.

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Central Peninsula Emergency Medical Service Area

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

A five-member joint operations board is elected by voters within this service area and the Central Emergency Services Area to provide oversight of the joint operations of the two service areas. The mill levy for fiscal year 2016 is 1.00, which is the maximum allowed.



Board Members

Paul Moses
Jim Chambers
Martin Hall
Carrie Henson
Gordon Orth

Chief: Chris Mokracek

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

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Taxable Value (000's)								
Real	4,372	4,388	4,275	4,275	4,222	4,306	4,392	4,480
Personal	1,700	1,717	1,180	953	928	928	928	928
	6,072	6,105	5,455	5,228	5,150	5,234	5,320	5,408
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 4,287	\$ 4,400	\$ 4,275	\$ 4,206	\$ 4,222	\$ 4,220	\$ 4,304	\$ 4,390
Personal	1,667	1,371	1,156	913	909	909	909	909
Interest	32	34	-	14	-	-	-	-
Flat Tax	1,120	787	1,149	800	850	867	884	902
Total Property Taxes	7,106	6,592	6,580	5,933	5,981	5,996	6,097	6,201
Total Revenues	7,106	6,592	6,580	5,933	5,981	5,996	6,097	6,201
Operating Transfers To:								
Central Emergency Services	7,106	6,592	6,580	5,933	5,981	5,996	6,097	6,201
Total Operating Transfers	7,106	6,592	6,580	5,933	5,981	5,996	6,097	6,201
Total Expenditures and Operating Transfers	7,106	6,592	6,580	5,933	5,981	5,996	6,097	6,201
Net Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Kenai Peninsula Borough
Budget Detail**

**Fund 220
Department 52110 - Central Peninsula EMSA Administration**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50211 Tfr Central Emergency Services	\$ 7,106	\$ 6,592	\$ 6,580	\$ 5,933	\$ 5,981	(599)	-9.10%
Total: Transfers	7,106	6,592	6,580	5,933	5,981	(599)	-9.10%
Department Total	\$ 7,106	\$ 6,592	\$ 6,580	\$ 5,933	\$ 5,981	\$ (599)	-9.10%

Line-Item Explanation

50211 Transfer to Central Emergency Services. Emergency medical services for the service area residents are provided by Central Emergency Services (CES), with compensation provided by the transfer of funds collected on the service areas one mill rate to CES (See CES for description of activity, pages 175-181).

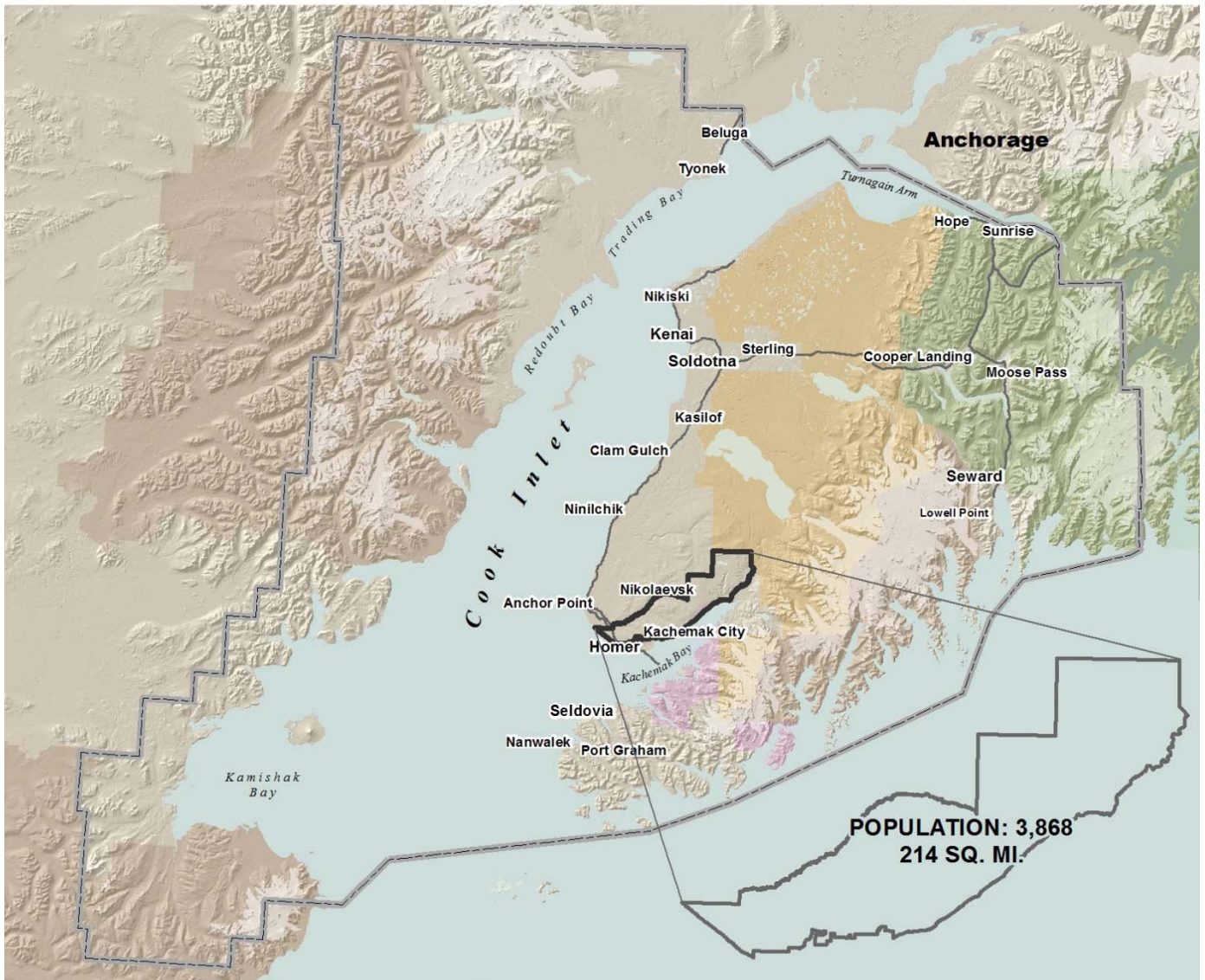
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Kachemak Emergency Service Area

This service area was created on October 10, 2000, to provide fire protection and emergency medical service for the area surrounding the City of Homer and Kachemak City. The fire department is staffed by 4 permanent full-time employees and 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 2016.

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



Board Members

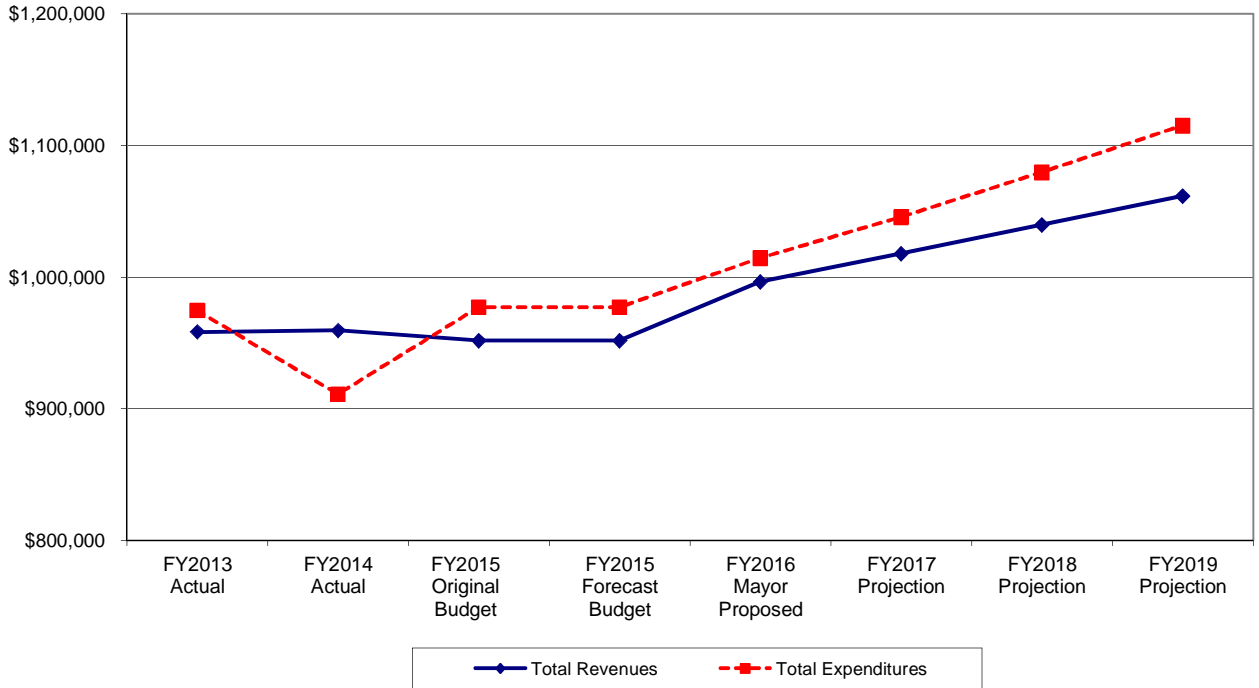
Milli Martin
Matthew Schneyer
Dave Bachrach
Buck Jones
Vacant

Fire Chief: Bob Ciciarella

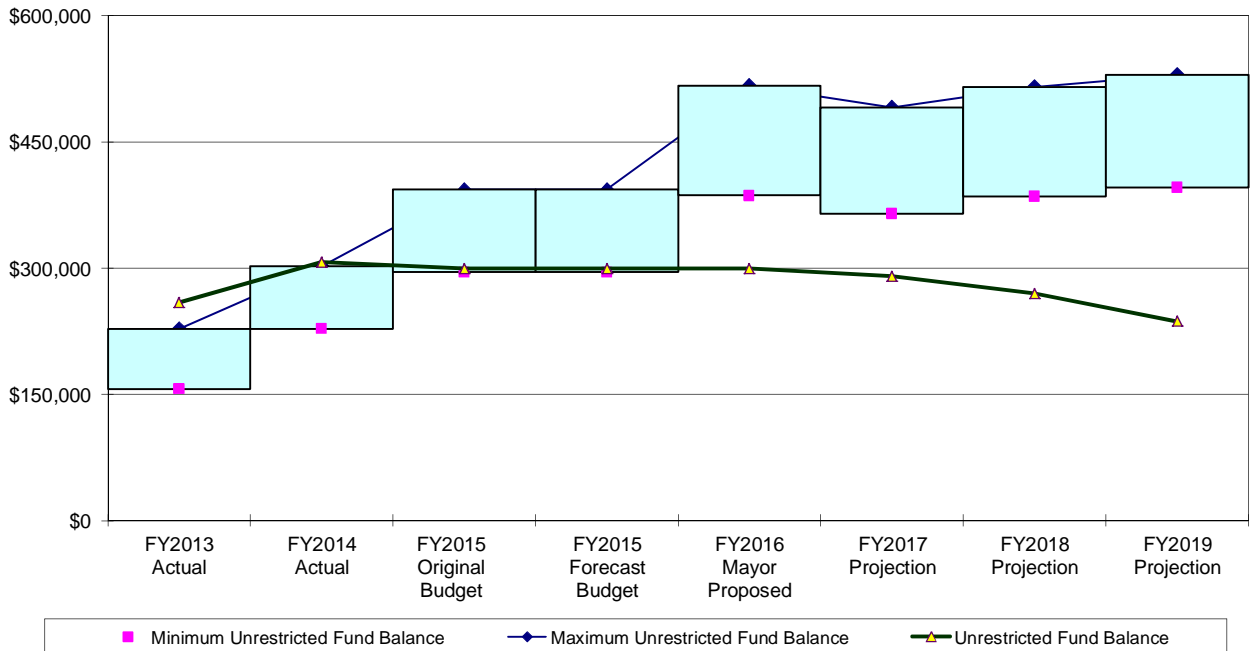
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Taxable Value (000's)								
Real	370,554	354,728	335,531	335,531	352,148	359,191	366,375	373,703
Personal	1,641	2,359	5,824	5,828	6,355	6,355	6,355	6,355
Oil & Gas (AS 43.56)	-	-	279	279	-	-	-	-
	<u>372,195</u>	<u>357,087</u>	<u>341,634</u>	<u>341,638</u>	<u>358,503</u>	<u>365,546</u>	<u>372,730</u>	<u>380,058</u>
Mill Rate	2.25	2.25	2.60	2.60	2.60	2.60	2.60	2.60
Revenues:								
Property Taxes								
Real	\$ 819,150	\$ 791,831	\$ 872,381	\$ 872,381	\$ 915,585	\$ 933,897	\$ 952,575	\$ 971,628
Personal	2,406	5,729	14,840	14,840	16,193	16,193	16,193	16,193
Oil & Gas (AS 43.56)	-	-	725	725	-	-	-	-
Interest	2,869	2,790	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	3,638	3,678	3,375	3,375	3,375	3,443	3,512	3,582
Motor Vehicle Tax	24,827	25,086	24,787	24,787	24,957	25,456	25,965	26,484
Total Property Taxes	<u>852,890</u>	<u>829,114</u>	<u>917,908</u>	<u>917,908</u>	<u>961,910</u>	<u>980,825</u>	<u>1,000,118</u>	<u>1,019,797</u>
Federal Revenue	19,816	35,461	-	-	-	-	-	-
State Revenue	38,901	65,017	-	-	-	-	-	-
Interest Earnings	1,726	6,486	4,026	4,026	4,492	5,616	6,541	7,092
Other Revenue	45,019	23,406	30,000	30,000	30,000	31,500	33,075	34,729
Total Revenues	<u>958,352</u>	<u>959,484</u>	<u>951,934</u>	<u>951,934</u>	<u>996,402</u>	<u>1,017,941</u>	<u>1,039,734</u>	<u>1,061,618</u>
Expenditures:								
Personnel	473,469	509,341	490,397	490,397	518,067	538,790	560,342	582,756
Supplies	78,666	85,748	103,700	99,300	90,000	91,800	93,636	95,509
Services	171,215	164,267	189,372	188,272	200,723	208,752	217,102	225,786
Capital Outlay	92,520	93,391	83,900	89,400	98,890	98,890	100,868	102,885
Interdepartmental Charges	662	-	-	-	-	-	-	-
Total Expenditures	<u>816,532</u>	<u>852,747</u>	<u>867,369</u>	<u>867,369</u>	<u>907,680</u>	<u>938,232</u>	<u>971,948</u>	<u>1,006,936</u>
Operating Transfers To:								
Special Revenue Fund	8,042	8,227	9,851	9,851	10,728	11,157	11,603	12,067
Capital Projects Fund	150,000	50,000	100,000	100,000	50,000	50,000	50,000	50,000
Debt Service Fund	-	-	-	-	46,128	46,128	46,128	46,128
Total Operating Transfers	<u>158,042</u>	<u>58,227</u>	<u>109,851</u>	<u>109,851</u>	<u>106,856</u>	<u>107,285</u>	<u>107,731</u>	<u>108,195</u>
Total Expenditures and Operating Transfers	<u>974,574</u>	<u>910,974</u>	<u>977,220</u>	<u>977,220</u>	<u>1,014,536</u>	<u>1,045,517</u>	<u>1,079,679</u>	<u>1,115,131</u>
Net Results From Operations	(16,222)	48,510	(25,286)	(25,286)	(18,134)	(27,576)	(39,945)	(53,513)
Projected Lapse	-	-	17,347	17,347	18,154	18,765	19,439	20,139
Change in Fund Balance	(16,222)	48,510	(7,939)	(7,939)	20	(8,811)	(20,506)	(33,374)
Beginning Fund Balance	275,131	258,909	307,419	307,419	299,480	299,500	290,689	270,183
Ending Fund Balance	<u>\$ 258,909</u>	<u>\$ 307,419</u>	<u>\$ 299,480</u>	<u>\$ 299,480</u>	<u>\$ 299,500</u>	<u>\$ 290,689</u>	<u>\$ 270,183</u>	<u>\$ 236,809</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 still needed 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.

FY2015 Accomplishments:

Administration

- Completed Construction and moved apparatus into Diamond Ridge Station 2.

- Entered into contract for the purchase of aerial apparatus.
- Increased paramedic service with the addition of two more paramedics to the roster where KESA is the only paramedic service south of the CES Service Area.

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.

FY2016 New Initiatives:

- Training of truck company crew in preparation of delivery of aerial apparatus.
- Implementation of Truck Company operations training to improve firefighter and victim safety and reduce the fire damage to property owners. Training includes, but not limited to, search and rescue, ventilation, forcible entry, and extrication.
- Implement new guideline and training manual.

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	8
Fritz Creek/McNeil Canyon	8	6	6	5	5
Voznesenka / Razdolna	8	13	12	11	9

Call Volume Vs. Responder Average	CY13 Actual		CY14 Actual		CY15 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Diamond Ridge – fire calls	28	18	37	20	40	16
Diamond Ridge – EMS calls	34	7	59	11	65	7
Fritz Creek/McNeil Canyon - fire calls	45	20	46	20	50	18
Fritz Creek/McNeil Canyon – EMS calls	66	11	49	11	55	8
Anchor Point -Automatic Aid– fire calls	10	21	14	20	22	20
Anchor Point -Mutual Aid– fire calls	2	20	2	23	2	20
Anchor Point -Mutual Aid– EMS calls	2	7	5	7	5	6
City of Homer -Automatic Aid - Fire calls	0	0	0	0	5	15
City of Homer -Mutual Aid - Fire calls	8	19	3	18	7	18
City of Homer – Mutual aid – EMS calls	2	5	1	4	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:

	<u>Benchmark</u>	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Physician Based Training	15	3	8	10	12
EMT II Training	10	2	8	10	10
EMT III Training	10	2	9	10	10
ACLS Training	10	1	3	8	10
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:

	<u>Benchmark</u>	FY14 Actual	FY15 Actual	FY16 Estimated	FY17 Projected
Firefighter II/Officer Training	12	6	11	12	12
Engineer Training	10	4	5	8	8
Truck Company Operations Training	10	n/a	8	10	10
Specialized Training including Rapid Intervention Team, Confined Space Rescue, High Angle Rescue, Fire Investigation	8	4	4	6	6
Wildland Fire Training	6	3	4	5	6

Commentary

KESA continues to assist Anchor Point via automatic aid to structure fires and provides equipment and personnel on all fires and in most cases arriving as first in which continues to increase operational costs. The KESA call volume continues to increase. Demands such as public education and stand-by's for public events and public education have also increased. We have improved skills necessary for serious fire/trauma calls with EMT 3, paramedic, and firefighting training. Additional personnel are still needed for training, administrative functions, participation in industry committees and events, etc. in order to maintain this high level/quality of service. Response times continue to be lower than average for a volunteer department. KESA continues to carry 45 volunteers who provide the majority of the responders for the entire Southwestern Peninsula. As a result of acquiring surplus apparatus and a strong highly trained volunteer force, we have responded to calls for assistance to wildland fires outside our area, including the Funny River Fire, as well as Fairbanks and Delta Junction, which has increased revenue. KESA Medics have provided paramedic intercepts which have directly saved lives outside our service area.

**Kenai Peninsula Borough
Budget Detail**

Fund 212

Department 51810 - Kachemak Emergency Service Area

		FY2013	FY2014	FY2015	FY2015	FY2016	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed		
Personnel								
40110	Regular Wages	\$ 237,080	\$ 257,396	\$ 274,661	\$ 274,661	\$ 286,760	\$ 12,099	4.41%
40120	Temporary Wages	28,608	22,144	14,950	14,950	14,950	-	0.00%
40130	Overtime Wages	-	6,793	1,029	1,029	1,060	31	3.01%
40210	FICA	22,258	23,337	25,220	25,220	26,440	1,220	4.84%
40221	PERS	89,261	99,067	61,654	61,654	64,348	2,694	4.37%
40321	Health Insurance	68,710	70,049	79,728	79,728	87,616	7,888	9.89%
40322	Life Insurance	400	418	678	678	703	25	3.69%
40410	Leave	26,864	29,834	32,189	32,189	35,902	3,713	11.53%
40511	Other Benefits	288	303	288	288	288	-	0.00%
	Total: Personnel	473,469	509,341	490,397	490,397	518,067	27,670	5.64%
Supplies								
42120	Computer Software	-	-	7,200	6,875	-	(7,200)	-100.00%
42210	Operating Supplies	8,279	11,253	12,500	11,540	13,000	500	4.00%
42220	Fire/Medical/Rescue Supplies	18,819	15,377	20,000	18,775	20,000	-	0.00%
42230	Fuel, Oils and Lubricants	21,356	21,619	28,000	24,000	22,000	(6,000)	-21.43%
42250	Uniforms	4,489	5,051	5,000	5,000	5,000	-	0.00%
42263	Training Supplies	5,843	3,577	3,000	3,050	2,000	(1,000)	-33.33%
42310	Repair & Maintenance Supplies	1,385	3,083	3,000	1,400	3,000	-	0.00%
42360	Motor Vehicle Repair Supplies	13,319	21,047	20,000	24,560	20,000	-	0.00%
42410	Small Tools & Equipment	5,176	4,741	5,000	4,100	5,000	-	0.00%
	Total: Supplies	78,666	85,748	103,700	99,300	90,000	(13,700)	-13.21%
Services								
43011	Contractual Services	25,308	16,052	37,000	30,927	41,305	4,305	11.64%
43014	Physical Examinations	7,472	8,420	6,000	6,000	4,000	(2,000)	-33.33%
43019	Software licensing	400	270	-	630	540	540	-
43110	Communications	9,876	8,836	10,000	10,000	10,000	-	0.00%
43140	Postage and Freight	1,049	887	1,500	1,300	1,500	-	0.00%
43210	Transportation & Subsistence	15,347	9,015	11,000	11,000	11,000	-	0.00%
43260	Training	2,070	4,940	2,500	2,500	2,500	-	0.00%
43310	Advertising	-	250	-	1,620	-	-	-
43410	Printing	94	-	500	300	500	-	0.00%
43510	Insurance Premium	38,646	53,922	56,469	56,469	83,201	26,732	47.34%
43610	Utilities	33,443	31,455	37,000	37,000	30,000	(7,000)	-18.92%
43720	Equipment Maintenance	3,944	3,348	3,000	5,300	3,000	-	0.00%
43750	Vehicle Maintenance	2,470	2,496	2,500	1,400	2,500	-	0.00%
43780	Building & Grounds Maint	2,882	1,280	2,000	2,700	2,000	-	0.00%
43810	Rents and Operating Leases	25,640	19,842	17,000	17,223	2,835	(14,165)	-83.32%
43920	Dues and Subscriptions	2,574	3,254	2,903	3,903	5,842	2,939	101.24%
	Total: Services	171,215	164,267	189,372	188,272	200,723	11,351	5.99%
Capital Outlay								
48514	Firefighting/Rescue Equipment	-	8,641	12,000	-	6,500	(5,500)	-45.83%
48515	Medical Equipment	-	19,374	-	-	-	-	-
48710	Minor Office Equipment	4,230	6,111	5,000	7,500	6,000	1,000	20.00%
48720	Minor Office Furniture	-	500	3,000	500	12,000	9,000	300.00%
48730	Minor Communication Equipment	4,701	6,220	8,000	8,000	16,390	8,390	104.88%
48740	Minor Machines & Equipment	10,481	3,267	-	-	-	-	-
48750	Minor Medical Equipment	6,225	7,900	10,900	16,400	13,000	2,100	19.27%
48760	Minor Fire Ftg/Rescue Equipment	66,883	41,378	45,000	57,000	45,000	-	0.00%
	Total: Capital Outlay	92,520	93,391	83,900	89,400	98,890	14,990	17.87%

Fund 212
Department 51810 - Kachemak Emergency Service Area - Continued

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50264 911 Communications	8,042	8,227	9,851	9,851	10,728	877	8.90%
50346 KES Debt - Fire Apparatus	-	-	-	-	46,128	46,128	-
50446 KES Capital Projects	150,000	50,000	100,000	100,000	50,000	(50,000)	-50.00%
Total: Transfers	158,042	58,227	109,851	109,851	106,856	(2,995)	-2.73%
Interdepartmental Charges							
61990 Administrative Service Fee	662	-	-	-	-	-	-
Total: Interdepartmental Charges	662	-	-	-	-	-	-
Department Total	\$ 974,574	\$ 910,974	\$ 977,220	\$ 977,220	\$ 1,014,536	\$ 37,316	3.82%

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.

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.

43011 Contractual Services. Medical director contract (\$5,315), Laboratory Director with CLIA (clinical laboratory improvement amendment) license (\$2,000), life pack 12 Phillips service (\$2,506), inventory and maintenance tracking system (\$6,800), Image Trend support (\$2,500), ambulance billing service (\$1,800), radio services (\$4,000), turnout gear repairs (\$2,000), ISTAT maintenance (\$2,000), ladder testing (\$900), and trainer for rope rescue certification class (\$11,485).

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 (\$515).

43510 Insurance Premium. Increased by (\$26,732) to cover cost increases of workman's comp, property, and liability insurance.

43810 Rents and Operating Leases. Repeater site rental (\$2,712) and propane tank lease (\$123). Decrease due to eliminated Station 2 building lease.

43920 Dues & Subscriptions. ILearn video training package (\$1,296), Iam Responding responder management system (\$900), WebEx for distance learning (\$228), NFPA fire code (\$1,166), and other organizational dues and publications (\$1,737).

48514 Firefighting/Rescue Equipment. Hose rolling system (\$6,500).

48710 Minor Office Equipment. Tablet computers for inventory/maintenance tracking (\$2,400), smart board for Station 2 (\$3,600).

48710 Minor Office Furniture. Replacing old cafeteria tables and chairs for training tables and chairs (\$12,000).

48730 Minor Communications. Base radio for Station 2 (\$4,680), one APX portable radio (\$4,960), APX 1000 for replacing five ICOM's (\$6,750).

48750 Minor Medical Equipment. Equipment for backup Medic unit (\$5,000), IV pump (\$6,000), additional sprinter bags (\$1,000), and O2 bottles (\$1,000).

48760 Minor Fire Fighting Equipment. Turnout Gear - 10 sets (\$23,070), K12 saw (\$3,600), chainsaw (\$1,100), sawzall (\$500), nozzles, adapters, tools (\$12,000), and misc. equipment (\$4,730).

50264 Transfer to 911 Fund. To cover charges from the 911 fund for cost of operating the 911 call center and dispatching.

50446 Transfer to KES Capital Projects Fund. Annual transfer to fund Capital Projects. See the Capital Projects section of this document.

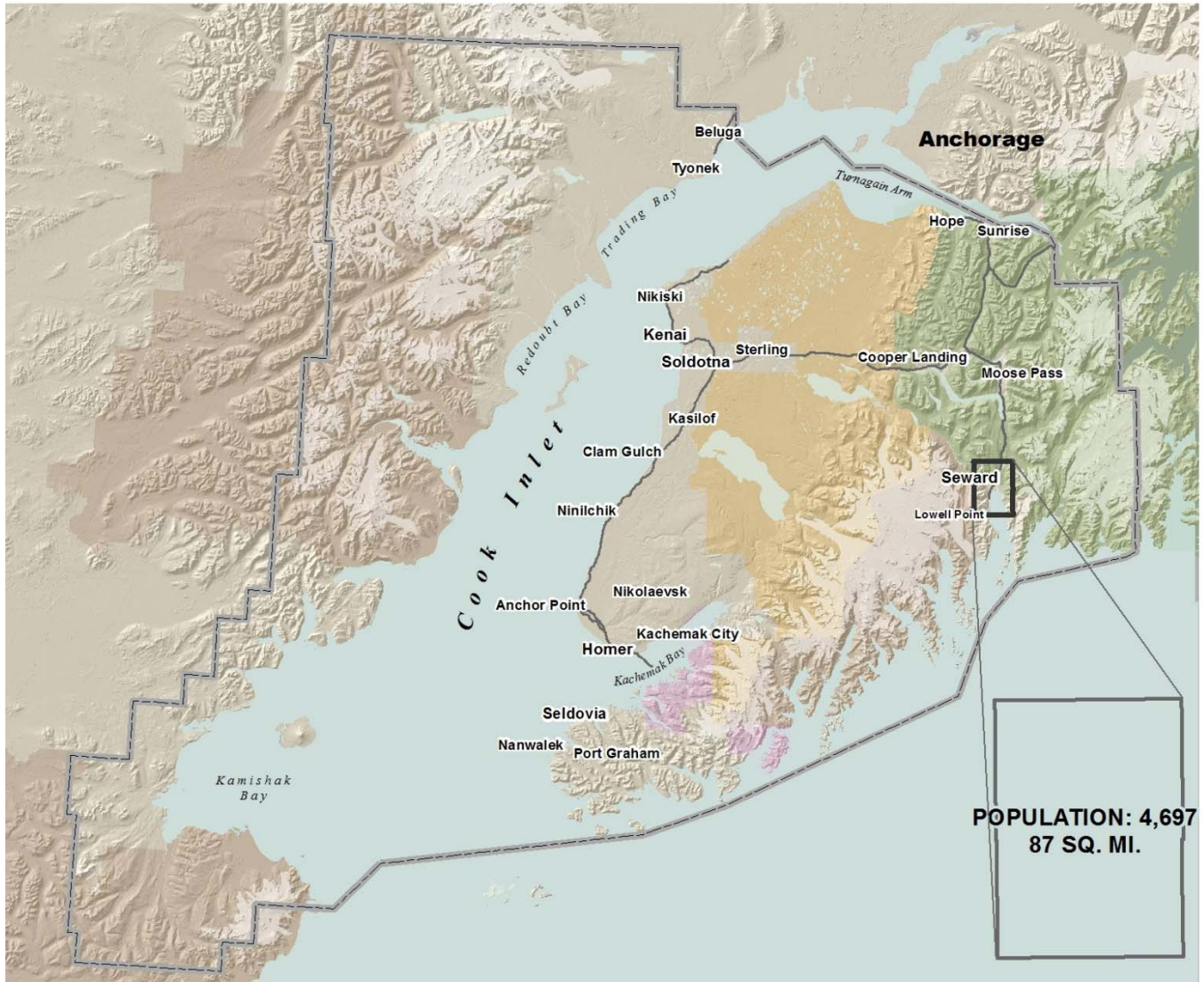
For capital projects information on this department - See the Capital Projects Section - Pages 324, & 337.

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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 2016.



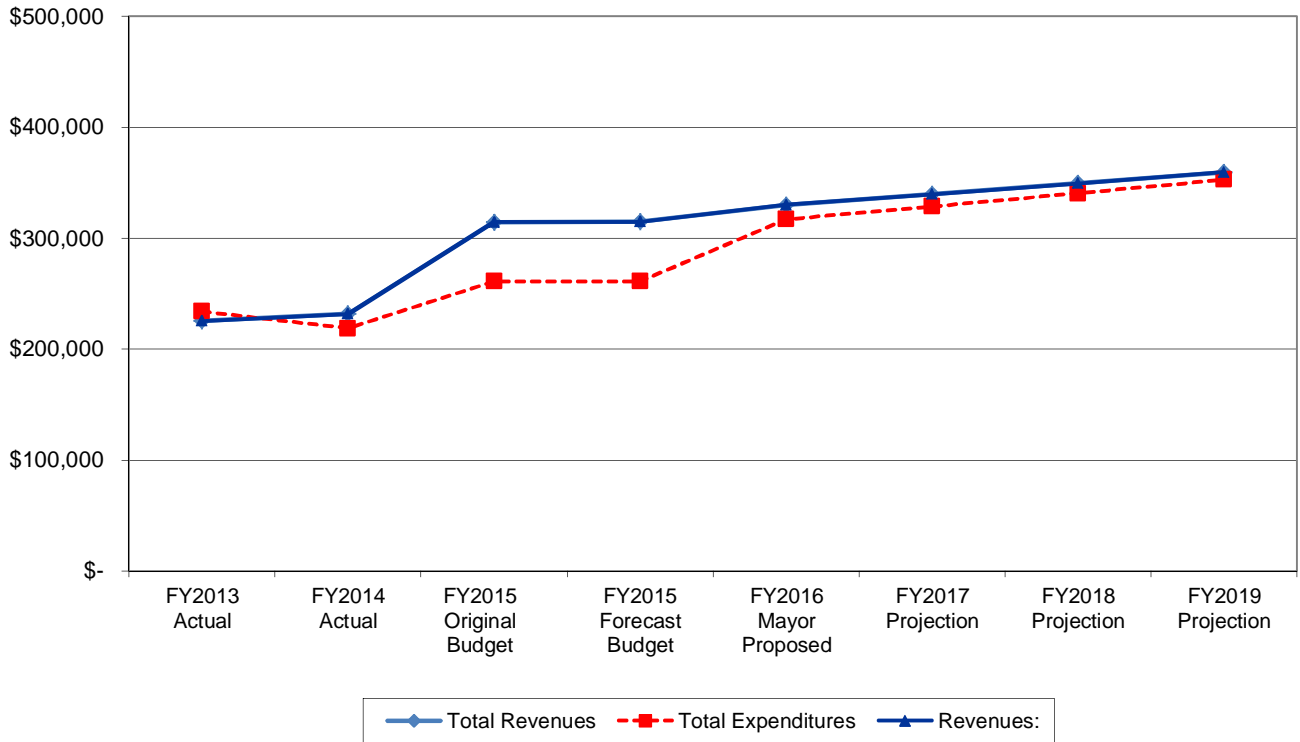
Board Members

Bill Williamson
Randy Stauffer
Karl VanBuskirk
Robert Reisner
Jessica Gal
Christina Stauffer
Mark Ganser

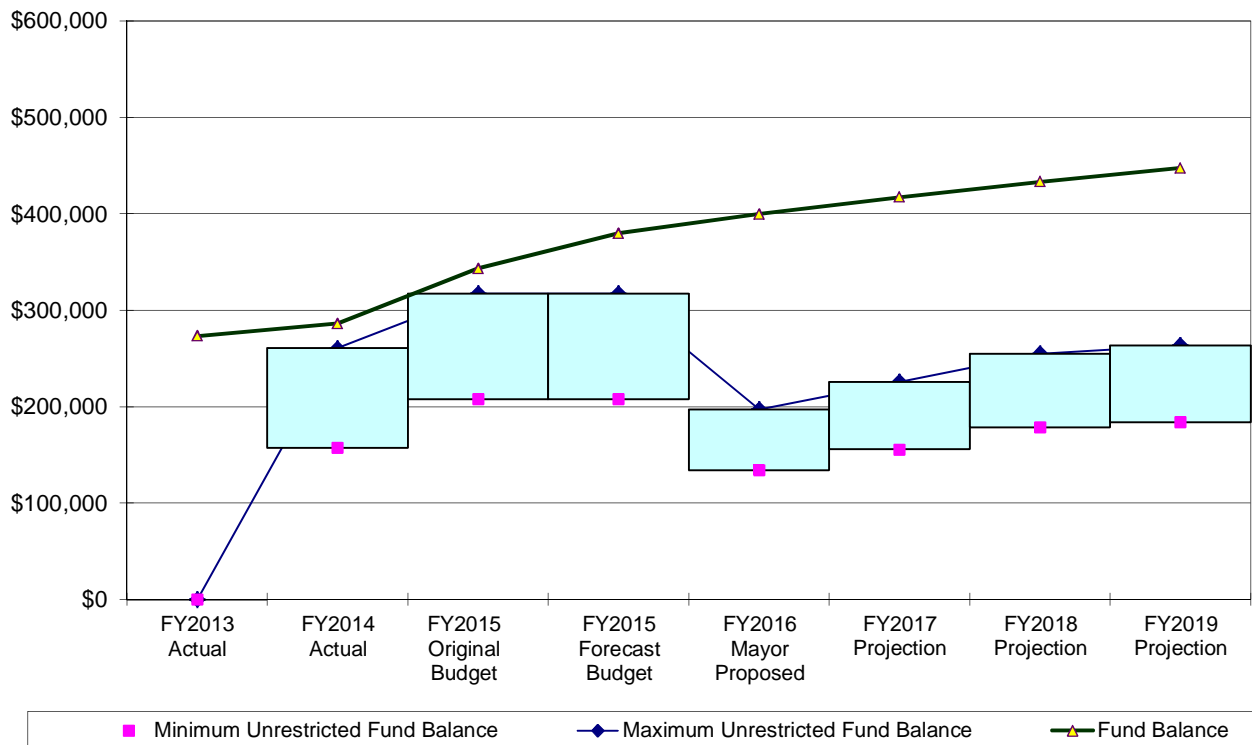
Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

Fund Budget:	FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	365,215	368,576	358,710	358,710	375,410	382,918	390,576	398,388
Personal	19,023	20,752	18,256	18,587	18,507	18,507	18,507	18,507
Oil & Gas (AS 43.56)	6,932	6,350	5,901	5,901	5,548	5,271	5,060	5,060
	391,170	395,678	382,867	383,198	399,465	406,696	414,143	421,955
Mill Rate	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 184,339	\$ 183,436	\$ 269,033	\$ 269,033	\$ 281,558	\$ 287,189	\$ 292,932	\$ 298,791
Personal	9,071	10,437	13,418	13,661	13,603	13,603	13,603	13,603
Oil & Gas (AS 43.56)	3,466	3,175	4,426	4,426	4,161	3,953	3,795	3,795
Interest	673	562	4,033	4,033	5,699	7,493	9,392	11,376
Flat Tax	15,093	15,093	12,712	12,712	12,712	12,966	13,225	13,490
Motor Vehicle Tax	6,818	6,649	6,937	6,937	6,734	6,869	7,006	7,146
Total Property Taxes	219,460	219,352	310,559	310,802	324,467	332,073	339,953	348,201
State Revenue	5,436	7,308	-	-	-	-	-	-
Interest Earnings	426	5,185	4,033	4,033	5,699	7,493	9,392	11,376
Total Revenues	225,322	231,845	314,592	314,835	330,166	339,566	349,345	359,577
Total Revenues and Operating Transfers	225,322	231,845	314,592	314,835	330,166	339,566	349,345	359,577
Expenditures:								
Personnel	67,753	88,588	73,813	73,813	78,110	81,234	84,483	87,862
Supplies	1,419	1,918	3,900	3,900	3,900	3,978	4,058	4,139
Services	22,823	23,618	65,369	64,869	125,777	130,808	136,040	141,482
Capital Outlay	30,422	2,148	800	1,300	800	816	832	849
Interdepartmental Charges	111,768	102,405	117,360	117,360	108,436	111,689	115,040	118,491
Total Expenditures	234,185	218,677	261,242	261,242	317,023	328,525	340,453	352,823
Total Expenditures and Operating Transfers	234,185	218,677	261,242	261,242	317,023	328,525	340,453	352,823
Net Results From Operations	(8,863)	13,168	53,350	53,593	13,143	11,041	8,892	6,754
Projected Lapse	-	-	3,503	40,000	6,524	6,780	7,047	7,324
Change in Fund Balance	(8,863)	13,168	56,853	93,593	19,667	17,821	15,939	14,078
Beginning Fund Balance	282,044	273,181	286,349	286,349	379,942	399,609	417,430	433,369
Ending Fund Balance	\$ 273,181	\$ 286,349	\$ 343,202	\$ 379,942	\$ 399,609	\$ 417,430	\$ 433,369	\$ 447,447

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.

FY2015 Accomplishments

- Completed, with US Army Corps of Engineers, under Section 205 authority, a feasibility study to plan and design a flood control project for Salmon (Kwechak) Creek water diversion structure.
- Partnered with City of Seward to complete Dairy Hill drainage improvement project.
- Completed Kwechak Creek (KC9) bank stabilization/revetment project.
- Cooperated with FEMA, State, KPB, and City of Seward on Risk Map Coastal Study, including public education/outreach.
- Completed repair to water diversion structures at two sites during August 2014 high water events.

FY2016 New Initiatives:

- Obtain funding for 35% match with US Army Corps of Engineers, under Section 205 authority, to construct a flood control project for Salmon (Kwechak) Creek water diversion structure (estimated \$1.6 million).
- Develop sediment management plan including deposition areas outside the floodplain, and/or plan for utilization of gravel/ debris.
- Create Facebook page for public outreach/ education.

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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Number of bulk educational mailings	1	1	1	1
Number of community work sessions/ public meetings	2	2	2	2

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing history – Service Area Coordinator	.75	.75	.75	.75
Staffing history – Water Resource Manager (Interdepartmental charge)	.80	.80	.80	.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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Mitigation funding grant initiatives <ul style="list-style-type: none"> State DCCED Flood Mitigation Grant (15-DC-090) Prioritized and planned one project: <ul style="list-style-type: none"> USACE Section 205 Non-federal 35% Match for Salmon Creek Water Diversion Structure Coastal Impact Assistance Program Salmon Creek debris removal 	3	3	3	2
In-stream mitigation projects <ul style="list-style-type: none"> Kwechak Creek (KC9) Revetment/ Bank Stabilization Salmon Creek (SC15) Embankment Maintenance 	2	2	2	2
Multi-agency mitigation projects <ul style="list-style-type: none"> Dairy Hill Drainage Improvement Project Kwechak Creek (KC9-12) flood restoration/ repair 	1	1	2	2

Commentary:
In FY16, the SBCFSA board looks to obtain funding to complete their number one priority project, armoring the Salmon (Kwechak) Creek water diversion structure. The US Army Corps of Engineers Section 205 feasibility study currently estimates the 35% non-federal match at \$1.6 million. The board has appropriated \$495,000 from the State DCCED grant (15-DC-090), and will seek an additional \$1.1 million.

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.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 34,790	\$ 43,100	\$ 37,648	\$ 37,648	\$ 39,271	\$ 1,623	4.31%
40130 Overtime Wages	137	-	-	-	-	-	-
40210 FICA	2,757	3,293	3,308	3,308	3,450	142	4.29%
40221 PERS	13,647	18,312	8,614	8,614	8,986	372	4.32%
40321 Health Insurance	13,293	19,577	19,932	19,932	21,904	1,972	9.89%
40322 Life Insurance	56	89	97	97	100	3	3.09%
40410 Leave	2,900	3,965	4,070	4,070	4,255	185	4.55%
40511 Other Benefits	173	252	144	144	144	-	0.00%
Total: Personnel	67,753	88,588	73,813	73,813	78,110	4,297	5.82%
Supplies							
42120 Computer Software	-	824	400	400	200	(200)	-50.00%
42210 Operating Supplies	765	831	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	442	-	-	-	-	-	-
42250 Uniforms	212	240	-	-	200	200	-
42410 Small Tools	-	23	-	-	-	-	-
Total: Supplies	1,419	1,918	3,900	3,900	3,900	-	0.00%
Services							
43011 Contractual Services	7,164	2,840	45,000	44,500	105,000	60,000	133.33%
43019 Software Licensing	214	-	-	-	-	-	-
43110 Communications	904	1,002	1,200	1,200	1,200	-	0.00%
43140 Postage and Freight	576	678	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	3,535	6,498	6,800	6,800	6,800	-	0.00%
43260 Training	375	1,490	625	625	700	75	12.00%
43310 Advertising	-	629	100	100	100	-	0.00%
43510 Insurance Premium	175	262	144	144	183	39	27.08%
43720 Equipment Maintenance	460	351	500	500	500	-	0.00%
43810 Rents and Operating Leases	9,310	9,688	9,700	9,700	9,994	294	3.03%
43920 Dues and Subscriptions	110	180	300	300	300	-	0.00%
Total: Services	22,823	23,618	65,369	64,869	125,777	60,408	92.41%
Capital Outlay							
48610 Land Purchase	27,700	-	-	500	-	-	-
48710 Minor Office Equipment	2,662	2,148	-	-	-	-	-
48720 Minor Office Furniture	60	-	800	800	800	-	0.00%
Total: Capital Outlay	30,422	2,148	800	1,300	800	-	0.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	105,109	102,405	117,360	117,360	108,436	(8,924)	-7.60%
61990 Administrative Service Fee	6,659	-	-	-	-	-	-
Total: Interdepartmental Charges	111,768	102,405	117,360	117,360	108,436	(8,924)	-7.60%
Department Total	\$ 234,185	\$ 218,677	\$ 261,242	\$ 261,242	\$ 317,023	\$ 55,781	21.35%

Line-Item Explanations

40110 Regular Wages. Staff includes 3/4 time Service Area Coordinator.

42120 Computer Software. Speech recognition software.

42250 Uniforms. Field waders for staff.

43011 Contractual Services. Channel and embankment maintenance (\$20,000), possible fall flood event restoration/ repair (\$25,000), USACE Section 205 non-federal match (\$50,000).

43210 Transportation/Subsistence. Board meeting allowance. Conferences, meetings, and training opportunities for Water Resource Manager and Service Area Coordinator. Coordinator's Floodplain Management Certification requires 16 continuing education credits over the next two years. ASFPM and NORFMA conferences provide required credits.

43260 Training. Registration fees for conferences or training for Service Area Coordinator CFM requirements.

43720 Equipment Maintenance. Copier agreement.

43810 Rents and Operating Leases. SeaView Plaza lease agreement and post box fee.

48720 Minor Office Furniture. Chair.

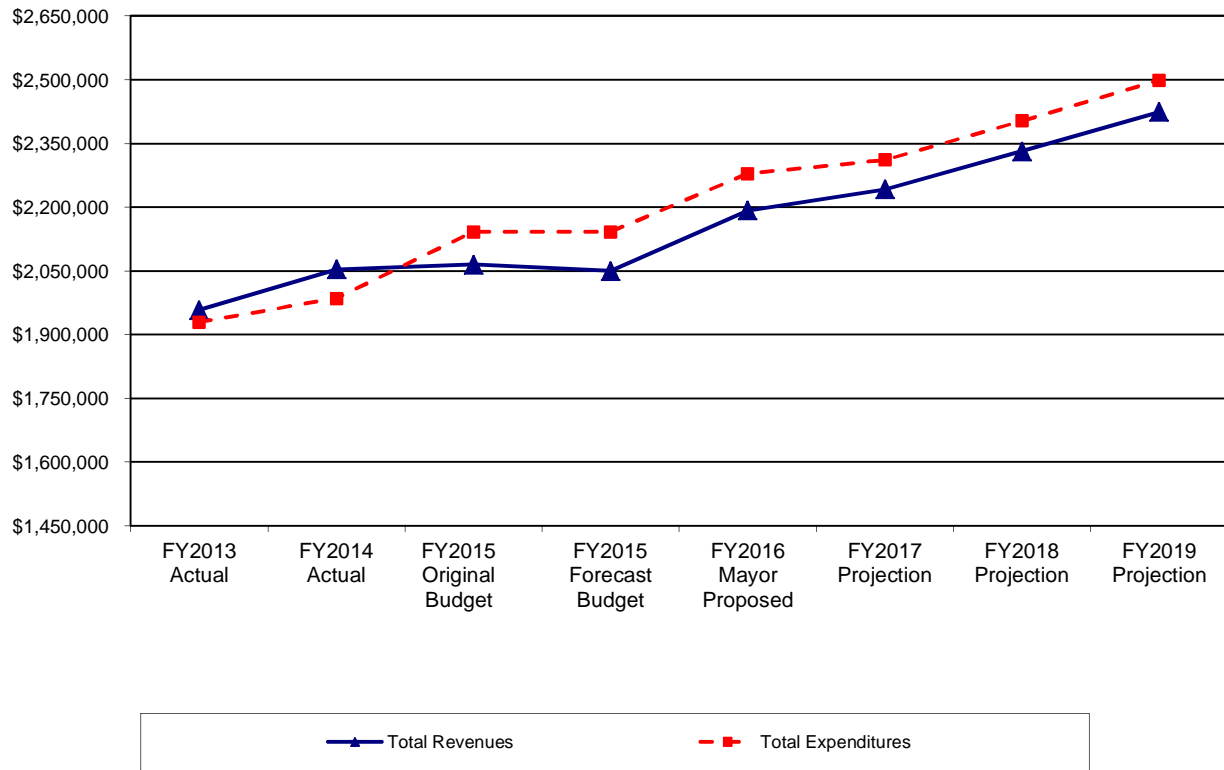
60000 Charges (To) From Other Depts. These are charges paid to the Capital Projects department for 70% of wages and benefits for the Water Resource Manager working on SBCFSA projects.

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Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
911 Charges	\$ 1,184,589	\$ 1,379,238	\$ 1,441,498	\$ 1,441,498	\$ 1,544,348	1,531,362	1,550,137	1,621,652
State Revenue	105,635	144,455	-	-	-	-	-	-
Other Revenue	105,000	105,000	150,000	135,000	150,000	200,000	250,000	250,000
Total Revenues	1,395,224	1,628,693	1,591,498	1,576,498	1,694,348	1,731,362	1,800,137	1,871,652
Operating Transfers From:								
General Fund	369,065	224,481	247,720	247,720	265,826	276,459	287,517	299,018
Nikiski Fire Service Area	55,164	59,588	69,632	69,632	67,669	70,376	73,191	76,119
Anchor Point	-	-	8,227	8,227	19,655	13,205	13,733	14,282
Central Emergency Service Area	130,226	133,014	138,362	138,362	134,212	139,580	145,163	150,970
Kachemak Emergency Service Area	8,042	8,227	9,851	9,851	10,728	11,157	11,603	12,067
Total Operating Transfers	562,497	425,310	473,792	473,792	498,090	510,777	531,207	552,456
Total Revenues and Operating Transfers	1,957,721	2,054,003	2,065,290	2,050,290	2,192,438	2,242,139	2,331,344	2,424,108
Expenditures:								
Personnel	1,280,484	1,358,101	1,375,226	1,375,226	1,489,489	1,549,069	1,611,032	1,675,473
Supplies	2,286	5,498	7,450	7,450	8,776	8,952	9,131	9,314
Services	523,594	506,660	599,735	597,178	611,926	615,603	640,227	665,836
Capital Outlay	11,839	18,358	46,325	48,882	51,525	15,825	16,142	16,465
Interdepartmental Charges	111,503	96,735	112,842	112,842	117,340	122,034	126,915	131,992
Total Expenditures	1,929,706	1,985,352	2,141,578	2,141,578	2,279,056	2,311,483	2,403,447	2,499,080
Total Expenditures and Operating Transfers	1,929,706	1,985,352	2,141,578	2,141,578	2,279,056	2,311,483	2,403,447	2,499,080
Net Results From Operations	28,015	68,651	(76,288)	(91,288)	(86,618)	(69,344)	(72,103)	(74,972)
Projected Lapse	-	-	64,247	64,247	68,372	69,344	72,103	74,972
Change in Fund Balance	28,015	68,651	(12,041)	(27,041)	(18,246)	-	-	-
Beginning Fund Balance	(51,379)	(23,364)	45,287	45,287	18,246	-	-	-
Ending Fund Balance	\$ (23,364)	\$ 45,287	\$ 33,246	\$ 18,246	\$ -	-	-	-

911 Program Revenues & Expenditures



The 911 program is projected to receive revenues of approximately \$2,335,038 during FY2016 with the City of Soldotna (\$150,000), KPB General Fund (\$265,826), Central Emergency Services (\$134,212), Nikiski Fire Service Area (\$67,669), Anchor Point Fire & EMS Service Area (\$19,655) and Kachemak Emergency Service Area (\$10,728) contributing for dispatching services and \$1,544,348 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).

FY2015 Accomplishments

- Replaced mission critical 9-1-1 and computer-aided dispatch (CAD) work stations.
- Added ½ time administrative assistant.
- Installation of new JEI recorder.
- 3 SPSCC employees attained Public Safety Telecommunicator Instructor certification.
- Trained state dispatch new hires throughout entire fiscal year.

FY2016 New Initiatives:

- Educate our customers by enhancing public education committee activities and involvement in the community.
- Implement 40-hour Public Safety Telecommunicator classroom training for all new employees.
- Begin purchase of specialized communications equipment to function during disaster recovery.

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>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Projected</u>	<u>FY16 Projected</u>
Average 9-1-1 time to answer	:10	:05	:06	:06	:06	:05

Priority/Goal: Training

Goal: Educate our staff

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

Measure:

	<u>Benchmark</u>	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Projected</u>	<u>FY16 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>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Projected</u>	<u>FY16 Projected</u>
Staffing history	11.25	11.75	12.25	12.50
Total 9-1-1 calls received	21,831	26,364	28,210	29,610
Wireless 9-1-1 calls	12,126 (56%)	15,648 (59.5%)	16,926 (60%)	17,766 (60%)
Wireline 9-1-1 calls	9,705 (44%)	10,716 (40.5%)	11,284 (40%)	11,844 (40%)
Average 9-1-1 call duration	2:19	2:08	2:06	2:07
Average 9-1-1 time to answer	:06	:05	:05	:05

	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Projected</u>	<u>FY16 Projected</u>
CAD (Computer Aided Dispatch) calls for service law enforcement	58,230	58,575	61,505	64,600
CAD (Computer Aided Dispatch) calls for service EMS/Fire	3,845	3,967	3,900	4,200

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 575,646	\$ 611,498	\$ 739,846	\$ 713,846	\$ 797,955	\$ 58,109	7.85%
40120 Temporary Wages	610	3,899	-	-	-	-	-
40130 Overtime Wages	102,154	103,279	50,723	96,723	52,955	2,232	4.40%
40210 FICA	56,431	60,681	69,108	69,108	74,784	5,676	8.21%
40221 PERS	265,204	283,073	179,115	179,115	192,632	13,517	7.55%
40321 Health Insurance	196,072	209,266	244,168	224,168	273,799	29,631	12.14%
40322 Life Insurance	957	991	1,858	1,858	1,997	139	7.48%
40410 Leave	71,984	82,191	88,716	88,716	93,638	4,922	5.55%
40511 Other Benefits	11,426	3,223	1,692	1,692	1,729	37	2.19%
Total: Personnel	1,280,484	1,358,101	1,375,226	1,375,226	1,489,489	114,263	8.31%
Supplies							
42210 Operating Supplies	627	604	2,300	2,300	2,300	-	0.00%
42263 Training Supplies	1,559	490	1,100	950	1,100	-	0.00%
42310 Repair/Maintenance Supplies	100	4,404	4,050	4,200	5,376	1,326	32.74%
Total: Supplies	2,286	5,498	7,450	7,450	8,776	1,326	17.80%
Services							
43011 Contractual Services	173,173	176,291	331,924	341,924	173,239	(158,685)	-47.81%
43019 Software Licensing	178,912	150,132	30,544	30,544	198,375	167,831	549.47%
43110 Communications	110,342	110,461	142,269	132,269	138,949	(3,320)	-2.33%
43210 Transportation/Subsistence	6,095	7,168	7,335	7,335	7,335	-	0.00%
43260 Training	3,010	3,536	8,070	8,070	8,620	550	6.82%
43510 Insurance Premium	4,533	5,217	4,177	4,177	5,386	1,209	28.94%
43610 Utilities	41,132	44,133	44,949	44,949	47,196	2,247	5.00%
43720 Equipment Maintenance	35	-	15,750	13,193	17,984	2,234	14.18%
43780 Building/Ground Maintenance	6,220	9,105	13,800	13,800	13,800	-	0.00%
43920 Dues and Subscriptions	142	617	917	917	1,042	125	13.63%
Total: Services	523,594	506,660	599,735	597,178	611,926	12,191	2.03%
Capital Outlay							
48210 Communications Equipment	11,839	18,358	46,325	46,325	36,683	(9,642)	-20.81%
48710 Minor Office Equipment	-	-	-	-	13,242	13,242	-
48720 Minor Office Furniture	-	-	-	2,557	1,600	1,600	-
Total: Capital Outlay	11,839	18,358	46,325	48,882	51,525	5,200	11.23%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	111,503	96,735	112,842	112,842	117,340	4,498	3.99%
Total: Interdepartmental Charges	111,503	96,735	112,842	112,842	117,340	4,498	3.99%
Department Total	\$ 1,929,706	\$ 1,985,352	\$ 2,141,578	\$ 2,141,578	\$ 2,279,056	\$ 137,478	6.42%

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 Specialists (IT).

Add: .25 Emergency Management Technical Specialists (IT)

42310 Repair/Maintenance Supplies. 75% of cost for power module for ERC (75% = \$3,750)(the remaining 25% to be covered by OEM) cables for computers (\$300), DigiAnywhere USB/14 (\$1,326).

43011 Contractual Services. Payments to cities for E911 services, (\$156,960), custodial (\$3,600), EMD sponsoring physician (\$5,765), and Telelanguage Services (\$150), KPB hosted EMD and EFD courses (\$6,000), Guardian Tracking (\$764).

43019 Software Licensing. Increase due to change in account coding from contract services to software licensing for consistency with other Borough departments. MicroData technical support call handling annual maintenance (\$50,266), and MicroData auto location database maintenance (\$48,073), CritiCall software maintenance (\$599), 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), and other minor communication costs (\$3,859), cell phone stipend for 1 IT Specialists and Communication Center Manager (\$600).

43260 Training. Annual NAED Navigator conference for dispatch trainer (\$540), New World Systems CAD conference (\$1,400), NAED training for EMD/EFD certification (\$320), BLS (\$500), annual NENA conference 911 Manager (\$600), ASEC (\$260), EMD/EFD recertification (\$1,000), miscellaneous staff training (\$4,000).

43720 Equipment Maintenance. JEI recorder maintenance (\$4,812), generator costs (\$2,000), maintenance agreement for fax and printers (\$1,250), Motorola radio console maintenance (\$7,500), IBM hardware maintenance contract (\$951), line testing tool (\$383) and other miscellaneous maintenance (\$1,088).

43780 Building/Grounds Maintenance. Grounds maintenance (\$1,000), and elevator maintenance (\$2,100), generator maintenance-recently determined to be a shared cost with OEM (\$9,000), snow removal (\$1,700).

48210 Communication Equipment. 9-1-1 switch and router replacement (\$5,417), CAD replacement servers (\$24,866), 4 Windows 7 laptops (\$6,000), UHF radio (\$400).

48710 Minor Office Equipment. Scheduled replacement of 6 replacement computer aided dispatch and 9-1-1 workstations, screens and switch boxes (\$2,207 each). This is a one time purchase that occurs every 5 years.

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.

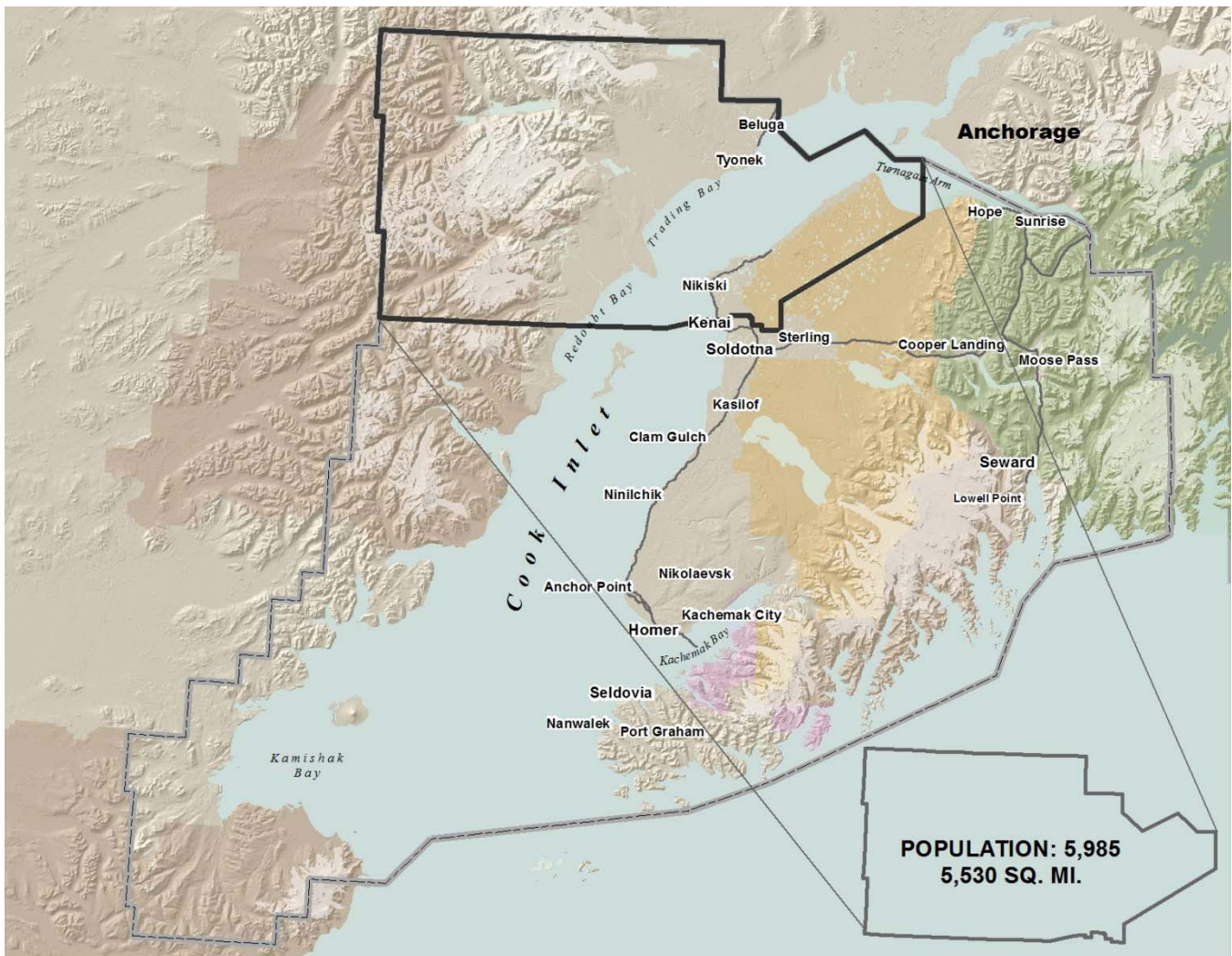
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North Peninsula Recreation Service Area

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 2016 is 1.00 mills. Other revenues include facility user fees, program fees, and interest income.



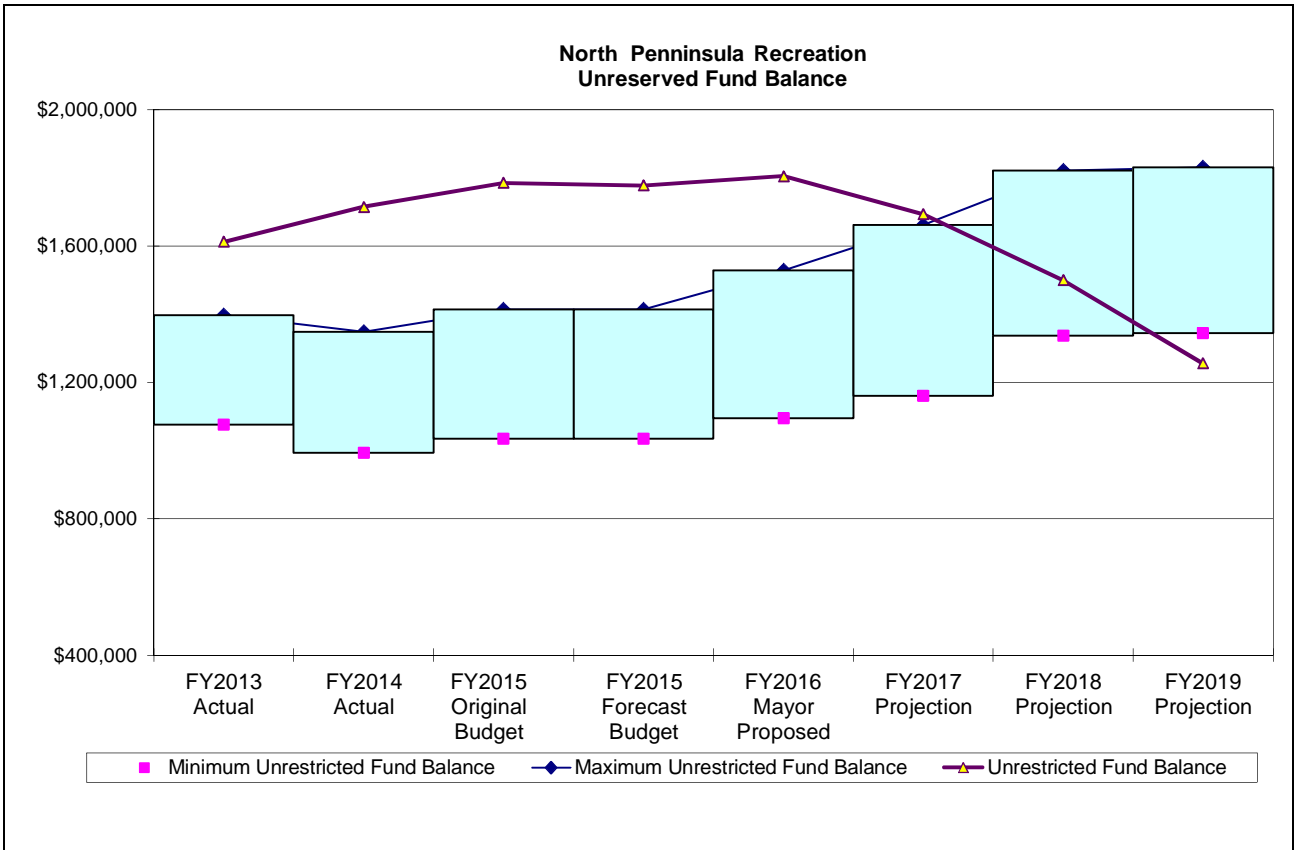
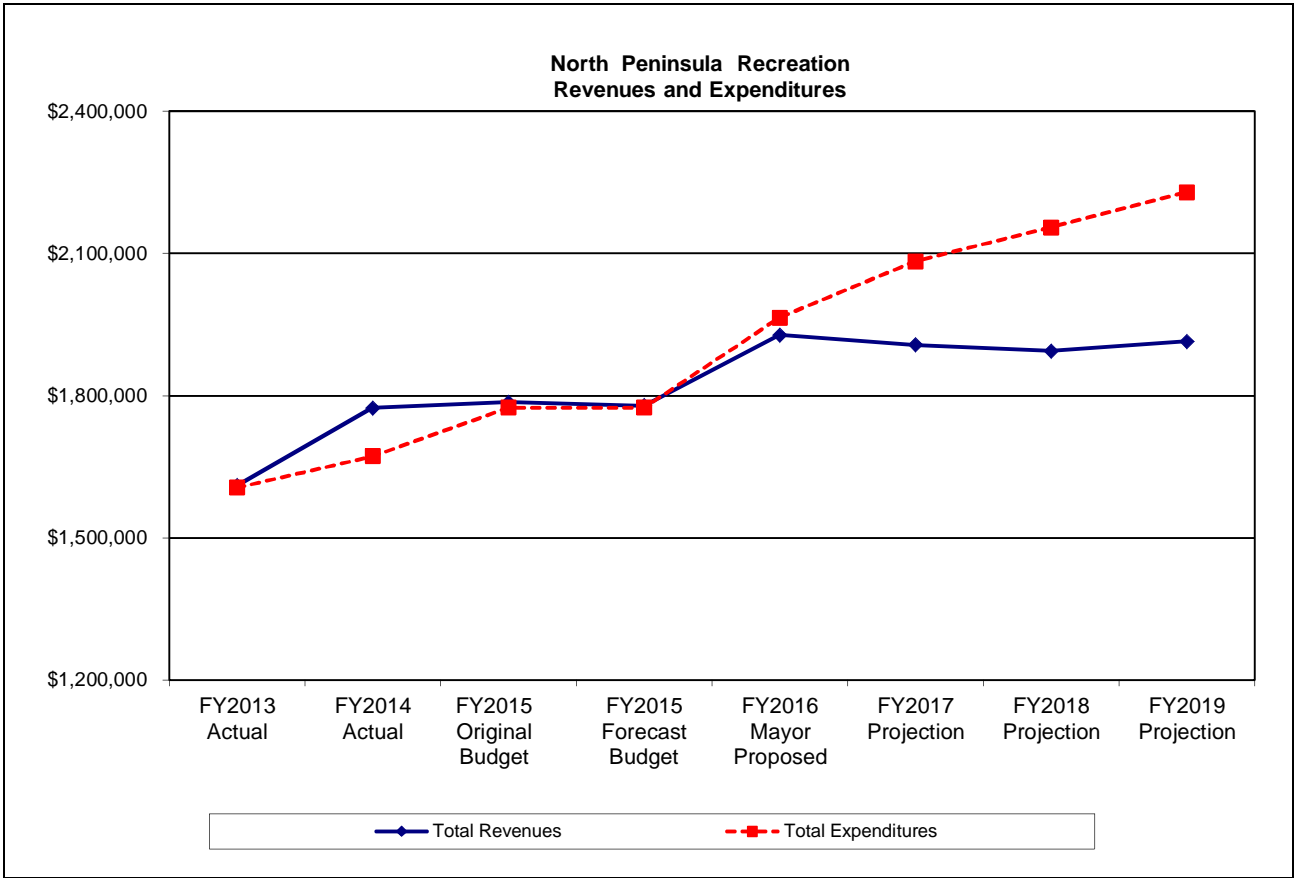
NPRSA Board of Directors

Paul Lorenzo
Michele Carver
Sharon Thompson
Timothy Johnson
Stacy Oliva

Recreation Director: Rachel Parra
Recreation Supervisor: Tammy Berdahl
Pool Supervisor: Nigel LaRicca

Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Taxable Value (000's)								
Real	629,504	653,208	627,014	627,014	667,658	681,011	694,631	708,524
Personal	37,895	42,544	44,172	45,240	44,972	44,972	44,972	44,972
Oil & Gas (AS 43.56)	625,046	737,513	840,230	840,230	940,399	893,379	857,644	857,644
	<u>1,292,445</u>	<u>1,433,265</u>	<u>1,511,416</u>	<u>1,512,484</u>	<u>1,653,029</u>	<u>1,619,362</u>	<u>1,597,247</u>	<u>1,611,140</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 631,531	\$ 648,466	\$ 627,014	\$ 627,014	\$ 667,658	\$ 681,011	\$ 694,631	\$ 708,524
Personal	35,420	42,870	43,289	44,335	44,073	44,073	44,073	44,073
Oil & Gas (AS 43.56)	627,603	738,431	840,230	831,784	940,399	893,379	857,644	857,644
Interest	1,916	1,748	5,787	5,787	6,018	6,259	6,509	6,769
Flat Tax	3,472	3,687	3,665	3,665	3,665	3,738	3,813	3,889
Motor Vehicle Tax	18,305	18,684	18,276	18,276	18,495	18,865	19,242	19,627
Total Property Taxes	<u>1,318,247</u>	<u>1,453,886</u>	<u>1,538,261</u>	<u>1,530,861</u>	<u>1,680,308</u>	<u>1,647,325</u>	<u>1,625,912</u>	<u>1,640,526</u>
State Revenue	63,910	67,990	-	-	-	-	-	-
Interest Earnings	6,700	30,444	25,385	25,385	26,662	33,829	38,095	39,381
Other Revenue	220,855	221,898	222,661	222,661	221,377	225,805	230,321	234,927
Total Revenues	<u>1,609,712</u>	<u>1,774,218</u>	<u>1,786,307</u>	<u>1,778,907</u>	<u>1,928,347</u>	<u>1,906,959</u>	<u>1,894,328</u>	<u>1,914,834</u>
Expenditures:								
Personnel	987,275	1,041,724	1,031,275	1,031,275	1,122,324	1,167,217	1,213,906	1,262,462
Supplies	95,671	109,808	116,700	116,700	116,700	119,034	121,415	123,843
Services	461,232	447,436	504,292	504,292	533,950	555,308	577,520	600,621
Capital Outlay	12,001	22,942	22,500	22,500	16,250	16,575	16,907	17,245
Total Expenditures	<u>1,556,179</u>	<u>1,621,910</u>	<u>1,674,767</u>	<u>1,674,767</u>	<u>1,789,224</u>	<u>1,858,134</u>	<u>1,929,748</u>	<u>2,004,171</u>
Operating Transfers To:								
Capital Projects Fund	50,000	50,000	100,000	100,000	175,000	225,000	225,000	225,000
Total Operating Transfers	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>	<u>100,000</u>	<u>175,000</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>
Total Expenditures and Operating Transfers	<u>1,606,179</u>	<u>1,671,910</u>	<u>1,774,767</u>	<u>1,774,767</u>	<u>1,964,224</u>	<u>2,083,134</u>	<u>2,154,748</u>	<u>2,229,171</u>
Net Results From Operations	3,533	102,308	11,540	4,140	(35,877)	(176,175)	(260,420)	(314,337)
Projected Lapse	-	-	58,617	58,617	62,623	65,035	67,541	70,146
Change in Fund Balance	3,533	102,308	70,157	62,757	26,746	(111,140)	(192,879)	(244,191)
Beginning Fund Balance	1,608,886	1,612,419	1,714,727	1,714,727	1,777,484	1,804,230	1,693,090	1,500,211
Ending Fund Balance	<u>\$ 1,612,419</u>	<u>\$ 1,714,727</u>	<u>\$ 1,784,884</u>	<u>\$ 1,777,484</u>	<u>\$ 1,804,230</u>	<u>\$ 1,693,090</u>	<u>\$ 1,500,211</u>	<u>\$ 1,256,020</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:
 - Sustainable fund balance
 - Increased energy and personnel costs
- Maintenance and expanded services on status quo budget
- Funding for sustainable capital improvement plan
- Maintain appropriate staff levels for operations

FY2015 Accomplishments:

Administration

- Cross-train staff to increase knowledge & reduce OT
- Changed pool rule has resulted in fewer water rescues
- Continued programming/training of point of sale software
- Service Area Director received the “Professional of Year” award from the Alaska Recreation and Parks Association
- NPRSA received the “Facility Excellence” award from the Alaska Recreation and Parks Association

Operations

- Completed tank projects at the Nikiski Pool
- Replaced chemical controllers at Nikiski Pool
- Upgraded Apogee HVAC software
- Added arts classes for youths and adults
- Completed the Community Mural
- Upgraded the Pool Emergency Response/PA system
- Held 1st Annual Disc Golf Tournament
- Completed trail improvements through Youth Restoration Corp Grant

FY2016 New Initiatives:

- Complete the NCRC roof, exterior and demo project
- Update website
- Repair exterior of pool building
- Gymnasium floor project
- Added ¾ time General Maintenance Operator and reduced temporary hours by 1,560.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Permanent Staff	9.25	8.5	8.5	8.5	9.25
Temporary Staff (FTEs)	8.2	7.8	7.8	8.2	7.4
Total Staff Hours	31,000	31,120	29,608	31,000	31,000
Estimated # Volunteers / Volunteer Hours	700 / 1,500	415 / 888	673 / 1,095	650 / 1,063	700 / 1,100
<u>Staff Certifications/License</u>					
ARC Lifeguard Certified (Incl. CPR/AED/ First Aid)	25-30	18	22	27	27
ARC Professional CPR/First Aid/AED	7-10	5	7	7	7-10
ARC Water Safety Instructor / Lifeguard Instructor	5 / 1	2 / 1	5 / 1	6 / 1	5 / 1
NRPA Certified Pool Operator	8	6	6	6	7
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	0	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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Nikiski Pool	56,000	54,963	55,675	55,800	56,000
Sports Leagues	250	200	244	250	250
Courts & Exercise	2,000	1,633	1,639	1650	1650
Summer Day Camp	350	285	291	300	300
NCRC Attendance	3,500	1,834	3,117	3,200	3,500
NCRC Rentals / Attendance	175 / 8,000	167 / 8,913	97 / 7,708	120 / 8,000	150 / 8,500
Various Recreation Programs and Events Attendance	2,500	2,145	2,182	2,200	2,500

Priority/Goal: Community Events

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

- Objective:**
1. Increase the number of new community events and programs annually.
 2. Develop special events to promote seasonal programming for aquatics and recreation.
 3. Collaborate with local organizations and businesses to offer diverse programs.

Measures:

Community Events & Special Programs	Benchmark	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Recreation	25	19	19	21	23
Aquatics	8	3	5	7	6

Commentary

The North Peninsula Recreation Service Area has scheduled three capital improvement projects for the FY16 budget; two pertaining to improvement of the physical structure of the Nikiski Pool and the Nikiski Community Recreation Center. Repairs to the exterior of the Pool Building are required to maintain the integrity of the masonry, stucco, windows and roof flashing. Repairs to the gymnasium floor at the Nikiski Community Recreation Center will repair the buckling and re-alignment of the floor as well as a refinish of the entire floor. Both projects are one-time expenditures, and are intended to improve the facilities. The third project is replacing the 1998 service area maintenance truck.

The Service Area projects increased transfers over the next several years to the capital improvement fund 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**

		FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel								
40110	Regular Wages	\$ 411,621	\$ 434,598	\$ 447,904	\$ 447,904	\$ 497,123	\$ 49,219	10.99%
40120	Temporary Wages	148,066	143,780	178,291	178,291	159,571	(18,720)	-10.50%
40130	Overtime Wages	2,592	2,831	4,689	4,689	4,881	192	4.09%
40210	FICA	46,472	48,296	54,184	54,184	57,145	2,961	5.46%
40221	PERS	160,450	170,367	102,783	102,783	114,044	11,261	10.96%
40321	Health Insurance	157,303	173,523	179,389	179,389	219,040	39,651	22.10%
40322	Life Insurance	674	698	1,140	1,140	1,247	107	9.39%
40410	Leave	58,310	64,077	61,599	61,599	67,833	6,234	10.12%
40511	Other Benefits	1,787	3,554	1,296	1,296	1,440	144	11.11%
	Total: Personnel	987,275	1,041,724	1,031,275	1,031,275	1,122,324	91,049	8.83%
Supplies								
42120	Computer Software	1,027	1,450	1,000	1,000	1,000	-	0.00%
42210	Operating Supplies	57,344	63,436	69,700	69,700	69,700	-	0.00%
42230	Fuel, Oils and Lubricants	5,555	5,637	6,500	6,500	6,500	-	0.00%
42250	Uniforms	1,474	825	2,400	2,100	2,400	-	0.00%
42310	Repair/Maint Supplies	21,809	29,119	26,500	26,500	26,500	-	0.00%
42360	Motor Vehicle Supplies	1,258	649	1,000	1,000	1,000	-	0.00%
42410	Small Tools	475	1,509	1,000	1,300	1,000	-	0.00%
42960	Recreational Supplies	6,729	7,183	8,600	8,600	8,600	-	0.00%
	Total: Supplies	95,671	109,808	116,700	116,700	116,700	-	0.00%
Services								
43011	Contractual Services	44,517	31,695	34,452	40,162	31,681	(2,771)	-8.04%
43014	Physical Examinations	330	250	500	750	500	-	0.00%
43019	Software Licensing	723	2,260	3,357	3,357	3,376	19	0.57%
43110	Communications	7,696	7,349	9,200	9,200	9,200	-	0.00%
43140	Postage and Freight	2,215	354	2,500	450	2,500	-	0.00%
43210	Transportation/Subsistence	10,857	9,977	12,478	12,078	12,555	77	0.62%
43260	Training	2,250	2,006	2,300	2,700	3,275	975	42.39%
43310	Advertising	8,759	7,680	9,300	9,300	9,300	-	0.00%
43410	Printing	1,301	-	2,000	300	2,000	-	0.00%
43510	Insurance Premium	45,696	47,361	39,105	39,105	51,138	12,033	30.77%
43600	Project Mangement	1,211	-	-	-	-	-	-
43610	Utilities	194,050	201,280	219,000	216,300	226,000	7,000	3.20%
43720	Equipment Maintenance	319	403	500	500	500	-	0.00%
43750	Vehicle Maintenance	1,691	6,184	2,000	11,900	2,000	-	0.00%
43780	Buildings/Grounds Maintenance	35,468	31,461	50,500	39,090	50,500	-	0.00%
43810	Rents and Operating Leases	97,539	93,536	110,450	110,450	122,665	12,215	11.06%
43920	Dues and Subscriptions	1,062	1,184	1,050	1,150	1,160	110	10.48%
43960	Recreation Program Expenses	5,548	4,456	5,600	7,500	5,600	-	0.00%
	Total: Services	461,232	447,436	504,292	504,292	533,950	29,658	5.88%
Capital Outlay								
48311	Machinery and Equipment	2,699	6,219	10,000	3,299	-	(10,000)	-100.00%
48513	Recreational Equipment	-	-	7,000	5,800	2,500	(4,500)	-64.29%
48710	Minor Office Equipment	486	4,891	3,000	3,273	6,250	3,250	108.33%
48720	Minor Office Furniture	2,098	3,728	2,500	4,248	2,500	-	0.00%
48730	Minor Communications Equipment	537	-	-	-	-	-	-
48740	Minor Machines and Equipment	2,520	8,104	-	5,880	5,000	5,000	-
48750	Minor Medical Equipment	3,661	-	-	-	-	-	-
	Total: Capital Outlay	12,001	22,942	22,500	22,500	16,250	(6,250)	-27.78%
Transfers								
50459	North Pen Rec Capital Projects	50,000	50,000	100,000	100,000	175,000	75,000	75.00%
	Total: Transfers	50,000	50,000	100,000	100,000	175,000	75,000	75.00%
Department Total		\$ 1,606,179	\$ 1,671,910	\$ 1,774,767	\$ 1,774,767	\$ 1,964,224	\$ 189,457	10.68%

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, 1¼ Shift Supervisors, Secretary, 1¼ Lifeguards, ½ time Instructor-Lifeguard, ¾ time General Maintenance Operator and the equivalent of 7.43 FTE's who work in a temporary capacity as lifeguards, waterslide attendants, clerks, recreation assistants and maintenance personnel.

Add: one 3/4 time General Maintenance Operator

Decreased: 1,560 temporary hours

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 (\$10,670), ATS fire/security system service/Support (\$2,336), security and fire alarm monitoring (\$1,500), water testing (\$750) and miscellaneous smaller contracts (\$2,425).

43019 Software Licensing. Licensing for upgrades, tech support, backup of Companion Corp (library software) (\$300), Milestone (CCTV software) (\$850) and Sportsman SQL (system software)(\$2,226).

43210 Transportation/Subsistence. Travel to National Recreation and Parks Congress, athletic business conference, Association of Aquatic Professionals conference, Alaska Recreation and Parks conference and miscellaneous travel within borough.

43260 Training. Conference and registration fees. Increased fees for certification courses.

43510 Insurance Premium. Increased insurance premium for property, workman's comp and liability.

43610 Utilities. Increased rates for electric and gas.

43810 Rents and Operating Leases. For utility, insurance and maintenance costs associated with operating the NCRC (\$120,000) and other minor rentals (\$2,665). Increase due to insurance and utility increase.

48513 Recreational Equipment. Replacement of NCRC recreation equipment (\$2,500).

48710 Minor Office Equipment. Replacement of computers and copier (\$6,250).

48720 Minor Office Furniture. Replacement of office chairs and desk (\$2,500).

48740 Minor Machines & Equipment. Replacement of floor scrubber and commercial vacuums (\$5,000).

50459 Transfer to Capital Projects Fund. Transfer of funds necessary to support long term capital improvement plan.

For capital projects information on this department - See the Capital Projects Section - Pages 324, 327, 338, & 364-366.

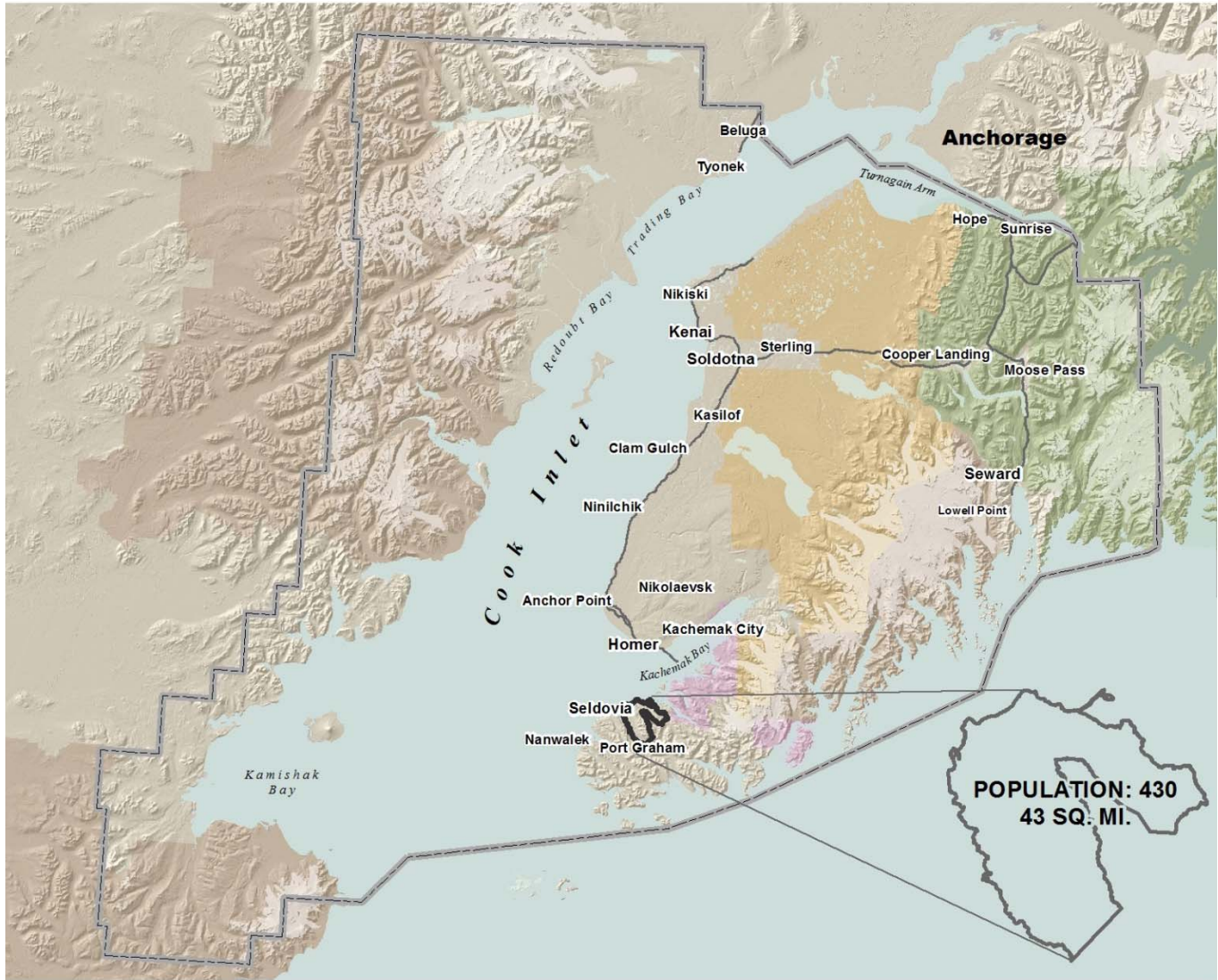
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Seldovia Recreational Service Area

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 2016 is .75 mills.



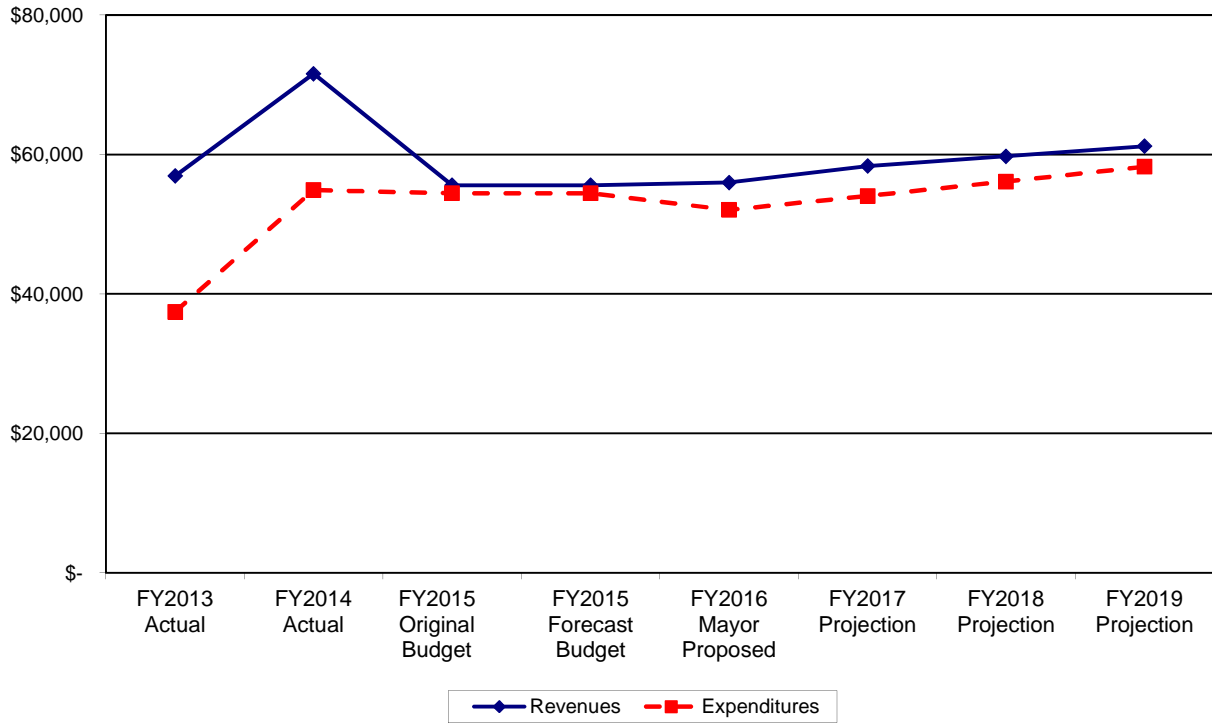
Board Members

Vivian Rojas
Mark Janes
Andy Anderson
Sandra Murray
Amy Gilson

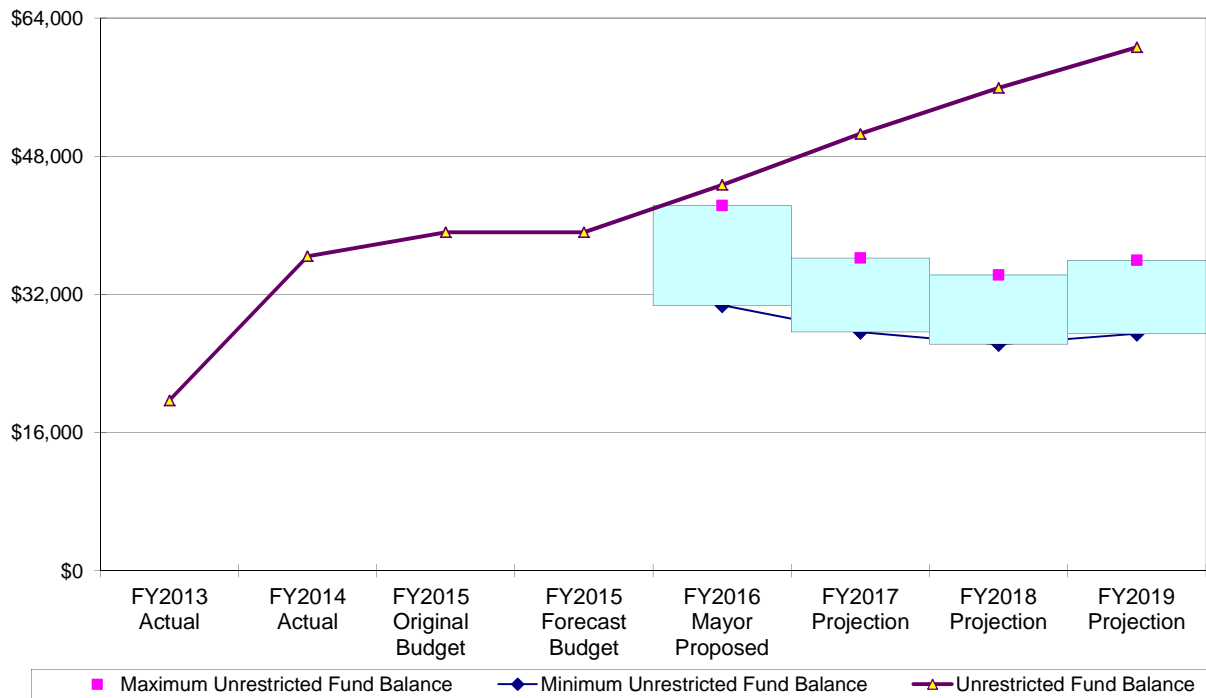
Fund: 227 Seldovia Recreational Service Area - Budget Projection

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Fund Budget:								
Taxable Value (000's)								
Real	68,861	68,133	65,188	65,188	66,883	68,221	69,585	70,977
Personal	1,278	1,209	1,090	1,090	941	941	941	941
	70,139	69,342	66,278	66,278	67,824	69,162	70,526	71,918
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 49,546	\$ 50,001	\$ 48,891	\$ 48,891	\$ 50,162	\$ 51,166	\$ 52,189	\$ 53,233
Personal	867	1,187	801	801	692	692	692	692
Interest	76	143	-	-	-	-	-	-
Flat Tax	2,859	2,518	3,036	3,036	3,036	3,097	3,159	3,222
Motor Vehicle Tax	448	449	448	448	449	458	467	476
Total Property Taxes	53,796	54,298	53,176	53,176	54,339	55,413	56,507	57,623
Interest Earnings	(3)	814	315	315	588	838	1,139	1,468
Other Revenue	3,131	16,477	2,100	2,100	1,050	2,100	2,100	2,100
Total Revenues	56,924	71,589	55,591	55,591	55,977	58,351	59,746	61,191
Expenditures:								
Supplies	5,563	4,776	7,100	7,100	5,000	5,100	5,202	5,306
Services	29,233	47,987	47,335	47,335	47,065	48,948	50,906	52,942
Capital Outlay	2,646	1,821	-	-	-	-	-	-
Interdepartmental Charges	-	320	-	-	-	-	-	-
Total Expenditures	37,442	54,904	54,435	54,435	52,065	54,048	56,108	58,248
Total Expenditures and Operating Transfers	37,442	54,904	54,435	54,435	52,065	54,048	56,108	58,248
Net Results From Operations	19,482	16,685	1,156	1,156	3,912	4,303	3,638	2,943
Projected Lapse	-	-	1,633	1,633	1,562	1,621	1,683	1,747
Change in Fund Balance	19,482	16,685	2,789	2,789	5,474	5,924	5,321	4,690
Beginning Fund Balance	254	19,736	36,421	36,421	39,210	44,684	50,608	55,929
Ending Fund Balance	\$ 19,736	\$ 36,421	\$ 39,210	\$ 39,210	\$ 44,684	\$ 50,608	\$ 55,929	\$ 60,619

**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 amid increasing operational costs.
- Maximize taxpayer value by increasing services and usage while maintaining or lowering mil rate.
- Establish a range of activities to reflect diverse community recreational needs.

FY2015 Accomplishments

Administration:

- 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.

Operations:

- Continued and expanding our Yoga classes for all ages.
- Developed a cross over music scene with adults helping teens to implement jam sessions and a future garage band opportunity.
- Implemented an Improv group for young adults with the desire to step up and entertain a crowd.

FY2016 Objectives & Budget Highlights:

- Expand our outdoor educational programs with offerings such as a Wilderness First Responder course or Avalanche Awareness Class.
- Design a Seldovia Talks Lecture Series
- Partner with the Seldovia Gun Club to provide a Hunter Safety Class.

Performance Measures

Priority/Goal: Attendance

Goal: Increase participation and attendance at SOCC facility programs and events to maximize patron-hours use.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Maintain and develop new partnerships with local community organizations to optimize the delivery of services to the community.

Measures:

Attendance/Participation	Benchmark	FY2013 Actual	FY2014 Actual	FY2015 Estimated	FY2016 Projected
Gatherings & Events	N/A	469	508	500	500
Community Education Classes	N/A	628	227	200	500
Youth Programming	N/A	406	1,085	1,200	1,200
Open Center	N/A	366	537	500	500
Meetings	N/A	412	191	150	150
Private Building Rentals	N/A	179	112	100	150
Senior Programs	N/A	0	71	75	100
Totals		2,460	2,731	2,725	3,100

Commentary

The Seldovia Recreational Service Area board has determined the greatest need in FY2016 is for more patron-hours use of the facility so that the established attendance goals and other goals of the service area are met and that outdoor activity programs be developed to reflect community preferences. Some of the outdoor events that are planned include Frisbee golf, soccer, softball, tennis, field volleyball and croquet.

Additional indoor recreational activities that are being discussed include wilderness education, theater performances, community jam nights, kayak roll class, travel series and lecture series.

The Sea Otter Community Center is managed contractually by the City of Seldovia.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42120 Computer Software	\$ 535	\$ -	\$ -	\$ -	\$ -	-	-
42210 Operating Supplies	2,703	1,392	2,500	2,500	700	(1,800)	-72.00%
42310 Repair/Maint Supplies	1,019	44	400	400	200	(200)	-50.00%
42410 Small Tools	1,306	1,236	200	200	100	(100)	-50.00%
42960 Recreational Supplies	-	2,104	4,000	4,000	4,000	-	0.00%
	<u>5,563</u>	<u>4,776</u>	<u>7,100</u>	<u>7,100</u>	<u>5,000</u>	<u>(2,100)</u>	<u>-29.58%</u>
Services							
43011 Contractual Services	17,672	35,177	28,000	28,000	28,000	-	0.00%
43019 Software Licensing	-	-	-	-	-	-	-
43110 Communications	1,410	1,483	1,500	1,500	1,850	350	23.33%
43140 Postage and Freight	373	1,089	600	600	300	(300)	-50.00%
43410 Printing	282	-	400	400	-	(400)	-100.00%
43510 Insurance Premium	896	1,124	625	625	840	215	34.40%
43610 Utilities	7,514	8,509	9,000	9,000	9,000	-	0.00%
43780 Building/Grounds Maintenance	1,011	180	5,000	5,000	5,000	-	0.00%
43920 Dues and Subscriptions	75	75	210	210	75	(135)	-64.29%
43960 Recreational Program Expenses	-	350	2,000	2,000	2,000	-	0.00%
Total: Services	<u>29,233</u>	<u>47,987</u>	<u>47,335</u>	<u>47,335</u>	<u>47,065</u>	<u>(270)</u>	<u>-0.57%</u>
Capital Outlay							
48710 Minor Office Equipment	1,135	-	-	-	-	-	-
48720 Minor Office Furniture	1,511	1,148	-	-	-	-	-
48740 Minor Machines & Equipment	-	673	-	-	-	-	-
Total: Capital Outlay	<u>2,646</u>	<u>1,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interdepartmental Charges							
61990 Admin Service Fee	-	320	-	-	-	-	-
Total: Interdepartmental Charges	<u>-</u>	<u>320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Department Total	<u>\$ 37,442</u>	<u>\$ 54,904</u>	<u>\$ 54,435</u>	<u>\$ 54,435</u>	<u>\$ 52,065</u>	<u>\$ (2,370)</u>	<u>-4.35%</u>

Line-Item Explanations

42210 Operating Supplies. Decrease based on historical experience.

43110 Communications. Increased cost of high speed internet service.

43011 Contractual Services. Contract with City of Seldovia for administrative, janitorial, and programming services for the Sea Otter Community Center (\$25,600), website design and domain name (\$120), and other contracts for recreational activities (\$2,280).

43780 Buildings/Grounds Maintenance. Additional costs for exterior painting of Sea Otter Community Center that was started in late FY2015.

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Kenai Peninsula Borough

Road Improvement Funds

The Road Service Area has four (4) funds; the Road Service Area Fund, the Engineer's Estimate Fund, the RIAD Match Fund, and the Road Service Area Capital Improvement Fund. A listing and summary of each fund is shown below.

The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 8 permanent employees.

Road Service Area Fund – this fund provides summer and winter road maintenance on roads within the Road Service Area, administers the right-of-way permit system, administers a dust control program, and oversees the abandoned vehicle removal policy. This fund also provides funding to the Road Service Area Capital Project Fund, the Engineer's Estimate Fund, and the RIAD Match Fund. The Borough contracts out all road maintenance.

Engineer's Estimate Fund – this fund provides funding for preliminary engineering costs associated with estimating the total project cost for road improvement assessment districts pursuant to KPB 14.31 to assess viability.

RIAD Match Fund – this fund provides funding to defray costs associated with road improvement assessment districts. Borough policy allows for up to 50% funding for local or internal subdivision road improvements and up to 70% funding for improvement to collector roads.

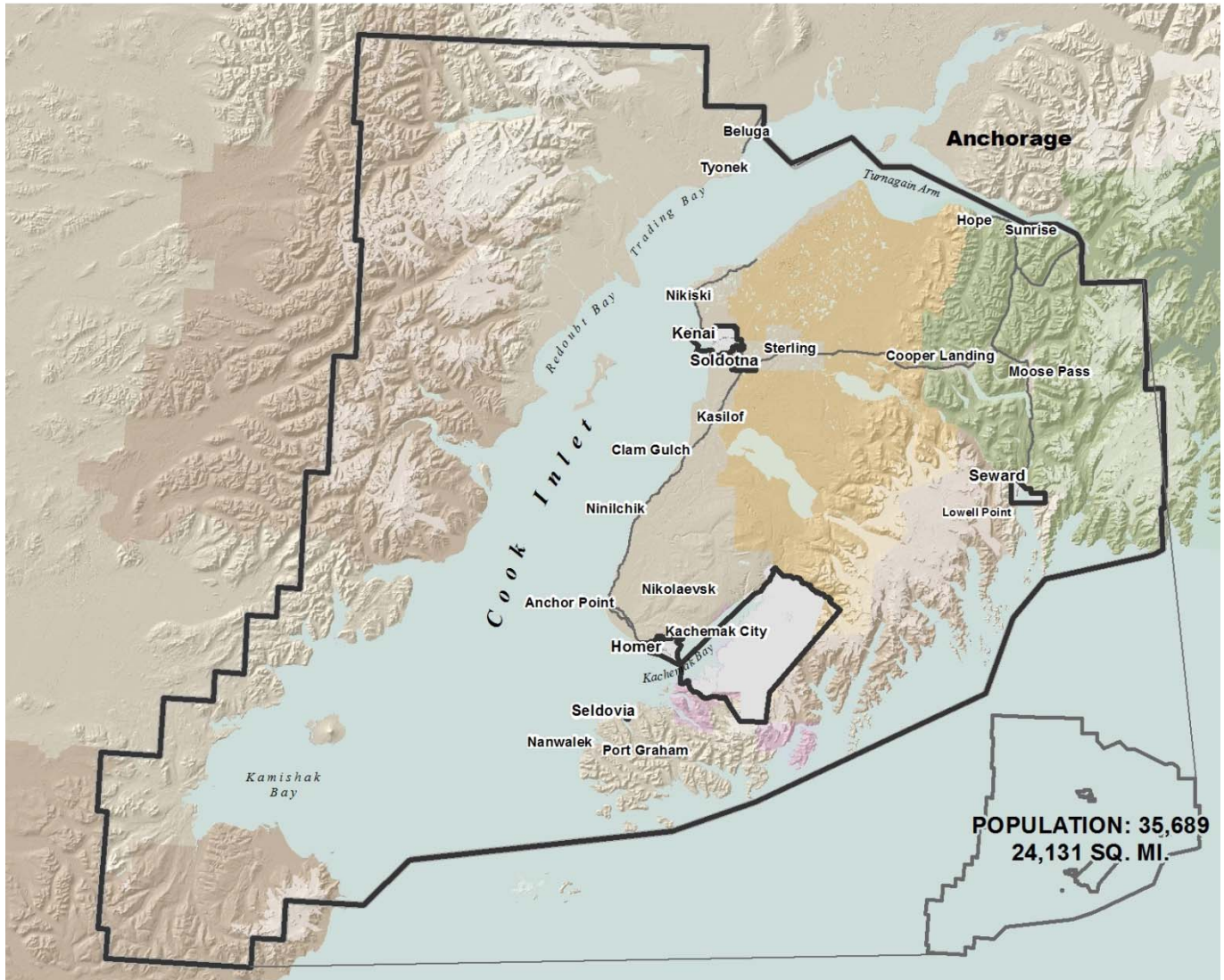
Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see pages 324, 327, 339, and 367.

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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 2016 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

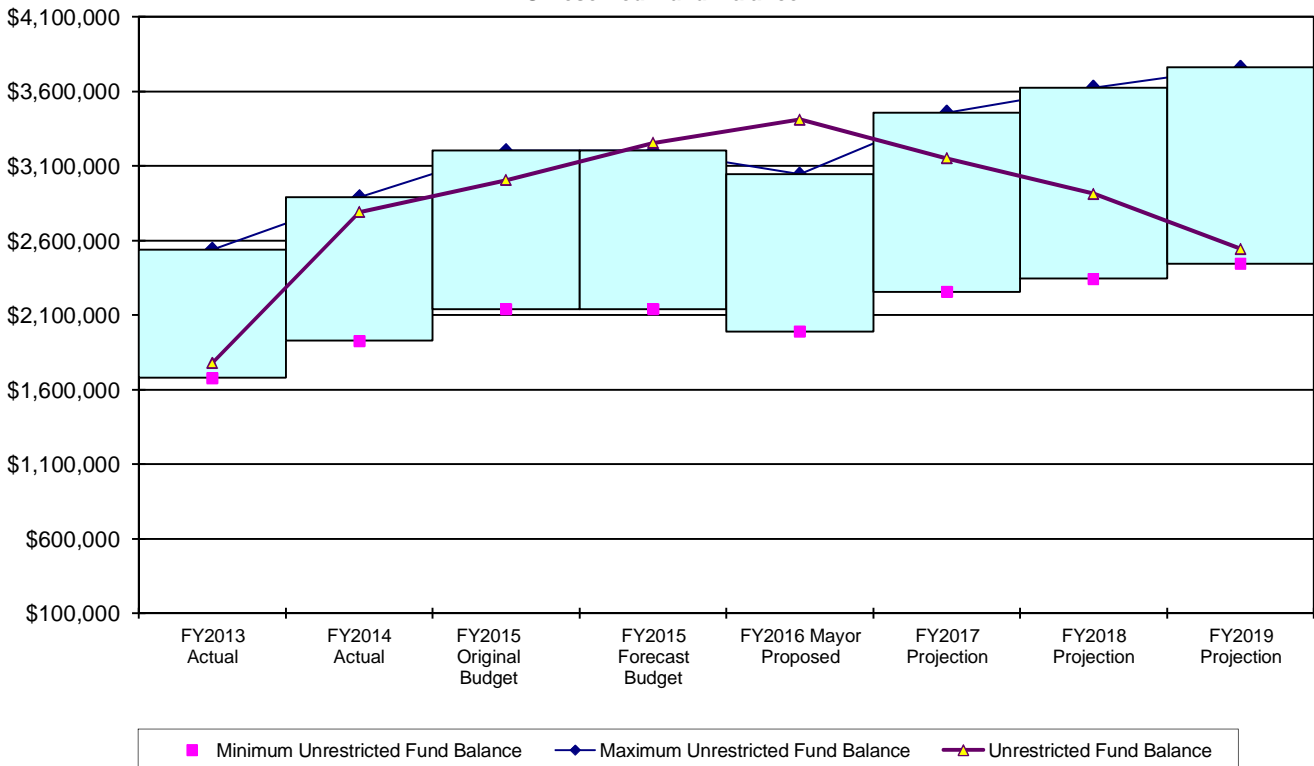
Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	3,651,155	3,671,547	3,498,964	3,498,964	3,687,583	3,761,335	3,836,562	3,913,293
Personal	146,743	160,646	179,813	181,894	187,341	187,341	187,341	187,341
Oil & Gas (AS 43.56)	779,156	899,350	1,065,077	1,065,077	1,154,090	1,096,386	1,052,531	1,052,531
	<u>4,577,054</u>	<u>4,731,543</u>	<u>4,743,854</u>	<u>4,745,935</u>	<u>5,029,014</u>	<u>5,045,062</u>	<u>5,076,434</u>	<u>5,153,165</u>
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 5,109,258	\$ 5,087,823	\$ 4,898,550	\$ 4,898,550	\$ 5,162,616	\$ 5,265,869	\$ 5,371,187	\$ 5,478,610
Personal	204,499	238,282	246,703	249,559	257,032	257,032	257,032	257,032
Oil & Gas (AS 43.56)	1,094,494	1,260,376	1,491,108	1,448,707	1,615,726	1,534,940	1,473,543	1,473,543
Interest	20,838	17,487	13,273	13,273	14,071	14,116	14,204	14,418
Flat Tax	42,666	40,685	44,817	44,817	44,817	45,713	46,627	47,560
Motor Vehicle Tax	142,889	143,927	143,821	143,821	143,408	146,276	149,202	152,186
Total Property Taxes	<u>6,614,644</u>	<u>6,788,580</u>	<u>6,838,272</u>	<u>6,798,727</u>	<u>7,237,670</u>	<u>7,263,946</u>	<u>7,311,795</u>	<u>7,423,349</u>
State Revenue	78,813	91,940	-	-	-	-	-	-
Interest Earnings	12,801	64,382	40,461	40,461	32,545	53,287	59,086	63,745
Other Revenues	30,000	5,447	-	-	-	-	-	-
Total Revenues	<u>6,736,258</u>	<u>6,950,349</u>	<u>6,878,733</u>	<u>6,839,188</u>	<u>7,270,215</u>	<u>7,317,233</u>	<u>7,370,881</u>	<u>7,487,094</u>
Expenditures:								
Personnel	1,046,320	1,154,128	1,136,618	1,136,618	1,181,312	1,228,564	1,277,707	1,328,815
Supplies	73,997	110,204	82,920	82,920	90,500	92,310	94,156	96,039
Services	5,009,653	4,697,431	5,231,514	5,231,514	5,231,478	5,440,737	5,658,366	5,184,701
Capital Outlay	5,964	39,721	43,050	43,050	44,125	45,008	45,908	46,826
Interdepartmental Charges	(65,795)	(61,798)	(77,200)	(77,200)	(77,200)	(80,288)	(83,500)	(86,840)
Total Expenditures	<u>6,070,139</u>	<u>5,939,686</u>	<u>6,416,902</u>	<u>6,416,902</u>	<u>6,470,215</u>	<u>6,726,331</u>	<u>6,992,637</u>	<u>6,569,541</u>
Operating Transfers To:								
Special Revenue Funds	-	-	200,000	200,000	-	220,000	-	-
Capital Project Fund	-	-	400,000	400,000	1,000,000	1,000,000	1,000,000	1,650,000
Total Operating Transfers	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>600,000</u>	<u>1,000,000</u>	<u>1,220,000</u>	<u>1,000,000</u>	<u>1,650,000</u>
Total Expenditures and Operating Transfers	<u>6,070,139</u>	<u>5,939,686</u>	<u>7,016,902</u>	<u>7,016,902</u>	<u>7,470,215</u>	<u>7,946,331</u>	<u>7,992,637</u>	<u>8,219,541</u>
Net Results From Operations	666,119	1,010,663	(138,169)	(177,714)	(200,000)	(629,098)	(621,756)	(732,447)
Projected Lapse	-	-	352,930	641,690	355,862	369,948	384,595	361,325
Change in Fund Balance	666,119	1,010,663	214,761	463,976	155,862	(259,150)	(237,161)	(371,122)
Beginning Fund Balance	1,113,758	1,779,877	2,790,540	2,790,540	3,254,516	3,410,378	3,151,228	2,914,067
Ending Fund Balance	<u>\$ 1,779,877</u>	<u>\$ 2,790,540</u>	<u>\$ 3,005,301</u>	<u>\$ 3,254,516</u>	<u>\$ 3,410,378</u>	<u>\$ 3,151,228</u>	<u>\$ 2,914,067</u>	<u>\$ 2,542,945</u>

Road Service Area Revenues and Expenditures



Road Service Area Unreserved Fund Balance



Fund: 236
Dept: 33950

Department Function
Road Service Area

Mission:

With funding available, provide the highest level of road maintenance possible for roads within the KPB Roads Service Area maintenance program, during ever-changing weather conditions across the service area.

Program Description:

- Winter road maintenance includes plowing snow, serration and/or sanding of ice-covered roads, thawing culverts to aid drainage, and maintaining the width of every travel way.
- Summer road maintenance includes grading and shaping roads, 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.
- Providing a safe turn-around on currently maintained roads for maintenance equipment.
- Determining snow storage requirements and drainage issues prior to being problematic.
- Public compliance to obtain permits prior to performing activities in right-of-ways and easements.
- Repairing on-going 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 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.

FY2015 Accomplishments:

- Upgraded 32 roads through the capital improvement project program.
- Accepted 7 new roads to the road maintenance program.
- Applied calcium chloride to 207 miles of roads for dust control.
- Processed 126 right-of-way permit applications.
- Worked with FEMA and DHS in the aftermath of the 2013 flooding disaster to secure reimbursement for all eligible expenses.
- Implemented crack sealing program.
- Paved Wrangell Street and McKinley Avenue in North Kenai.

FY2016 New Initiatives:

- Complete paved lighted pedestrian pathway on E. Poppy Lane from K-Beach Elementary to the Kenai Peninsula College
- 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.
- Work with the GIS Department to build 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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing History	8	8	8	8
Mill Rate	1.4	1.4	1.4	1.4
Number of miles maintained	637	639	642	645
Average Annual Total Cost -per road mile	\$9,529	\$9,295	\$9,995	\$10,031

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 thru brushing, ditching, and other maintenance & capital projects to enhance safety, and reduce overall expenditures needed to care for borough roads.
 2. Enhance Road Service Area public profile through improved public outreach.

Measures:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Calls tracked in the road maintenance program	2,900	2,022	2,000	2,000

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 535,038	\$ 563,868	\$ 596,586	\$ 596,586	\$ 614,605	\$ 18,019	3.02%
40120 Temporary Wages	20,785	18,331	22,500	22,500	22,500	-	0.00%
40130 Overtime Wages	5,341	44,101	62,172	62,172	63,564	1,392	2.24%
40210 FICA	48,974	53,526	59,980	59,980	61,747	1,767	2.95%
40221 PERS	197,866	230,259	148,577	148,577	152,918	4,341	2.92%
40321 Health Insurance	145,307	159,519	159,456	159,456	175,232	15,776	9.89%
40322 Life Insurance	903	917	1,476	1,476	1,512	36	2.44%
40410 Leave	86,283	82,590	85,007	85,007	88,370	3,363	3.96%
40511 Other Benefits	5,823	1,017	864	864	864	-	0.00%
Total: Personnel	1,046,320	1,154,128	1,136,618	1,136,618	1,181,312	44,694	3.93%
Supplies							
42020 Signage Supplies	34,418	31,469	35,000	34,277	35,000	-	0.00%
42120 Computer Software	-	30	255	1,028	255	-	0.00%
42210 Operating Supplies	2,236	2,890	3,895	3,845	3,895	-	0.00%
42230 Fuel, Oils and Lubricants	28,259	35,527	33,120	33,120	36,000	2,880	8.70%
42250 Uniforms	334	-	250	250	250	-	0.00%
42310 Repair/Maintenance Supplies	792	35,483	800	800	800	-	0.00%
42360 Motor Vehicle Repair Supplies	7,316	3,323	9,000	8,600	9,000	-	0.00%
42410 Small Tools & Equipment	642	1,482	600	1,000	5,300	4,700	783.33%
Total: Supplies	73,997	110,204	82,920	82,920	90,500	7,580	9.14%
Services							
43011 Contractual Services	65,611	51,557	73,484	286,968	70,000	(3,484)	-4.74%
43110 Communications	11,045	10,984	14,400	14,400	14,400	-	0.00%
43140 Postage and Freight	436	322	600	600	600	-	0.00%
43210 Transportation/Subsistence	6,419	6,235	11,577	11,477	9,909	(1,668)	-14.41%
43260 Training	649	375	800	800	800	-	0.00%
43310 Advertising	7,583	6,861	10,000	10,000	10,000	-	0.00%
43410 Printing	34	-	-	-	-	-	-
43510 Insurance Premium	15,866	18,683	24,789	24,789	29,905	5,116	20.64%
43610 Utilities	3,591	4,415	6,400	6,400	6,400	-	0.00%
43720 Equipment Maintenance	1,491	1,331	2,000	2,100	2,000	-	0.00%
43750 Vehicle Maintenance	8,849	8,215	10,000	10,000	10,000	-	0.00%
43780 Buildings/Grounds Maintenance	-	-	2,340	2,340	2,340	-	0.00%
43810 Rents and Operating Leases	245	-	-	-	-	-	-
43920 Dues and Subscriptions	65	270	250	250	250	-	0.00%
43931 Recording Fees	111	232	300	300	300	-	0.00%
43951 Dust Control	377,807	395,120	400,000	400,000	400,000	-	0.00%
43952 Road Maintenance	4,509,851	4,192,831	4,674,574	4,461,090	4,674,574	-	0.00%
Total: Services	5,009,653	4,697,431	5,231,514	5,231,514	5,231,478	(36)	0.00%
Capital Outlay							
48120 Office Equipment	-	-	2,525	2,525	5,000	2,475	98.02%
48310 Vehicles	(64)	35,497	36,000	33,500	36,000	-	0.00%
48710 Minor Office Equipment	4,261	3,361	2,600	2,600	1,200	(1,400)	-53.85%
48720 Minor Office Furniture	-	528	1,000	3,500	1,000	-	0.00%
48730 Minor Communications Equipment	437	335	925	925	925	-	0.00%
48740 Minor Machines & Equipment	1,330	-	-	-	-	-	-
Total: Capital Outlay	5,964	39,721	43,050	43,050	44,125	1,075	2.50%

Fund 236
Department 33950 - Road Service Area - Continued

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50238 RIAD Match Fund	-	-	200,000	200,000	-	(200,000)	-100.00%
50434 Road Service Area Capital Projects	-	-	400,000	400,000	1,000,000	600,000	150.00%
Total: Transfers	-	-	600,000	600,000	1,000,000	400,000	50.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(65,795)	(61,798)	(77,200)	(77,200)	(77,200)	-	-
Total: Interdepartmental Charges	(65,795)	(61,798)	(77,200)	(77,200)	(77,200)	-	-
Department Total	\$ 6,070,139	\$ 5,939,686	\$ 7,016,902	\$ 7,016,902	\$ 7,470,215	\$ 453,313	6.46%

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 Apple 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), 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.

48310 Vehicles. Replace 2005 truck.

48710 Minor Office Equipment. Replace one computer.

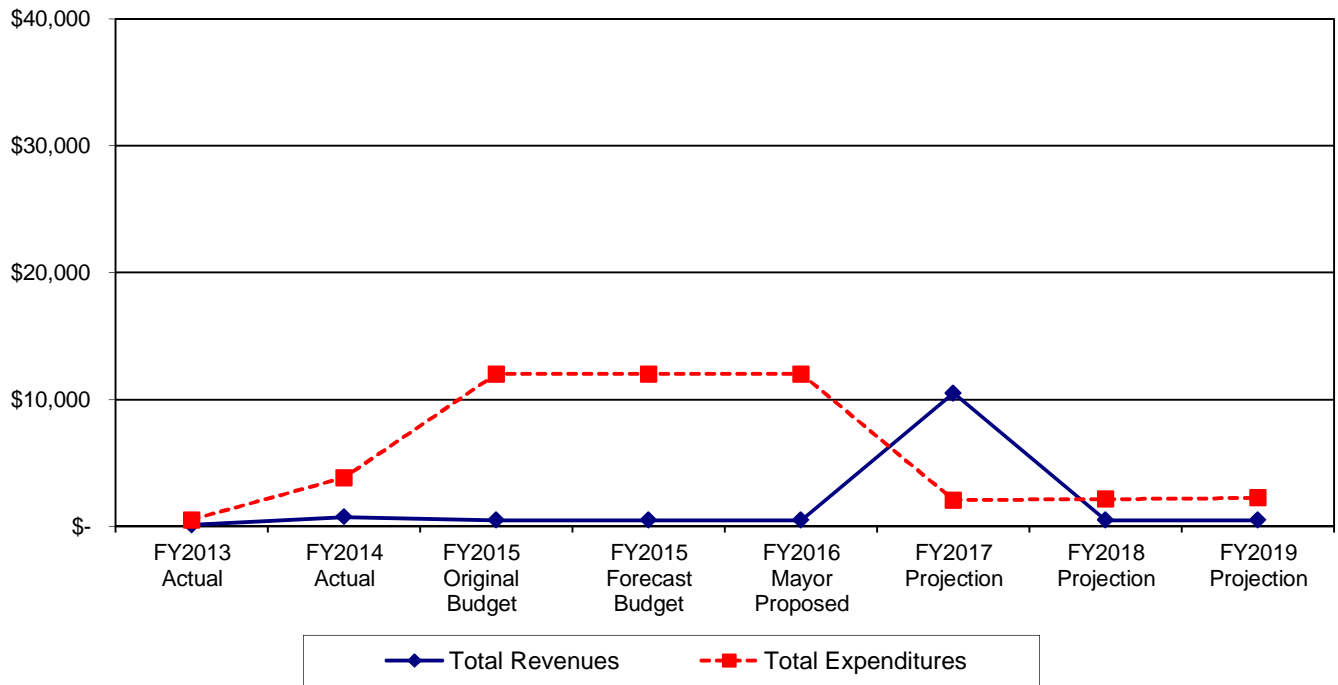
50434 Transfer to Capital Projects Fund. With advent of grant and bond funds providing funding for capital improvement projects, funding is being redirected toward road maintenance for the next 2-3 years.

For capital projects information on this department - See the Capital Projects Section - Pages 324, 327, 339 & 367.

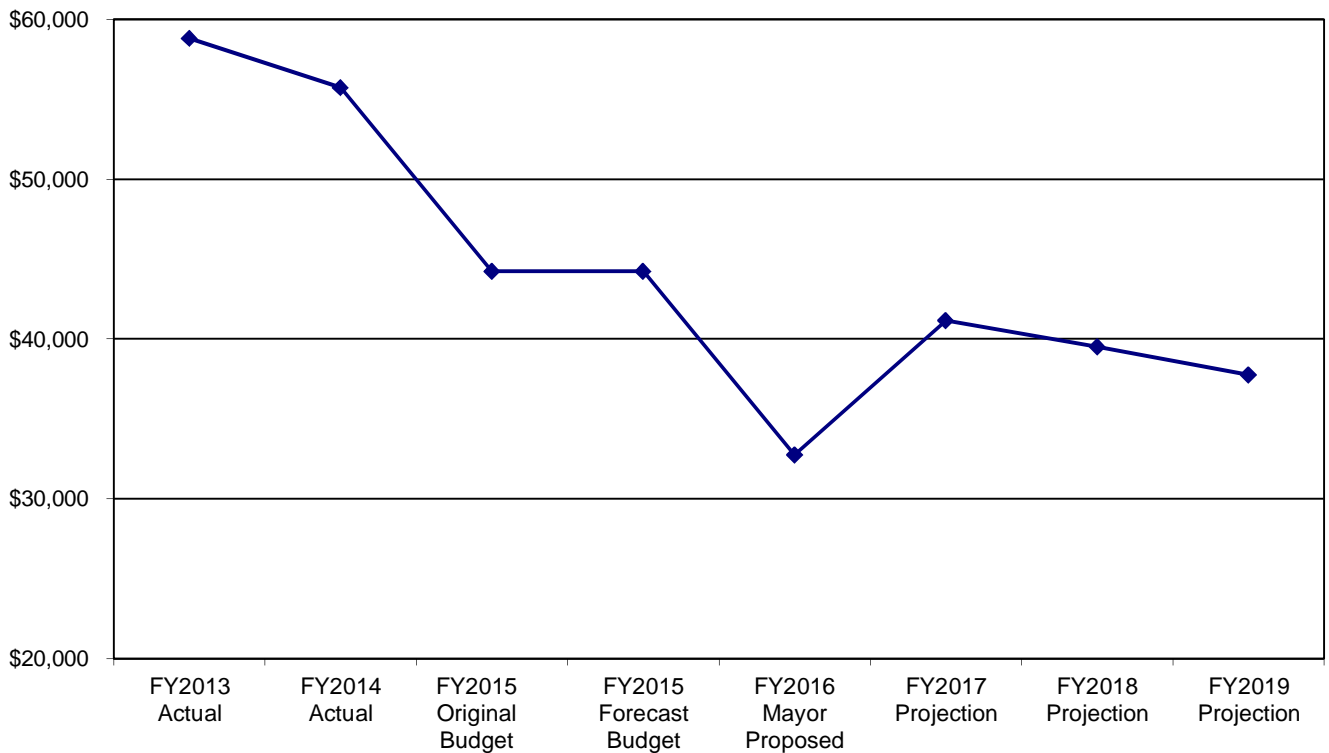
Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
Interest Earnings	\$ 123	\$ 751	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	123	751	500	500	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	-	-	-	-	-	10,000	-	-
Total Operating Transfer	-	-	-	-	-	10,000	-	-
Total Revenues and Operating Transfers	123	751	500	500	500	10,500	500	500
Expenditures:								
Personnel	-	-	2,000	2,000	2,000	2,080	2,163	2,250
Services	508	3,828	10,000	10,000	10,000	-	-	-
Total Expenditures	508	3,828	12,000	12,000	12,000	2,080	2,163	2,250
Net Results From Operations	(385)	(3,077)	(11,500)	(11,500)	(11,500)	8,420	(1,663)	(1,750)
Change in Fund Balance	(385)	(3,077)	(11,500)	(11,500)	(11,500)	8,420	(1,663)	(1,750)
Beginning Fund Balance	59,197	58,812	55,735	55,735	44,235	32,735	41,155	39,492
Ending Fund Balance	\$ 58,812	\$ 55,735	\$ 44,235	\$ 44,235	\$ 32,735	\$ 41,155	\$ 39,492	\$ 37,742

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 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	508	3,828	10,000	10,000	10,000	-	0.00%
Total: Services	508	3,828	10,000	10,000	10,000	-	0.00%
Department Total	\$ 508	\$ 3,828	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%

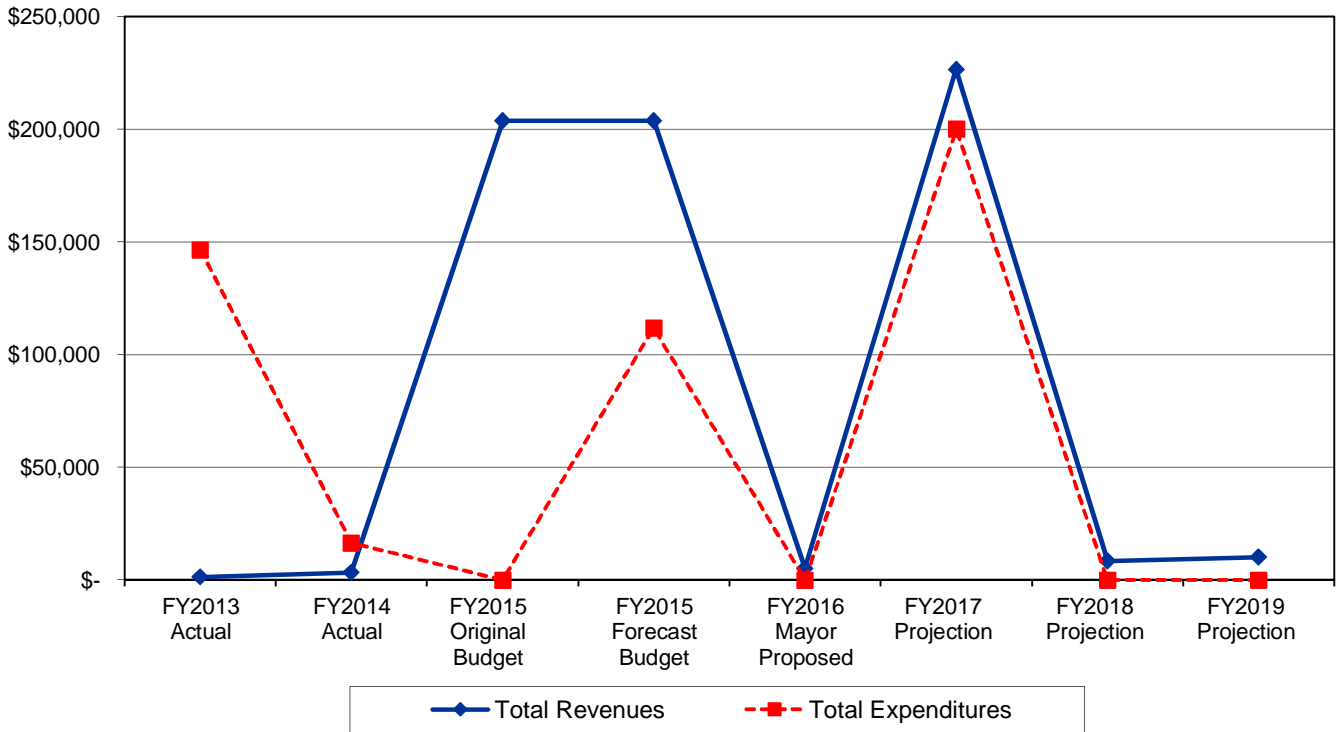
Line-Item Explanations

43011 Contractual Services. Contingency funding for projects that require preliminary cost estimates.

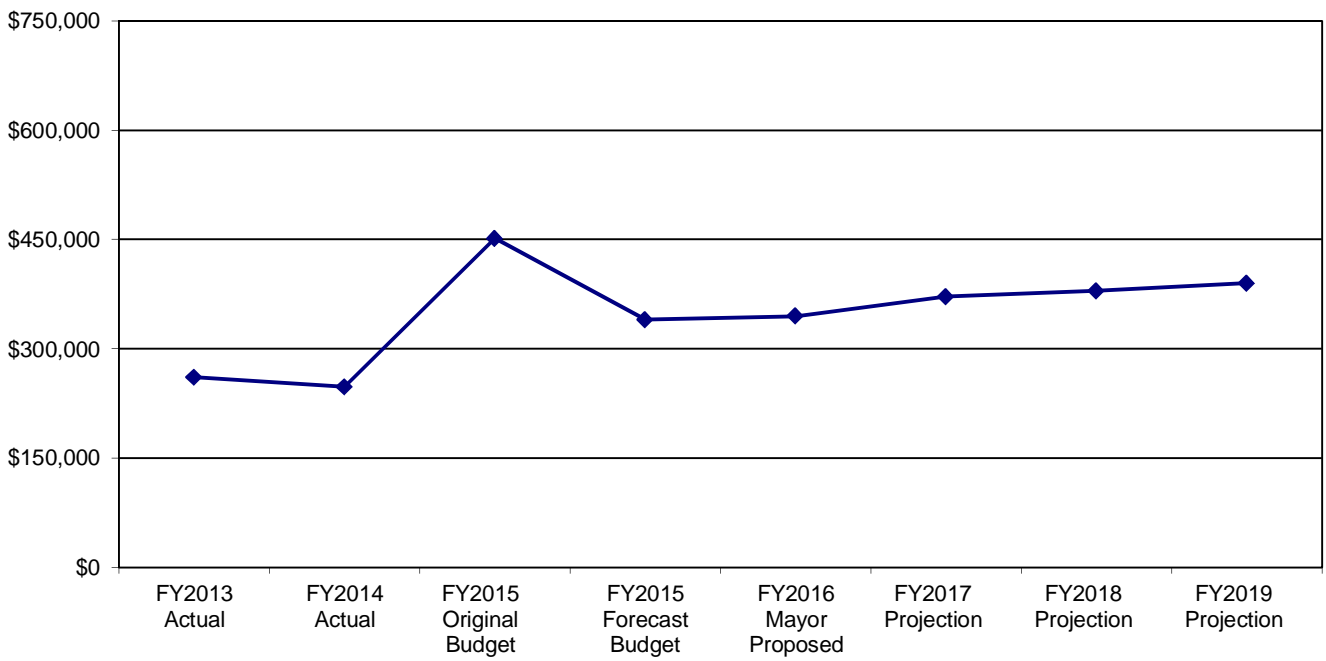
Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
Interest Earnings	\$ 1,320	\$ 3,227	\$ 3,709	\$ 3,709	\$ 5,099	\$ 6,469	\$ 8,358	\$ 9,971
Total Revenues	1,320	3,227	3,709	3,709	5,099	6,469	8,358	9,971
Operating Transfers From:								
Special Revenue Fund	-	-	200,000	200,000	-	220,000	-	-
Total Operating Transfer	-	-	200,000	200,000	-	220,000	-	-
Total Revenues and Operating Transfers	1,320	3,227	203,709	203,709	5,099	226,469	8,358	9,971
Expenditures:								
Services	146,535	16,347	-	111,780	-	200,000	-	-
Total Expenditures	146,535	16,347	-	111,780	-	200,000	-	-
Total Expenditures and Operating Transfers	146,535	16,347	-	111,780	-	200,000	-	-
Net Results From Operations	(145,215)	(13,120)	203,709	91,929	5,099	26,469	8,358	9,971
Change in Fund Balance	(145,215)	(13,120)	203,709	91,929	5,099	26,469	8,358	9,971
Beginning Fund Balance	406,313	261,098	247,978	247,978	339,907	345,006	371,475	379,833
Ending Fund Balance	\$ 261,098	\$ 247,978	\$ 451,687	\$ 339,907	\$ 345,006	\$ 371,475	\$ 379,833	\$ 389,804

RIAD Match Fund Revenues and Expenditures



RIAD Match Fund Unreserved Fund Balance



**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Services						
43011 Contractual Services	\$ 146,535	\$ 16,347	\$ -	\$ 111,780	\$ -	-
Total: Services	146,535	16,347	-	111,780	-	-
Department Total	\$ 146,535	\$ 16,347	\$ -	\$ 111,780	\$ -	-

Line-Item Explanations

43011 Contractual Services. Funding for Winridge Avenue and Eagle Ridge Court RIAD is expected in FY2016, which 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 FY2016 budget year is \$46,000,000.

Operational funding for the school district is appropriated as follows: \$35,670,129 for local effort and in-kind of \$10,329,871 consisting of \$7,752,814 for maintenance, \$87,600 for utilities, \$2,314,612 for property, liability insurance and worker's compensation, \$62,415 for audit cost, and \$112,430 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 \$4,144,994 for school related debt of which \$2,893,727 is expected to be reimbursed from the State of Alaska, and \$1,375,000 for school district capital projects. Total funding provided for school purposes is \$51,519,994; net of State reimbursement, the amount is \$48,626,267. Total funding for schools represent approximately **66.4%** of the Borough's budget; sales tax revenues provide approximately **63.4%** of the Borough's funding provided for schools, the balance comes from property taxes and other revenue sources.

	Key Measures				
	FY12 <u>Actual</u> 8,970	FY13 <u>Actual</u> 8,892	FY14 <u>Actual</u> 8,760	FY15 <u>Estimated</u> 8,828	FY16 <u>Projected</u> 8,820
# of students					
Operational Funding					
Funding from sales tax	\$28,385,150	\$29,664,629	\$30,277,598	\$30,560,501	\$30,835,546
Funding from property tax	\$14,865,985	\$13,335,371	\$13,222,402	\$13,439,499	\$15,164,454
Total funding	\$43,251,135	\$43,000,000	\$43,500,000	\$44,000,000	\$46,000,000
Mill rate equivalent in funding	6.52	6.40	6.26	6.35	6.33
Borough funding per student	\$4,822	\$4,836	\$4,965	\$4,984	\$5,215
Non Operational Funding:					
School capital projects	\$ 950,000	\$ 1,050,000	\$ 2,160,000	\$ 1,250,000	\$ 1,375,000
School Debt Service (net of State payment)	\$ 702,780	\$ 768,374	\$ 750,915	\$ 1,253,607	\$ 1,251,267
Total Borough Funding	\$44,903,915	\$44,813,374	\$46,410,915	\$46,503,607	\$48,626,267
Total mill rate equivalent in funding (net)	6.77	6.67	6.67	6.71	6.69
Equivalent mill rate, net of sales tax	2.49	2.26	2.32	2.30	2.45

Education

Postsecondary Education Fund

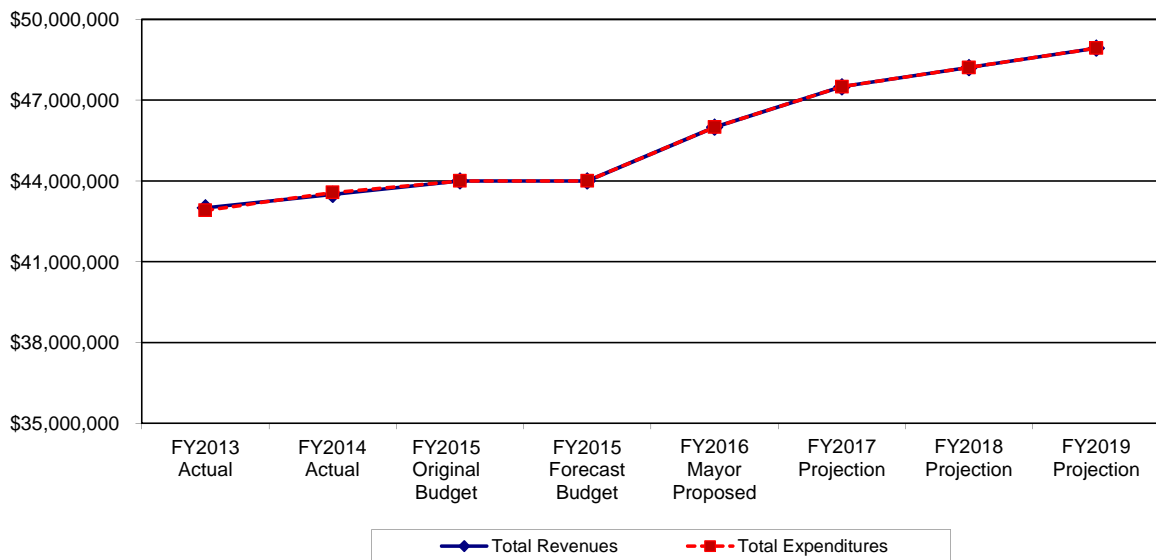
The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. 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

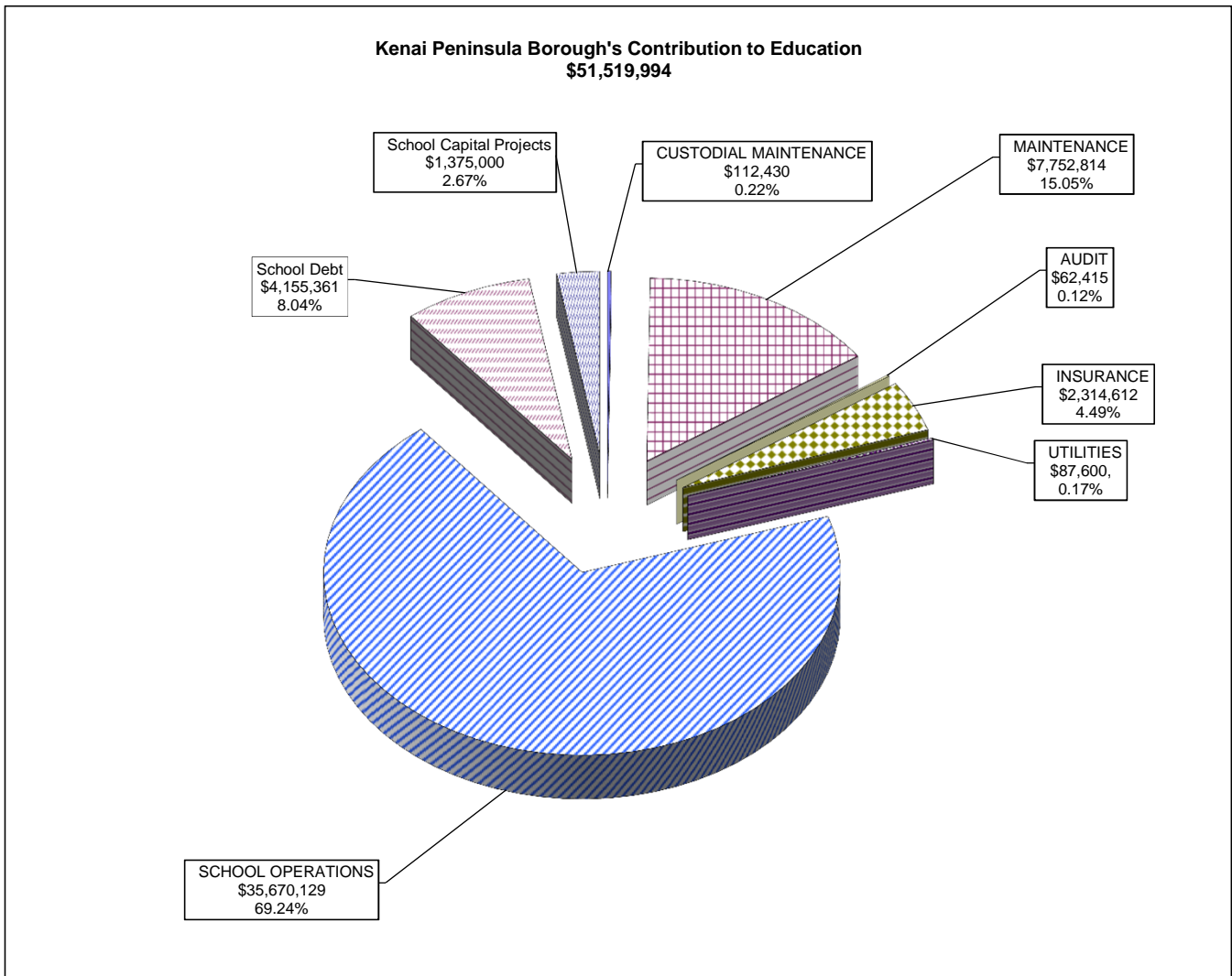
Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
State Revenue	\$ 409,945	\$ 445,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	409,945	445,694	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	43,000,000	43,500,000	44,000,000	44,000,000	46,000,000	47,500,000	48,212,500	48,935,688
Total Operating Transfers	43,000,000	43,500,000	44,000,000	44,000,000	46,000,000	47,500,000	48,212,500	48,935,688
Total Revenues and Other Financing Sources	43,409,945	43,945,694	44,000,000	44,000,000	46,000,000	47,500,000	48,212,500	48,935,688
Expenditures:								
Custodial Maintenance	119,318	109,859	112,856	112,856	112,430	115,241	115,241	115,241
Maintenance	6,980,541	7,389,286	7,550,268	7,550,268	7,752,814	7,907,870	7,907,870	7,907,870
Non-Departmental:								
Audit	48,560	58,070	60,400	60,400	62,415	68,657	68,657	68,657
Insurance Premium	1,884,254	1,770,892	1,860,222	1,860,222	2,314,612	2,546,073	2,800,680	2,800,680
Utilities	68,739	74,374	85,600	85,600	87,600	89,352	89,352	89,352
School Operations	33,806,586	34,170,106	34,330,654	34,330,654	35,670,129	36,772,807	37,230,700	37,953,888
Total Expenditures	42,907,998	43,572,587	44,000,000	44,000,000	46,000,000	47,500,000	48,212,500	48,935,688
Total Expenditures and Operating Transfers	42,907,998	43,572,587	44,000,000	44,000,000	46,000,000	47,500,000	48,212,500	48,935,688
Change in Fund Balance	501,947	373,107	-	-	-	-	-	-
Beginning Fund Balance	983,984	1,485,931	1,859,038	1,859,038	1,859,038	1,859,038	1,859,038	1,859,038
Ending Fund Balance	1,485,931	1,859,038	1,859,038	1,859,038	1,859,038	1,859,038	1,859,038	1,859,038
Reserved Fund Balance	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
Unreserved Fund Balance	1,025,040	1,398,147	1,398,147	1,398,147	1,398,147	1,398,147	1,398,147	1,398,147
Total Fund Balance	\$ 1,485,931	\$ 1,859,038	\$ 1,859,038	\$ 1,859,038	\$ 1,859,038	\$ 1,859,038	\$ 1,859,038	\$ 1,859,038

**School Fund
Revenues and Expenditures**



Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2013 Actual		FY2014 Actual		FY2015 Proposed Budget		FY2016 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	\$ 119,318	0.02	\$ 109,859	0.02	\$ 112,856	0.02	\$ 112,430	0.02
Maintenance	6,980,541	1.00	7,389,286	1.07	7,550,268	1.04	7,752,814	1.07
Audit	48,560	0.01	58,070	0.01	60,400	0.01	62,415	0.01
Insurance	1,884,254	0.27	1,770,892	0.26	1,860,222	0.26	2,314,612	0.32
Utilities	68,739	0.01	74,374	0.01	85,600	0.01	87,600	0.01
School Operations	33,806,586	4.86	34,170,106	4.93	34,330,654	4.72	35,670,129	4.91
Total Local Effort to School District	42,907,998	6.16	43,572,587	6.29	44,000,000	6.05	46,000,000	6.33
Other Educational Funding								
School Debt	2,561,246	0.37	2,504,055	0.36	4,155,361	0.57	4,144,994	0.57
School Revenue Capital Projects	1,050,000	0.15	2,160,000	0.31	1,250,000	0.17	1,375,000	0.19
Total Other Educational Funding	3,611,246	0.52	4,664,055	0.67	5,405,361	0.74	5,519,994	0.76
Total Education from Borough	\$ 46,519,244	6.68	\$ 48,236,642	6.96	\$ 49,405,361	6.80	\$ 51,519,994	7.09



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.

FY2015 Accomplishments

- Trained new custodians for main campus.
- Implemented one-point-of-contact phone for urgent custodial issues.
- Successfully moved related custodial services contracts to Maintenance.
- Continued coordination of activities with Maintenance and Capital Projects Departments.
- Took over daily spill plan checks from Maintenance for main building.

FY2016 New Initiatives:

- Evaluate performance of external and internal services for efficiencies.
- Recruit and train temporary support for fill-in needs.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Custodial	n/a	n/a	99%	99%

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

	FY13	FY14	FY15	FY16 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**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 49,162	\$ 48,096	\$ 55,271	\$ 55,271	\$ 53,650	\$ (1,621)	-2.93%
40120 Temporary Wages	8,298	6,218	2,700	2,700	2,700	-	0.00%
40130 Overtime Wages	932	635	1,119	1,119	1,604	485	43.34%
40210 FICA	5,383	4,290	5,156	5,156	5,044	(112)	-2.17%
40221 PERS	21,107	18,407	12,895	12,895	12,630	(265)	-2.06%
40321 Health Insurance	20,171	21,772	24,915	24,915	27,380	2,465	9.89%
40322 Life Insurance	84	75	145	145	139	(6)	-4.14%
40410 Leave	9,016	7,314	6,082	6,082	5,827	(255)	-4.19%
40511 Other Benefits	186	193	216	216	216	-	0.00%
Total: Personnel	114,339	107,000	108,499	108,499	109,190	691	0.64%
Supplies							
42210 Operating Supplies	454	162	500	500	250	(250)	-50.00%
42250 Uniforms	-	106	244	244	244	-	0.00%
42310 Repair/Maintenance Supplies	55	3	100	100	25	(75)	-75.00%
42410 Small Tools	16	586	1,350	1,350	485	(865)	-64.07%
Total: Supplies	525	857	2,194	2,194	1,004	(1,190)	-54.24%
Services							
43011 Contractual Services	2,134	845	1,000	1,000	1,100	100	10.00%
43110 Communications	-	3	-	-	36	36	-
43210 Transportation/Subsistence	58	21	150	150	100	(50)	-33.33%
43610 Public Utilities	2,237	1,092	813	813	900	87	10.70%
43720 Equipment Maintenance	25	41	200	200	100	(100)	-50.00%
Total: Services	4,454	2,002	2,163	2,163	2,236	73	3.37%
Department Total	\$ 119,318	\$ 109,859	\$ 112,856	\$ 112,856	\$ 112,430	\$ (426)	-0.38%

Line-Item Explanations

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

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

42410 Small Tools. Decrease due to purchase of new shampooer in FY2015.

43011 Contractual Services. Window washing at the main Borough building, Human Resources, Risk Management, and Records (\$1,000) and washing custodial cleaning rags (\$100) .

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

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 needs to be identified to replace these systems to prevent service interruptions that would accompany inaction.

FY2015 Accomplishments

Performed and assisted with a variety of facility modification projects associated with the Soldotna High/Middle/Prep reconfiguration. Complete replacement of the fire monitoring/alarm system at Homer High School; renovation of the Kenai Middle School Home Ec. kitchen; complete locker replacement in SOHI and Soldotna Prep PE locker rooms; substantial completion of the District video surveillance system (grant) and at Borough and service area facilities; refinish KMS and Aurora/Kenai Alternative gym floors; substantial completion of District wide door/lock modifications for intrusion contingency (grant); upgrade/replacement of the Skyview Middle intercom system (grant); continued improvements to energy systems such as: lighting, ventilation drive and heating systems; various small projects to improve ADA facility access; obtained DEC approved design for a variety of water system improvements.

FY2016 New Initiatives

Complete replacement of the Skyview Middle fire monitoring system and design for the Nikiski Middle/High system; begin district wide upgrade to all intercom systems for improved paging, emergency notification and intrusion control (grant); district wide lighting improvements, focusing primarily on gym and exterior illumination (high efficiency LED conversion); replacement of Homer High standby power generator; locker replacement in KCHS and KMS PE locker rooms; construction of DEC approved designed water systems; replacement of select obsolete control systems that can be primarily performed with in-house labor.

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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Projected
Borough-wide	11,179	11,197	11,282	11,200

Staffing History	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Projected
Maintenance staff	44	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**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,463,391	\$ 2,703,678	\$ 3,086,181	\$ 3,086,181	\$ 3,138,775	\$ 52,594	1.70%
40120 Temporary Wages	431,859	485,687	400,000	400,000	380,000	(20,000)	-5.00%
40130 Overtime Wages	21,960	51,061	56,570	56,570	54,032	(2,538)	-4.49%
40210 FICA	254,422	270,516	293,164	293,164	298,758	5,594	1.91%
40221 PERS	1,008,087	1,098,390	715,719	715,719	727,038	11,319	1.58%
40321 Health Insurance	821,215	836,501	877,008	877,008	1,073,294	196,286	22.38%
40322 Life Insurance	4,520	5,005	7,732	7,732	7,850	118	1.53%
40410 Leave	415,227	455,006	402,595	402,595	423,038	20,443	5.08%
40511 Other Benefits	26,057	25,145	35,905	35,905	35,905	-	0.00%
Total: Personnel	5,446,738	5,930,989	5,874,874	5,874,874	6,138,690	263,816	4.49%
Supplies							
42120 Computer Software	929	595	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	40,022	34,225	53,500	53,500	53,500	-	0.00%
42230 Fuel, Oils and Lubricants	129,668	136,400	150,000	150,000	130,000	(20,000)	-13.33%
42250 Uniforms	20,364	16,583	15,000	15,000	15,000	-	0.00%
42263 Training Supplies	-	379	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	556,760	665,137	635,000	635,000	655,000	20,000	3.15%
42360 Motor Vehicle Supplies	26,872	42,985	45,000	45,000	45,000	-	0.00%
42410 Small Tools	19,011	39,531	20,000	20,000	20,000	-	0.00%
Total: Supplies	793,626	935,835	922,000	922,000	922,000	-	0.00%
Services							
43011 Contractual Services	41,478	40,336	55,000	55,000	55,000	-	0.00%
43014 Physical Examinations	7,274	4,935	4,500	4,500	4,500	-	0.00%
43015 Water/Air Sample Test	17,178	14,536	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	13,651	27,619	15,000	15,000	15,000	-	0.00%
43050 Solid Waste Fees	1,464	246	750	750	750	-	0.00%
43110 Communications	30,484	32,602	29,000	29,000	33,000	4,000	13.79%
43140 Postage and Freight	15,217	16,388	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	123,768	130,184	128,000	128,000	128,000	-	0.00%
43260 Training	7,998	6,513	9,000	9,000	9,000	-	0.00%
43310 Advertising	1,920	1,018	2,000	2,000	2,000	-	0.00%
43410 Printing	788	-	600	600	600	-	0.00%
43610 Utilities	100,419	106,915	114,000	114,000	119,500	5,500	4.82%
43720 Equipment Maintenance	5,587	3,029	6,000	6,000	6,000	-	0.00%
43750 Vehicle Maintenance	602	3,416	2,000	2,000	2,000	-	0.00%
43764 Snow Removal	481,322	315,716	350,000	350,000	350,000	-	0.00%
43780 Buildings/Grounds Maintenance	155,822	199,906	160,000	160,000	160,000	-	0.00%
43810 Rents & Operating Leases	13,392	14,256	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	204,618	179,405	193,569	193,569	203,658	10,089	5.21%
43920 Dues and Subscriptions	3,534	3,228	5,000	5,000	4,600	(400)	-8.00%
Total: Services	1,226,516	1,100,248	1,117,669	1,117,669	1,136,858	19,189	1.72%

Fund 241
Department 41010 - School Fund Maintenance Department - Continued

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Capital Outlay							
48120 Office Equipment	-	-	2,525	2,525	5,000	2,475	98.02%
48311 Machinery & Equipment	17,298	89,308	5,000	5,000	-	(5,000)	-100.00%
48710 Minor Office Equipment	2,722	5,909	2,700	2,700	6,400	3,700	137.04%
48720 Minor Office Furniture	437	1,789	-	-	-	-	-
48730 Minor Communication Equipment	245	70	500	500	500	-	0.00%
48740 Minor Machines & Equipment	5,048	14,469	-	-	-	-	-
49433 Plan Reviews/Permit Fees	47	-	-	-	-	-	-
Total: Capital Outlay	25,797	111,545	10,725	10,725	11,900	1,175	10.96%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	246,900	252,904	250,000	250,000	268,366	18,366	7.35%
60002 Charges (To) From Other Depts.	(213,487)	(253,613)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(545,549)	(688,622)	(400,000)	(400,000)	(500,000)	(100,000)	-
Total: Interdepartmental Charges	(512,136)	(689,331)	(375,000)	(375,000)	(456,634)	(81,634)	-
Department Total	\$ 6,980,541	\$ 7,389,286	\$ 7,550,268	\$ 7,550,268	\$ 7,752,814	\$ 202,546	2.68%

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 an 8% increase in HEA rates.

48120 Office Equipment. For shared cost (Poppy Lane) of large format copier/scanner.

48311 Machinery & Equipment. Reduction due to isolated '15 purchase of a truck mounted sander (Homer area).

48710 Minor Office Equipment. Replacement of 8 office computers per IT recommendation.

43812 Equipment Replacement Payments. Payment to the Equipment Replacement Fund for the 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 324, 325, 330, & 342-352.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43012 Audit Services	\$ 48,560	\$ 58,070	\$ 60,400	\$ 60,400	\$ 62,415	\$ 2,015	3.34%
43510 Insurance Premium	1,884,254	1,770,892	1,860,222	1,860,222	2,314,612	454,390	24.43%
43610 Utilities	68,739	74,374	85,600	85,600	87,600	2,000	2.34%
Total: Services	2,001,553	1,903,336	2,006,222	2,006,222	2,464,627	458,405	22.85%
Transfers							
50241 School District Operations	33,806,586	34,170,106	34,330,654	34,330,654	35,670,129	1,339,475	3.90%
Total: Transfers	33,806,586	34,170,106	34,330,654	34,330,654	35,670,129	1,339,475	3.90%
Department Total	\$ 35,808,139	\$ 36,073,442	\$ 36,336,876	\$ 36,336,876	\$ 38,134,756	\$ 1,797,880	4.95%

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**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,512,553	\$ 2,751,774	\$ 3,141,452	\$ 3,141,452	\$ 3,192,425	\$ 50,973	1.62%
40120 Temporary Wages	440,157	491,905	402,700	402,700	382,700	(20,000)	-4.97%
40130 Overtime Wages	22,892	51,696	57,689	57,689	55,636	(2,053)	-3.56%
40210 FICA	259,805	274,806	298,320	298,320	303,802	5,482	1.84%
40221 PERS	1,029,194	1,116,797	728,614	728,614	739,668	11,054	1.52%
40321 Health Insurance	841,386	858,273	901,923	901,923	1,100,674	198,751	22.04%
40322 Life Insurance	4,604	5,080	7,877	7,877	7,989	112	1.42%
40410 Leave	424,243	462,320	408,677	408,677	428,865	20,188	4.94%
40511 Other Benefits	26,243	25,338	36,121	36,121	36,121	-	0.00%
Total: Personnel	5,561,077	6,037,989	5,983,373	5,983,373	6,247,880	264,507	4.42%
Supplies							
42120 Computer Software	929	595	3,000	3,000	3,000	-	0.00%
42210 Operating Supplies	40,476	34,387	54,000	54,000	53,750	(250)	-0.46%
42230 Fuel, Oils and Lubricants	129,668	136,400	150,000	150,000	130,000	(20,000)	-13.33%
42250 Uniforms	20,364	16,689	15,244	15,244	15,244	-	0.00%
42263 Training Supplies	-	379	500	500	500	-	0.00%
42310 Repair/Maint Supplies	556,815	665,140	635,100	635,100	655,025	19,925	3.14%
42360 Motor Vehicle Supplies	26,872	42,985	45,000	45,000	45,000	-	0.00%
42410 Small Tools and Minor Supplies	19,027	40,117	21,350	21,350	20,485	(865)	-4.05%
Total: Supplies	794,151	936,692	924,194	924,194	923,004	(1,190)	-0.13%
Services							
43011 Contractual Services	43,612	41,181	56,000	56,000	56,100	100	0.18%
43012 Audit Services	48,560	58,070	60,400	60,400	62,415	2,015	3.34%
43014 Physical Examinations	7,274	4,935	4,500	4,500	4,500	-	0.00%
43015 Water/Air Sample Test	17,178	14,536	15,250	15,250	15,250	-	0.00%
43019 Software Licensing	13,651	27,619	15,000	15,000	15,000	-	0.00%
43050 Solid Waste Fees	1,464	246	750	750	750	-	0.00%
43110 Communications	30,484	32,605	29,000	29,000	33,036	4,036	13.92%
43140 Postage and Freight	15,217	16,388	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	123,826	130,205	128,150	128,150	128,100	(50)	-0.04%
43260 Training	7,998	6,513	9,000	9,000	9,000	-	0.00%
43310 Advertising	1,920	1,018	2,000	2,000	2,000	-	0.00%
43410 Printing	788	-	600	600	600	-	0.00%
43510 Insurance Premium	1,884,254	1,770,892	1,860,222	1,860,222	2,314,612	454,390	24.43%
43610 Utilities	171,395	182,381	200,413	200,413	208,000	7,587	3.79%
43720 Equipment Maintenance	5,612	3,070	6,200	6,200	6,100	(100)	-1.61%
43750 Vehicle Maintenance	602	3,416	2,000	2,000	2,000	-	0.00%
43764 Snow Removal	481,322	315,716	350,000	350,000	350,000	-	0.00%
43780 Building/Grounds Maintenance	155,822	199,906	160,000	160,000	160,000	-	0.00%
43810 Rents	13,392	14,256	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	204,618	179,405	193,569	193,569	203,658	10,089	5.21%
43920 Dues and Subscriptions	3,534	3,228	5,000	5,000	4,600	(400)	-8.00%
Total: Services	3,232,523	3,005,586	3,126,054	3,126,054	3,603,721	477,667	15.28%
Capital Outlay							
48120 Office Equipment	-	-	2,525	2,525	5,000	2,475	98.02%
48311 Machinery & Equipment	17,298	89,308	5,000	5,000	-	(5,000)	-100.00%
48710 Minor Office Equipment	2,722	5,909	2,700	2,700	6,400	3,700	137.04%
48720 Minor Office Furniture	437	1,789	-	-	-	-	-
48730 Minor Communication Equipment	245	70	500	500	500	-	0.00%
48740 Minor Machines & Equipment	5,048	14,469	-	-	-	-	-
49433 Plan Reviews/Permit Fees	47	-	-	-	-	-	-
Total: Capital Outlay	25,797	111,545	10,725	10,725	11,900	1,175	10.96%

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50241 School District Operations	33,806,586	34,170,106	34,330,654	34,330,654	35,670,129	1,339,475	3.90%
Total: Transfers	33,806,586	34,170,106	34,330,654	34,330,654	35,670,129	1,339,475	3.90%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	246,900	252,904	250,000	250,000	268,366	18,366	7.35%
60002 Charges (To) From Other Depts.	(213,487)	(253,613)	(225,000)	(225,000)	(225,000)	-	-
60003 Charges (To) From Capital Projects	(545,549)	(688,622)	(400,000)	(400,000)	(500,000)	(100,000)	-
Total: Interdepartmental Charges	(512,136)	(689,331)	(375,000)	(375,000)	(456,634)	(81,634)	-
Department Total	\$ 42,907,998	\$ 43,572,587	\$ 44,000,000	\$ 44,000,000	\$ 46,000,000	\$ 2,000,000	4.55%

**Kenai Peninsula Borough
Budget Detail**

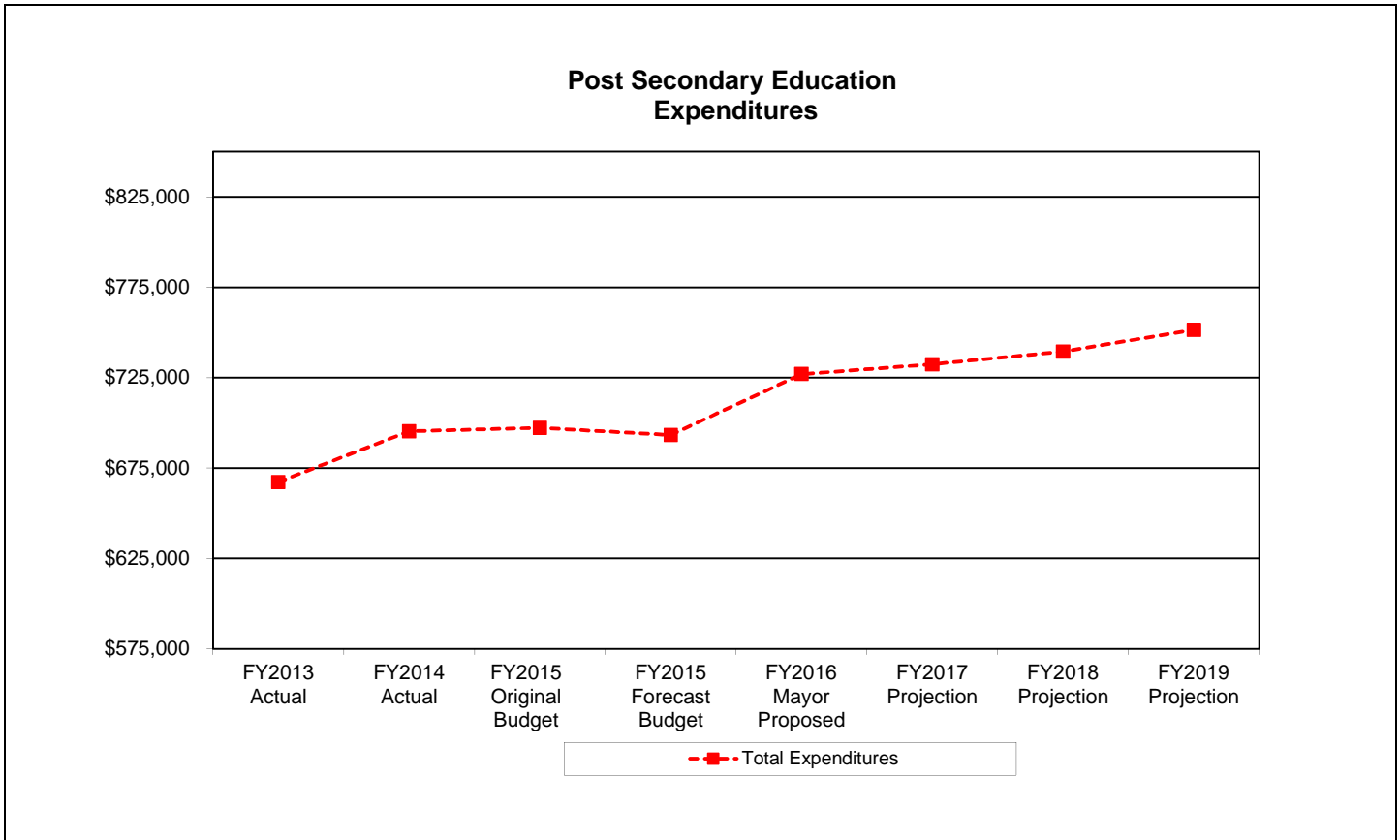
Fund 241 Total

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
40XXX Total Personnel	\$ 5,561,077	\$ 6,037,989	\$ 5,983,373	\$ 5,983,373	\$ 6,247,880	264,507	4.42%
42XXX Total Supplies	794,151	936,692	924,194	924,194	923,004	(1,190)	-0.13%
43XXX Total Services	3,232,523	3,005,586	3,126,054	3,126,054	3,603,721	477,667	15.28%
48XXX Total Capital Outlay	25,797	111,545	10,725	10,725	11,900	1,175	10.96%
50XXX Total Transfers	33,806,586	34,170,106	34,330,654	34,330,654	35,670,129	1,339,475	3.90%
6XXXX Total Interdepartmental Charges	(512,136)	(689,331)	(375,000)	(375,000)	(456,634)	(81,634)	-
Fund Totals	\$ 42,907,998	\$ 43,572,587	\$ 44,000,000	\$ 44,000,000	\$ 46,000,000	\$ 2,000,000	4.55%

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
Operating Transfers From:								
General Fund	\$ 667,189	\$ 695,330	\$ 697,159	\$ 693,244	\$ 726,987	\$ 732,357	\$ 739,427	\$ 751,386
Total Operating Transfers								
Total Revenues and Other Financing Sources	667,189	695,330	697,159	693,244	726,987	732,357	739,427	751,386
Expenditures:								
Services	667,189	695,330	697,159	693,244	726,987	732,357	739,427	751,386
Total Expenditures	667,189	695,330	697,159	693,244	726,987	732,357	739,427	751,386
Total Expenditures and Operating Transfers	667,189	695,330	697,159	693,244	726,987	732,357	739,427	751,386
Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
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**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43023 Kenai Peninsula College	\$ 667,189	\$ 695,330	\$ 697,159	\$ 693,244	\$ 726,987	\$ 29,828	4.28%
Total: Services	667,189	695,330	697,159	693,244	726,987	29,828	4.28%
Department Total	\$ 667,189	\$ 695,330	\$ 697,159	\$ 693,244	\$ 726,987	\$ 29,828	4.28%

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 2015, students will pay \$58/credit. The requested Borough funding will cover the remaining \$125/credit. The UA Board of Regents did approve a tuition increase for Fall 2015 at their February 2015 meeting (\$208,000).

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 (\$123,730)

Central Peninsula - Nikiski, Ninilchik, and Tyonek	\$68,855
South Peninsula - Seldovia, Nanwalek, Port Graham, Homer	\$57,875

Courses at Resurrection Bay Extension Site, Seward. Funding provides courses in basic general requirements such as English, Psychology, Art, Speech, professional development courses and community interest courses (\$26,500).

Career & Community Engagement Center, Kenai River Campus. The Career Center is part of the services KPC provides to students, potential students and other Kenai Peninsula residents. The center provides workshops and individual sessions on career development tools, and interviewing techniques. The office also facilitates and oversees student internship and service-learning placements. Borough funding helps provide staffing of a coordinator at the Kenai River Campus for 40 hours per week for nine months, and materials and resources to support these activities (\$70,842).

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 (\$5,886).

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 (\$28,250).

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 (\$42,210).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of the cost for staffing a full-time Information/Registration clerk for the Kachemak Bay campuses (\$24,550).

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 (\$32,130).

Kenai River Campus	\$22,380
Kachemak Bay Campus	\$ 9,750

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 (\$82,905).

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 (\$32,745).

Veterans Coordinator. This position (30 hrs/week) is located on the Kenai River Campus. This person serves as the initial point of contact for active duty and veteran students attending KPC. The Coordinator provides the initial in-take advising to military and veteran students with regards to the requirements and limitations on their benefits, and serves to facilitate these students' interactions with other KPC services, such as Financial Aid, Disability Services, Admissions/Registration, and Counseling and Advising. The Coordinator travels on at least a monthly basis to the Kachemak Bay Campus to meet with veteran students attending there, as well as attends VA meetings at UAA and around the state. KPC is absorbing travel and supply costs in their operating budget (\$49,239).

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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.

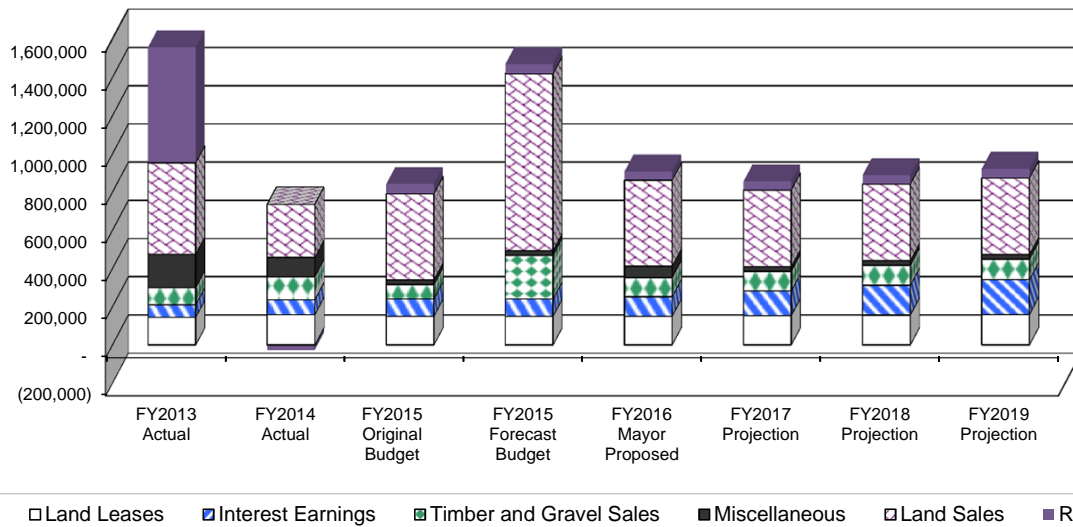
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to Nikiski Senior Citizens, Inc., a non-profit organization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

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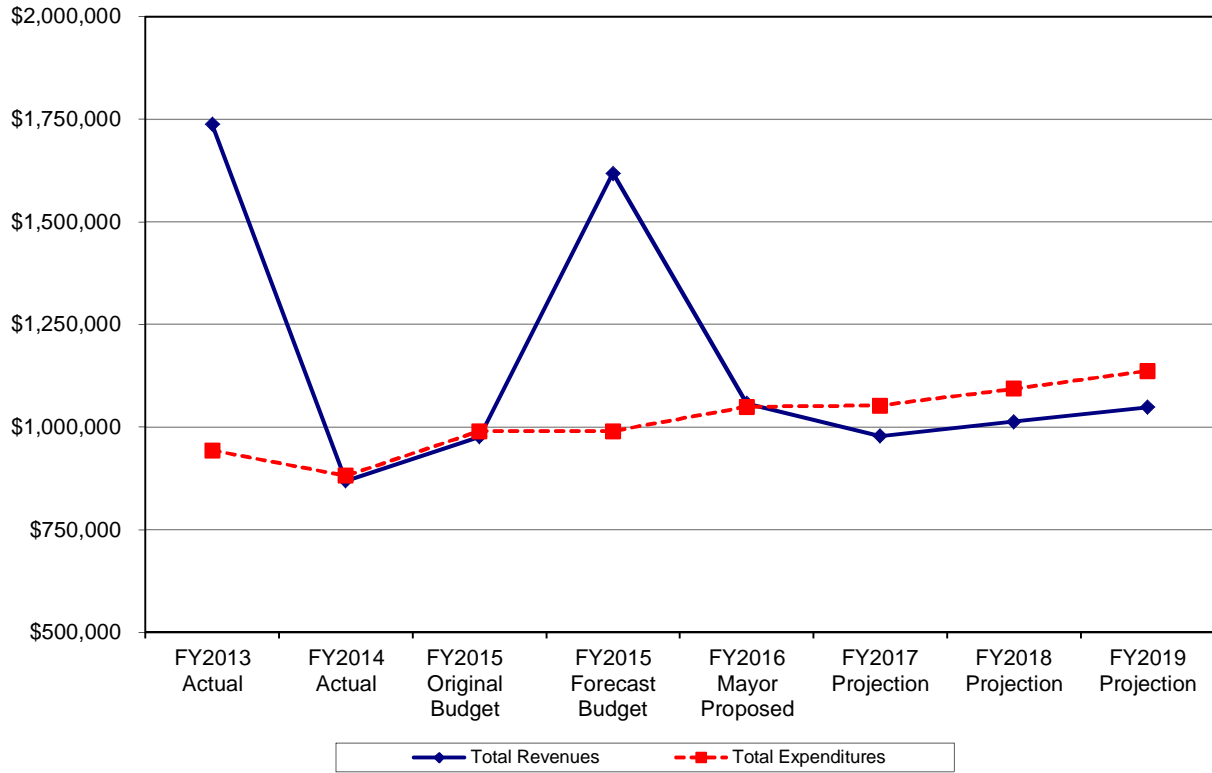
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
State Revenue	\$ 43,284	\$ 45,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	477,831	277,539	450,000	924,366	450,000	400,000	400,000	400,000
Land Leases	144,174	158,432	150,000	150,000	150,000	153,000	156,060	159,181
Timber and Gravel Sales	89,688	119,608	75,000	227,892	100,000	102,000	104,040	106,121
Interest Earnings	65,813	78,288	90,672	90,672	102,098	129,744	156,386	183,207
Rent-NPRSA	96,221	90,758	105,832	105,832	119,855	122,252	124,697	127,191
Royalties	604,579	(25,373)	51,000	51,000	45,000	45,900	46,818	47,754
Miscellaneous	175,165	101,463	25,000	25,000	60,000	25,000	25,000	25,000
Total Revenues	1,696,755	846,154	947,504	1,574,762	1,026,953	977,896	1,013,001	1,048,454
Operating Transfers From:								
General Fund	40,692	22,662	29,345	29,345	30,670	-	-	-
NPR Capital Fund	-	-	-	14,375	-	-	-	-
Total Operating Transfers	40,692	22,662	29,345	43,720	30,670	-	-	-
Total Revenues and Other Financing Sources	1,737,447	868,816	976,849	1,618,482	1,057,623	977,896	1,013,001	1,048,454
Expenditures:								
Personnel	612,966	612,820	595,527	595,527	631,859	657,133	683,418	710,755
Supplies	27,151	24,572	22,500	21,700	32,500	29,025	29,606	30,198
Services	298,616	236,368	356,944	357,744	370,420	351,283	365,334	379,947
Capital Outlay	4,091	7,926	14,500	14,500	14,600	14,892	15,190	15,494
Total Expenditures	942,824	881,686	989,471	989,471	1,049,379	1,052,333	1,093,548	1,136,394
Total Expenditures and Operating Transfers	942,824	881,686	989,471	989,471	1,049,379	1,052,333	1,093,548	1,136,394
Net Results From Operations	794,623	(12,870)	(12,622)	629,011	8,244	(74,437)	(80,547)	(87,940)
Projected Lapse	-	-	98,947	98,947	104,938	105,233	109,355	113,639
Change in Fund Balance	794,623	(12,870)	86,325	727,958	113,182	30,796	28,808	25,699
Beginning Fund Balance	5,296,806	6,091,429	6,078,559	6,078,559	6,806,517	6,919,699	6,950,495	6,979,303
Ending Fund Balance	\$ 6,091,429	\$ 6,078,559	\$ 6,164,884	\$ 6,806,517	\$ 6,919,699	\$ 6,950,495	\$ 6,979,303	\$ 7,005,002

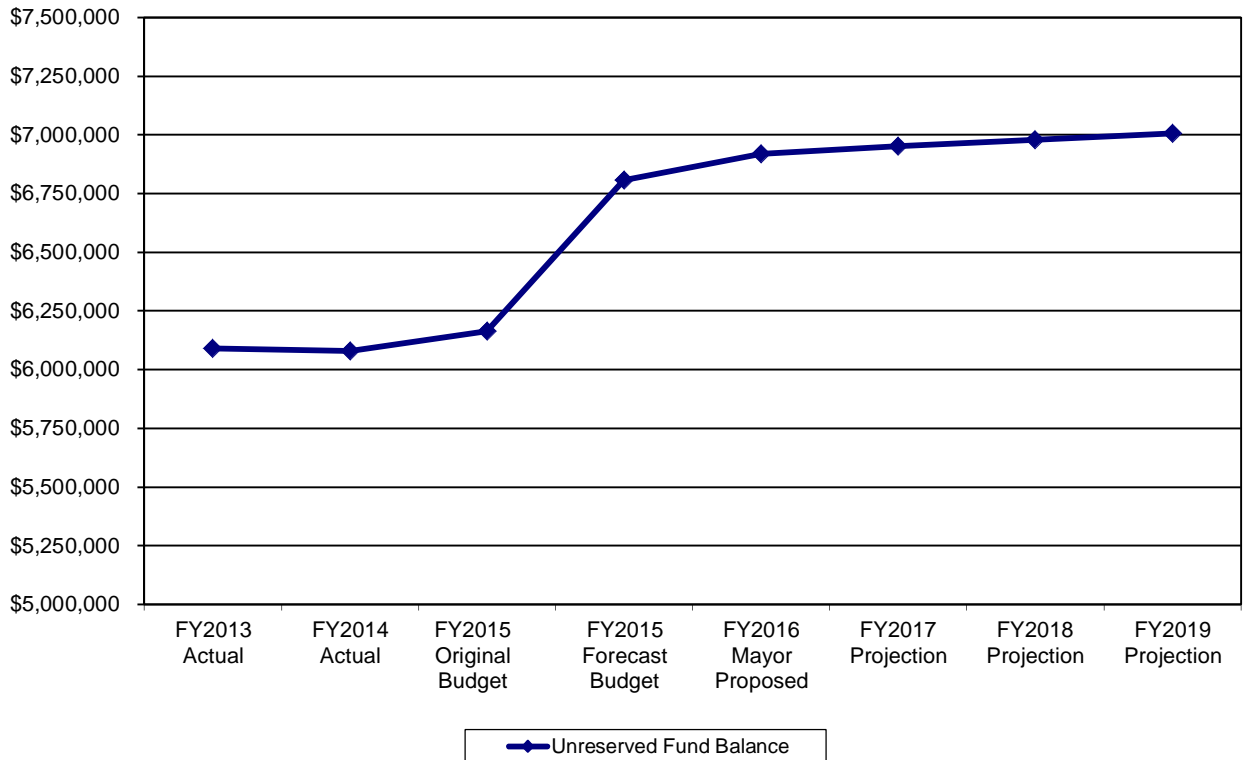
**Land Trust Fund
Historical and Projected Revenues**



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 goals and vision through planning efforts.
- Establish Land Trust Fund purpose and intent.
- Develop policies and procedures to guide workflows.
- Establish a facility management framework.
- Protect KPB's interest in the municipal entitlement process.

FY2015 Accomplishments

Administration

- 75% completion of a Land Management Manual of Procedures.

Operations

- Received Municipal Entitlement Decisions on all existing land selections.
- Submitted new selections to complete municipal entitlement land grant.
- Completed a summary inventory and mapping project of 1,706 miles of trails on KPB land through summer intern program.
- Initiated North Kenai land inventory mapping.

FY2016 New Initiatives:

- Request survey instructions for municipal entitlement lands including the proposed relocation site for the Cooper Landing Regional Shooting Range.
- Demonstrate an implementation of KPB's Community Trails Management Agreement.
- Outline an approach to comprehensive planning of the Borough's land inventory.
- Initiate an update to the Borough's forest management plan.

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	CY12 Actual	CY13 Actual	CY14 Actual	CY15 Projected
Parcels acquired for KPB Purposes	N/A	15	3	3	3
Properties leased by KPB	N/A	16	18	18	18
Municipal entitlement acres received	2,350	3,100	0	0	3,220

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:

	CY12 Actual	CY13 Actual	CY14 Actual	CY15 Projected
Tax foreclosure parcels sold/retained	37/19	26/6	0/0	35/10
Parcels sold at market value	9	5	14	10
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:

	CY12 Actual	CY13 Actual	CY14 Actual	CY15 Projected
Active land leases & Rent Agreements	32*	33*	34	34
Land use permits	37	42	32	32
Right-of-way utility permits	145	120	121	125
Easements granted	12	9	6	8
Small quantity gravel permits	9	8	5	6
Gravel volume all sites (cubic yards)	20,575	36,687	69,180	30,000
Hard rock volume (cubic yards)	340	6,159	18,504	10,000

Measures:

Staffing	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing history	5	5	5	5

Commentary:

Public information service volumes continue to be high with 7,141 customer requests served at the land management public assistance desk and 768 custom maps produced for the public.

The Kenai Peninsula Borough is currently working with the state of Alaska Department of Natural Resources to fulfill KPB's Municipal Entitlement Land Grant in accordance with Resolution 2013-054. DNR is currently adjudicating the last group of existing borough selections. KPB intends to immediately file the new land selections identified through Resolution 2013-054 which would complete the land grant, potentially in FY16. Municipal Entitlement Lands must have an appropriate land survey prior to patent. A long term effort is anticipated to achieve survey determinations for the many land units involved. Future budgets will be impacted by the costs of required surveys.

As the Kenai Peninsula Borough moves towards finalizing its Municipal Entitlement Land Grant, it is appropriate to move into comprehensive planning of borough lands including the designation of appropriate uses under a land classification system. At the same time Land Management should focus on strategies to ensure that the borough's land inventory contains land meaningful for municipal operations, public purposes and to support community development goals. This effort may include taking inventory of the current services and future service needs on a community scale and relating those to a land base inventory. This effort could serve as the basis to identify 1) lands which are important to retain for public purposes and, 2) lands which are surplus and appropriate for future disposal, and 3) areas where future land acquisition should be considered to meet anticipated public service needs. This effort should carefully consider public values and community goals as they relate to the management of public lands. As such a planning effort would require significant time and resources, it is advisable to properly scope the effort and identify requisite planning resources in consultation with other borough departments.

*The number of active leases reported in prior years were changed to reflect the removal of hospital leases.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	285,825	297,935	\$ 327,225	\$ 327,225	\$ 343,500	\$ 16,275	4.97%
40120 Temporary Wages	69,399	43,415	12,000	12,000	12,000	-	0.00%
40130 Overtime Wages	1,104	1,258	7,031	7,031	7,315	284	4.04%
40210 FICA	28,418	28,695	30,833	30,833	32,478	1,645	5.34%
40221 PERS	108,667	113,858	75,663	75,663	79,406	3,743	4.95%
40321 Health Insurance	91,547	94,666	99,660	99,660	109,520	9,860	9.89%
40322 Life Insurance	483	486	816	816	855	39	4.78%
40410 Leave	26,984	31,569	41,723	41,723	46,209	4,486	10.75%
40511 Other Benefits	539	938	576	576	576	-	0.00%
Total: Personnel	612,966	612,820	595,527	595,527	631,859	36,332	6.10%
Supplies							
42020 Signage Supplies	5,375	1,210	3,500	3,000	3,500	-	0.00%
42120 Computer Software	10	45	1,000	500	6,500	5,500	550.00%
42210 Operating Supplies	2,400	7,143	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	500	1,340	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	90	-	500	250	500	-	0.00%
42360 Vehicle Repair/Maintenance Supplies	-	228	500	1,200	500	-	0.00%
42410 Small Tools	190	200	1,000	750	1,000	-	0.00%
Total: Supplies	8,565	10,166	10,500	9,700	16,000	5,500	52.38%
Services							
43011 Contractual Services	121,625	88,984	175,000	175,000	175,000	-	0.00%
43050 Solid Waste Fees	4,832	-	500	500	500	-	0.00%
43110 Communications	2,780	2,848	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	680	604	500	500	650	150	30.00%
43210 Transportation/Subsistence	8,585	6,906	12,802	12,802	11,802	(1,000)	-7.81%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	2,044	2,418	5,500	5,500	5,500	-	0.00%
43310 Advertising	4,341	8,017	5,500	6,500	6,500	1,000	18.18%
43410 Printing	33	75	500	500	500	-	0.00%
43510 Insurance Premium	5,529	5,529	1,922	1,922	2,585	663	34.50%
43610 Utilities	4,686	5,037	5,382	5,382	5,813	431	8.01%
43720 Equipment Maintenance	1,064	586	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	-	-	1,000	800	1,000	-	0.00%
43812 Equipment Replacement Pymt.	1,425	1,425	1,170	1,170	2,500	1,330	113.68%
43920 Dues and Subscriptions	1,086	1,531	1,891	1,891	1,945	54	2.86%
43931 Recording Fees	421	958	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	22	48	500	500	500	-	0.00%
43936 USAD Assessments	5,399	-	4,000	4,000	-	(4,000)	-100.00%
45110 Land Sale Property Tax	12,137	8,788	8,000	8,000	12,000	4,000	50.00%
Total: Services	180,289	137,354	233,767	234,567	236,395	2,628	1.12%
Capital Outlay							
48120 Office Equipment	-	2,698	5,000	5,000	5,000	-	0.00%
48710 Minor Office Equipment	1,942	3,191	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	259	477	2,500	2,500	2,500	-	0.00%
48740 Minor Machinery & Equipment	300	-	500	500	500	-	0.00%
49433 Plan Review/Permit Fees	1,590	1,560	1,500	1,500	1,600	100	6.67%
Total: Capital Outlay	4,091	7,926	14,500	14,500	14,600	100	0.69%
Department Total	\$ 805,911	\$ 768,266	\$ 854,294	\$ 854,294	\$ 898,854	\$ 44,560	5.22%

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.

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>FY2015</u> <u>Estimated</u>	<u>FY2016</u> <u>Projected</u>	<u>Future Projected</u> <u>Payments</u>
** 2010 SUV	\$ 13,124	\$ 1,170	\$ -	\$ -
** 2016 SUV (replacement)	\$ -	\$ -	\$ 2,500	\$ 12,500

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

Fund: 250

Department Function

Dept: 21211

Land Trust Fund - Facilities Management

Department Function

Mission: Facility maintenance of the former Nikiski Elementary School building, which now primarily functions as the Nikiski Community Recreation Center (NCRC) operated by the North Peninsula Recreation Service Area (NPRSA). The mission for the vacant north wing is to minimize costs, having found no prospects for economic use of that part of the facility.

Major long-term issues and concerns

- NPRSA has primary use of the facility for recreational programs which it operates as the NCRC. Facility management is primarily facilitated by NPRSA for the continuation of this purpose.
- The vacant north wing of the facility while left standing presents ongoing holding costs with no economic and practical prospective for use by the Borough, School District or third party. A plan and funding source has been identified to cure this problem which is discussed below.

Objectives FY2016/Budget highlights

- Land Trust Fund to be reimbursed 100% of this budget: General Fund to provide funding for approximately 22% of actual costs of this budget back to the Land Trust Fund and NPRSA will reimburse the Land Trust Fund for approximately 78% of actual costs.
- Ordinance 2014-19-03 accepted and appropriated a \$500,000 grant from Alaska DCCED to remove the vacant north wing of the building and complete maintenance improvements to the building. This work is planned to be completed in FY2015-2016.

Previous year accomplishments:

- Completed final due diligence to assess economic and practical potential for any use of the vacant north wing in contrast to plans to remove that portion of the structure. This assessment confirmed earlier reports that no economic and practical uses are expected and that the completion of the planned demolition project is the appropriate objective.

Significant Budgetary Changes:

- None in FY2016
- Anticipate budgetary savings in FY2017 to account for changes resulting from the planned demolition project.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42310 Repair/Maintenance Supplies	\$ 18,586	\$ 14,406	\$ 12,000	\$ 12,000	\$ 16,500	\$ 4,500	37.50%
Total: Supplies	18,586	14,406	12,000	12,000	16,500	4,500	37.50%
Services							
43510 Insurance Premium-Nikiski EI	29,192	24,477	25,163	25,163	30,170	5,007	19.90%
43610 Utilities-Nikiski EI	67,945	69,334	73,014	73,014	78,855	5,841	8.00%
43780 Bldg/Grounds Maintenance	21,190	5,203	25,000	25,000	25,000	-	0.00%
Total: Services	118,327	99,014	123,177	123,177	134,025	10,848	8.81%
Department Total	\$ 136,913	\$ 113,420	\$ 135,177	\$ 135,177	\$ 150,525	\$ 15,348	11.35%

Line-Item Explanations

42310. Repair/Maintenance Supplies. Snow removal is done with Borough staff and equipment. This budget reflects costs for fuel and other supplies used in repair and maintenance of the building and grounds.

43780 Building/Grounds Maintenance. Routine maintenance of the former Nikiski Elementary School.

**Kenai Peninsula Borough
Budget Detail**

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

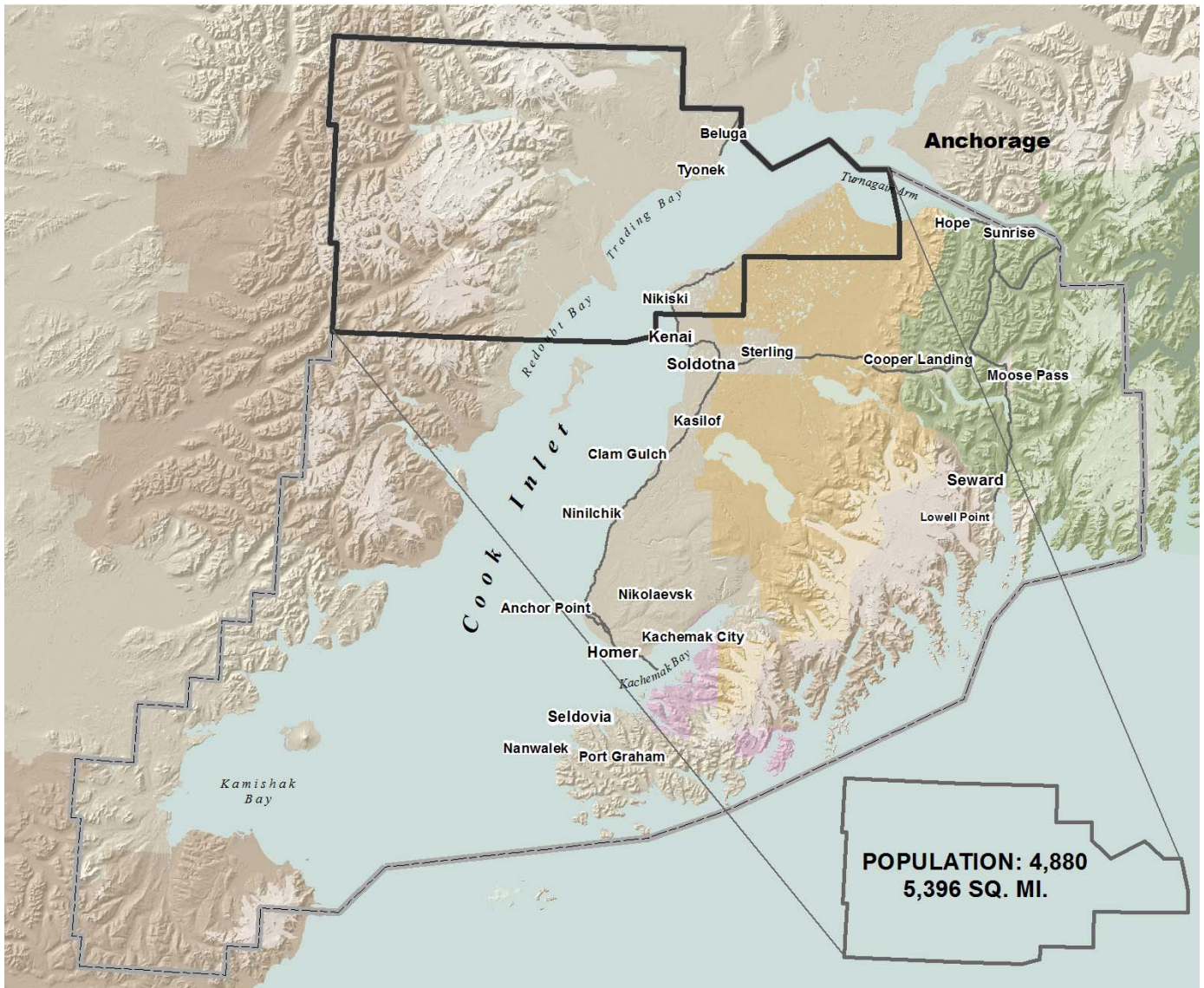
	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 285,825	\$ 297,935	\$ 327,225	\$ 327,225	\$ 343,500	\$ 16,275	4.97%
40120 Temporary Wages	69,399	43,415	12,000	12,000	12,000	-	0.00%
40130 Overtime Wages	1,104	1,258	7,031	7,031	7,315	284	4.04%
40210 FICA	28,418	28,695	30,833	30,833	32,478	1,645	5.34%
40221 PERS	108,667	113,858	75,663	75,663	79,406	3,743	4.95%
40321 Health Insurance	91,547	94,666	99,660	99,660	109,520	9,860	9.89%
40322 Life Insurance	483	486	816	816	855	39	4.78%
40410 Leave	26,984	31,569	41,723	41,723	46,209	4,486	10.75%
40511 Other Benefits	539	938	576	576	576	-	0.00%
Total: Personnel	612,966	612,820	595,527	595,527	631,859	36,332	6.10%
Supplies							
42020 Signage Supplies	5,375	1,210	3,500	3,000	3,500	-	0.00%
42120 Computer Software	10	45	1,000	500	6,500	5,500	550.00%
42210 Operating Supplies	2,400	7,143	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils & Lubricants	500	1,340	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	18,676	14,406	12,500	12,250	17,000	4,500	36.00%
42360 Vehicle Repair/Maintenance Supplies	-	228	500	1,200	500	-	0.00%
42410 Small Tools	190	200	1,000	750	1,000	-	0.00%
Total: Supplies	27,151	24,572	22,500	21,700	32,500	10,000	44.44%
Services							
43011 Contractual Services	121,625	88,984	175,000	175,000	175,000	-	0.00%
43050 Solid Waste Fees	4,832	-	500	500	500	-	0.00%
43110 Communications	2,780	2,848	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	680	604	500	500	650	150	30.00%
43210 Transportation/Subsistence	8,585	6,906	12,802	12,802	11,802	(1,000)	-7.81%
43220 Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	2,044	2,418	5,500	5,500	5,500	-	0.00%
43310 Advertising	4,341	8,017	5,500	6,500	6,500	1,000	18.18%
43410 Printing	33	75	500	500	500	-	0.00%
43510 Insurance Premium	34,721	30,006	27,085	27,085	32,755	5,670	20.93%
43610 Utilities	72,631	74,371	78,396	78,396	84,668	6,272	8.00%
43720 Equipment Maintenance	1,064	586	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	-	-	1,000	800	1,000	-	0.00%
43780 Bldg/Grounds Maintenance	21,190	5,203	25,000	25,000	25,000	-	0.00%
43812 Equipment Replacement Pymt.	1,425	1,425	1,170	1,170	2,500	1,330	113.68%
43920 Dues and Subscriptions	1,086	1,531	1,891	1,891	1,945	54	2.86%
43931 Recording Fees	421	958	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	22	48	500	500	500	-	0.00%
43936 USAD Assessments	5,399	-	4,000	4,000	-	(4,000)	-100.00%
45110 Land Sale Property Tax	12,137	8,788	8,000	8,000	12,000	4,000	50.00%
Total: Services	298,616	236,368	356,944	357,744	370,420	13,476	3.78%
Capital Outlay							
48120 Office Equipment	-	2,698	5,000	5,000	5,000	-	0.00%
48710 Minor Office Equipment	1,942	3,191	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	259	477	2,500	2,500	2,500	-	0.00%
48740 Minor Machinery & Equipment	300	-	500	500	500	-	0.00%
49433 Plan Review/Permit Fees	1,590	1,560	1,500	1,500	1,600	100	6.67%
Total: Capital Outlay	4,091	7,926	14,500	14,500	14,600	100	0.69%
Department Total	\$ 942,824	\$ 881,686	\$ 989,471	\$ 989,471	\$ 1,049,379	\$ 59,908	6.05%

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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 2016 is set at .20 mills.



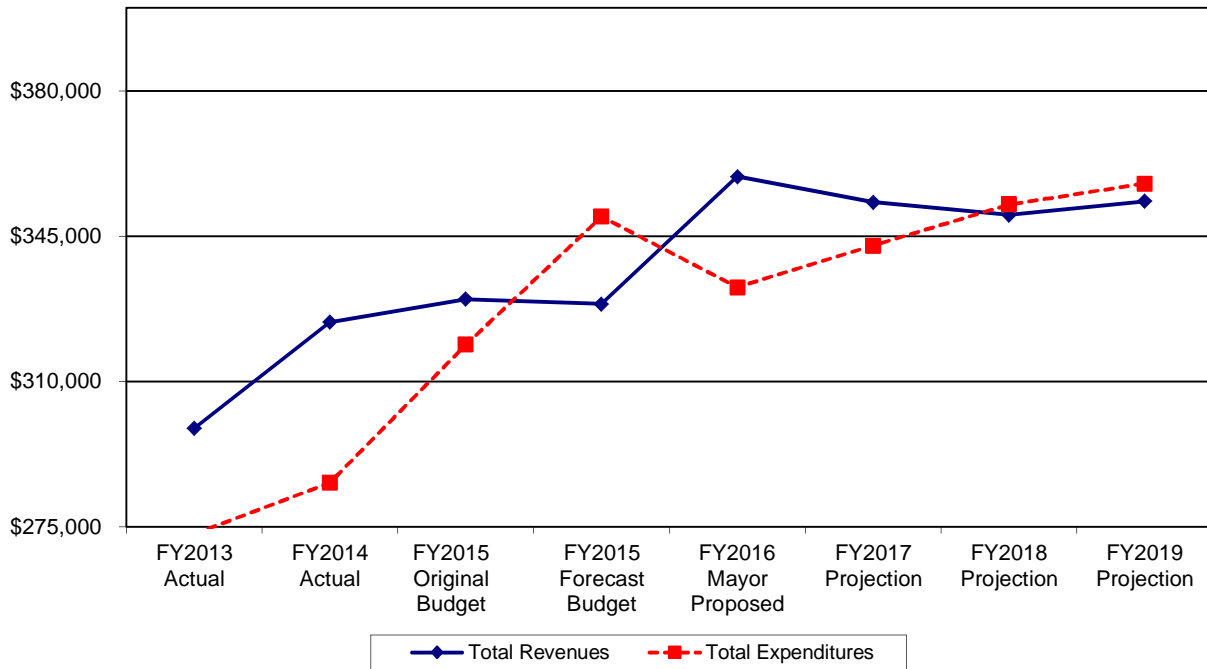
Board Members

Lois Solmonson
James Evenson
Mary Olsen
Julie Marcinkowski
Leigh Hagstrom-Sanger

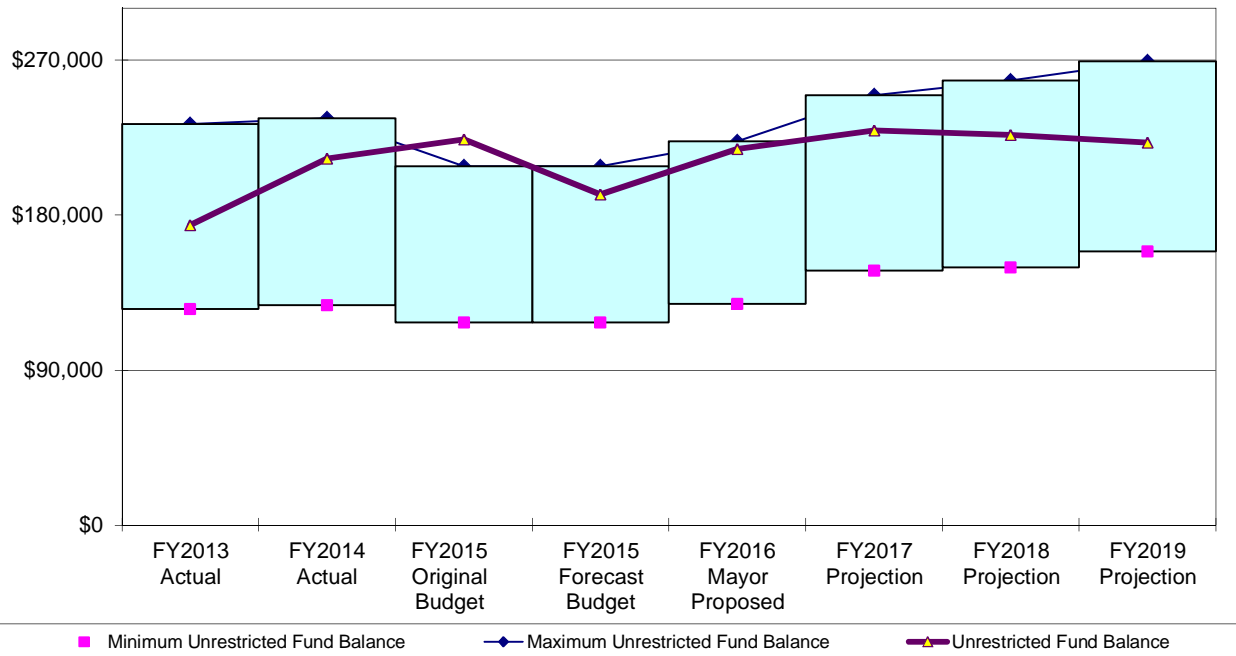
Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	570,608	588,964	565,289	565,289	596,365	608,292	620,458	632,867
Personal	32,633	37,171	37,647	38,546	39,080	39,080	39,080	39,080
Oil & Gas (AS 43.56)	600,699	698,563	752,729	752,729	865,942	822,645	789,739	789,739
	<u>1,203,940</u>	<u>1,324,698</u>	<u>1,355,665</u>	<u>1,356,564</u>	<u>1,501,387</u>	<u>1,470,017</u>	<u>1,449,277</u>	<u>1,461,686</u>
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 114,369	\$ 116,615	\$ 113,058	\$ 113,058	\$ 119,273	\$ 121,658	\$ 124,092	\$ 126,573
Personal	6,090	7,466	6,939	7,119	7,226	7,214	7,202	7,190
Oil & Gas (AS 43.56)	120,652	139,713	150,546	149,182	173,188	164,529	157,948	157,948
Interest	310	271	272	272	272	277	283	289
Flat Tax	556	617	590	590	590	602	614	626
Motor Vehicle Tax	2,955	3,016	2,950	2,950	2,986	1,856	1,893	1,931
Total Property Taxes	<u>244,932</u>	<u>267,698</u>	<u>274,355</u>	<u>273,171</u>	<u>303,535</u>	<u>296,136</u>	<u>292,032</u>	<u>294,557</u>
Interest Earnings	837	3,644	2,558	2,558	2,878	4,098	5,154	5,946
Total Revenues	<u>245,769</u>	<u>271,342</u>	<u>276,913</u>	<u>275,729</u>	<u>306,413</u>	<u>300,234</u>	<u>297,186</u>	<u>300,503</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>298,750</u>	<u>324,323</u>	<u>329,894</u>	<u>328,710</u>	<u>359,394</u>	<u>353,215</u>	<u>350,167</u>	<u>353,484</u>
Expenditures:								
Services	273,210	285,610	318,942	318,942	332,712	342,712	352,712	357,712
Capital Outlay	-	-	-	30,850	-	-	-	-
Total Expenditures	<u>273,210</u>	<u>285,610</u>	<u>318,942</u>	<u>349,792</u>	<u>332,712</u>	<u>342,712</u>	<u>352,712</u>	<u>357,712</u>
Change in fund balance	25,540	38,713	10,952	(21,082)	26,682	10,503	(2,545)	(4,228)
Beginning Fund Balance	148,710	174,250	212,963	212,963	191,881	218,563	229,066	226,521
Ending Fund Balance	<u>\$ 174,250</u>	<u>\$ 212,963</u>	<u>\$ 223,915</u>	<u>\$ 191,881</u>	<u>\$ 218,563</u>	<u>\$ 229,066</u>	<u>\$ 226,521</u>	<u>\$ 222,293</u>

Nikiski Senior Service Area Revenues and Expenditures



Nikiski Senior Service Area Unreserved Fund Balance



Fund: 280 Dept: 63190	Department Function Nikiski Senior Service Area
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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.

FY2015 Accomplishments

Administration

- Compliant with state grants.
- Compliant with Alaska Legislative 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.

FY2016 New Initiatives

- Begin construction of the new Multi-Use facility maintenance/garage building to house the equipment and vehicles necessary to support the center programs.
- Enroll in the Pick, Click, Give Program. Focus on viable increased transportation services program for seniors and Food Pantry services.
- Develop facility maintenance schedule to contain costs.

Performance Measures

Priority/Goal: Contain operational costs associated with increased senior participation with transportation and meal services.

Goal: Retain current meal and transportation services costs with anticipated rising food and fuel costs.

- Objective:**
1. Increase meal and transportations services efficiency while accommodating increase meal and transportation requests.
 2. Meet the needs of seniors’ increasing services through staffing and operational changes.

Measures:

DELIVERED MEALS	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Congregate and Home delivered meals	20,352	20,352	32,400	32,400
Miles driven for meals delivery	14,160	14,160	28,320	28,320
Miles driven for medical, etc.	7,889	7,889	14,500	14,500

Priority/Goal: Retain nutritional value of delivered meals and costs associated with increased meals of 1 to 2 X daily and increased client participation.

Goal: .Continue to provide the caloric intake necessary per Service Area Board agreement and the spirit of the Senior Meals.

- Objective:**
1. Containing food and employee costs while providing necessary nutritional values.
 2. Work cooperatively with other Borough Senior Centers to manage common ordered items.

Measures:

FOOD COSTS	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Costs of Goods	\$67,174	\$67,174	\$92,186	\$107,000

COMMENTARY Food and fuel costs continue to be the largest unknown variable costs to the agency. NSC supports many seniors on fixed incomes that are unable to purchase meals but rising costs are beginning to impact our ability to continue these services at a time when demand is increasing.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 273,210	\$ 285,610	\$ 318,942	\$ 318,942	\$ 332,712	\$ 13,770	4.32%
43510 Insurance Premium	-	-	-	-	-	-	-
Total: Services	273,210	285,610	318,942	318,942	332,712	13,770	4.32%
Capital Outlay							
48310 Vehicles	-	-	-	30,850	-	(30,850)	-100.00%
Total: Capital Outlay	-	-	-	30,850	-	(30,850)	-100.00%
Department Total	\$ 273,210	\$ 285,610	\$ 318,942	\$ 349,792	\$ 332,712	\$ (17,080)	-4.88%

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 (\$307,712) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

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Kenai Peninsula Borough

Solid Waste Fund

The Borough has one (1) Solid Waste fund with an annual budget. It was established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere.

Solid Waste Fund – this fund was established to account for activities of the borough’s solid waste program. This program was being accounted for as a special revenue fund because less than 5% of its revenues come from user fees, 90% of its revenues are transferred from the Borough’s General Fund. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will continue to be shown in the special revenue fund section for budgetary purposes.

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Kenai Peninsula Borough

Solid Waste Fund

Mission:

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

Division Functions:

The Solid Waste fund was established to account for activities of the borough's solid waste program.

The Solid Waste fund is made up of 5 divisions as follows; Administration; Central Peninsula Landfill; Seward Transfer Facility; Homer Transfer Facility; and Landfills, Hauling and Waste Program.

Solid Waste Administration – this division provides for the planning, design, development and operations of the solid waste facilities. This division is responsible for ensuring waste is managed in accordance with the Borough Code and state and federal requirements. This division also plans for the closure and post-closure requirements of borough landfills.

Central Peninsula Landfill – this division's mission is to collect and dispose of waste, recycle to reduce waste requiring burial and to provide hazardous materials disposal. This facility is located in Soldotna. Prior to FY2006, operation and maintenance of this facility was contracted out.

Seward Transfer Facility – this division's mission is to collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Homer Transfer Facility – this division's mission is to collect and transfer solid waste generated in the Southern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Landfills, Hauling and Waste Program – this division is responsible to collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal. To provide integrated solid waste programs including the development, operations and maintenance of landfills in remote areas of the borough, eight waste drop box/transfer sites, 13 mobile recyclable collection stations, hazardous waste collection program, solid waste environmental monitoring and litter program. These programs are all contracted out.

Key Measures

	FY2013 <u>Actual</u>	FY2014 <u>Actual</u>	FY2015 <u>Estimated</u>	FY2016 <u>Proposed</u>
Staffing History	21.00	17.00	17.00	17.00
Summary for All Areas: (Tons)				
Asbestos	365	214	387	403
Construction Debris	11,158	14003	11,837	12,310
Mixed Solid Waste	65,110	48211	69,075	71,838
Recycle	<u>1,545</u>	<u>1,136</u>	<u>1,638</u>	<u>1,704</u>
Total All Waste	78,178	63,564	82,937	86,255
Hazardous Waste (drums/boxes)	350	432	371	386
Used Oil Energy Recovery (gal)	16,508	13,739	17,513	18,214

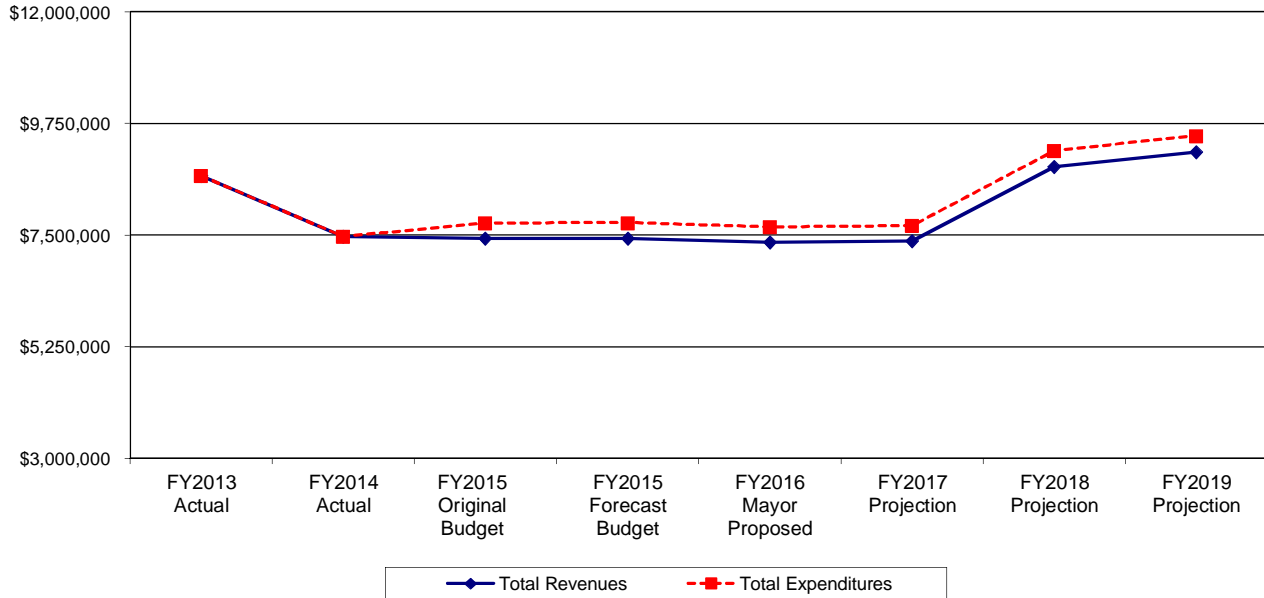
Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
State Revenues	\$ 189,981	\$ 165,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	3,858	390	-	-	-	-	-	-
Other Revenue	1,456,190	1,083,996	950,000	950,000	950,000	969,000	988,380	1,008,148
Total Revenues	1,650,029	1,249,590	950,000	950,000	950,000	969,000	988,380	1,008,148
Operating Transfers From:								
General Fund	7,038,633	6,221,084	6,479,305	6,479,305	6,401,679	6,417,009	7,883,141	8,160,108
Total Operating Transfers	7,038,633	6,221,084	6,479,305	6,479,305	6,401,679	6,417,009	7,883,141	8,160,108
Total Revenues and Operating Transfers	8,688,662	7,470,674	7,429,305	7,429,305	7,351,679	7,386,009	8,871,521	9,168,256
Expenditures:								
Personnel	2,429,792	2,141,127	2,024,303	1,944,303	2,103,352	2,187,486	2,274,985	2,365,984
Supplies	531,646	294,959	427,273	371,911	475,359	484,866	494,563	504,454
Services	3,743,918	3,631,706	4,056,267	4,193,678	4,964,437	4,989,259	5,188,829	5,396,382
Capital Outlay	31,356	47,732	28,425	31,476	114,851	32,148	32,791	33,447
Total Expenditures	6,736,712	6,115,524	6,536,268	6,541,368	7,657,999	7,693,759	7,991,168	8,300,267
Operating Transfers To:								
Debt Service Fund - Solid Waste	1,881,950	1,055,150	1,055,600	1,055,600	-	-	1,050,000	1,050,000
Capital Projects Fund - Solid Waste	70,000	300,000	150,000	150,000	-	-	150,000	150,000
Total Operating Transfers	1,951,950	1,355,150	1,205,600	1,205,600	-	-	1,200,000	1,200,000
Total Expenditures and Operating Transfers	8,688,662	7,470,674	7,741,868	7,746,968	7,657,999	7,693,759	9,191,168	9,500,267
Net Results From Operations	-	-	(312,563)	(317,663)	(306,320)	(307,750)	(319,647)	(332,011)
Projected Lapse	-	-	312,563	317,663	306,320	307,750	319,647	332,011
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

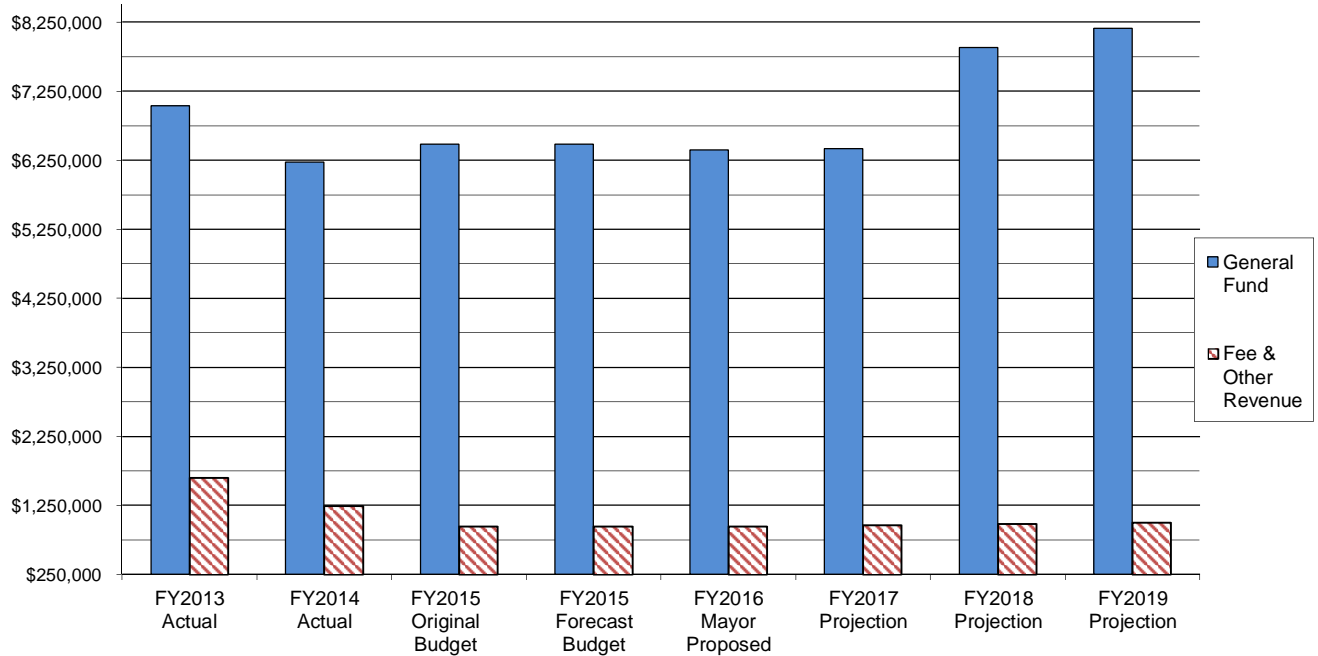
Mill Rate Equivalency for Operating Transfer from the General Fund	1.05	0.89	0.94	0.93	0.88	0.89	1.08	1.10
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This fund was established to account for activities of the Borough's solid waste program and is included in the Borough's General Fund for financial 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

FY2013 Actual	FY2014 Actual	FY2015 Original	FY2015 Forecast	FY2016 Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
1.05	.89	0.94	0.93	0.93	0.89	1.08	1.10

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.

FY2015 Accomplishments:

- Renewed ADEC Solid Waste Disposal Permit at the Beluga Landfill and Rocky Ridge Landfill.

- Complete review of methodology and costing related to landfill closure program. Subsequently increasing accuracy of landfill closure cost forecasting.
- Increased Public Outreach program performance through improved outreach techniques. Installed informational kiosks at transfer sites.
- Obtained 3 year ADEC Research Development and Demonstration permit related to waste management at the Central Peninsula Landfill.

FY2016 New Initiatives:

- Evaluate and revise KPB Special Waste Disposal Policy.
- Investigate Central Peninsula Landfill Gas Utilization Options.
- Work with the communities of Port Graham and Nanwalek on long-term solid waste site development & operation education.
- Continued coordination with KPB Land Management to obtain airspace at the Rocky Ridge Landfill at no cost to the Borough.

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	2015 Projected available airspace remaining	2016 Projected available airspace remaining	2017 Projected available airspace remaining
Central Peninsula	18 years	17 years	16 years

Measure: Staffing History

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing History	5	5	5	5

**Kenai Peninsula Borough
Budget Detail**

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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 331,846	\$ 327,869	\$ 373,786	\$ 336,511	\$ 386,402	\$ 12,616	3.38%
40120 Temporary Wages	126	2,498	3,000	3,000	3,000	-	0.00%
40130 Overtime Wages	2,625	3,934	5,757	5,757	6,387	630	10.94%
40210 FICA	29,180	27,712	33,754	33,754	35,737	1,983	5.87%
40221 PERS	134,165	134,818	85,824	85,824	88,830	3,006	3.50%
40321 Health Insurance	97,341	96,802	99,660	99,660	109,520	9,860	9.89%
40322 Life Insurance	599	563	927	927	953	26	2.80%
40410 Leave	50,301	50,340	47,038	47,038	57,203	10,165	21.61%
40511 Other Benefits	691	820	576	576	576	-	0.00%
Total: Personnel	646,874	645,356	650,322	613,047	688,608	38,286	5.89%
Supplies							
42120 Computer Software	-	284	-	143	500	500	-
42210 Operating Supplies	1,741	3,897	3,500	3,116	3,500	-	0.00%
42230 Fuel, Oils and Lubricants	-	-	1,500	1,500	1,500	-	0.00%
42250 Uniforms	487	768	1,000	1,000	200	(800)	-80.00%
42310 Repair/Maintenance Supplies	-	89	1,500	1,500	250	(1,250)	-83.33%
42360 Vehicle Repair Supplies	22	704	1,200	1,200	1,200	-	0.00%
Total: Supplies	2,250	5,742	8,700	8,459	7,150	(1,550)	-17.82%
Services							
43011 Contractual Services	5,216	6,535	8,484	10,725	19,534	11,050	130.25%
43014 Physical Examinations	-	104	-	-	-	-	-
43110 Communications	6,611	7,016	8,560	8,560	8,560	-	0.00%
43140 Postage and Freight	389	424	500	500	500	-	0.00%
43210 Transportation/Subsistence	7,835	4,680	7,320	7,320	8,200	880	12.02%
43260 Training	4,725	2,187	2,650	4,650	4,150	1,500	56.60%
43310 Advertising	-	-	1,000	1,000	1,000	-	0.00%
43410 Printing	88	-	500	500	500	-	0.00%
43510 Insurance Premium	5,492	10,125	20,428	20,428	23,217	2,789	13.65%
43610 Utilities	3,179	3,302	3,721	3,721	3,721	-	0.00%
43720 Equipment Maintenance	1,492	1,332	2,000	2,000	2,350	350	17.50%
43750 Vehicle Maintenance	330	488	1,200	1,200	500	(700)	-58.33%
43780 Building/Grounds Maintenance	1,345	1,396	4,845	845	1,400	(3,445)	-71.10%
43920 Dues and Subscriptions	775	965	969	969	969	-	0.00%
Total: Services	37,477	38,554	62,177	62,418	74,601	12,424	19.98%
Capital Outlay							
48120 Office Equipment	-	-	-	2,525	5,000	5,000	-
48710 Minor Office Equipment	-	2,714	4,525	2,000	-	(4,525)	-100.00%
48720 Minor Office Furniture	1,218	599	2,000	2,000	4,000	2,000	100.00%
Total: Capital Outlay	1,218	3,313	6,525	6,525	9,000	2,475	37.93%
Transfers							
50340 Solid Waste Debt Service	1,881,950	1,055,150	1,055,600	1,055,600	-	(1,055,600)	-100.00%
50411 Solid Waste Capital Projects	70,000	300,000	150,000	150,000	-	(150,000)	-100.00%
Total: Transfers	1,951,950	1,355,150	1,205,600	1,205,600	-	(1,205,600)	-100.00%
Department Total	\$ 2,639,769	\$ 2,048,115	\$ 1,933,324	\$ 1,896,049	\$ 779,359	\$ (1,153,965)	-59.69%

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); evaluate KPB special waste disposal policy (\$10,000); SWD portion of Poppy Lane office custodial services (\$3,534)

43210 Transportation Subsistence. Travel to attend Waste Con/Landfill Gas Symposia. Travel for the Environmental Coordinator's continued partnering efforts with the Alaska Native Tribal Health Consortium, to attend community meetings with Tribal leadership to facilitate state and federal funding to support solid waste projects.

48120 Office Equipment. For shared cost (Poppy Lane) of large format copier/scanner.

48720 Minor Office Furniture. Purchase of a new desk and cabinets for Solid Waste secretary.

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

50340 Transfer to Debt Service Fund. Final payment on bonds authorized by the voters in October 2002 was paid in FY2015.

For capital projects information on this department - See the Capital Projects Section - Pages 324, 326, & 332.

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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.
- Staffing levels required for long term management of landfill gas systems.

FY2015 Accomplishments:

- As of February 1, 2015, 2,426 days without a loss time accident.
- Reconstruction of the storm water lagoon utilizing in-house staff.
- Successful operation of the thermal leachate evaporation system. As of February 1, 2015, approximately 2.5 million gallons have been evaporated.
- Expansion of the Construction & Demolition (C&D) cell.

FY2016 New Initiatives:

- Implementation of RD&D permit for leachate and landfill gas management.
- Construction of equipment maintenance building.
- No loss time accidents.
- No property claims.
- In-house installation of horizontal leachate recirculation piping and landfill gas collection lines in Cell 2 waste mass.

Performance Measures

Priority/Goal: Manage and operate the Central Peninsula Landfill in a manner that protects public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.

Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

- Objective:**
1. Continue to monitor and manage leachate, groundwater, and landfill gas.
 2. Continue to monitor and manage the closed landfill cap, slopes and surface vegetation.

Measure: ADEC site inspection report.

ADEC Annual Site Inspection Maximum Score	Benchmark	2014 385	2015 375	2016 375	2017 375
Annual Site Inspection Score	90% – 100%	373 – 97%	374 – 100%	>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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Proposed
Staffing History	11	12	12	12

Department Function

Fund: 290
Dept: 32122

Solid Waste Fund – Central Peninsula Landfill - Continued

Key Measures

	FY2013 Actual		FY2014 Actual		FY2015 Estimated		FY2016 Projected	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	128,966	58,207	139,012	63,261	136,820	61,752	146,753	66,877
Hazardous Waste (drums/boxes)		199		221		211		230
Used Oil Energy Recovery (gal)		3,860		4,452		4,095		4,074
Leachate Generated (gal)		3,035,403		2,436,892		3,220,259		3,000,000

Major Materials Accepted (% of total tonnage)

	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	46,529	79.94%	41,110	64.98%	49,363	79.94%	53,460	79.94%
Construction Debris	10,461	17.97%	11,604	18.34%	11,098	17.97%	12,019	17.97%
Recycle	766	1.32%	670	1.06%	813	1.32%	880	1.32%
Asbestos	451	0.77%	214	0.003%	478	0.77%	518	0.77%
Total	58,207		53,598		61,752		66,877	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 593,110	\$ 625,326	\$ 707,420	\$ 664,695	\$ 718,547	\$ 11,127	1.57%
40120 Temporary Wages	36,291	69,102	58,803	58,803	58,803	-	0.00%
40130 Overtime Wages	37,447	30,797	36,734	36,734	37,010	276	0.75%
40210 FICA	56,268	61,512	69,371	69,371	70,480	1,109	1.60%
40221 PERS	248,109	267,256	169,248	169,248	171,865	2,617	1.55%
40321 Health Insurance	232,879	238,633	239,184	239,184	262,848	23,664	9.89%
40322 Life Insurance	1,026	1,084	1,790	1,790	1,814	24	1.34%
40410 Leave	90,049	102,136	77,613	77,613	80,220	2,607	3.36%
40511 Other Benefits	12,201	17,165	1,584	1,584	1,584	-	0.00%
Total: Personnel	1,307,380	1,413,011	1,361,747	1,319,022	1,403,171	41,424	3.04%
Supplies							
42120 Computer Software	-	284	1,000	879	1,000	-	0.00%
42210 Operating Supplies	38,435	22,227	22,412	43,412	53,250	30,838	137.60%
42230 Fuel, Oils and Lubricants	156,603	161,493	160,000	160,000	160,000	-	0.00%
42250 Uniforms	3,768	4,876	4,000	4,000	4,000	-	0.00%
42263 Training Supplies	-	-	600	600	600	-	0.00%
42310 Repair/Maintenance Supplies	204,555	64,639	165,089	92,089	190,089	25,000	15.14%
42360 Motor Vehicle Repair Supplies	150	923	1,000	1,000	1,000	-	0.00%
42410 Small Tools & Equipment	4,273	479	5,020	5,020	5,020	-	0.00%
Total: Supplies	407,784	254,921	359,121	307,000	414,959	55,838	15.55%
Services							
43011 Contractual Services	153,772	163,578	132,000	130,000	132,000	-	0.00%
43014 Physical Examinations	2,316	2,318	3,540	3,540	2,800	(740)	-20.90%
43015 Water/Air Sample Testing	51,390	55,026	60,800	125,905	94,000	33,200	54.61%
43019 Software Licensing	800	2,433	2,000	2,121	-	(2,000)	-100.00%
43095 SW Closure/Post Closure	161,676	171,903	180,799	180,799	485,534	304,735	168.55%
43110 Communications	2,820	2,437	3,500	3,500	3,500	-	0.00%
43140 Postage and Freight	568	523	1,200	1,200	1,200	-	0.00%
43210 Transportation/Subsistence	7,254	2,000	4,400	4,400	5,300	900	20.45%
43260 Training	3,645	4,059	5,200	5,200	3,700	(1,500)	-28.85%
43310 Advertising	127	450	2,500	2,500	2,500	-	0.00%
43410 Printing	-	-	1,500	1,500	1,500	-	0.00%
43510 Insurance Premium	24,026	34,377	44,980	44,980	54,090	9,110	20.25%
43610 Utilities	139,542	206,527	232,617	387,617	447,500	214,883	92.38%
43720 Equipment Maintenance	3,873	2,345	-	-	-	-	-
43750 Vehicle Maintenance	-	4,260	15,000	6,000	15,000	-	0.00%
43780 Buildings/Grounds Maintenance	6,433	11,690	10,000	10,000	10,000	-	0.00%
43810 Rents and Operating Leases	13,475	2,540	4,000	15,000	12,000	8,000	200.00%
43812 Equipment Replacement Pymt.	144,779	155,258	155,258	155,258	219,224	63,966	41.20%
43920 Dues and Subscriptions	189	390	543	543	200	(343)	-63.17%
Total: Services	716,685	822,114	859,837	1,080,063	1,490,048	630,211	73.29%
Capital Outlay							
48311 Machinery & Equipment	-	24,128	-	-	-	-	-
48520 Storage Containers	10,340	1,846	-	-	-	-	-
48630 Improvements Other Than Buildings	-	-	-	-	85,500	85,500	-
48710 Minor Office Equipment	1,167	-	1,600	1,600	1,600	-	0.00%
48720 Minor Office Furniture	312	-	-	-	-	-	-
48730 Minor Communication Equipment	-	-	3,500	3,500	3,500	-	0.00%
48740 Minor Machines & Equipment	4,846	7,689	2,000	4,000	-	(2,000)	-100.00%
49433 Plan Reviews	6,967	8,021	10,000	10,000	10,000	-	0.00%
Total: Capital Outlay	23,632	41,684	17,100	19,100	100,600	83,500	488.30%
Department Total	\$ 2,455,481	\$ 2,531,730	\$ 2,597,805	\$ 2,725,185	\$ 3,408,778	\$ 810,973	29.76%

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.

42210 Operating Supplies. Increase required to support the purchase of antifoaming agent related to leachate evaporator operations (\$31,250); miscellaneous items and supplies (\$22,000).

42310 Repair/Maintenance Supplies. Increase required to purchase replacement compaction teeth on Cat 815H Trash Compactor (\$45,000).

43011 Contractual Services. Contract Services includes recycle hauling (\$45,000); ADEC Alaska Pollutant Discharge and Elimination System Permit update (\$5,000); Repair, maintenance and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, SWPPP analysis baler, and rolling stock (\$58,000); commercial truck scale recertification and annual maintenance (\$10,000); professional services for ADEC annual geotechnical stability analysis of waste mass (\$7,000); and 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. Increase needed to fund energy needs associated with the anticipated evaporation of 2,000,000 gallons of leachate (facility utilities \$197,100, evaporator utilities \$250,400).

43810 Rents & Operating Leases. Increase required to fund replacement dozer.

48630 Improvements other than Building. Drain rock needed for the installation of leachate recirculation lines and landfill gas collection lines (\$15,000); HDPE piping needed for the installation of recirculation and landfill gas collection lines (\$70,500).

48740 Minor Machinery & Equipment. New maintenance building lube reels, (6 each \$10,000), greaser (\$1,000), fire-proof cabinet (\$1,200), tool box (\$2,000), wire feed welder (\$4,000).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2015 Estimated</u>	<u>FY2016 Projected</u>	<u>Future Projected Payments</u>
Roll-Off Truck	\$ 90,288	\$ 11,286	\$ -	\$ -
Loader	-	-	72,331	727,669
Dodge 4x4 Quad Cab	20,691	-	2,488	-
Roll-off Truck	69,679	10,993	10,993	21,986
Ford F450 8ft Flat Bed	27,246	4,961	4,961	4,961
L150E Loader	270,470	46,593	46,593	46,593
Forklift	17,948	8,974	8,974	8,974
** 963 Skid Steer Loader	34,000	8,500	8,500	34,000
Bobcat V762	70,697	11,225	11,225	44,901
bobcat V723	74,681	8,298	-	-
** Peterbilt 357 Truck	73,132	23,416	23,416	93,664
** PC200LC-7B Excavator	126,367	14,041	-	-
Komatsu wheel loader	-	-	24,743	222,687
** 3/4 ton pickup	20,660	4,221	-	-
** 1/2 ton pickup	19,007	2,751	-	-
1/2 ton pickup	-	-	5,000	20,000
	<u>\$ 601,019</u>	<u>\$ 155,259</u>	<u>\$ 219,224</u>	<u>\$ 889,084</u>

**Equipment was previously listed at Homer Transfer Facility and transferred to CPL when Homer stopped accepting municipal waste.

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).

FY2015 Accomplishments:

- Expand surveillance system to include monofill operations.
- Re-bid facility Operations and Maintenance contract.
- Water monitor well repairs and resurveyed.

FY2016 New Initiatives:

- Facility upgrades, including lighting and tipping floor repairs.
- Implement on-site recycling education opportunities.
- Implement ADEC required sampling techniques' changes to low flow for more representative water quality assessment.
- Continue surveillance system expansion project.

Performance Measures

- Priority/Goal:** Provide appropriate service to the Eastern Peninsula in the area of solid waste management.
Objective: Manage the Eastern Peninsula solid waste operations including, but not limited to providing the following services:
1. Three Hazardous Waste Collection days per year.
 2. Containers for recyclables and special collections.
 3. Collection of batteries for recycling.

Measures:

Key Measures								
	FY2013		FY2014		FY2015		FY2016	
	Actual		Actual		Estimated		Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	303	4,537	298	4,450	324	4,643	337	4,829
Recycle	0	282	0	31	0	302	0	314
Total	303	4,614	298	4,481	324	4,945	337	5,143
Hazardous Waste (drums/boxes)	44		67		49		51	
Used Oil Energy Recovery (gal)	500		489		535		556	

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32150 - Seward Transfer Facility**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 723	\$ 229	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	-	560	1,443	1,443	1,443	-	0.00%
40210 FICA	73	77	110	110	110	-	0.00%
40221 PERS	361	171	-	-	-	-	-
40321 Health Insurance	303	140	-	-	-	-	-
40322 Life Insurance	2	1	-	-	-	-	-
40511 Other Benefits	2	1	-	-	-	-	-
Total: Personnel	1,464	1,179	1,553	1,553	1,553	-	0.00%
Supplies							
42020 Signage Supplies	-	-	-	-	1,000	1,000	-
42210 Operating Supplies	-	168	250	250	250	-	0.00%
42230 Fuel, Oils and Lubricants	1,184	4,200	3,300	3,300	3,300	-	0.00%
42310 Repair/Maintenance Supplies	5,386	3,895	2,000	2,000	2,000	-	0.00%
Total: Supplies	6,570	8,263	5,550	5,550	6,550	1,000	18.02%
Services							
43011 Contractual Services	488,571	504,269	596,091	592,541	556,350	(39,741)	-6.67%
43015 Water/Air Sample Testing	5,930	3,941	5,000	8,550	5,250	250	5.00%
43095 SW Closure/Post Closure	13,801	22,892	24,607	24,607	43,140	18,533	75.32%
43110 Communications	582	598	658	658	658	-	0.00%
43140 Postage and Freight	-	190	-	-	100	100	-
43210 Transportation/Subsistence	274	252	1,000	1,000	1,000	-	0.00%
43310 Advertising	-	-	2,000	2,000	2,000	-	0.00%
43410 Printing	140	140	-	140	200	200	-
43510 Insurance Premium	3,174	2,217	2,442	2,442	3,127	685	28.05%
43610 Utilities	2,915	2,894	5,486	5,486	5,486	-	0.00%
43780 Buildings/Grounds Maintenance	16,090	19,707	20,000	19,860	47,000	27,000	135.00%
43810 Rents and Operating Leases	102	-	200	200	200	-	0.00%
Total: Services	531,579	557,100	657,484	657,484	664,511	7,027	1.07%
Capital Outlay							
48740 Minor Machines & Equipment	-	-	600	600	-	(600)	-100.00%
49433 Plan Reviews	842	842	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	842	842	1,600	1,600	1,000	(600)	-37.50%
Department Total	\$ 540,455	\$ 567,384	\$ 666,187	\$ 666,187	\$ 673,614	\$ 7,427	1.11%

Line-Item Explanations

42020 Signage Supplies. Required to support enhanced public outreach programs.

43011 Contractual Services. Contract O&M (\$527,850), additional services (\$12,000), facility wastewater disposal (\$6,000), transport recycle container located at the Seward Harbor (\$5,000), monofill survey (\$5,000), annual boiler certification (\$165).

43780 Building / Grounds Maintenance. Road maintenance (\$9,000), road culvert maintenance (\$4,000), fire system/security cameras PM (\$2,000), indoor lighting upgrade (\$12,000), tipping floor repair (\$10,000), miscellaneous building maintenance (\$10,000).

Fund	290	Department Function
Dept:	32310	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.

FY2015 Accomplishments:

- Completed closure of the unlined municipal waste landfill per ADEC regulations.
- Performed Aerial Photography and Survey.

- In-house staff performed leachate seep mitigation work.

FY2016 New Initiatives:

- Implement on-site recycling education opportunities.
- Monitor closure effectiveness.
- Perform closure maintenance utilizing KPB in-house staff.
- Perform quarterly landfill gas monitoring 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								
	FY2013		FY2014*		FY2015		FY2016	
	Actual		Actual		Estimated		Estimated	
	Bales	Tons	Bales	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	n/a	7,000	271	6,954	300	7,500	312	7,800
Recycle	319	444	n/a	179	n/a	500	n/a	520
Total		7,444		7,133		8,500		8,320
Hazardous Waste (drums/boxes)	55		98		65		68	
Used Oil Energy Recovery (gal)	2,272		2,289		2,300		2,392	

* 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. FY2013 data represents activity during the borough operations of the facility.

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32310 - Homer Transfer Facility**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 212,940	\$ 33,881	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	20,548	7,062	1,802	1,802	1,802	-	0.00%
40130 Overtime Wages	6,919	1,538	-	-	-	-	-
40210 FICA	20,563	5,016	138	138	138	-	0.00%
40221 PERS	92,141	8,771	-	-	-	-	-
40321 Health Insurance	77,360	6,512	-	-	-	-	-
40322 Life Insurance	396	27	-	-	-	-	-
40410 Leave	32,798	3,203	-	-	-	-	-
40511 Other Benefits	562	47	-	-	-	-	-
Total: Personnel	464,227	66,057	1,940	1,940	1,940	-	0.00%
Supplies							
42020 Signage Supplies	-	-	-	-	500	500	-
42210 Operating Supplies	4,278	619	3,250	3,250	2,050	(1,200)	-36.92%
42230 Fuel, Oils and Lubricants	50,437	7,172	5,000	5,000	5,000	-	0.00%
42250 Uniforms	1,396	50	-	-	-	-	-
42263 Training Supplies	-	7,743	-	-	-	-	-
42310 Repair/Maintenance Supplies	48,827	-	15,000	12,000	11,000	(4,000)	-26.67%
42410 Small Tools & Minor Equipment	977	-	-	-	100	100	-
Total: Supplies	105,915	15,584	23,250	20,250	18,650	(4,600)	-19.78%
Services							
43011 Contractual Services	16,014	501,763	579,645	590,505	579,803	158	0.03%
43015 Water/Air Sample Testing	39,329	42,320	43,500	43,500	44,000	500	1.15%
43019 Software Licensing	-	-	1,200	1,200	1,200	-	0.00%
43095 SW Closure/Post Closure	590,000	-	62,169	62,169	175,041	112,872	181.56%
43110 Communications	3,252	3,927	3,250	3,250	4,000	750	23.08%
43140 Postage and Freight	974	53	-	-	100	100	-
43210 Transportation/Subsistence	916	735	1,000	1,000	1,500	500	50.00%
43260 Training	72	-	-	-	-	-	-
43310 Advertising	198	-	1,000	1,000	1,000	-	0.00%
43410 Printing	195	140	-	140	200	200	-
43510 Insurance Premium	13,713	18,885	12,005	12,005	14,095	2,090	17.41%
43610 Utilities	34,728	38,091	32,000	32,000	38,400	6,400	20.00%
43720 Equipment Maintenance	24,669	-	-	-	-	-	-
43750 Vehicle Maintenance	-	-	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	13,182	6,618	10,000	2,000	14,000	4,000	40.00%
43810 Rents and Operating Leases	2,976	2,290	2,500	2,500	2,500	-	0.00%
43812 Equipment Replacement Pymt.	37,585	-	-	-	-	-	-
43920 Dues and Subscriptions	189	-	-	-	-	-	-
Total: Services	777,992	614,822	750,269	753,269	877,839	127,570	17.00%
Capital Outlay							
48710 Minor Office Equipment	1,167	-	-	-	-	-	-
48740 Minor Machines & Equipment	169	-	-	-	-	-	-
49433 Plan Reviews	3,277	842	3,200	3,200	3,200	-	0.00%
Total: Capital Outlay	4,613	842	3,200	3,200	3,200	-	0.00%
Department Total	\$ 1,352,747	\$ 697,305	\$ 778,659	\$ 778,659	\$ 901,629	\$ 122,970	15.79%

Fund 290

Department 32310 - Homer Transfer Facility - Continued

Line-Item Explanations

43011 Contractual Services. Contract O&M (\$557,403) 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), monofill survey (\$5,000).

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 (\$1200).

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 gravel and hydroseeding (\$10,000); KPB maintenance work related to PM of fire suppression system, fire alarm system, and surveillance system (\$4,000).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2013</u>	<u>FY2014</u>
* Peterbilt 357 Truck	\$ 33,144	\$ 16,572	\$ -
D65PX-12Dozer	245,925	-	-
2003 953C Track Loader	177,850	-	-
* PC200LC-7B Excavator	98,285	14,041	-
* 3/4 Ton Pick-up Truck	12,220	4,220	-
1/2 Ton Pick-up	13,504	2,752	-
	<u>\$ 580,928</u>	<u>\$ 37,585</u>	<u>\$ -</u>

* The above listed equipment will be transferred to Central Peninsula Landfill in FY2014.

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Fund	290	Department Function
Dept:	32570	Solid Waste Fund – Landfills, Hauling and Waste Programs

Program Description

Collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. Provide an integrated solid waste program, including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, Sterling); 13 mobile recyclable collection stations; hazardous waste and used oil collection programs; solid waste environmental monitoring; and litter program.

Major Long Term Issues and Concerns:

- Execute a contract to operate and maintain the Nanwalek landfill.
- Long-term solid waste management, including solid waste site development and operation education, in communities where the Borough does not own property for landfill development.

FY2015 Accomplishments:

- Utilized KPB Solid Waste staff to perform landfill operations and maintenance at the landfill in Nanwalek.
- Rebid Rocky Ridge Landfill Operations and Maintenance contract.
- Performing public education programs on burn box operations.
- Installed informational kiosks at all transfer sites.
- Improved design and subsequent repair modifications of burn box in Tyonek.

- New landfill cell development at the Tyonek Landfill
- Renovation and repairs of attendant buildings at the Nikiski, Kenai and Sterling Transfer Facilities.
- Partnered with Native Village of Port Graham to perform inert waste cleanup.
- Performed annual post-closure monitoring and visual inspections to monitor closure effectiveness.

FY2016 New Initiatives:

- Support ongoing Land Management material site extraction project at the Rocky Ridge Landfill.
- Competitively bid landfill operations and maintenance for Port Graham Landfill.
- Execute a contract to effectively operate and maintain the Nanwalek Landfill similar to all other remote Class III landfills.
- Obtain an ADEC Class III municipal solid waste disposal permit for Nanwalek
- Repairs and modifications of burn boxes at rural landfills.

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	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Central Peninsula Landfill	8	8	8	8
Homer Landfill	3	3	4	4
Seward Transfer Facility	5	5	4	4
Seldovia	1	1	1	1
Educational Events	N/A	N/A	10	10

Fund 290
Dept: 32570

Department Function
Solid Waste Fund – Landfills, Hauling and Waste Programs

Key Measures

	<u>FY2013 Actual</u>		<u>FY2014 Actual</u>		<u>FY2015 Estimate</u>		<u>FY2016 Projected</u>	
	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>
<u>Hauling Area 1</u>								
Mixed Solid Waste Total	2,028	3,618	1,809	3,681	2,089	3,726	2,194	3,914
Recycle Total	121	161	130	156	124	166	130	175
<u>Hauling Area 2</u>								
Mixed Solid Waste Total	1,158	1,737	1,270	2,540	1,192	1,789	1,252	2,504
Recycle Total	171	171	157	157	176	176	185	185
<u>Transfer Facilities</u>								
Mixed Solid Waste Total	654	6,032	605	5,674	674	6,212	708	6,525
Construction Debris Total	803	1,934	790	2,198	828	1,992	869	2,093
Recycle Total	262	267	193	257	269	275	283	289
Used Oil Energy Recovery Total Gallons		8,511		4,751		8,766		9,208
<u>Miscellaneous Landfills</u>								
Mixed Solid Waste Total		970		970		1,094		1,149
Hazardous Waste Total Drums/Boxes		8		8		8		8

**Kenai Peninsula Borough
Budget Detail**

**Fund 290
Department 32570 - Landfills, Hauling, and Waste Programs**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 4,291	\$ 5,499	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	98	2,402	4,500	4,500	4,500	-	0.00%
40130 Overtime Wages	1,224	2,240	3,006	3,006	3,006	-	0.00%
40210 FICA	456	790	574	574	574	-	0.00%
40221 PERS	2,184	2,945	661	661	-	(661)	-100.00%
40321 Health Insurance	1,576	1,626	-	-	-	-	-
40322 Life Insurance	4	11	-	-	-	-	-
40511 Other Benefits	14	11	-	-	-	-	-
Total: Personnel	9,847	15,524	8,741	8,741	8,080	(661)	-7.56%
Supplies							
42020 Signage Supplies	85	-	100	100	100	-	0.00%
42210 Operating Supplies	2,647	4,885	6,000	6,000	6,000	-	0.00%
42230 Fuel, Oils and Lubricants	1,955	5,453	8,052	8,052	8,000	(52)	-0.65%
42250 Uniforms	60	-	-	-	-	-	-
42310 Repair/Maintenance Supplies	3,961	9	15,000	15,000	12,000	(3,000)	-20.00%
42360 Motor Vehicle Repair Supplies	-	-	-	-	1,200	1,200	-
42410 Small Tools & Equipment	419	102	1,500	1,500	750	(750)	-50.00%
Total: Supplies	9,127	10,449	30,652	30,652	28,050	(2,602)	-8.49%
Services							
43011 Contractual Services	1,507,182	1,460,196	1,541,506	1,454,196	1,520,098	(21,408)	-1.39%
43015 Water/Air Sample Testing	17,132	11,792	15,900	18,205	15,900	-	0.00%
43019 Software Licensing	1,083	-	-	-	-	-	-
43095 SW Closure/Post Closure	88,601	71,226	73,731	73,731	226,353	152,622	207.00%
43110 Communications	3,686	3,210	4,500	4,500	4,500	-	0.00%
43140 Postage and Freight	534	33	2,000	2,000	1,000	(1,000)	-50.00%
43210 Transportation/Subsistence	7,684	6,721	10,000	10,000	10,000	-	0.00%
43310 Advertising	1,028	1,110	2,000	2,000	2,000	-	0.00%
43410 Printing	-	140	180	180	180	-	0.00%
43510 Insurance Premium	2,250	1,854	1,887	1,887	2,247	360	19.08%
43610 Utilities	14,830	16,140	16,000	16,000	16,160	160	1.00%
43750 Vehicle Maintenance	-	1,531	1,500	1,500	-	(1,500)	-100.00%
43765 Policing Sites	6,400	150	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	27,029	22,717	45,000	43,949	45,000	-	0.00%
43810 Rents and Operating Leases	450	-	2,000	2,000	1,000	(1,000)	-50.00%
43812 Equipment Replacement Pymt	2,296	2,296	2,296	2,296	5,000	2,704	117.77%
Total: Services	1,680,185	1,599,116	1,726,500	1,640,444	1,857,438	130,938	7.58%
Capital Outlay							
49433 Plan Reviews	1,051	1,051	-	1,051	1,051	1,051	-
Total: Capital Outlay	1,051	1,051	-	1,051	1,051	1,051	-
Department Total	\$ 1,700,210	\$ 1,626,140	\$ 1,765,893	\$ 1,680,888	\$ 1,894,619	\$ 128,726	7.29%

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 O & M, inert waste management at remote site.

42310 Repair /Maintenance Supplies.

43011 Contractual Services. Contract Services includes operations, maintenance and improvements at five (5) rural landfills (\$395,140); operations, maintenance and improvements at three (3) transfer facilities (\$514,331); operations, maintenance and improvements at eight (8) drop-box / transfer sites (\$438,027); household hazardous waste collection program, used oil program, and wastewater disposal (\$172,600).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (30 years after the landfill reaches capacity) for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek Landfills and the closed Kenai and Sterling sites .

43780 Building/Grounds Maintenance. Snow removal and grading contracts (\$36,000), miscellaneous site repairs and upgrades (\$9,000).

49433 Plan Reviews. Funding required to support ADEC plan review of KPB Class III Landfills e.g., Beluga, Tyonek, Nanwalek, Port Graham and Seldovia (Rocky Ridge).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2015 Estimated</u>	<u>FY2016 Projected</u>	<u>Future Projected Payments</u>
2016 Pickup, 4X4 3/4 ton Ext Cab	\$ -	\$ -	\$ 5,000	\$ 25,000
2009 Pickup, 4X4 1/2 ton Ext Cab	19,461	2,296	-	-
	<u>\$ 19,461</u>	<u>\$ 2,296</u>	<u>\$ 5,000</u>	<u>\$ 25,000</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 290 Solid Waste
Department Total By Line Item**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,142,910	\$ 992,804	\$ 1,081,206	\$ 1,001,206	\$ 1,104,949	\$ 23,743	2.20%
40120 Temporary Wages	57,063	81,624	69,548	69,548	69,548	-	0.00%
40130 Overtime Wages	48,215	38,509	45,497	45,497	46,403	906	1.99%
40210 FICA	106,540	95,107	103,947	103,947	107,039	3,092	2.97%
40221 PERS	476,960	413,961	255,733	255,733	260,695	4,962	1.94%
40321 Health Insurance	409,459	343,713	338,844	338,844	372,368	33,524	9.89%
40322 Life Insurance	2,027	1,686	2,717	2,717	2,767	50	1.84%
40410 Leave	173,148	155,679	124,651	124,651	137,423	12,772	10.25%
40511 Other Benefits	13,470	18,044	2,160	2,160	2,160	-	0.00%
Total: Personnel	2,429,792	2,141,127	2,024,303	1,944,303	2,103,352	79,049	3.90%
Supplies							
42020 Signage Supplies	85	-	100	100	1,600	1,500	1500.00%
42120 Computer Software	-	568	1,000	1,022	1,500	500	50.00%
42210 Operating Supplies	47,101	31,796	35,412	56,028	65,050	29,638	83.69%
42230 Fuel, Oils and Lubricants	210,179	178,318	177,852	177,852	177,800	(52)	-0.03%
42250 Uniforms	5,711	5,694	5,000	5,000	4,200	(800)	-16.00%
42263 Training Supplies	-	7,743	600	600	600	-	0.00%
42310 Repair/Maintenance Supplies	262,729	68,632	198,589	122,589	215,339	16,750	8.43%
42360 Vehicle Repair Supplies	172	1,627	2,200	2,200	3,400	1,200	54.55%
42410 Small Tools	5,669	581	6,520	6,520	5,870	(650)	-9.97%
Total: Supplies	531,646	294,959	427,273	371,911	475,359	48,086	11.25%
Services							
43011 Contractual Services	2,170,755	2,636,341	2,857,726	2,777,967	2,807,785	(49,941)	-1.75%
43014 Physical Examinations	2,316	2,422	3,540	3,540	2,800	(740)	-20.90%
43015 Water/Air Sample Testing	113,781	113,079	125,200	196,160	159,150	33,950	27.12%
43019 Software Licensing	1,883	2,433	3,200	3,321	1,200	(2,000)	-62.50%
43095 SW Closure/Post Closure	854,078	266,021	341,306	341,306	930,068	588,762	172.50%
43110 Communications	16,951	17,188	20,468	20,468	21,218	750	3.66%
43140 Postage and Freight	2,465	1,223	3,700	3,700	2,900	(800)	-21.62%
43210 Transportation/Subsistence	23,963	14,388	23,720	23,720	26,000	2,280	9.61%
43260 Training	8,442	6,246	7,850	9,850	7,850	-	0.00%
43310 Advertising	1,353	1,560	8,500	8,500	8,500	-	0.00%
43410 Printing	423	420	2,180	2,460	2,580	400	18.35%
43510 Insurance Premium	48,655	67,458	81,742	81,742	96,776	15,034	18.39%
43610 Utilities	195,194	266,954	289,824	444,824	511,267	221,443	76.41%
43720 Equipment Maintenance	30,034	3,677	2,000	2,000	2,350	350	17.50%
43750 Vehicle Maintenance	330	6,279	19,700	10,700	17,500	(2,200)	-11.17%
43765 Policing Sites	6,400	150	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	64,079	62,128	89,845	76,654	117,400	27,555	30.67%
43810 Rents and Operating Leases	17,003	4,830	8,700	19,700	15,700	7,000	80.46%
43812 Equipment Replacement Pymt.	184,660	157,554	157,554	157,554	224,224	66,670	42.32%
43920 Dues and Subscriptions	1,153	1,355	1,512	1,512	1,169	(343)	-22.69%
Total: Services	3,743,918	3,631,706	4,056,267	4,193,678	4,964,437	908,170	22.39%

**Fund 290 Solid Waste
Department Total By Line Item - Continued**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Capital Outlay							
48120 Office Equipment	-	-	-	2,525	5,000	5,000	-
48311 Machinery & Equipment	-	24,128	-	-	-	-	-
48520 Storage Containers	10,340	1,846	-	-	-	-	-
48630 Improvements Other Than Buildings	-	-	-	-	85,500	85,500	-
48710 Minor Office Equipment	2,334	2,714	6,125	3,600	1,600	(4,525)	-73.88%
48720 Minor Office Furniture	1,530	599	2,000	2,000	4,000	2,000	100.00%
48730 Minor Communication Equipment	-	-	3,500	3,500	3,500	-	0.00%
48740 Minor Machines & Equipment	5,015	7,689	2,600	4,600	-	(2,600)	-100.00%
49433 Plan Reviews	12,137	10,756	14,200	15,251	15,251	1,051	7.40%
Total: Capital Outlay	31,356	47,732	28,425	31,476	114,851	86,426	304.05%
Transfers							
50340 Solid Waste Debt Service	1,881,950	1,055,150	1,055,600	1,055,600	-	(1,055,600)	-100.00%
50411 Solid Waste Capital Projects	70,000	300,000	150,000	150,000	-	(150,000)	-100.00%
Total: Transfers	1,951,950	1,355,150	1,205,600	1,205,600	-	(1,205,600)	-100.00%
Department Total	\$ 8,688,662	\$ 7,470,674	\$ 7,741,868	\$ 7,746,968	\$ 7,657,999	\$ (83,869)	-1.08%

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Kenai Peninsula Borough

Hospital Service Areas

The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain and operate a hospital, and to provide other health care or health facilities within the service areas jurisdiction. Both service areas support hospitals and long-term care facilities.

Only the expenditures budgeted by the service area appears within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The comprehensive annual financial report is done on a combined basis, and copies are available from each respective hospital.

Central Kenai Peninsula Hospital Service Area – this service area encompasses the area from Tyonek to Hope to Clam Gulch. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for operating expense of the service area board. Starting in FY2011, the hospital has provided the necessary funding for debt service, capital expenditures, and all operating cost including property insurance.

South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Clam Gulch to Homer to Kachemak City to Halibut Cove. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, and for operating expense of the service area board.

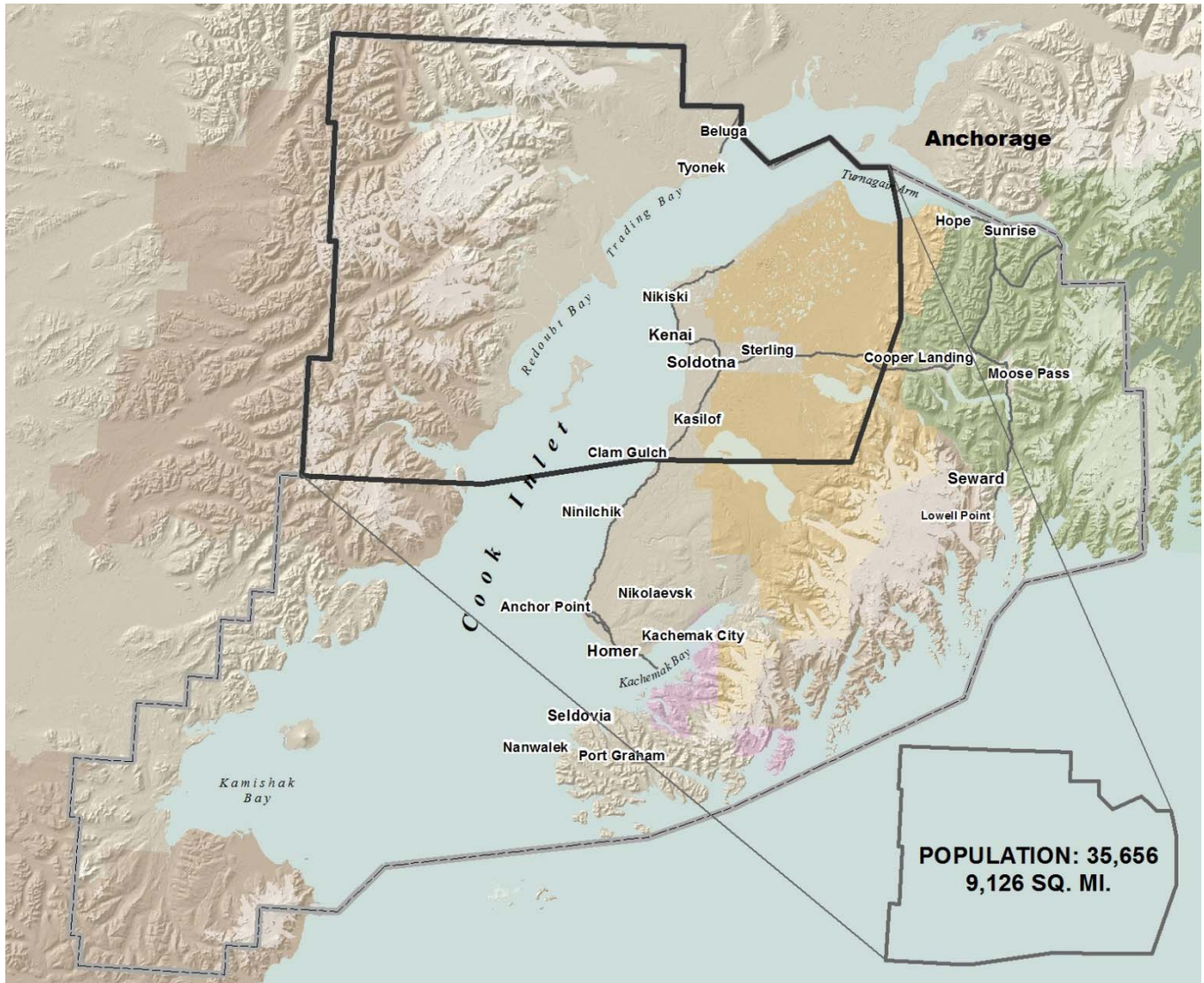
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Central Kenai Peninsula Hospital Service Area

Formed in March of 1969, this was the first service area in the Borough. Its purpose is to provide a hospitalization facility for residents in the Central Peninsula area. Management of the hospital is contracted out to, CPGH, Inc., a non-profit entity. The CPGH, Inc. board hires an independent CEO to manage its operations.

The Central Kenai Peninsula Hospital Service Area Board was created by enactment of Ordinance 97-70 and has seven members. Prior to the election of the seven member Service Area board, the Kenai Peninsula Borough Assembly had oversight of the Service Area.

Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2016 is 0.01 mills.



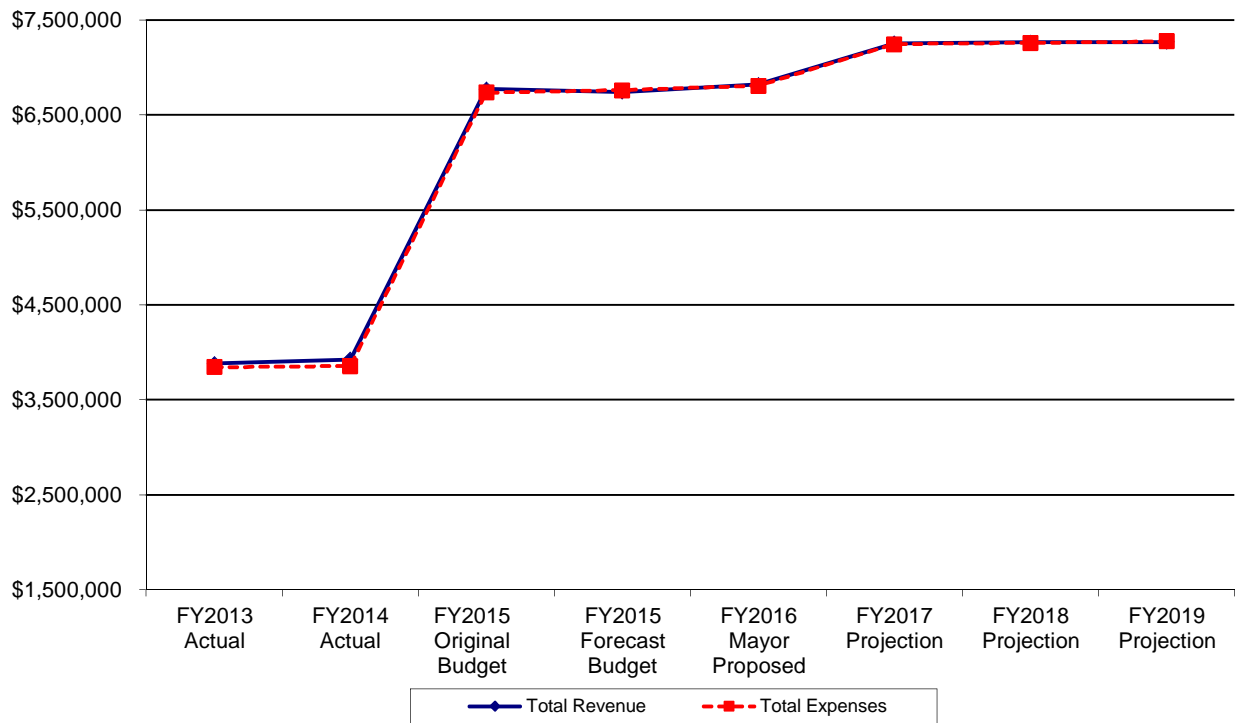
Board Members

Tim Navarre
Scott Walden
Debbie Harris
Tim Peterson
Marion Nelson
Jane Stein

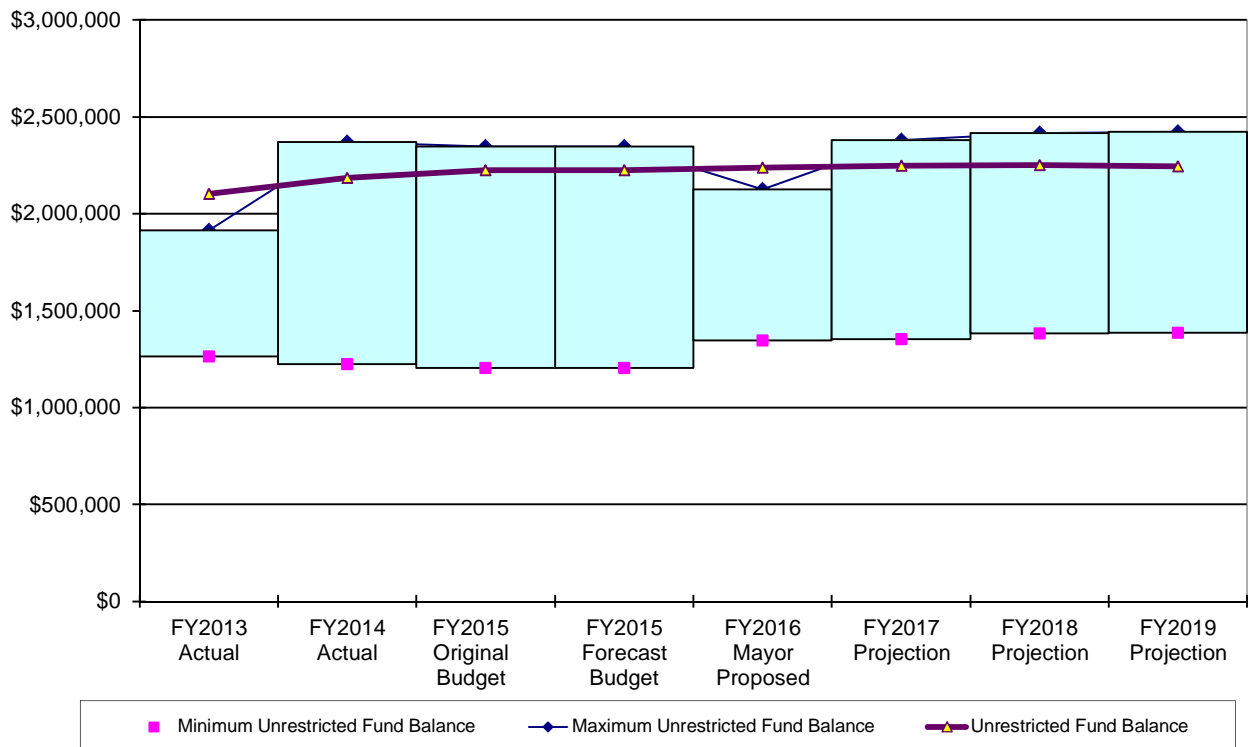
Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Taxable Value (000's)								
Real	3,593,356	3,642,034	3,513,088	3,513,088	3,687,387	3,761,135	3,836,358	3,913,085
Personal	158,617	168,825	173,636	176,685	175,990	175,990	175,990	175,990
Oil & Gas (AS 43.56)	728,450	861,654	1,000,576	1,000,576	1,109,595	1,054,115	1,011,950	1,011,950
Total Taxable Value:	4,480,423	4,672,513	4,687,300	4,690,349	4,972,972	4,991,240	5,024,298	5,101,025
Mill Rate:	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 72,828	\$ 72,332	\$ 35,131	\$ 35,131	\$ 36,874	\$ 37,611	\$ 38,364	\$ 39,131
Personal	4,366	3,907	1,702	1,732	1,725	1,725	1,725	1,725
Oil & Gas (AS 43.56)	14,621	17,243	10,006	9,860	11,096	10,541	10,120	10,120
Interest	1,229	(14)	94	93	99	100	100	102
Flat Tax	801	751	1,068	1,068	1,068	1,089	1,111	1,133
Motor Vehicle Tax	2,079	2,108	2,085	2,085	2,094	2,136	2,179	2,223
Total Property Taxes	95,924	96,327	50,086	49,969	52,956	53,202	53,599	54,434
Interest Earnings	6,689	28,361	54,317	22,236	33,354	41,950	50,559	50,678
CPH - Bond Payment/Other	3,778,139	3,797,315	6,669,550	6,669,550	6,734,606	7,159,905	7,159,920	7,161,567
Other Revenue	874	2,465	-	-	-	-	-	-
Total Revenues	3,881,626	3,924,468	6,773,953	6,741,755	6,820,916	7,255,057	7,264,078	7,266,679
Total Revenues and Operating Transfers	3,881,626	3,924,468	6,773,953	6,741,755	6,820,916	7,255,057	7,264,078	7,266,679
Expenditures:								
Services	218,020	233,820	253,557	275,369	322,543	335,445	348,863	362,818
Total Expenditures:	218,020	233,820	253,557	275,369	322,543	335,445	348,863	362,818
Operating Transfers To:								
Debt Service Fund	3,625,975	3,621,100	6,481,993	6,481,993	6,484,606	6,909,905	6,909,920	6,911,567
Total Operating Transfers:	3,625,975	3,621,100	6,481,993	6,481,993	6,484,606	6,909,905	6,909,920	6,911,567
Total Expenditures and Operating Transfers	3,843,995	3,854,920	6,735,550	6,757,362	6,807,149	7,245,350	7,258,783	7,274,385
Net Results From Operations	37,631	69,548	38,403	38,403	13,767	9,707	5,295	(7,706)
Beginning Fund Balance	2,078,004	2,115,635	2,185,183	2,185,183	2,223,586	2,237,353	2,247,060	2,252,355
Ending Fund Balance	\$ 2,115,635	\$ 2,185,183	\$ 2,223,586	\$ 2,223,586	\$ 2,237,353	\$ 2,247,060	\$ 2,252,355	\$ 2,244,649

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.

FY2015 Accomplishments:

- Reduced mill rate from .02 mills to .01 mills.
- Attend Rural Hospital national conference to better understand the changing health care industry and the potential impact to Central Peninsula Hospital.

FY2016 New Initiatives:

- Participate in Borough task force on healthcare.

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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Mill rate	.02	.02	.01	.01
Property tax revenue	\$95,924	\$96,327	\$49,969	\$52,956

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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 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	\$3,778,139	\$3,797,315	\$6,669,550	\$6,734,606

**Kenai Peninsula Borough
Budget Detail**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 2,726	\$ 3,350	\$ 10,000	\$ 10,000	\$ 10,000	-	0.00%
43012 Audit Services	63,130	54,255	50,000	71,812	55,443	5,443	10.89%
43210 Transportation/Subsistence	-	-	2,000	2,000	2,500	500	25.00%
43260 Training	-	-	4,000	4,000	4,000	-	0.00%
43310 Advertising	-	-	-	-	600	600	-
43510 Insurance Premium	152,164	176,215	187,557	187,557	250,000	62,443	33.29%
Total: Services	218,020	233,820	253,557	275,369	322,543	68,986	27.21%
Transfers							
50360 Debt Service	3,625,975	3,621,100	6,481,993	6,481,993	6,484,606	2,613	0.04%
Total: Transfers	3,625,975	3,621,100	6,481,993	6,481,993	6,484,606	2,613	0.04%
Department Total	\$ 3,843,995	\$ 3,854,920	\$ 6,735,550	\$ 6,757,362	\$ 6,807,149	\$ 71,599	1.06%

Line-Item Explanations

43011 Contractual Services. Secretarial services for the service area board and other professional services as needed \$10,000 .

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43210 Transportation/Subsistence. Travel for board members to attend health care conference training.

43260 Training. Costs associated with service area board training. This will assist members in areas of responsibilities and duties.

50360 Debt Service Fund. Debt service on GO bonds issued in the amount of \$49.9 million in FY2004 and revenue bonds issued in the amount of \$35.0 million in FY2014.

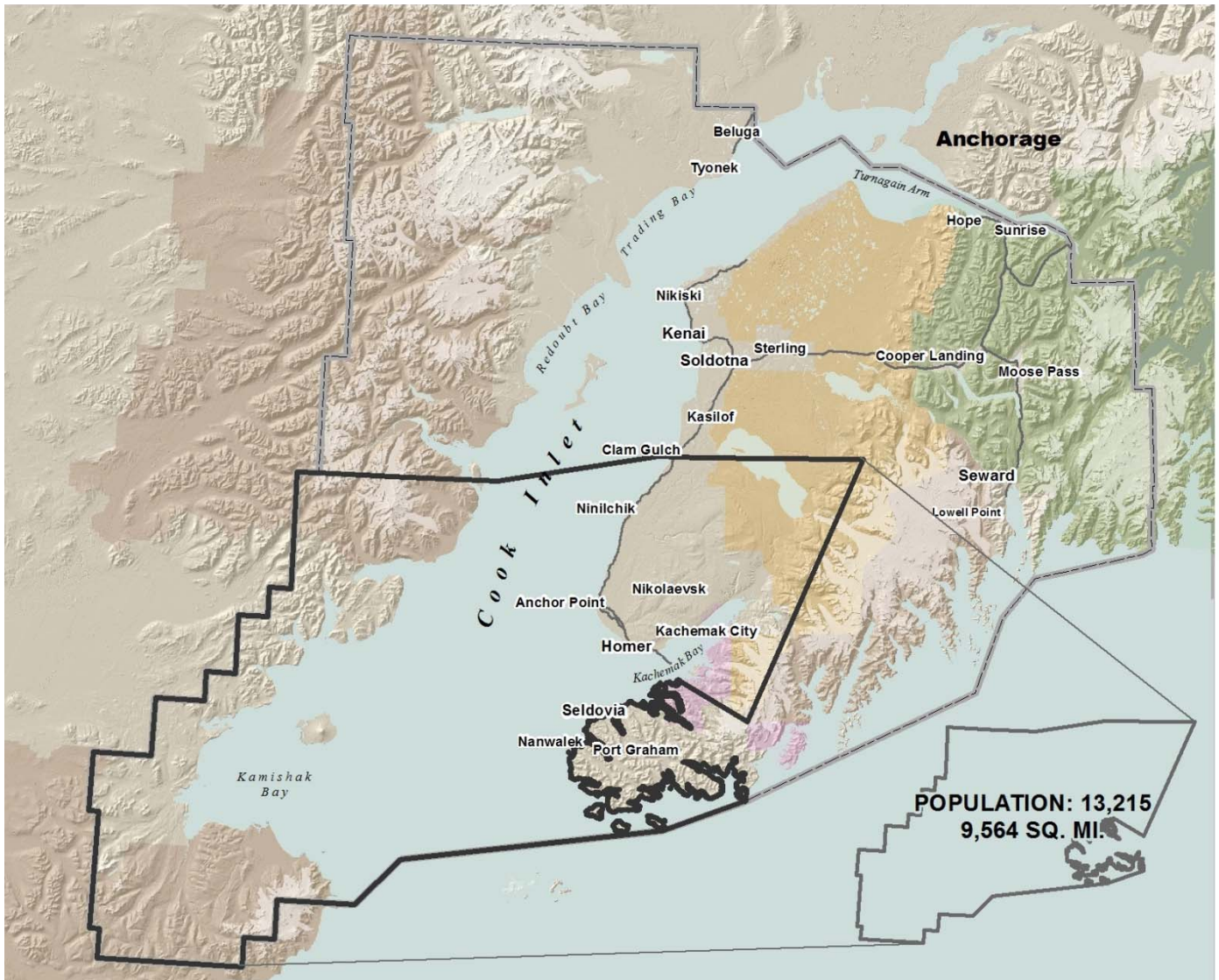
For capital projects information on this department - See the capital projects section - Page 324 & 340.

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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 2016 is 2.30.



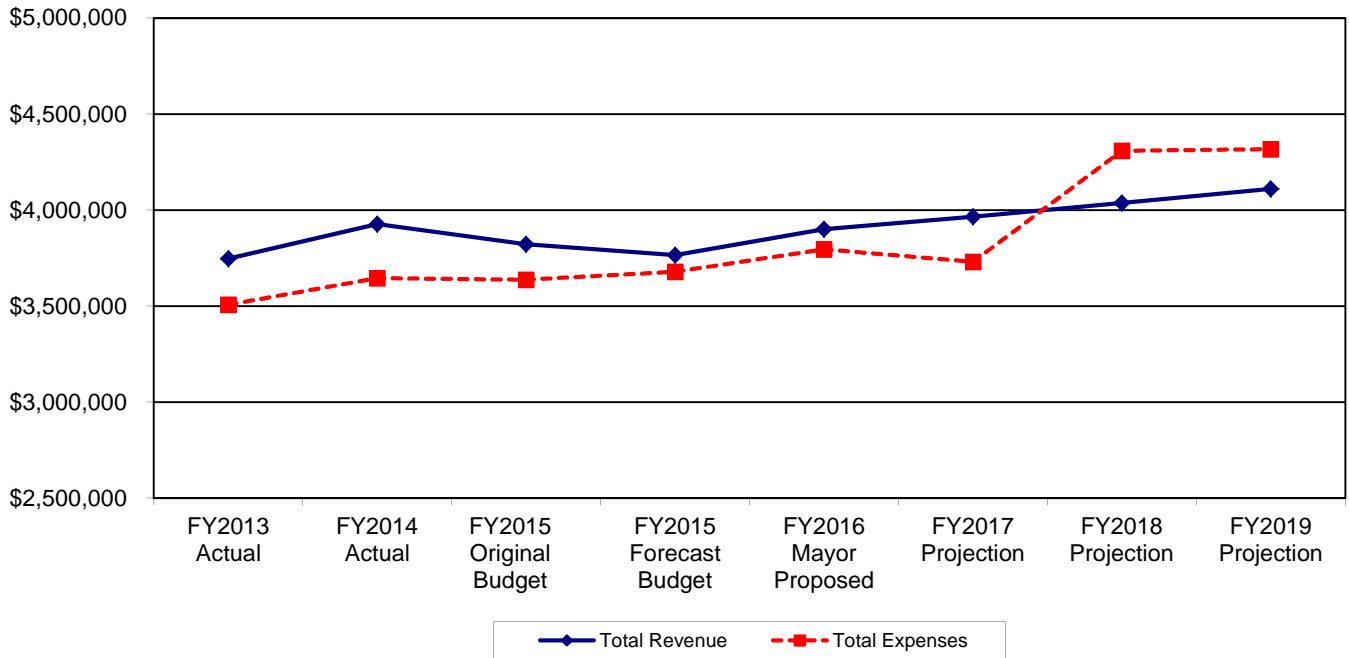
Board Members

Jacqueline Lenew
Christine Griffard
Barbara McBride
Roberta Highland
Judith Lund
Marie Walli
Clyde T. Boyer, Jr.
Doris Cabana
Ralph Broshes

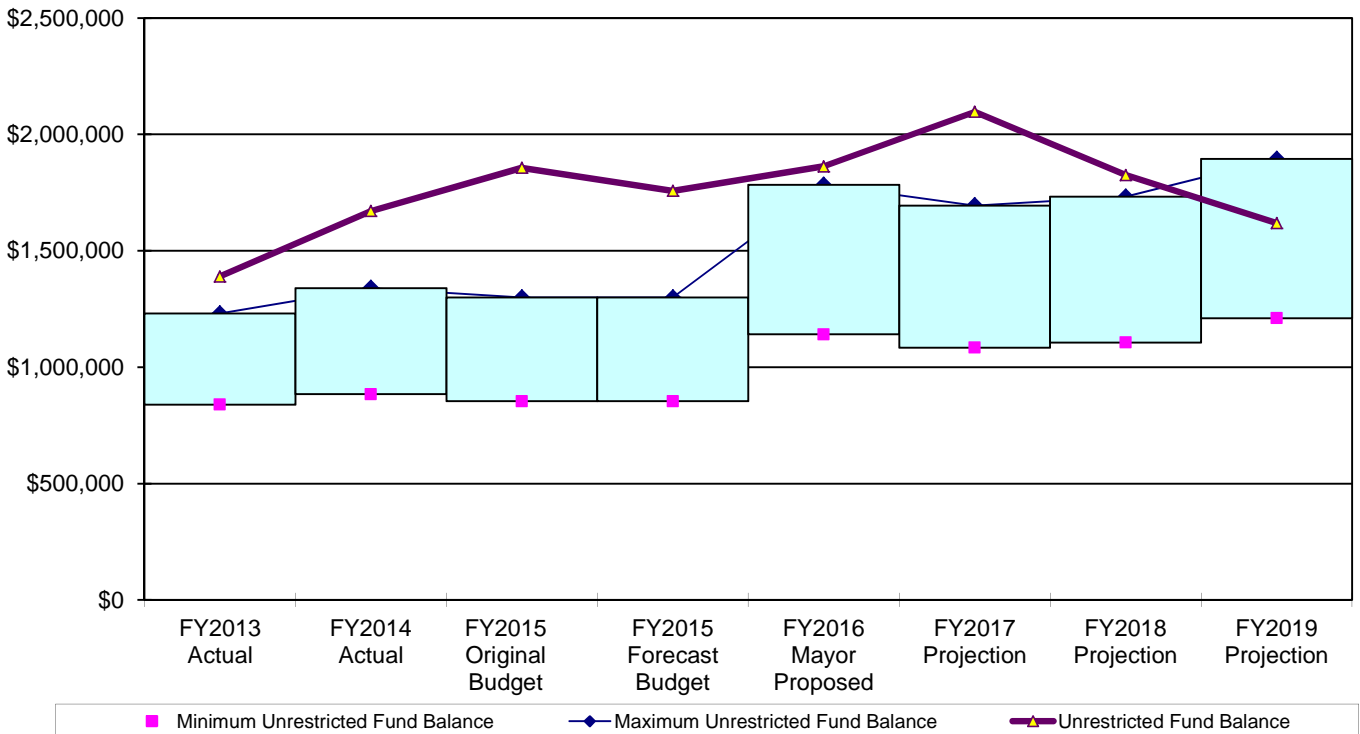
Fund: 601 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Taxable Value (000's)								
Real	1,437,601	1,435,237	1,370,406	1,370,406	1,423,086	1,451,548	1,480,579	1,510,191
Personal	61,664	63,217	89,164	89,265	94,809	94,809	94,809	94,809
Oil & Gas (AS 43.56)	68,256	113,913	120,451	120,451	97,733	92,846	89,132	89,132
Total Taxable Value:	1,567,521	1,612,367	1,580,021	1,580,122	1,615,628	1,639,203	1,664,520	1,694,132
Mill Rate:	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Revenues:								
Property Taxes								
Real	\$ 3,259,860	\$ 3,288,513	\$ 3,151,934	\$ 3,151,934	\$ 3,273,098	\$ 3,338,560	\$ 3,405,332	\$ 3,473,439
Personal	142,775	164,034	200,976	201,203	213,699	213,699	213,699	213,699
Oil & Gas (AS 43.56)	156,988	262,000	277,037	219,455	224,786	213,546	205,004	205,004
Interest	13,016	12,173	7,260	7,260	7,423	7,532	7,648	7,784
Flat Tax	98,662	100,708	87,464	87,464	87,464	89,213	90,997	92,817
Motor Vehicle Tax	72,792	72,335	73,095	73,095	72,564	74,015	75,495	77,005
Total Property Taxes	3,744,093	3,899,763	3,797,766	3,740,411	3,879,034	3,936,565	3,998,175	4,069,748
Interest Earnings	3,370	27,072	24,753	24,753	21,975	29,109	39,326	39,945
Other Revenue	1	-	-	-	-	-	-	-
Total Revenues:	3,747,464	3,926,835	3,822,519	3,765,164	3,901,009	3,965,674	4,037,501	4,109,693
Expenditures:								
Services	170,979	207,142	220,345	261,790	231,774	241,045	250,687	260,714
Total Expenditures	170,979	207,142	220,345	261,790	231,774	241,045	250,687	260,714
Operating Transfers To:								
Debt Service Fund - Bonds	1,518,604	1,520,298	1,893,150	1,893,150	1,891,019	1,890,200	1,883,738	1,882,013
Debt Service Fund - CT Scanner	395,021	395,021	-	-	-	-	374,428	374,428
Debt Service Fund - G/Fund Loan	73,247	73,247	73,247	73,247	73,247	-	-	-
Capital Projects Fund	1,350,000	1,450,000	1,450,000	1,450,000	1,600,000	1,600,000	1,800,000	1,800,000
Total Operating Transfers:	3,336,872	3,438,566	3,416,397	3,416,397	3,564,266	3,490,200	4,058,166	4,056,441
Total Expenditures and Operating Transfers	3,507,851	3,645,708	3,636,742	3,678,187	3,796,040	3,731,245	4,308,853	4,317,155
Net Results From Operations	239,613	281,127	185,777	86,977	104,969	234,429	(271,352)	(207,462)
Beginning Fund Balance	1,150,286	1,389,899	1,671,026	1,671,026	1,758,003	1,862,972	2,097,401	1,826,049
Ending Fund Balance	\$ 1,389,899	\$ 1,671,026	\$ 1,856,803	\$ 1,758,003	\$ 1,862,972	\$ 2,097,401	\$ 1,826,049	\$ 1,618,587

South Kenai Peninsula Hospital Service Area Revenues and Expenditures



South Kenai Peninsula Hospital Service Area Unreserved Fund Balance



Fund	601	Department Function
Dept:	81210	South Kenai Peninsula Hospital Service Area-Administration

Mission

Meet the health care needs of the residents of the Service Area

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital and other health care related items within the Service Area.

Major Long Term Issues and Concerns:

- Changing health care industry and the impact the Accountable Care Act will have on the Service Area and the Hospital.
- Changes in Medicare/Medicaid reimbursement rates for the hospital.

FY2015 Accomplishments:

- Funding provided for over \$1.450 million in capital expenditures.
- Funding provided for a community health improvement plan.

FY2016 New Initiatives:

- Review of the community health improvement plan and discussion with the South Peninsula Hospital regarding action plan.

Performance Measures

Priority/Goal: Effective Governance

Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.

Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

Measures:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Mill rate	2.30	2.30	2.30	2.30
Property tax revenue	\$3,744,093	\$3,899,763	\$3,740,411	\$3,879,034

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:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$3,429,416	\$3,546,049	\$3,518,742	\$3,678,642
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

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43011 Contractual Services	\$ 46,845	\$ 57,851	\$ 51,000	\$ 51,000	\$ 55,000	\$ 4,000	7.84%
43012 Audit Services	31,590	41,808	47,000	88,445	47,398	398	0.85%
43210 Transportation/Subsistence	-	-	5,000	5,000	2,500	(2,500)	-50.00%
43260 Training	-	-	15,000	15,000	12,500	(2,500)	-16.67%
43510 Insurance Premium	92,544	107,483	102,345	102,345	114,376	12,031	11.76%
Total: Services	170,979	207,142	220,345	261,790	231,774	11,429	5.19%
Transfers							
50361 SKPH-Debt Service Fund	1,986,872	1,988,566	1,966,397	1,966,397	1,964,266	(2,131)	-0.11%
50491 SKPH-Capital Projects Fund	1,350,000	1,450,000	1,450,000	1,450,000	1,600,000	150,000	10.34%
Total: Transfers	3,336,872	3,438,566	3,416,397	3,416,397	3,564,266	147,869	4.33%
Department Total	\$ 3,507,851	\$ 3,645,708	\$ 3,636,742	\$ 3,678,187	\$ 3,796,040	\$ 159,298	4.38%

Line-Item Explanations

43011 Contractual Services. Community needs assessment coordination (\$30,000), 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

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$760,950); for debt on hospital expansion project phase III (\$1,128,569), a loan from the Borough's General fund for purchase of a new MRI (\$73,247 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 324, 328-329, & 341.

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Kenai Peninsula Borough

Debt Service Funds

The Borough's Debt Service Funds, pages 315-319, 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, 2015 is \$6,625,000.
- 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, 2015 is \$595,000.
- 20 year bonds issued December 2010 for roof repairs at various schools, in the amount of \$16,865,000. The outstanding balance as of July 1, 2015 is \$14,250,000.
- 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, 2015 is \$20,350,000.

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 \$12,000,000 will need to be issued in FY2017 for construction of cell 3 and cell 4 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, 2015 is \$1,545,000.

Central Kenai Peninsula General Hospital Service Area Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the Central Peninsula Hospital. Bond payments are paid from the Central Kenai Peninsula General Hospital Service Area tax levy and from operating revenues of the hospital. The current outstanding issue is as follows:

- 20 year bonds issued December 2003, for expansion and remodel of the current hospital in the amount of \$47,985,000. The outstanding balance as of July 1, 2015 is \$25,670,000.
- 15 year revenue bonds issued February 2014, for engineering, design, construction and equipping a Specialty Clinic Building in the amount of \$32,490,000. The outstanding balance as of July 1, 2015 is \$30,690,000.

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, 2015 is \$5,720,000.
- 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, 2015 is \$10,845,000.
- 5 year debt in the amount of \$313,831 was needed to supplement local funds for the purchase of a MRI. The total cost of the MRI is \$1,588,831. In April 2011, the Borough's General Fund loaned \$313,831 to the South Peninsula Hospital Service Area. Annual debt payments are \$73,247. The outstanding balance as of July 1, 2015 is \$69,508.

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, 2015 is \$1,140,000.

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:

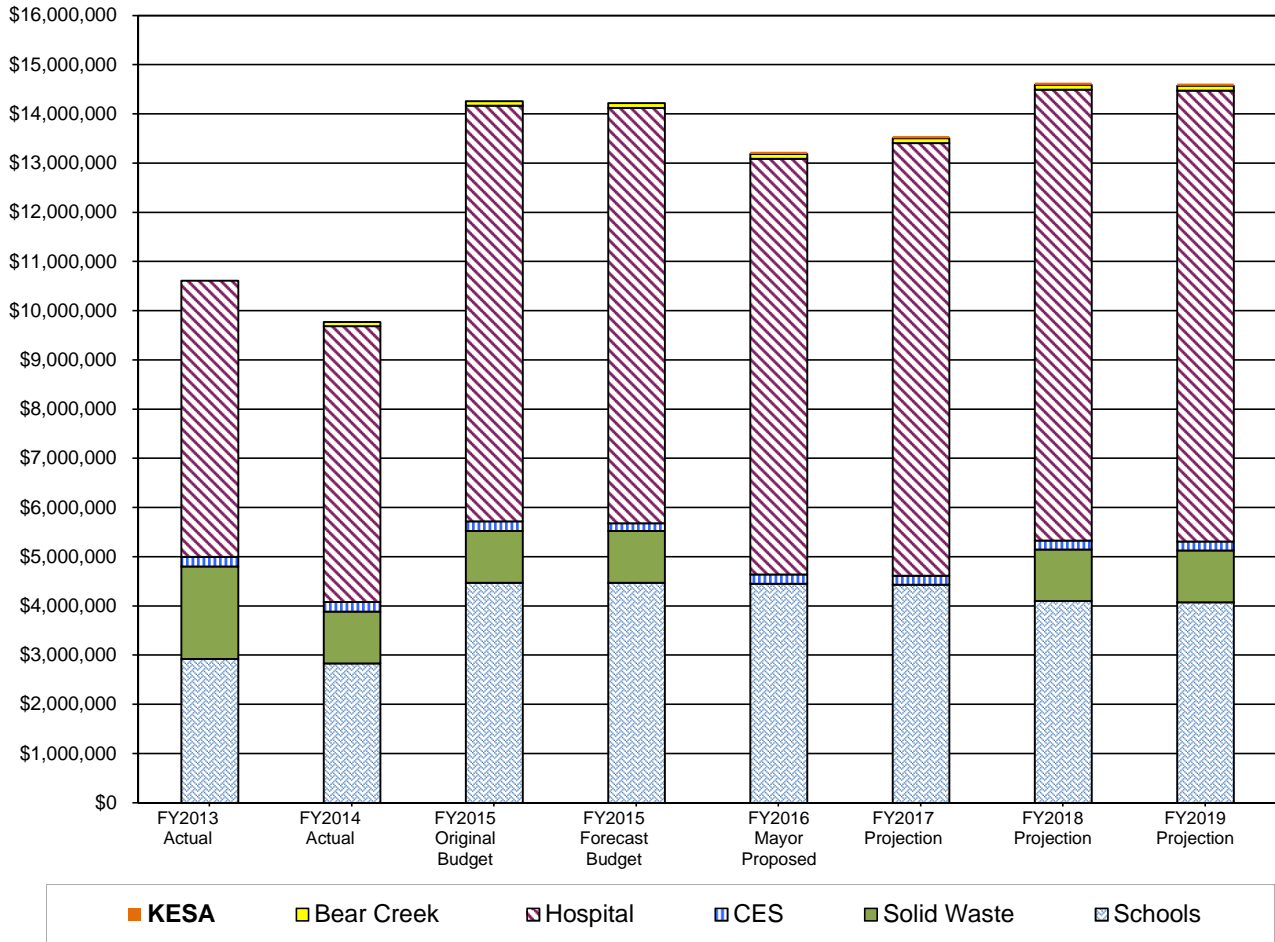
- 7 year debt in the amount of \$275,000 was needed to supplement local and grant funds for the purchase of an aerial quint fire apparatus. The estimated total cost of the aerial quint is \$575,000. In September 2014, the Borough's General Fund loaned \$275,000 to the Kachemak Emergency Service Area. Annual debt payments are \$46,128. The outstanding balance as of July 1, 2015 is \$275,000.

Debt Service Funds - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues								
Federal Interest Subsidy	\$ 350,894	\$ 318,009	\$ 314,135	\$ 314,135	\$ 305,779	\$ 296,128	\$ 284,798	\$ 271,691
Total Revenues	350,894	318,009	314,135	314,135	305,779	296,128	284,798	271,691
Operating Transfer From:								
General Fund	2,561,246	2,503,055	4,155,361	4,155,361	4,144,994	4,136,009	3,813,177	3,803,614
Special Revenue Fund	7,685,175	6,939,433	9,788,738	9,749,459	8,781,708	9,120,622	10,538,684	10,541,906
Total Operating Transfer	10,246,421	9,442,488	13,944,099	13,904,820	12,926,702	13,256,631	14,351,861	14,345,520
Total Revenue and Operating Transfers	10,597,315	9,760,497	14,258,234	14,218,955	13,232,481	13,552,759	14,636,659	14,617,211
Expenditures:								
Services	10,597,315	9,760,497	14,258,234	14,218,955	13,232,481	13,552,759	14,636,659	14,617,211
Total Expenditures	10,597,315	9,760,497	14,258,234	14,218,955	13,232,481	13,552,759	14,636,659	14,617,211
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Debt Requirements

FY2013 To FY2019



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2016 - FY2035

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021-2025	FY 2026-2030	FY 2031-2035	TOTAL
School Debt									
Principal	2,480,000	2,550,000	2,310,000	2,390,000	2,465,000	11,635,000	10,975,000	7,015,000	41,820,000
Interest & Fees	1,970,773	1,882,137	1,787,975	1,685,305	1,589,226	6,220,935	3,382,302	686,746	19,205,399
Total	\$4,450,773	\$4,432,137	\$4,097,975	\$4,075,305	\$4,054,226	\$17,855,935	\$14,357,302	\$7,701,746	\$61,025,399
Solid Waste Debt									
Principal	-	-	910,000	910,000	910,000	4,550,000	1,820,000	-	9,100,000
Interest & Fees	-	-	140,000	140,000	140,000	700,000	280,000	-	1,400,000
Total	-	-	\$1,050,000	\$1,050,000	\$1,050,000	\$5,250,000	\$2,100,000	-	\$10,500,000
Central Kenai Peninsula Hospital Service Area Debt									
Principal	4,180,000	4,663,278	4,821,860	4,994,179	5,166,638	25,244,045	10,490,000	-	59,560,000
Interest & Fees	2,304,606	2,246,627	2,088,060	1,917,388	1,745,924	5,378,407	1,948,750	-	17,629,762
Total	\$6,484,606	\$6,909,905	\$6,909,920	\$6,911,567	\$6,912,562	\$30,622,452	\$12,438,750	-	\$77,189,762
South Kenai Peninsula Hospital Service Area Debt									
Principal	1,209,508	1,190,000	1,574,644	1,644,822	1,720,310	7,725,671	3,120,000	-	18,184,955
Interest & Fees	754,758	700,200	683,522	611,619	537,506	1,590,867	234,551	-	5,113,023
Total	\$1,964,266	\$1,890,200	\$2,258,166	\$2,256,441	\$2,257,816	\$9,316,538	\$3,354,551	-	\$23,297,978
Central Emergency Services Debt									
Principal	120,000	115,000	120,000	125,000	130,000	760,000	175,000	-	1,545,000
Interest & Fees	69,288	63,769	60,650	55,750	50,000	142,000	4,375	-	445,832
Total	\$189,288	\$178,769	\$180,650	\$180,750	\$180,000	\$902,000	\$179,375	-	\$1,990,832
Bear Creek Fire Service Area Public Safety Building Debt									
Principal	45,000	45,000	45,000	50,000	50,000	285,000	360,000	260,000	1,140,000
Interest & Fees	52,420	50,620	48,820	47,020	44,520	189,800	115,350	23,010	571,560
Total	\$97,420	\$95,620	\$93,820	\$97,020	\$94,520	\$474,800	\$475,350	\$283,010	\$1,711,560
Kachemak Emergency Service Area Debt									
Principal	40,474	35,964	37,522	39,148	40,845	-	-	-	193,953
Interest & Fees	5,654	10,164	8,606	6,980	5,283	-	-	-	36,687
Total	\$46,128	\$46,128	\$46,128	\$46,128	\$46,128	-	-	-	\$230,640

**Kenai Peninsula Borough
Debt Service Fund
Budget Detail**

Acct	Description	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
308.79000	School Debt Service 2004 Issue	1,105,550	1,018,750	1,038,025	1,038,025	1,030,800	(7,225)	-0.70%
308.79000	School Debt Service 2007 Issue	311,825	314,538	316,725	316,725	313,225	(3,500)	-1.11%
308.79000	School Debt Service 2011 Issue	1,494,765	1,487,777	1,477,241	1,477,241	1,468,023	(9,218)	-0.62%
308.79000	School Debt Service 2014 Issue	-	-	1,627,505	1,627,505	1,628,725	1,220	0.07%
349.94910	Bond Issue Expense	-	1,000	10,000	10,000	10,000	-	0.00%
340.32000	Solid Waste 2003 Issue	829,000	-	-	-	-	-	-
340.32000	Solid Waste 2010 Issue	1,052,950	1,055,150	1,055,600	1,055,600	-	(1,055,600)	-100.00%
342.51210	Bear Creek Debt Service Fund	-	83,488	94,020	94,020	97,420	3,400	3.62%
346.51810	KESA Debt Service Fund	-	-	-	-	46,128	46,128	-
358.51610	CES Debt Service Fund	190,378	190,128	190,728	151,449	189,288	(1,440)	-0.76%
360.81110	CPGH Debt Service 2004 Issue	3,625,975	3,621,100	3,522,725	3,522,725	3,526,550	3,825	0.11%
360.81110	CPGH Debt Service 2014 Issue	-	-	2,959,268	2,959,268	2,958,056	(1,212)	-0.04%
361.81210	SPH Debt Service 2004 Issue	785,150	785,750	763,550	763,550	760,950	(2,600)	-0.34%
361.81210	SPH Debt Service 2007 Issue	1,128,475	1,129,569	1,129,600	1,129,600	1,130,069	469	0.04%
361.81210	SPH MRI Building	73,247	73,247	73,247	73,247	73,247	-	0.00%
Total Current Debt Service		\$ 10,597,315	\$ 9,760,497	\$ 14,258,234	\$ 14,218,955	\$ 13,232,481	\$ (1,025,753)	-7.19%

Summary of Debt By Issuance Date

<u>Date of Issue</u>	<u>Amount Issued</u>	Amount Reimbursable from the State of Alaska Department of <u>Education</u>	<u>Interest Rate</u>	<u>Maturity Dates</u>	<u>Annual Installments</u>	<u>Outstanding 6/30/15</u>
School Bonds:						
8/7/2003	14,700,000	70%	4.00 - 6.00	2004-2023	\$953,250 to \$1,202,712	\$ 6,625,000
1/31/2007	2,515,000	70%	3.95 - 5.50	2007-2016	\$311,825 to \$316,725	595,000
12/9/2010	16,865,000	70%	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	14,250,000
11/14/2013	20,860,000	70%	1.50 - 5.00	2014-2033	\$1,624,150 to \$1,630,175	20,350,000
	<u>\$ 54,940,000</u>					<u>\$ 41,820,000</u>
Bear Creek Fire Service Area:						
3/12/2013	<u>\$ 1,215,000</u>		2.00 - 5.00	2014-2033	\$83,488 to \$97,520	<u>\$ 1,140,000</u>
Kachemak Emergency Service Area:						
1/23/2015	<u>\$ 275,000</u>		4.25	2022	\$46,128	<u>\$ 275,000</u>
Central Emergency Service Area:						
6/21/2006	<u>\$ 2,500,000</u>		4.00 - 6.00	2006-2026	\$185,380 to \$194,125	<u>\$ 1,545,000</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	25,670,000
2/20/2014	<u>32,490,000</u>		0.38 - 5.00	2015-2029	\$2,955,500 to \$2,960,067	<u>30,690,000</u>
	<u>\$ 80,475,000</u>					<u>\$ 56,360,000</u>
South Kenai Peninsula Hospital Debt:						
9/30/2003	10,290,000		2.00 - 5.125	2004-2024	\$754,875 to \$801,806	5,720,000
8/28/2007	14,555,000		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	10,845,000
4/7/2011	<u>313,831</u>		5.25	2016	\$73,247	<u>69,508</u>
	<u>\$ 24,845,000</u>					<u>\$ 16,634,508</u>

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Capital Projects Funds

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Kenai Peninsula Borough

FY2016 Budget Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is a projection of the Borough's capital investments plan over a five-year period. Capital investments normally involve major projects that have long useful lives. The CIP is both a fiscal and planning device that allows the Borough to monitor all capital project costs, funding sources, department responsibilities, and timing which will allow the Borough to maintain its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement cost.

The first year of the Capital Improvement Plan (CIP) organizes all known, non-routine capital needs based on priority, potential costs, financing options, and future budgetary effects. The capital items typically have useful life of five years or longer and a cost of \$20,000 or more. The CIP matches capital costs with financing sources in order to provide long term planning for projects with significant financial impact. Reoccurring capital costs or one-time projects under \$20,000 are typically included in the annual operating budgets of the General Fund or Special Revenue Funds and are not part of the CIP.

The Capital Project section has overviews of capital requests submitted by Departments and Special Revenue Funds. These requests represent projected needs of these departments and Special Revenues funds of the next five years.

The operating and capital budgets are closely dependent upon one another. The operating budget must cover financing, maintaining and operating new facilities that are built under the capital budget. In addition, the operating budget must pay principal and interest payments on all debt related projects.

The CIP contained herein includes five years of projected needs. The first year of the program will be become the capital budget for which project money will be authorized. The remaining four years of the CIP will serve as a financial plan for capital investments. This financial plan will be reviewed each year as the CIP is updated and prepared.

Organization of the CIP

The CIP is broken into six sections. The first section shown below describes the various funds that have been set up for the CIP. The second section also shown below is a summary of the funding sources. The third section is an Expenditure Summary for the Fiscal Years 2016 through 2020 and is on page 324. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 325. The fifth section consists of a detail five-year summary for each fund and starts on page 330. The sixth section is individual capital improvement project detail for General Government and Service Areas (not including hospitals) and starts on page 342.

Capital Project Funds

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Anchor Point Fire and Emergency Medical Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of funding sources

With the exception of the capital project fund that has been set up to account for projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

**Kenai Peninsula Borough Capital Project Funds
Expenditure Summary
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
<u>General Government:</u>					
School Revenue	\$ 1,375,000	\$ 13,595,045	\$ 2,525,000	\$ 7,475,000	\$ 7,525,000
Bond Funded:					
* School Projects	-	4,000,000	12,000,000	-	-
Solid Waste	-	-	5,000,000	-	-
Central Emergency Services	-	-	2,000,000	8,900,000	-
General Government	100,000	6,435,000	175,000	-	-
Resource Management	-	-	2,282,000	250,000	-
Solid Waste	50,000	415,000	5,080,000	600,000	-
<u>Service Areas:</u>					
Nikiski Fire	375,000	575,000	475,000	825,000	400,000
Bear Creek	-	602,698	550,000	500,000	435,000
Anchor Point Fire and Emergency Medical	-	1,280,000	-	-	400,000
Central Emergency Services	95,000	220,000	12,580,000	505,000	230,000
Kachemak Emergency	-	1,450,000	-	60,000	70,000
North Peninsula Recreation	290,500	174,000	390,000	215,000	362,000
* Roads	3,986,550	4,027,125	3,977,325	4,095,575	4,054,150
* Central Kenai Peninsula Hospital	75,074,445	12,771,234	2,049,082	37,750,000	-
South Kenai Peninsula Hospital	1,415,972	1,543,400	25,865,500	1,960,000	1,365,000
Total Expenditures	<u>82,762,467</u>	<u>47,088,502</u>	<u>74,948,907</u>	<u>63,135,575</u>	<u>14,841,150</u>

* Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

Kenai Peninsula Borough

Capital Project Funds

Detailed Project Descriptions

School Revenue Capital Projects

Area-wide portables and outbuildings (project cost \$100,000)

Funds will be utilized to support the transport of portable structures from one facility to another, or to provide for large scale improvements to existing structures. Qualifying improvements to include: replacements of roofs, windows/doors, furnaces, or repairs to structural deficiencies. Funds may also support the construction of new onsite structures if a need is determined. Project # 400.78010.16851.49999

Area-wide flooring replacement upgrades (project cost \$175,000)

Annual funding for the upgrade/replacement of flooring throughout the District, including gym floors, and gym floor sanding/resurfacing. Funds will be utilized in conjunction with asbestos abatement funds, where applicable. Projects are prioritized on basis of safety, and level of degradation. Specific to FY16 funding is the sanding/refinishing of the gym floor at Soldotna Prep School. Project #400.78050.16755.49999.

Area-wide water quality improvements (project cost \$175,000)

Funds will be utilized for the addition or replacement of water treatment/conditioning systems, the acquisition/installation of water conservation fixtures and DEC required design and approval for system modifications. Future funds may be requested for site specific projects, resulting from design and planning. Completed projects will improve water quality and reduce water consumption. Project #400.78050.16759.49999.

Area-wide asbestos removal and repair (project cost \$100,000)

Funds will be utilized to remove asbestos contained in flooring, thermal systems insulation, and various building materials area wide. Project #400.78050.16756.49999.

Area-wide electrical and lighting upgrades (project cost \$125,000)

Funds will be utilized for the replacement existing lamps and ballasts with more energy efficient devices. It will also provide for the design and planning of project upgrades, such as: parking lot lighting, gym/pool lighting, or the addition or upgrade of electrical services. Future funds may be requested for site specific projects, resulting from design and planning. Projects completed will result in lower District utility demand and a reduction of maintenance costs. Project #400.78050.16758.49999.

Area-wide HVAC upgrades and repairs (project cost \$200,000)

Funds will be utilized for the replacement or upgrade of existing HVAC equipment and systems. Projects may include: control systems, circulation pumps, hot water units, boilers or various other equipment. Projects completed will result in lower District utility demand and a reduction of maintenance costs. Project #400.78050.16801.49999.

Area-wide locker replacement (project cost \$125,000)

Funds will be utilized to purchase and install hall and locker room lockers throughout the District. Projects are prioritized on basis of safety, condition and facility needs. In recent years much of the Districts lockers have been replaced; with an estimated 20% remaining. Project #400.78050.16855.49999.

Area-wide generator and associated hardware upgrades (project cost \$50,000)

Funds will be utilized to continue replacement/upgrade of generators and transfer switch gear at District facilities. Projects are prioritized on basis of reliability and obsolescence. Projects completed will result in higher reliability for the District and a reduction of maintenance costs. Project #400.78050.16860.49999.

Area-wide playground upgrades (project cost \$75,000)

Funds will be utilized to remove old and damaged play structures and provide for their replacement. Additionally, upgrades to facility resilient materials (fall absorbing materials) will also be addressed. Projects are prioritized on basis of safety, condition and facility need. Projects completed will result in a minimal reduction of maintenance costs. Project #400.78050.16780.49999.

Area-wide doors and entries (project cost \$100,000)

Funds will be utilized for the replacement of door systems in exterior locations, and areas of high corrosion, such as pools. Projects are prioritized on basis of reliability and condition. Projects completed will result in a reduction of maintenance costs. Project # 400.78050.16728.49999.

Area-wide ADA upgrades (project cost \$150,000)

Funds will be utilized to perform ADA upgrades at area facilities to comply with ADA requirements. Projects are prioritized on basis of occupant need and the Boroughs' 2014-2015 ADA survey study.

Project #400.78050.16782.49999.

General Government

Records management software (project cost \$100,000)

New records management software to replace 14 year old program that does not provide electronic document management. Project # 407.19010.16REC.49999.

Solid Waste

C & D development plan (project cost \$50,000)

Funding needed to develop new plan on siting of construction and debris material at the Central Peninsula Landfill. Project #411.32122.16CDM.49999.

Nikiski Fire Service Area

Fire station #2 hill removal (project cost \$100,000)

Remove the NW corner hill at Station #2 to provide safe view of traffic when entering the Kenai Spur Highway.

Project # 441.51110.16411.49999.

Roadway emergency warning signs (project cost \$75,000)

Replace roadway emergency warning signs at Station #1 and #2 to alert drivers on the Kenai Spur Highway that emergency vehicles are entering the roadway. Project #441.51110.16412.49999.

Dive rescue equipment (project cost \$50,000)

Replace dive equipment that is 20 years old and can no longer be serviced. Project # 441.51110.16413.49999.

Fire hose replacement (project cost \$50,000)

Replace old and outdated fire hose. Project # 441.51110.16415.48514.

Vehicle replacement (project cost \$50,000)

Replace training/safety officer vehicle. Project # 441.51110.16416.48310.

Vehicle replacement (project cost \$50,000)

Replace mechanic vehicle. Project # 441.51110.16417.48310.

Central Emergency Services

Station #3 (Sterling) roof replacement (project cost \$25,000)

Replacement of 30 year old roof at Sterling station. Project #443.51610.16461.49999.

Station #4 (K-Beach) generator replacement (project cost \$20,000)

Replacement of 30 year old generator at the K-beach station that no longer works.

Project #443.51610.16462.49999.

Emergency response/command vehicle (project cost \$50,000)

Replacement of vehicle with mileage over 100,000 that is used as command and paramedic first response vehicle. Project #443.51610.16463.48310.

North Peninsula Recreation Service Area

Exterior building repairs – pool (project cost \$90,500)

Major repairs to exterior of pool facility to address deteriorating masonry and concrete.
Project #459.61110.16451.49999.

Gym floor repair & refinishing (project cost \$150,000)

Repairs, re-alignment, refinish and striping of gym floor at the Nikiski Community Recreation Center.
Project #459.61110.16452.49999.

Maintenance vehicle and plow truck (project cost \$50,000)

Replace 17 year old vehicle with a combination maintenance vehicle and plow truck.
Project #459.61110.16453.49999.

Road Service Area

Borough-wide Gravel Project (project cost: \$315,000)

Gravel road projects over the next three years include replacing lost material on the following proposed roads in the Central Region: Adkins Road, Otter Trail Road and Lake Road. South Region: Fritz Creek Valley Drive, Lifeboat Loop and Basargin Road. West Region: Oil Well Road, Whisperwood Street, Irish Hills Avenue, Stubblefield Drive, Rex's Road, Gaswell Road, Joker Avenue, Inland Coast Court and Scenic Breezes Court. North Region: Horner Road, Barbara Drive, Barksdale Drive, Warren Avenue, Windchime Street, Lee Avenue, Chirkof Drive, Martille Avenue, Chickadee Street and Pipeline Road. Project #434.33950.16GRA.49999.

Monica Street, Kenai Drive, Cooper Street, Ruth Lane, Iris Lane, and Poplar Avenue (project cost: \$671,250)

Project will construct a turn-around, improve drainage, control flooding issues, widen roads, and add gravel cap. Project located in Sterling. Project #434.33950.C1MON.49999.

Steadman Street and Nenana Avenue (project cost: \$133,125)

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.C2STE.49999.

Neolan Drive and Morrison Drive (project cost: \$269,875)

Project will widen road, move road to centerline right-of-way, replace poor road material and improve ditching. Project located in Homer. Project #434.33950.S8NEO.49999.

Thurston Drive, Bradley Lane and Victor Drive (project cost: \$214,625)

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.S7THU.49999.

Olympic Avenue and Ridge Row Drive (project cost: \$129,375)

Project will construct turn-arounds, improve drainage, replace poor materials, widen roads, and improve sight distance at intersection. Project located in Kasilof. Project #434.33950.W1OLY.49999.

Vincent Street, Thorson Way, Williwa Street and Cocklin Avenue (project cost: \$406,500)

Project will widen roads, replace poor materials, and improve drainage. Project located in Kasilof. Project #434.33950.W1VIN.49999.

Divine Court, Estate Court Street, Joseph Street and Rustic Avenue (project cost: \$823,000)

Project will remove damaged asphalt, replace poor base material, widen turn-arounds, improve drainage, improve ditching and re-pave. Project located in Soldotna. Project #434.33950.W6DIV.49999.

Diamond Street (project cost: \$255,000)

Project will widen road, move road to centerline right-of-way, replace poor road material and improve ditching. Project located in N. Kenai. Project #434.33950.N2DIA.49999.

Hinerman Road (project cost: \$622,800)

Project will widen road and replace poor material. Project located in N. Kenai. Project #434.33950.N1HIN.49999.

Campus Drive (project cost: \$146,000)

Project will upgrade and pave. Project located in Cooper Landing. Project #434.33950.E1CAM.49999.

South Kenai Peninsula Hospital Service Area

Breast Tomosynthesis Unit (3D Mammography) (project cost \$206,600)

3D mammography is becoming the expected standard for mammography imaging by breast specialists in Alaska and U.S. Research data shows a 41% increase in the number of invasive cancers detected with 3D mammography. Project # 491.81210.16SHB.48516.

ENT Surgical Equipment (project cost \$124,500)

Various surgical equipment needed to begin providing ENT surgeries at South Peninsula Hospital. Project # 491.81210.16SHC.48516.

Security System upgrade (phase 3) (project cost \$91,500)

Installation and setup interior cameras and access control card readers at surgery doors. Improve Safety and Security for patients, residents, visitors and staff. Project # 491.81210.16SHD.48516.

eICU and Telestroke hardware (project cost \$80,000)

eICU allows us to provide higher acuity care rather than medivac to Anchorage. Telestroke provides immediate neurology consults. Improve quality of care and allow more patients to remain in the community to receive services. Project # 491.81210.16SHE.48516.

Immunochemistry Analyzer (project cost \$72,500)

The immunochemistry analyzer will be 7 years old and is experiencing maintenance issues due to its age. Replacement is needed before serious maintenance issues negatively impact the laboratory's ability to perform testing in a timely manner. Project # 491.81210.16SHF.48516.

PACU Renovation (project cost \$65,000)

Will reduce bottlenecking on busy OR days resulting in increased patient, surgeon and staff satisfaction. Will improve the recovery environment and enhance OR efficiency. Project # 491.81210.16SHG.48516.

Hospital vehicle (project cost \$51,500)

Current vehicle is in need of replacement. The current vehicle is a 2002 Tahoe Suburban with 145,000 miles. Project # 491.81210.16SHH.48516.

MRI 18 Channel Body Coil (project cost \$59,750)

Integrating the 18 channel coil with coils we currently use will offer greater imaging area coverage when performing oncology exams, spine exams and MR peripheral angiography on patients who have long torsos and extremities resulting in efficient and complete imaging of the areas in question.

Project # 491.81210.16SHJ.48516.

Resident Assessment Instrument/LTC Electronic Health Records (project cost \$50,000)

Resident Assessment Instrument (RAI) to meet regulatory compliance for completion and transmission of Minimum Data Set (MDS) assessments along with LTC Electronic Health documentation system to support information gathered and entered into the RAI system and to meet best practice standards.

Project # 491.81210.16SHK.48516.

Renovation of Support Services Area into Clinic Space (project cost \$47,600)

Provide needed expansion of available treatment area in the Rehabilitation Department. We currently have times when 9 therapists are potentially seeing clients in an area designed for 4. Project # 491.81210.16SHL.48516.

Thunderbeat (project cost \$43,401)

Improves hemostasis; reduces surgical time and risk of postoperative hemorrhage; Integrates 3 systems into one; reduces space taken up, trip hazards and maintenance costs. Reduces need for extra instrumentation / supplies; increases OR efficiency and time savings; increases surgeon's visibility within operative cavity.

Project # 491.81210.16SHM.48516.

Expand OnBase Documentation System (project cost \$40,000)

Expand OnBase to include more users and more functionality. Project # 491.81210.16SHN.48516.

Storage Area Network (SAN) Redundancy (project cost \$37,000)

Expand our area storage area network to include redundancy and high availability with fail over.

Project # 491.81210.16SHP.48516.

Wireless Monitors (project cost \$32,190)

New monitors to improve surgeon's visualization during laparoscopic and endoscopic procedures while decreasing the space required within the room and reduce trip hazard associated with cables running across the floor. Project # 491.81210.16SHQ.48516.

Hospital Beds (project cost \$30,000)

Phased upgrade of several beds on Acute Care. Project # 491.81210.16SHR.48516.

Various Equipment (project cost \$384,431)

Twenty-two items ranging in cost from \$4,377 (Ergonomic desk base) to \$28,250 (Front Desk area remodel). Also includes some non-clinical items such as cell phone antenna system, network switches and repairs to the backup generators. Project # 491.81210.16SHS.48516.

**School Revenue Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Transfer from Other Funds	\$ 1,375,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Grant Revenue	-	12,345,045	1,400,000	6,350,000	6,350,000
Total Funds Provided	1,375,000	13,595,045	2,650,000	7,600,000	7,600,000
Funds Applied					
Areawide Asbestos Abatement	100,000	100,000	100,000	100,000	100,000
Areawide Doors & Entries	100,000	100,000	100,000	100,000	150,000
Areawide Electrical & Lighting Upgrades	125,000	100,000	100,000	100,000	100,000
Areawide Portables & Outbuildings	100,000	100,000	100,000	100,000	100,000
Areawide Flooring Replacement/Upgrades	175,000	150,000	150,000	150,000	150,000
Areawide Generator upgrades/replacements	50,000	100,000	100,000	100,000	100,000
Areawide HVAC/DDC Upgrades	200,000	125,000	125,000	125,000	125,000
Areawide Locker Replacement	125,000	100,000	100,000	100,000	100,000
Areawide Water Quality Upgrades	175,000	100,000	100,000	100,000	100,000
Areawide Playground Upgrades	75,000	75,000	75,000	75,000	75,000
Areawide ADA Upgrades	150,000	100,000	75,000	75,000	75,000
Auditorium Lighting Upgrades	-	100,000	-	-	-
Borough Tracks payfields (G)	-	-	300,000	6,000,000	6,000,000
Fire Alarm Upgrades (G)	-	250,000	-	-	-
Direct Digital Control System Replacment (G)	-	700,000	-	-	-
Window and Siding Replacments (G)	-	500,000	-	-	-
Asphalt/Sidewalk/Curb Repairs (G)	-	1,561,600	100,000	100,000	100,000
Bleacher Replacement (G)	-	175,000	75,000	100,000	100,000
Teacher Housing @ Remotes Sites (G)	-	1,200,000	-	-	-
Ninilchik Bus Lanes (G)	-	-	75,000	-	-
Kenai Middle School Asbestos Removal/Office remodel	-	7,458,445	-	-	-
Seward High Office Remodel (G)	-	500,000	-	-	-
Parking and Traffic Improvements (G)	-	-	850,000	150,000	150,000
Total Funds Applied	1,375,000	13,595,045	2,525,000	7,475,000	7,525,000
Net Results From Operations	-	-	125,000	125,000	75,000
Beginning Fund Balance	2,761	2,761	2,761	127,761	252,761
Ending Fund Balance	\$ 2,761	\$ 2,761	\$ 127,761	\$ 252,761	\$ 327,761
(G) Grant funded					

**Bond Funded Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
School Improvement Bonds	\$ -	\$ 16,000,000	\$ -	\$ -	\$ -
Solid Waste, New Cell Development	-	-	5,000,000	-	-
Central Emergency Services SA Bonds	-	-	10,900,000	-	-
Total Proceeds from Debt Issuance	-	16,000,000	15,900,000	-	-
Other Sources					
Total Funds Provided	-	16,000,000	15,900,000	-	-
Funds Applied					
Current and Future Year Designations:					
School Bond Projects	-	4,000,000	12,000,000	-	-
Solid Waste	-	-	5,000,000	-	-
Central Emergency Services	-	-	2,000,000	8,900,000	-
Total Current & Future Year Designations	-	4,000,000	19,000,000	8,900,000	-
Net Results From Operations	-	12,000,000	(3,100,000)	(8,900,000)	-
Beginning Fund Balance					
School Improvement Bonds	-	-	12,000,000	-	-
Solid Waste Bonds	-	-	-	-	-
Central Emergency Services	-	-	-	8,900,000	-
Total Beginning Fund Balance	-	-	12,000,000	8,900,000	-
Ending Fund Balance					
School Improvement Bonds	-	12,000,000	-	-	-
Solid Waste Bonds	-	-	-	-	-
Central Emergency Services	-	-	8,900,000	-	-
Total Ending Fund Balance	\$ -	\$ 12,000,000	\$ 8,900,000	\$ -	\$ -

NOTE: Projects shown on this page require a separate ordinance.

**General Government Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 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	150,000
Total Funds Provided	<u>250,000</u>	<u>250,000</u>	<u>400,000</u>	<u>650,000</u>	<u>400,000</u>
Grant Revenue/Debt Issuance					
General Government	-	6,435,000	-	-	-
General Government - Resource Management	-	-	2,282,000	-	-
Solid Waste	-	5,390,000	-	-	-
Total Funds Provided	<u>250,000</u>	<u>12,075,000</u>	<u>2,682,000</u>	<u>650,000</u>	<u>400,000</u>
Funds Applied					
General Government Capital Project Fund					
Software Upgrade	100,000	-	175,000	-	-
HVAC/Fire Alarm/Sprinkler	-	6,435,000	-	-	-
Total General Government	<u>100,000</u>	<u>6,435,000</u>	<u>175,000</u>	<u>-</u>	<u>-</u>
Resource Management Capital Project Fund					
West Side Development	-	-	-	250,000	-
River Center Expansion (G)	-	-	2,282,000	-	-
Total Resource management	<u>-</u>	<u>-</u>	<u>2,282,000</u>	<u>250,000</u>	<u>-</u>
Solid Waste Capital Project Fund					
C & D Development Plan	50,000	-	-	-	-
CPL Conceptual Plan	-	25,000	-	-	-
CPL Cell Three Design	-	390,000	-	-	-
CPL Cell Three Construction	-	-	5,000,000	-	-
CPL Gas Collection Design	-	-	80,000	-	-
CPL Gas Collection & Flare System	-	-	-	600,000	-
Total Solid Waste	<u>50,000</u>	<u>415,000</u>	<u>5,080,000</u>	<u>600,000</u>	<u>-</u>
Total Funds Applied	<u>150,000</u>	<u>6,850,000</u>	<u>7,537,000</u>	<u>850,000</u>	<u>-</u>
Net Results From Operations	<u>100,000</u>	<u>5,225,000</u>	<u>(4,855,000)</u>	<u>(200,000)</u>	<u>400,000</u>
Beginning Fund Balance					
General Government	220,058	370,058	620,058	695,058	945,058
Resource Management	-	-	-	-	-
Solid Waste	574,941	524,941	5,499,941	569,941	119,941
Total Beginning Fund Balance	<u>794,999</u>	<u>894,999</u>	<u>6,119,999</u>	<u>1,264,999</u>	<u>1,064,999</u>
Ending Fund Balance					
General Government	370,058	620,058	695,058	945,058	1,195,058
Resource Management	-	-	-	-	-
Solid Waste	524,941	5,499,941	569,941	119,941	269,941
Total Ending Fund Balance	<u>894,999</u>	<u>6,119,999</u>	<u>1,264,999</u>	<u>1,064,999</u>	<u>1,464,999</u>
(G) Grant funded					

**Nikiski Fire Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Interest Revenue	\$ 10,867	\$ 13,924	\$ 12,550	\$ 13,395	\$ 6,384
Operating Transfers In	500,000	500,000	500,000	500,000	500,000
Grant Revenue	-	-	-	-	-
Total Funds Provided	510,867	513,924	512,550	513,395	506,384
Funds Applied					
Fire Station #2 NW Corner Hill Removal	100,000	-	-	-	-
Roadway Emergency Warning Signs	75,000	-	-	-	-
Dive Rescue Equipment Replacement	50,000	-	-	-	-
Fire Hose Replacement	50,000	-	-	-	-
Unit #4 Training (2003)	50,000	-	-	-	-
Unit #3 Mechanic (2000)	50,000	-	-	-	-
Engine #4 Tyonek (1984)	-	475,000	-	-	-
C-2 Response Truck (2005)	-	50,000	-	-	-
Unit #5 Plow Truck Station #2 (2000)	-	50,000	-	-	-
Rescue Boat Cook Inlet	-	-	250,000	-	-
Medic #4 Ambulance Beluga (2001)	-	-	225,000	-	-
Station #1 Roof Replacement	-	-	-	500,000	-
Air Pack Replacements (45P 70B)	-	-	-	275,000	-
Unit #6 Plow Truck Station 1 (2002)	-	-	-	50,000	-
Medic #2 Ambulance (2008)	-	-	-	-	250,000
Station #1 Parking Lot Paving	-	-	-	-	150,000
Total Funds Applied	375,000	575,000	475,000	825,000	400,000
Net Results From Operations	135,867	(61,076)	37,550	(311,605)	106,384
Beginning Fund Balance	482,983	618,850	557,774	595,324	283,719
Ending Fund Balance	\$ 618,850	\$ 557,774	\$ 595,324	\$ 283,719	\$ 390,103

**Bear Creek Fire Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Interest Revenue	\$ 4,276	\$ 5,272	\$ 6,516	\$ 4,412	\$ 1,136
Operating Transfers In	40,000	50,000	50,000	50,000	50,000
Grant Revenue	-	602,698	400,000	300,000	400,000
Total Funds Provided	44,276	657,970	456,516	354,412	451,136
Funds Applied					
Facility completion-OEM storage area	-	115,014	-	-	-
Facility completion-fitness room	-	188,528	-	-	-
Facility completion-living quarters	-	299,156	-	-	-
Pumper, Interface Unit Matching Funds (\$150,000)	-	-	550,000	-	-
Replace 1986 Tanker (Unit 125)	-	-	-	400,000	-
Engine CES Tanker (unit 126)	-	-	-	-	400,000
Replace Breathing Air Compressor	-	-	-	-	35,000
Replacement air packs	-	-	-	100,000	-
Total Funds Applied	-	602,698	550,000	500,000	435,000
Net Results From Operations	44,276	55,272	(93,484)	(145,588)	16,136
Beginning Fund Balance	190,031	234,307	289,579	196,095	50,507
Ending Fund Balance	\$ 234,307	\$ 289,579	\$ 196,095	\$ 50,507	\$ 66,643

**Anchor Point Fire & Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Interest Revenue	\$ 1,672	\$ 3,397	\$ 2,349	\$ 4,651	\$ 7,006
Operating Transfers In	75,000	100,000	100,000	100,000	150,000
Grant Revenue/Other Revenue	-	1,130,000	-	-	250,000
Total Funds Provided	<u>76,672</u>	<u>1,233,397</u>	<u>102,349</u>	<u>104,651</u>	<u>407,006</u>
Funds Applied					
Rescue Vehicle (replace Rescue 43)	-	380,000	-	-	-
Rescue Truck (replace Rescue 53, 54, & 55)	-	-	-	-	400,000
Fire Training Facility	-	900,000	-	-	-
Total Funds Applied	<u>-</u>	<u>1,280,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>
Net Results From Operations	76,672	(46,603)	102,349	104,651	7,006
Beginning Fund Balance	<u>74,311</u>	<u>150,983</u>	<u>104,380</u>	<u>206,729</u>	<u>311,380</u>
Ending Fund Balance	<u>\$ 150,983</u>	<u>\$ 104,380</u>	<u>\$ 206,729</u>	<u>\$ 311,380</u>	<u>\$ 318,386</u>

**Central Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Interest Revenue	\$ 15,004	\$ 18,829	\$ 19,928	\$ 10,701	\$ 5,205
Operating Transfers In	250,000	250,000	250,000	250,000	250,000
Grant Revenue	-	-	1,000,000	-	-
Debt Issuance	-	-	10,900,000	-	-
Total Funds Provided	265,004	268,829	12,169,928	260,701	255,205
Funds Applied					
Station 3 Roof Replacement	25,000	-	-	-	-
Station 4 Generator	20,000	-	-	-	-
Replace 995 SUV (New 2003)	50,000	-	-	-	-
Replace 902 SUV (New 2004)	-	50,000	-	-	-
Replace 906 (Safety Officer vehicle) (New 2000)	-	50,000	-	-	-
Remount Ambulance 932 (New 2007)	-	120,000	-	-	-
Station 1 Remodel/Relocation	-	-	10,900,000	-	-
Remount Ambulance 931 (New 2008)	-	-	120,000	-	-
Replace Aerial Apparatus (Soldotna) (New 1998)	-	-	1,000,000	-	-
Replace 903 (utility) (New 2008)	-	-	55,000	-	-
Replace 991 (utility) (New 2008)	-	-	55,000	-	-
SCBA / Air Compressor Replacement	-	-	450,000	-	-
SCBA Replacement	-	-	-	450,000	-
Replace 994 (utility) (New 2009)	-	-	-	55,000	-
Replace 907 (utility) (New 2010)	-	-	-	-	55,000
Remount Ambulance 933 (New 2010)	-	-	-	-	120,000
Replace 993 (utility) (New 2010)	-	-	-	-	55,000
Total Funds Applied	95,000	220,000	12,580,000	505,000	230,000
Net Results From Operations	170,004	48,829	(410,072)	(244,299)	25,205
Beginning Fund Balance	666,855	836,859	885,688	475,616	231,317
Ending Fund Balance	\$ 836,859	\$ 885,688	\$ 475,616	\$ 231,317	\$ 256,522

**Kachemak Emergency Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 1,374	\$ 2,530	\$ 3,711	\$ 4,920	\$ 4,806
Operating Transfers In	50,000	50,000	50,000	50,000	100,000
Grant Revenue	-	1,450,000	-	-	-
Total Funds Provided	51,374	1,502,530	53,711	54,920	104,806
<u>Funds Applied</u>					
Mobile Compressor/Rehab Unit	-	250,000	-	-	-
Station 2 addition	-	1,200,000	-	-	-
Utility Vehicle	-	-	-	60,000	-
SCBA	-	-	-	-	70,000
Total Funds Applied	-	1,450,000	-	60,000	70,000
Net Results From Operations	51,374	52,530	53,711	(5,080)	34,806
Beginning Fund Balance	61,050	112,424	164,954	218,665	213,585
Ending Fund Balance	<u>\$ 112,424</u>	<u>\$ 164,954</u>	<u>\$ 218,665</u>	<u>\$ 213,585</u>	<u>\$ 248,391</u>

**North Peninsula Recreation Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Interest Revenue	\$ 4,636	\$ 2,973	\$ 3,783	\$ 1,365	\$ 1,535
Operating Transfers In	175,000	225,000	225,000	225,000	325,000
Total Funds Provided	<u>179,636</u>	<u>227,973</u>	<u>228,783</u>	<u>226,365</u>	<u>326,535</u>
Funds Applied					
Pool--Exterior Building Repairs	90,500	-	-	-	-
Gymnasium Floor Repairs/Refinish	150,000	-	-	-	-
SA Truck w/Plow	50,000	-	-	-	-
NCRC--Septic/Leach Field	-	174,000	-	-	-
Ice Rink & Gym Lighting Replacement	-	-	380,000	-	-
Racquetball Courts--Refinish	-	-	10,000	-	-
Replace Fire Alarm System--Pool	-	-	-	165,000	-
Exercise Equipment Replacement	-	-	-	50,000	-
Upgrade/Remodel NCRC Rooms	-	-	-	-	312,000
Pool/NCRC--Lighting Replacement	-	-	-	-	50,000
Total Funds Applied	<u>290,500</u>	<u>174,000</u>	<u>390,000</u>	<u>215,000</u>	<u>362,000</u>
Net Results From Operations	(110,864)	53,973	(161,217)	11,365	(35,465)
Beginning Fund Balance	<u>309,095</u>	<u>198,231</u>	<u>252,204</u>	<u>90,987</u>	<u>102,352</u>
Ending Fund Balance	<u>\$ 198,231</u>	<u>\$ 252,204</u>	<u>\$ 90,987</u>	<u>\$ 102,352</u>	<u>\$ 66,887</u>

**Road Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Interest Revenue	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Operating Transfers In	1,000,000	1,000,000	1,000,000	1,650,000	1,850,000
Grant Revenue	-	-	2,500,000	2,500,000	-
Total Funds Provided	1,002,000	1,002,000	3,502,000	4,152,000	1,852,000
Funds Applied					
District & Project					
B Borough-FY16 Wide Gravel Projects	315,000	-	-	-	-
C Monica Street, Kenai Drive, Cooper St., Ruth Ln., Iris Ln., Poplar Ave	671,250	-	-	-	-
C Steadman Street, Nenana Avenue	133,125	-	-	-	-
S Neolan Drive, Morrison Drive	269,875	-	-	-	-
S Thurston Drive, Bradley Lane, Victor Drive	214,625	-	-	-	-
W Olympic Avenue, Ridge Row Dr.	129,375	-	-	-	-
W Vincent St., Thorson Way, Williwa St., Cocklin Ave	406,500	-	-	-	-
W Divine Court, Estate Court, St. Joseph Street, Rustic Ave. Re-pave	823,000	-	-	-	-
N Diamond Street	255,000	-	-	-	-
N Hinerman Road	622,800	-	-	-	-
E Campus Drive - Paving	146,000	-	-	-	-
B Borough-FY17 Wide Gravel Projects	-	315,000	-	-	-
C Carver Drive, Knoll Court, Frogberry Street	-	262,500	-	-	-
C Dayspring St, Hallelujah Ct., Hallelujah Trail, Seward Ave, Dudley Ave	-	300,000	-	-	-
C Forerunner Street, Glory Street	-	183,750	-	-	-
S Corabin Road, Louis Huber Avenue	-	352,750	-	-	-
S Wyoh Way, Langhus Street South, Maria Road, Cana Cour	-	718,250	-	-	-
W Igloo Ave., Dana Bayes, Miracle Ave., Sun Dew Circle	-	579,375	-	-	-
W Greenfield Drive, Newbury Avenue, Starlight Stree	-	220,500	-	-	-
N Cherry Lane	-	360,000	-	-	-
N McGahan Drive -Re-pave, Marhenke Street - Paving	-	485,000	-	-	-
E Lost Creek Bridge Decking	-	250,000	-	-	-
C Turnbuckle Terrace Road, Frontier Avenue	-	-	132,000	-	-
C Betty Lou Drive, Huske Street	-	-	701,250	-	-
C Alex Drive, Alex Court, Hawkins Street, Thelma Cour	-	-	170,625	-	-
S Hill Avenue, Tom Cat Drive	-	-	439,875	-	-
S Glenn Road, Kipling Circle	-	-	331,500	-	-
S Walter Thomas Road	-	-	493,000	-	-
W Alder Avenue Upgrade, Aspen Avenue Paving	-	-	341,250	-	-
W Myra Avenue, David Avenue, Peggy Drive, Sharon Street	-	-	431,250	-	-
W Henry Avenue, Bolan Street, Rustic Avenue-2	-	-	187,500	-	-
N Emerald Street	-	-	426,000	-	-
N Foley Drive	-	-	271,875	-	-
E Ravenquest Avenue	-	-	51,200	-	-
C Poachers Cove, Greenridge Street, Joplin Circle, Amiyung Cour	-	-	-	517,500	-
C Merkes Road, Patty Avenue, Southwind Circle	-	-	-	236,250	-
S Waterman Road	-	-	-	235,875	-
S Da Mar Loop	-	-	-	314,500	-
S Rucksack Drive, Manor Road, Bidarki Drive, Bridger Road	-	-	-	586,500	-
W Tern Circle, JanNjil Circle	-	-	-	62,250	-
W Tim Avenue, Muir Street, Creek View Roac	-	-	-	682,500	-
N Sunflower Street - Paving	-	-	-	654,000	-
N Eileen Street	-	-	-	420,000	-
N Spruce Haven Street South	-	-	-	195,000	-
E Pinnacle View Road, Shady Lane	-	-	-	191,200	-
C Moose River Dr., River Ridge Rd., Entrance Ave., Pederson, Benedic	-	-	-	-	1,001,250
C Diane Street, Glacier Avenue West	-	-	-	-	187,500
S Sarah Avenue	-	-	-	-	246,500
S Easterday Road	-	-	-	-	537,625
W Griffing Court, Griffing Way, Territorial Road	-	-	-	-	129,375
W Oil Well Road MP 12.5-13.5	-	-	-	-	448,800
W Palmer Family Lane	-	-	-	-	120,000
N Rosie Lane, Barksdale Drive, Sharp Lane	-	-	-	-	750,000
N Williams Road	-	-	-	-	140,000
N Blueberry Avenue, Log Drive Court	-	-	-	-	115,500
E Hannisford Drive, Toklat Way, Baneberry Ridge Lane	-	-	-	-	377,600
Total Funds Applied	3,986,550	4,027,125	3,977,325	4,095,575	4,054,150
Net Results From Operations	(2,984,550)	(3,025,125)	(475,325)	56,425	(2,202,150)
Beginning Fund Balance	8,707,051	5,722,501	2,697,376	2,222,051	2,278,476
Ending Fund Balance	\$ 5,722,501	\$ 2,697,376	\$ 2,222,051	\$ 2,278,476	\$ 76,326
(1) Estimated project engineering cos	\$ 450,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 150,000

Districts: C - Central; N - North; S - South; W - West; E - East

**Central Kenai Peninsula Hospital Service Area Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2016 Through 2020**

	FY2016 Department Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Interest Revenue	\$ 14,315	\$ 37,134	\$ 85,240	\$ 371,516	\$ 436,205
Grant/Other Financing	76,074,305	14,872,134	14,687,250	40,253,553	-
Total Funds Provided	76,088,620	14,909,268	14,772,490	40,625,069	436,205
Funds Applied					
Parking Lot Renovation	1,000,000	-	-	-	-
Imaging Expansion Phase II	2,779,445	-	-	-	-
OB Renovation	5,000,000	-	-	-	-
Medseek Patient Portal	475,000	-	-	-	-
Information Systems Replacement (End of Life/End of Service)	520,000	540,800	562,432	-	-
Loading Dock Project - Expand Loading Dock	-	-	-	-	-
Kenai Health Center Imaging Relocation	-	-	-	-	-
Heritage Place Window Replacement	-	-	-	-	-
Behavioral Health Transitional Housing	-	-	-	-	-
Imaging Center	-	-	-	-	-
Kenai Expansion	-	-	-	-	-
Hospital Expansion to Increase Bed Capacity	-	-	-	30,000,000	-
Heritage Place Expansion	-	11,480,934	-	-	-
Air Handling and Chilled Water Equipment	-	499,500	-	-	-
Energy Efficient Upgrades	1,500,000	-	-	-	-
Information Systems Relocation	900,000	-	-	-	-
Cath Lab	-	-	-	7,000,000	-
MRI Replacement	2,000,000	-	-	-	-
Phase VI - Hospital Expansion - Tower	60,000,000	-	-	-	-
Imaging Expansion Phase IV	900,000	-	-	750,000	-
Neurology Equipment	-	250,000	-	-	-
Furniture	-	-	800,000	-	-
Plumbing Upgrades	-	-	386,650	-	-
Windows	-	-	300,000	-	-
Total Funds Applied	75,074,445	12,771,234	2,049,082	37,750,000	-
Net Results From Operations	1,014,175	2,138,034	12,723,408	2,875,069	436,205
Beginning Fund Balance	636,223	1,650,398	3,788,432	16,511,840	19,386,909
Ending Fund Balance	\$ 1,650,398	\$ 3,788,432	\$ 16,511,840	\$ 19,386,909	\$ 19,823,114


PLACE HOLDER

The above schedule is based upon data that was presented in the FY2015 budget. Updated information will not be available until June 1, 2015. 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 2016 Through 2020

	FY2016 Mayor Proposed	FY2017 Projected	FY2018 Projected	FY2019 Projected	FY2020 Projected
Funds Provided:					
Interest Revenue	\$ 21,741	\$ 25,599	\$ 30,891	\$ 58,367	\$ 56,461
Operating Transfers In	1,600,000	1,800,000	1,800,000	1,800,000	1,800,000
Debt financing	-	-	25,500,000	-	-
Total Funds Provided	1,621,741	1,825,599	27,330,891	1,858,367	1,856,461
Funds Applied					
Various Equipment	384,431	300,000	400,000	400,000	800,000
Breast Tomosynthesis Unit	206,600	-	-	-	-
ENT Surgical Equipment	124,500	-	-	-	-
Phase # Security System	91,500	-	-	-	-
eICU and Telestroke hardware	80,000	-	-	-	-
Immunochemistry Analyzer	72,500	-	-	-	-
PACU Renovation	65,000	-	-	-	-
Hospital Vehicle	51,500	-	-	-	-
MRI 18 Channel Body Coil	59,750	-	-	-	-
RAI/LTC Electronic Health Record	50,000	-	-	-	-
Ronovation of Support Services into Rehab Clinic	47,600	-	-	-	-
Thunderbeat	43,401	-	-	-	-
Expand On Base Documentation system	40,000	-	-	-	-
Storage Area Network Redundancy	37,000	-	-	-	-
Wireless OR Monitors	32,190	-	-	-	-
Patient Beds	30,000	-	-	-	-
Ultrasound Unit	-	260,000	-	-	-
Kitchen Remodel	-	244,000	-	-	-
Digital Radiology Equipment Upgrade HMC	-	210,000	-	-	-
Therapy Pool	-	129,000	-	-	-
Chemistry Main Analyzer	-	129,000	-	-	-
Digital upgrade to SPHIS X-Ray	-	111,900	-	-	-
Holmium Laser	-	84,500	-	-	-
Remodel of LTC Nurses station/HUC area/Dr dictation	-	40,000	-	-	-
Fax Server	-	35,000	-	-	-
Medical Office Building	-	-	25,000,000	-	-
Anesthesia Machine	-	-	120,000	-	-
Trash compactor/Bailer	-	-	90,000	-	-
Mid-range tractor snow removal system	-	-	85,500	-	-
Information System Upgrades	-	-	75,000	-	-
Re-Roof Cedar House	-	-	50,000	-	-
Colonoscope	-	-	45,000	-	-
CT Scanner	-	-	-	1,300,000	-
Patient beds	-	-	-	50,000	-
Information System Upgrades	-	-	-	75,000	-
Ceiling lifts	-	-	-	50,000	-
PACS archive and disaster recovery servers	-	-	-	45,000	-
Autoclave	-	-	-	40,000	-
New Flouro Room	-	-	-	-	250,000
Anesthesia Machine	-	-	-	-	120,000
Information System Upgrades	-	-	-	-	75,000
Gastroscope	-	-	-	-	60,000
Server Replacements	-	-	-	-	60,000
Total Funds Applied	1,415,972	1,543,400	25,865,500	1,960,000	1,365,000
Net Results From Operations	205,769	282,199	1,465,391	(101,633)	491,461
Beginning Fund Balance	1,159,535	1,365,304	1,647,503	3,112,894	3,011,261
Ending Fund Balance	\$ 1,365,304	\$ 1,647,503	\$ 3,112,894	\$ 3,011,261	\$ 3,502,722

Capital Improvement Project

Project Name	Area Wide Portables and Out Buildings	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$100,000	
Project Manager	Scott Griebel	
Project Location	Kenai Middle School	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Other (Specify)						
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000


Description (Justification and Explanation)

Funds 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 '16 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	\$175,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 175,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 775,000
Other (Specify)						
Total	\$ 175,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 775,000


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	\$175,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 575,000
Other (Specify)						
Total	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 575,000


Description (Justification and Explanation)

Throughout the Borough, the majority of school facilities receive their water supply from an onsite well source. Due to the number of users served by these systems, they are formally regulated by the DEC. Some of the sites have a contaminant presence in the "point of use" water that surpasses the "maximum contaminant level" (MCL) allowable by federal regulation. In some instances the contaminant is directly from the source water, and in others there may be clean source water with a PH issue that causes corrosion in the piping system (resulting in the presence of copper) that must be dealt with. In these instances, the source water must be treated in order to maintain a safe drinking water supply to occupants. Depending on the type of treatment required, the process can be quite costly. For this reason the Borough has also begun to implement conservation measures that better limit consumption of plant treated and metered city water sources. This has primarily been accomplished by the replacement of use fixtures, that both use less water and have improved reliability. Continuation of these funds is important in order to achieve a reliable level of safe water supply to school facility occupants and to deal with what is forecast as pending compliance challenges forward. Funds will be utilized for both design solutions and 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	\$100,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	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)

There is asbestos in many of our facilities constructed prior to 1984. While much has been removed throughout the years, a considerable amount remains. Most consists of fairly stable, low risk "non-friable" materials. The ACBM's (asbestos containing building materials) are normally encountered as a result of a improvement projects, such at locker or flooring replacements, or minor renovation projects. There is also a moderate amount higher risk materials such as: TSI (Thermal Systems Insulation) and structural fire protective coatings. It is the goal of the Maintenance Department to work toward eventual complete abatement of Borough facilities. Areas of abatement are governed by impacting projects and the Borough Safety & Asbestos Coordinator. Funds will be utilized for the removal of asbestos on the following priority basis: level of risk, as encountered and as allowable by funding. It is desired to begin an incremental approach for removing the high risk, fire/structural protective coating, contained within the Kenai Middle School. Decision to do so will be governed by other impacting project demand, and if a KMS renovation becomes a funded project. If KMS removal was to be funded though a larger overall project, subsequent years abatement appropriations could be somewhat reduced.

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	\$125,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 525,000
Other (Specify)						
Total	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 525,000


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	School HVAC Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$200,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 200,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 700,000
Other (Specify)						
Total	\$ 200,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 700,000


Description (Justification and Explanation)

These funds will be used to replace and/or upgrade various HVAC systems and devices. Modifications will reduce maintenance and improve energy efficiency at district facilities. The Borough is in a difficult position relating to HVAC system control. Many of the digital control systems in place are 1980s technology. They no longer have any factory support available, and third party support is gradually reducing. The cost for system replacement is higher than can be supported with the normal maintenance budget. Priority for this cycle of project funds is to begin system replacements of the obsolete control systems; beginning with the system at Seward Elementary. Additionally, funds would support upgrades to other HVAC systems components area wide. Machinery such as: Boilers, control compressors, hot water making, pumps, expansion tanks, piping systems, etc....

Impact on Annual Operating Budget

Personnel		Upgrades to HVAC systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

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	\$125,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 525,000
Other (Specify)						
Total	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 525,000


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	School Generator Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$50,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000
Other (Specify)						
Total	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000

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 emergency. The use of these funds are intended for the replacement of systems that supply power to School District facilities.

There are several factors that necessitate the replacement of these generation systems such as cooling system corrosion, wear and, most commonly, obsolescence. The most prevalent issue faced, when maintaining these systems, is obsolescence. Most maintenance repair concerns can be met if there is availability of parts. In some cases we are facing the need to replace a well maintained and operational genset due to the critical nature of the system, in combination with an inability to repair if the equipment were to fail. A new factor results from the supply of gas to the South Peninsula. Replacement decisions will still be primarily based on state of repair and obsolescence. The KBPM Electrical Department in cooperation with the Automotive Department, have built a prioritized system replacement list. The goal is to replace two systems annually until the borough arrives at a state where none of its school facility gensets are in obsolescence. Continuation of these replacement funds is very important to maintain readiness of these critical power systems.

Impact on Annual Operating Budget

Personnel		Upgrades to facility generation systems will provide savings to the Borough, relating to system efficiency, and costs associated with maintenance/repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	Playground Upgrades	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$200,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	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 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	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 2016	FY 2017	FY 2018	FY 2019	FY 2020	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 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	\$150,000	
Project Manager	Scott Griebel	
Project Location	KPB schools - area wide	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000
Other (Specify)						
Total	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000

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	\$ -	

Capital Improvement Project

Project Name	Records Management Software
Priority	High
Department - Service Area	Clerk / Records Department
Total Funding	\$100,000
Project Manager	Borough Clerk & Deputy Borough Clerk
Project Location	Records Department Building
Funding Source	Local



	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Physical Records and Electronic	\$ 100,000					\$ 100,000
Total	\$ 100,000	0	0	0	0	\$ 100,000

Description (Justification and Explanation)

Pursuant to KPB 2.52, the Records Division of the Clerk's Office is charged with preserving public records of the borough in a manner that exhibits standards of quality, security and integrity of their handling, while also adhering to federal and state record guidelines. This is currently being accomplished through our physical records management software known as *STELLENT*. This software was purchased approximately 14 years ago. While it has served us well for many years, we are unable to upgrade the software because of its age and incompatibility with the new *Windows*™ operating system. In order to accommodate the continued use of the program, our IT Department has had to setup virtual machines from several workstations throughout the borough in order for staff to continue using the antiquated software. We are requesting to replace *STELLENT* with a new physical records management software that also includes an electronic document management module. A program that combines both physical and electronic records is a more efficient and organized way to manage the borough's inventory and will unify the entire spectrum of our records management requirements in one system.

Impact on Annual Operating Budget

Personnel		The project is not expected to have any increase on the annual operating budget, but would improve efficiency in managing the borough's records.
Operating	\$ -	
Capital Outlay	\$ 100,000	
Other		
Total	\$ 100,000	

Capital Improvement Project

Project Name	Central Peninsula Landfill Construction and Demolition Cell Design	
Priority	Moderate	
Department - Service Area	Solid Waste	
Total Funding	\$50,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)	\$ 50,000					
Construction/Equipment						\$ -
Other (Specify) Advertising Cost						
Total		0	0	0	0	\$ -

Description (Justification and Explanation)

The purpose of this project is the develop and design of a construction and demolition (C&D) cell at the Central Peninsula Landfill (CPL), with a life expectancy of 5 to 7 years. In addition to C&D cell design, the scope of the project will include the evaluation of cell locations taking into consideration subsequent cell sequencing, storm water system design, amend CPL State of Alaska Multi-Sector General Permit, update Storm water Pollution Protection Plan (SWPPP).

Impact on Annual Operating Budget

Personnel		The project is not expected to have any increase on the annual operating budget.
Operating	\$ -	
Capital Outlay		
Other		
Total	\$ -	

Capital Improvement Project

Project Name	Fire Station #2 NW Corner Hill Removal	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$100,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000	-	-	-	-	\$ 100,000
Other (Specify) Installation						
Total	\$ 100,000	-	-	-	-	\$ 100,000


Description (Justification and Explanation)

This project is intended to remove the northwest corner hill located at station #2 between the Fire Station and the Nikiski Post Office. The hill prevents emergency responders from having a safe view of traffic when entering the Kenai Spur Highway.

Impact on Annual Operating Budget

Personnel	\$ -	The project is a one-time capital project expenditure from the FY 2016 budget, with no additional annual cost anticipated for the operating budget.
Operating		
Capital Outlay	\$ 100,000	
Other	\$ -	
Total	\$ 100,000	

Capital Improvement Project

Project Name	Roadway Emergency Warning Signs	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$75,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 75,000	-	-	-	-	\$ 75,000
Other (Specify) Installation						
Total	\$ 75,000	-	-	-	-	\$ 75,000


Description (Justification and Explanation)

This project is intended to replace Roadway Emergency Warning Signs at Nikiski Station #1 and Station #2 to alert drivers on the Kenai Spur Highway that emergency vehicles are entering the roadway. Station #1 located at mile marker 17.9 on the highway is on a curve that has heavy traffic going 55 mph. Fire Station #2 is located at mile 26.5 and has heavy traffic with the local business and school traffic. The signs will be solar with batteries and will activate a warning when emergency response vehicles are leaving the stations.

Impact on Annual Operating Budget

Personnel	\$ -	The project is a one-time capital project expenditure from the FY 2016 budget, with annual preventative maintenance costs that will be included in the department's future annual operating budgets. It is estimated that battery replacement for the signs will be needed every 2 to 3 years at an annual cost of \$500.
Operating		
Capital Outlay	\$ 75,000	
Other	\$ -	
Total	\$ 75,000	

Capital Improvement Project

Project Name	Dive Rescue Equipment	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$50,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	-	-	-	-	\$ 50,000
Other (Specify) Installation						
Total	\$ 50,000	-	-	-	-	\$ 50,000

Description (Justification and Explanation)

This project is intended to replace outdated dive rescue equipment for the Nikiski Dive Team Members. This purchase will meet the national standards for Public Safety Diver , and will be replacing equipment that is 20 plus years old that can no longer be serviced. Four (4) members will make up the NFSA Dive Team.

Impact on Annual Operating Budget

Personnel	\$ -	The project is a one-time capital project expenditure from the FY 2016 budget, with annual preventative maintenance costs estimated at \$5,000 for the operating budget.
Operating		
Capital Outlay	\$ 50,000	
Other	\$ -	
Total	\$ 50,000	

Capital Improvement Project

Project Name	Fire Hose Replacement	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$50,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	-	-	-	-	\$ 50,000
Other (Specify) Installation						
Total	\$ 50,000	-	-	-	-	\$ 50,000

Description (Justification and Explanation)

This project is intended to replace old and out dated fire hose at Nikiski, Beluga, and Tyonek Fire Stations. This request is intended to meet current NFPA replacement standards.

Impact on Annual Operating Budget

Personnel	\$ -	The project is a one-time capital project expenditure from the FY2016 budget, with no additional annual cost anticipated from the operating budget.
Operating		
Capital Outlay	\$ 50,000	
Other	\$ -	
Total	\$ 50,000	

Capital Improvement Project

Project Name	Unit #4 Pickup Replacement Training/Safety Officer
Priority	High
Department - Service Area	Nikiski Fire Service Area
Total Funding	\$50,000
Project Manager	James Baisden
Project Location	Nikiski Fire Service Area
Funding Source	Local



	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Five Year Total
Design (Engineering)						
Construction/Equipment		50000				\$ 50,000
Other (Specify) Installation						
Total	\$ -	50000	0	0	0	\$ 50,000


Description (Justification and Explanation)

This project is intended to replace the 2003 pickup truck used by the Training/Safety Officer for emergency response and day-to-day department use. This truck may be used as a replacement for older trucks located in Tyonek or Beluga, and may also replace older trucks used as snow plows.

Impact on Annual Operating Budget

Personnel	\$ -	The is a one-time capital project expenditure from the FY 2016 budget that will reduce annual operations and maintenance costs by replacing older less fuel efficient vehicles that required more hours from our mechanic to maintain.
Operating		
Capital Outlay	\$ 50,000	
Other	\$ -	
Total	\$ 50,000	

Capital Improvement Project

Project Name	Unit #3 Pickup Replacement for Mechanic	
Priority	High	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$50,000	
Project Manager	James Baisden	
Project Location	Nikiski Fire Service Area	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	-	-	-	-	\$ 50,000
Other (Specify) Installation						
Total	\$ 50,000	-	-	-	-	\$ 50,000

Description (Justification and Explanation)

This project is intended to replace the 2000 model year pickup truck used by the Mechanic for emergency response and day-to-day department use. This truck may be used as a replacement for older trucks located in Tyonek or Beluga, and may also replace older trucks used as snow plows.

Impact on Annual Operating Budget

Personnel	\$ -	This is a one-time capital project expenditure from the FY 2016 budget that will reduce annual operations and maintenance costs by replacing older less fuel efficient vehicles that required more hours from our mechanic to maintain.
Operating		
Capital Outlay	\$ 50,000	
Other	\$ -	
Total	\$ 50,000	

Capital Improvement Project

Project Name	Fire Station Roof Replacement
Priority	High
Department - Service Area	Central Emergency Service Area
Total Funding	\$25,000
Project Manager	Chris Mokrcek
Project Location	Central Emergency Service Area
Funding Source	Local



	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 25,000					\$ 25,000
Other (Specify)						
Total	\$ 25,000	\$ -	0	0	0	\$ 25,000


Description (Justification and Explanation)

Replacement of the roof (OSB replacement/repair, underlayment, shingles) of the Sterling Fire Station, which is approximately 30 years old. The current roof has undergone numerous repairs. The new roof is expected to have a lifespan that exceeds 20 years.

Impact on Annual Operating Budget

Personnel	\$ -	Reduction in repair cost are expected.
Operating	\$ 500	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 500	

Capital Improvement Project

Project Name	Fire Station Generator Replacement	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$20,000	
Project Manager	Chris Mokracek	
Project Location	Central Emergency Service Area	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 20,000					\$ 20,000
Other (Specify)						
Total	\$ 20,000	\$ -	0	0	0	\$ 20,000

Description (Justification and Explanation)

Replace 30+ year old generator at the K-Beach Fire Station. Current generator has had numerous mechanical problems and parts are no longer available. Currently out of service. Generator provides emergency power to fire station in the event of outage.

Impact on Annual Operating Budget

Personnel	\$ -	Annual fuel and preventative maintenance costs.
Operating	\$ 200	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 200	

Capital Improvement Project

Project Name	Emergency Response/Command Vehicle
Priority	High
Department - Service Area	Central Emergency Service Area
Total Funding	\$50,000
Project Manager	Chris Mokracek
Project Location	Central Emergency Service Area
Funding Source	Local



	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	0	0	0	0	\$ 50,000
Other (Specify)						
Total	\$ 50,000	0	0	0	0	\$ 50,000

Description (Justification and Explanation)

Replaces pickup truck with over 100,000 miles. Will be used over its useful life as a command vehicle and paramedic first response vehicle. May also be used to transport personnel to emergency scenes and training. Price includes installation of emergency lighting.

Impact on Annual Operating Budget

Personnel	\$ -	Fuel and preventative maintenance budgeted in FY2016 budget.
Operating	\$ 1,500	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 1,500	

Capital Improvement Project

Project Name	Nikiski Pool Building Exterior Repairs	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$90,500	
Project Manager	Rachel Parra / Capital Projects Dept.	
Project Location	Nikiski Pool	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 90,500	-	-	-	-	\$ 90,500
Other (Specify)						
Total	\$ 90,500	\$ -	\$ -	\$ -	\$ -	\$ 90,500

Description (Justification and Explanation)

This project is intended to improve the physical structure of the Nikiski Pool. Repairs to the exterior of the pool building are required to maintain the integrity of the masonry, stucco, windows and roof flashing. Over the years the masonry as well as the concrete caulking seams have deteriorated resulting in crumbling concrete and blocks to the exterior building. Weather has caused flashing and water damage, as well as impacted the large windows on the exterior of the dome.

This project is high priority, as any further delay in making these repairs will compound the problems and increase the project scope and cost of repairs.

Impact on Annual Operating Budget

Personnel	\$ -	Due to maintenance being deferred, this project is not expected to have a financial impact on the operating budget in subsequent years. The project goal is to repair the issues that are present and prevent future deterioration.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

Capital Improvement Project

Project Name	NCRC Gymnasium Floor Repairs	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$150,000	
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)						
Construction/Equipment	\$ 150,000	-	-	-	-	\$ 150,000
Other (Specify)						
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000


Description (Justification and Explanation)

This project is intended to improve the physical structure of the Nikiski Community Recreation Center's gymnasium floor. The project scope will include repairs and re-alignment to the buckled floor, as well as refinish and striping of the entire floor. A combination of exterior and roof leaks from this aged building has caused moisture and humidity issues in the gymnasium, subsequently resulting in a damaged wood gym floor. To prevent future issues and repairs, this project is intended to be completed after the exterior and roof project are completed at the Nikiski Community Recreation Center.

Impact on Annual Operating Budget

Personnel	\$ -	This project is not expected to have a financial impact on the operating budget in subsequent budget years. The project goal is to repair the issues that are present.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

Capital Improvement Project

Project Name	Maintenance Truck with Snow Plow	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$50,000	
Project Manager	Rachel Parra	
Project Location	North Peninsula Recreation Service Area	
Funding Source	Local	

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 50,000	-	-	-	-	\$ 50,000
Other (Specify)--Equipment						
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Description (Justification and Explanation)

This project is intended to provide the service area with a combined maintenance vehicle and plow truck. The 1998 F150 currently in use needs more repairs than the truck is worth; additionally, the maintenance costs for this 17 year old truck have increased over time and it is no longer in the service area's best interest to continue to maintain the vehicle.

Impact on Annual Operating Budget

Personnel	\$ -	The purchase of a service area maintenance truck (with plow package) is a one-time capital project expenditure and is replacing the 1998 Ford F150. This project should reduce operating cost by approximately \$2,500.
Operating	\$ 2,500	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 2,500	

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 2016	FY 2017	FY 2018	FY 2019	FY 2020	Five Year Total
Design (Engineering)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$ 2,500,000
Construction/Equipment	\$ 3,986,550	\$ 4,027,125	\$ 3,977,325	\$ 4,095,575	\$ 4,054,150	\$ 20,140,725
Other (Specify)						
Total	\$ 4,486,550	\$ 4,527,125	\$ 4,477,325	\$ 4,595,575	\$ 4,554,150	\$ 22,640,725

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	\$ -	

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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	371
Insurance and Litigation Reserve Fund	372

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	384
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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	388
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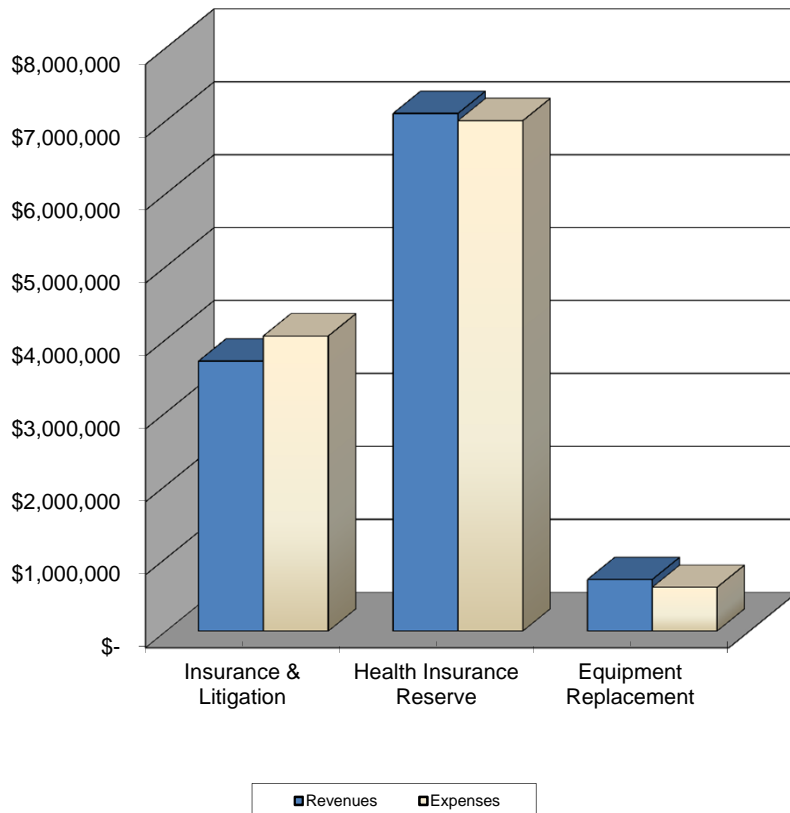
The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

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**Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2016**

<u>Revenues</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 28,165	\$ -	\$ 69,676	\$ 97,841
Charges To Other Depts	3,671,627	6,386,398	588,080	10,646,105
Miscellaneous Revenue	-	711,810	50,000	761,810
Total Revenues	3,699,792	7,098,208	707,756	11,505,756
<u>Expenses</u>				
Personnel	565,273	-	-	565,273
Supplies	12,100	-	-	12,100
Services	3,465,799	6,998,208	600,000	11,064,007
Capital Outlay	1,250	-	-	1,250
Total Expenses	4,044,422	6,998,208	600,000	11,642,630
 Net Results From Operations	 (344,630)	 100,000	 107,756	 (136,874)
Beginning Retained Earnings	2,816,509	383,561	5,574,119	8,774,189
Ending Retained Earnings	\$ 2,471,879	\$ 483,561	\$ 5,681,875	\$ 8,637,315

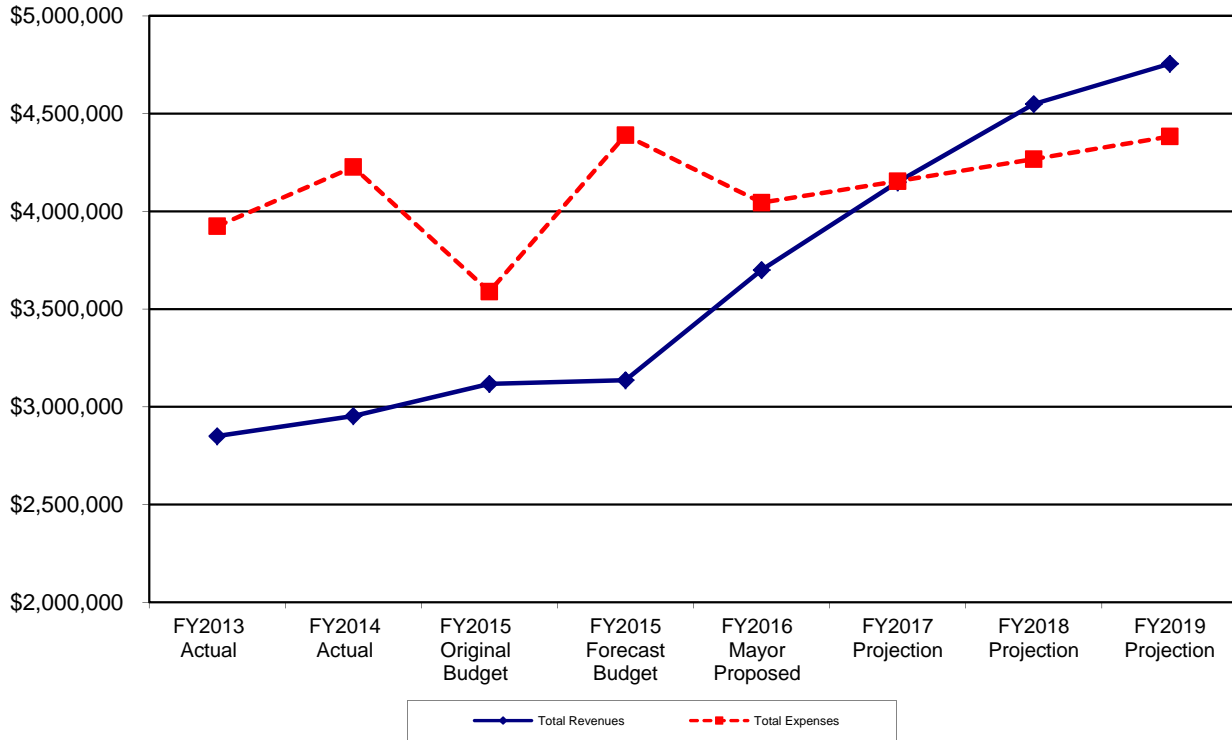
Revenues & Expenses



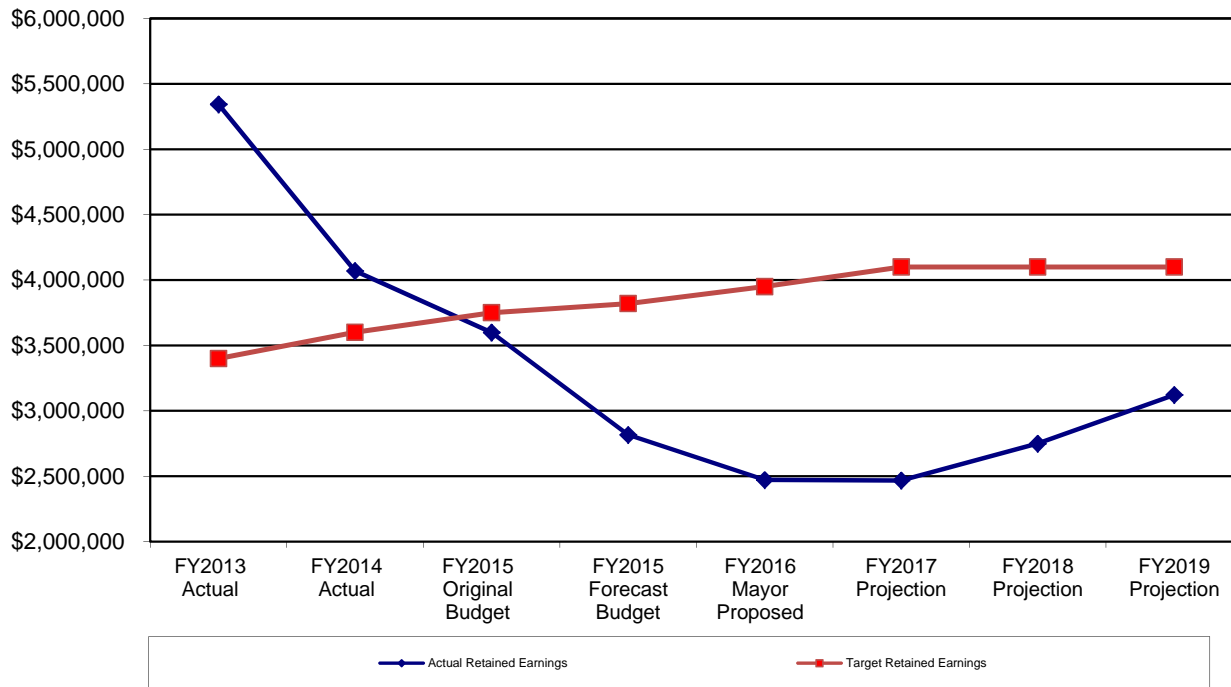
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
Interest Revenue	\$ 10,929	\$ 86,467	\$ 45,988	\$ 45,988	\$ 28,165	\$ 49,438	\$ 49,343	\$ 54,989
State Revenues	42,522	43,999	-	-	-	-	-	-
Charges to Other Depts.	2,796,730	2,822,632	3,071,627	3,089,970	3,671,627	4,100,000	4,500,000	4,700,000
Total Revenues:	2,850,181	2,953,098	3,117,615	3,135,958	3,699,792	4,149,438	4,549,343	4,754,989
Expenses:								
Personnel	536,184	539,659	547,844	547,844	565,273	587,884	611,399	635,855
Supplies	5,700	9,008	16,850	16,850	12,100	12,584	13,087	13,610
Services	3,379,235	3,675,288	3,023,500	3,823,500	3,465,799	3,552,444	3,641,255	3,732,286
Capital Outlay	3,216	2,692	1,250	1,250	1,250	1,263	1,276	1,289
Total Expenses:	3,924,335	4,226,647	3,589,444	4,389,444	4,044,422	4,154,175	4,267,017	4,383,040
Net Results From Operations	(1,074,154)	(1,273,549)	(471,829)	(1,253,486)	(344,630)	(4,737)	282,326	371,949
Beginning Retained Earnings	6,417,698	5,343,544	4,069,995	4,069,995	2,816,509	2,471,879	2,467,142	2,749,468
Ending Retained Earnings	\$ 5,343,544	\$ 4,069,995	\$ 3,598,166	\$ 2,816,509	\$ 2,471,879	\$ 2,467,142	\$ 2,749,468	\$ 3,121,417

Insurance and Litigation Fund Revenues and Expenses



Insurance and Litigation Fund Retained Earnings



Fund: 700	Department Function
Dept: 11234	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.

FY2015 Accomplishments

- Successfully worked with EPA and ADEC to obtain closure for an old auto shop drywell, reduce wastewater discharge monitoring requirements, and inactivate six SPCC Plans (including 39 associated compliance actions).
- Developed KPB&SD site-specific training to meet the annual training requirements for SPCC Plans and water system emergency response plans.
- Successfully completed Broker RFP and moved to new broker for WC, Property and GL coverages.
- Updated fund balance reserve study scheduled to be completed before FY 2015 year end.
- Reduced vandalism claims by implementing video surveillance at KPB & KPBSD facilities.
- Upgraded OSHA Training Materials for smaller Fire departments.
- Completed six Occupational Safety & Health consultations.

FY2016 New Initiatives:

- Work with new broker and insurance carrier to develop initiatives for claims data management/loss run formats to make them more meaningful
- Purchase and implement MSDSonline resource and tracking solution for required Material Safety Data Sheets (MSDS) program in each location of the KPB & SD.
- Obtain final operational/regulatory approval for Moose Pass School's water system.
- Safety Manager and Environmental Compliance Manager to upgrade outdated regulatory training materials.
- Enhance OSHA safety training for all fire service areas.
- Improve facility safety inspection protocols.

Performance Measures

Measures:

	FY13 Actual	FY14 Actual	FY15 Forecast	FY16 Projected
Number of Insurance policies purchased	5	6	8	8
Number of Insurance certificates reviewed	265	298	300	325
Number of contracts reviewed for insurance purposes	160	151	162	170
Number of general and auto liability claims	48	32	35	40
Number of injury reports	75	61	70	75
Number of Workers Compensation claims	75	61	90	95
Number of vandalism claims	28	8	7	5

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Staffing History	4	4	4	4

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11234 - Risk Management - Administration**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 284,374	\$ 287,402	\$ 311,668	\$ 311,668	\$ 328,260	\$ 16,592	5.32%
40120 Temporary Wages	9,989	2,392	20,000	20,000	10,000	(10,000)	-50.00%
40130 Overtime Wages	-	73	-	-	-	-	-
40210 FICA	25,353	25,217	29,495	29,495	29,926	431	1.46%
40221 PERS	106,754	110,251	69,050	69,050	72,756	3,706	5.37%
40321 Health Insurance	78,649	79,168	79,728	79,728	87,616	7,888	9.89%
40322 Life Insurance	470	467	755	755	794	39	5.17%
40410 Leave	30,177	32,230	37,004	37,004	35,777	(1,227)	-3.32%
40511 Other Benefits	207	379	144	144	144	-	0.00%
Total: Personnel	535,973	537,579	547,844	547,844	565,273	17,429	3.18%
Supplies							
42120 Computer Software	110	20	750	750	800	50	6.67%
42210 Operating Supplies	3,440	2,333	7,000	7,000	7,000	-	0.00%
42263 Training Supplies	145	1,255	5,000	5,000	2,000	(3,000)	-60.00%
42310 Repair/Maintenance Supplies	215	1,423	-	-	-	-	-
42410 Small Tools	1,734	2,424	2,000	2,000	2,000	-	0.00%
Total: Supplies	5,644	7,455	14,750	14,750	11,800	(2,950)	-20.00%
Services							
43011 Contractual Services	42,430	28,139	65,500	65,500	45,000	(20,500)	-31.30%
43110 Communications	5,141	5,096	5,900	5,900	3,900	(2,000)	-33.90%
43140 Postage & Freight	103	156	250	250	250	-	0.00%
43210 Transportation/Subsistence	13,069	13,649	8,900	8,900	11,298	2,398	26.94%
43220 Car Allowance	10,800	10,731	10,800	10,800	10,800	-	0.00%
43260 Training	2,454	4,900	4,100	4,100	4,010	(90)	-2.20%
43310 Advertising	-	1,378	-	-	-	-	-
43410 Printing	13	-	-	-	-	-	-
43510 Insurance Premium	7,094	6,176	6,500	6,500	6,500	-	0.00%
43610 Utilities	5,179	5,305	5,000	5,000	5,350	350	7.00%
43720 Equipment Maintenance	3,064	3,097	5,000	5,000	3,000	(2,000)	-40.00%
43780 Building/Grounds Maintenance	733	2,518	-	-	-	-	-
43920 Dues and Subscriptions	2,199	2,765	3,100	3,100	2,981	(119)	-3.84%
Total: Services	92,279	83,910	115,050	115,050	93,089	(21,961)	-19.09%
Capital Outlay							
48710 Minor Office Equipment	1,659	1,329	-	-	-	-	-
48720 Minor Office Furniture	1,289	863	750	750	750	-	0.00%
48730 Minor Communications Equipment	268	500	500	500	500	-	0.00%
Total: Capital Outlay	3,216	2,692	1,250	1,250	1,250	-	0.00%
Interdepartmental Charges							
60000 Charge (To) From Other Depts	(637,112)	(631,636)	(678,894)	(678,894)	(671,412)	7,482	-
Total: Interdepartmental Charges	(637,112)	(631,636)	(678,894)	(678,894)	(671,412)	7,482	-
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 at \$275/2-yr licenses, (2) Copies of MS Visio at \$360/2-yr license and (1) Copy of Boyer Software at \$270/3-yr license

42263 Training Supplies. Safety Mgr and Env. Compliance Mgr to upgrade outdated regulatory training media. Reduced due to less expected need for ongoing updates.

43011 Contractual Services. \$10,000 for anticipated SPCC plan revisions and \$10,000 for MSDS online program. Reduced as the fund balance study which was budgeted in FY2015.

43210 Transportation/Subsistence. Travel to KPB and KPBSD facilities for safety reviews, in-state continuing education on risk management, safety, and environmental issues. Attendance to AML & RIMS annual conferences. Increased due to shift of costs that were previously budgeted under WC which should be under Admin.

43260 Training. Training to obtain professional development for Risk Manager, Environmental Manager and Safety Manager.

43720 Equipment Maintenance. Reduced due to current year expenditures in line with prior years.

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function

Fund: 700
Dept: 11236

Risk Management – Worker’s Compensation

Program Description

- As required under the Alaska Workers’ Compensation Act, workers’ compensation is a program that requires employers to pay medical costs and lost wages in the event an employee becomes injured or ill due to working conditions. The Office of Risk Management is responsible for complying with the State of Alaska’s Worker’s Compensation Act of Self-Insured Employers by administering a comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.
- Educate supervisors on how to accommodate employees in temporary transitional work to help reduce time away from work and to increase productivity.
- Utilization of electronic reporting system to track employee injuries, cost of medical treatment and other actions connected with employee Worker Compensation Claims.

Major Long Term Issues and Concerns:

- Changes in employee benefits from changing state and federal regulations.
- Increased frequency and cost of claims.
- Presumptive disability statute.

- Aging workforce.
- High cost of advanced medical treatment.
- Need for Integrated Disability Management.
- Impacts of legislative changes.

FY2015 Accomplishments

- Continued to work closely with high incident rate departments to provide information and training with a goal of reducing injuries and accidents.
- Developed and implemented a written Return to Work program for KPB.
- Participated in Risk and Information “Roadshows” to Fire Service Areas’ volunteer groups.

FY2016 New Initiatives:

- Work with KPBSD HR Dept to develop and implement a written Return to Work program for KPBSD.
- Revise and continue to enhance Emergency Action Plan for the KPB Administration Building.
- Continue to identify and work with high-hazard departments/divisions to reduce injuries.

Performance Measures

Measures:

	FY13 Actual	FY14 Actual	FY15 Forecast	FY16 Projected
Claims recorded with State of Alaska WC Board	95	93	95	90

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11236 - Risk Management - Workers' Compensation

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 211	\$ 1,937	\$ -	\$ -	\$ -	-	-
40210 Fica	-	143					
Total: Personnel	211	2,080	-	-	-	-	-
Supplies							
42120 Computer Software	-	592	800	800	300	(500)	-62.50%
42210 Operating Supplies	56	961	500	500	-	(500)	-100.00%
42263 Training Supplies	-	-	800	800	-	(800)	-100.00%
Total: Supplies	56	1,553	2,100	2,100	300	(1,800)	-85.71%
Services							
43011 Contractual Services	48,850	78,050	45,000	45,000	45,000	-	0.00%
43019 Software Licensing	1,599	-	-	-	-	-	0.00%
43140 Postage & Freight	24	-	300	300	300	-	0.00%
43210 Transportation/Subsistence	9,069	5,861	6,300	6,300	4,310	(1,990)	-31.59%
43260 Training	3,070	1,899	2,000	2,000	300	(1,700)	-85.00%
43508 Workers Compensation	1,857,677	1,965,834	1,250,000	1,550,000	1,500,000	250,000	20.00%
43530 Disability Coverage	8,961	8,961	13,200	13,200	8,500	(4,700)	-35.61%
Total: Services	1,929,250	2,060,605	1,316,800	1,616,800	1,558,410	241,610	18.35%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	254,845	252,654	339,447	339,447	335,706	(3,741)	-1.10%
Total: Interdepartmental Charges	254,845	252,654	339,447	339,447	335,706	(3,741)	-1.10%
Department Total	\$ 2,184,362	\$ 2,316,892	\$ 1,658,347	\$ 1,958,347	\$ 1,894,416	\$ 236,069	14.24%

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. Reduced due to 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.

FY2015 Accomplishments

- Reduced vandalism claims by implementing video surveillance at KPB & KPBSD facilities.
- Updated values on buildings based on increased building costs.

FY2016 New Initiatives

- Conduct appraisals on selected buildings to confirm insured values are adequate.
- Migrate building data to multi-user platform.
- 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:

Average Response Times by Station	FY13 Actual	FY14 Actual	FY15 Forecast	FY16 Projected
Number of claims	74	61	65	70
Average claim payment, including auto, property damage and vandalism	\$2,037	\$1,816	\$2,000	\$2,200

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11237 - Risk Management - Property**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 11,660	\$ (23,340)	-66.69%
43511 Fire and Extended Coverage	556,374	535,631	605,000	605,000	613,000	8,000	1.32%
43999 Claim Reserves	376,947	245,733	300,000	700,000	300,000	-	0.00%
Total: Services	968,321	816,364	940,000	1,340,000	924,660	(15,340)	-1.63%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	318,556	315,818	135,779	135,779	134,282	(1,497)	-1.10%
Total: Interdepartmental Charges	318,556	315,818	135,779	135,779	134,282	(1,497)	-1.10%
Department Total	\$ 1,286,877	\$ 1,132,182	\$ 1,075,779	\$ 1,475,779	\$ 1,058,942	\$ (16,837)	-1.57%

Line-Item Explanations

43011 Contractual Services. 20% of broker contract, (\$11,660).

43511 Fire and Extended Coverage. Costs for excess property insurance, which covers Borough and School District buildings and vehicles.

43999 Claim Reserves. To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

60000 Charges to Other Depts. Allocation of risk management administration costs to insurances provided by the fund; (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

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 loss ratio and costs are presenting difficulties securing reasonably priced excess insurance.
- Increasing litigation costs on complex claims

FY2015 Accomplishments

Administration

- Brought Borough and School District into compliance with several regulatory programs which had been out of compliance, reducing liability exposures.

Operations

- Developed better data management strategies to identify and mitigate exposures.

FY2016 New Initiatives:

- Continue to work on improving safety culture to reduce incidents.
- Update risk allocation and apply experience modifiers where appropriate.
- Provide current fuel tank inventory data to our spill prevention insurance provider to ensure proper coverage; coverage costs and liability are expected to be reduced due to the recent downsizing and removal of numerous tanks.
- Enhance loss control internal tracking capabilities.

Performance Measures

Priority/Goal: Insurance Liability
Goal: Reduce Liability Accidents
Objective: 1. Reduce Liability Claims

Measures:

Key Measures	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Number of Claims	10	9	10	12
Average claim payment	\$7,915	\$8,143	\$8,500	\$8,700

NOTE: FY 14 still has 3 open Liability claims

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11238 - Risk Management - Liability**

		FY2013	FY2014	FY2015	FY2015	FY2016	Difference Between		
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &		
				Budget	Budget	Proposed	Original Budget %		
Services									
43011	Contractual Services	\$ 14,000	\$ 14,000	\$ 14,500	\$ 14,500	\$ 22,490	\$ 7,990	55.10%	
43511	Extended Coverage	6,801	7,032	-	-	-	-	-	
43515	CGL Excess Liability	335,798	438,966	385,000	385,000	500,000	115,000	29.87%	
43519	Finance Officer Bond	3,000	-	3,000	3,000	3,000	-	0.00%	
43520	Employee Bond	500	1,050	5,000	5,000	5,000	-	0.00%	
43521	Other Bonds	320	840	2,500	2,500	2,500	-	0.00%	
43525	Travel Accident Coverage	1,345	1,345	1,650	1,650	1,650	-	0.00%	
43528	Aviation Liability	14,900	14,900	15,000	15,000	15,000	-	0.00%	
43529	Other Miscellaneous Coverage	10,034	5,000	25,000	25,000	90,000	65,000	260.00%	
43999	Claim Reserves	2,687	231,276	200,000	300,000	250,000	50,000	25.00%	
Total: Services		389,385	714,409	651,650	751,650	889,640	237,990	36.52%	
Interdepartmental Charges									
60000	Charges (To) From Other Depts.	63,711	63,164	203,668	203,668	201,424	(2,244)	-1.10%	
Total: Interdepartmental Charges		63,711	63,164	203,668	203,668	201,424	(2,244)	-1.10%	
Department Total		\$ 453,096	\$ 777,573	\$ 855,318	\$ 955,318	\$ 1,091,064	\$ 235,746	24.68%	

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 \$46,000, pollution liability for storage tanks \$11,000, and boiler and machinery \$33,000.

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**

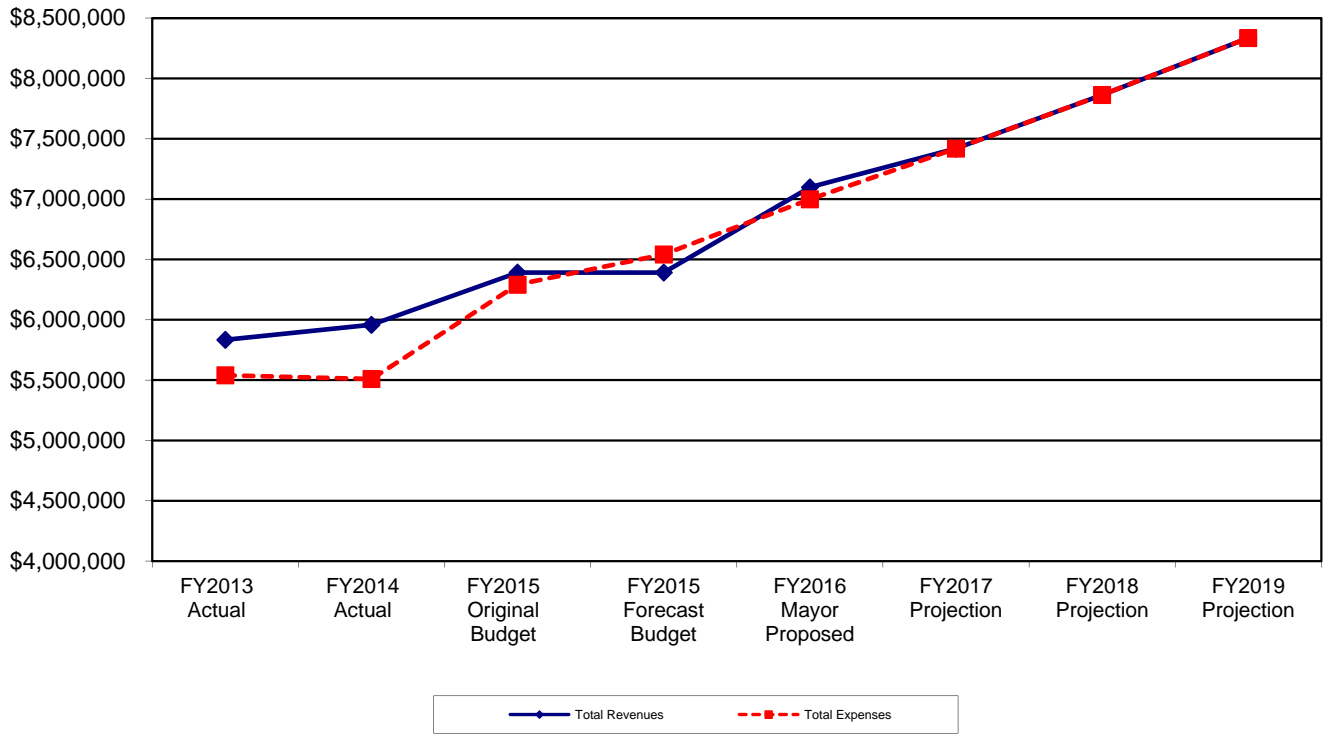
	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 284,585	\$ 289,339	\$ 311,668	\$ 311,668	\$ 328,260	\$ 16,592	5.32%
40120 Temporary Wages	9,989	2,392	20,000	20,000	10,000	(10,000)	-50.00%
40130 Overtime Wages	-	73	-	-	-	-	-
40210 FICA	25,353	25,360	29,495	29,495	29,926	431	1.46%
40221 PERS	106,754	110,251	69,050	69,050	72,756	3,706	5.37%
40321 Health Insurance	78,649	79,168	79,728	79,728	87,616	7,888	9.89%
40322 Life Insurance	470	467	755	755	794	39	5.17%
40410 Leave	30,177	32,230	37,004	37,004	35,777	(1,227)	-3.32%
40511 Other Benefits	207	379	144	144	144	-	0.00%
Total: Personnel	536,184	539,659	547,844	547,844	565,273	17,429	3.18%
Supplies							
42120 Computer Software	110	612	1,550	1,550	1,100	(450)	-29.03%
42210 Operating Supplies	3,496	3,294	7,500	7,500	7,000	(500)	-6.67%
42263 Training Supplies	145	1,255	5,800	5,800	2,000	(3,800)	-65.52%
42310 Repair/Maintenance Supplies	215	1,423	-	-	-	-	-
42410 Small Tools	1,734	2,424	2,000	2,000	2,000	-	0.00%
Total: Supplies	5,700	9,008	16,850	16,850	12,100	(4,750)	-28.19%
Services							
43011 Contractual Services	140,280	155,189	160,000	160,000	124,150	(35,850)	-22.41%
43019 Software Licensing	1,599	-	-	-	-	-	-
43110 Communications	5,141	5,096	5,900	5,900	3,900	(2,000)	-33.90%
43140 Postage	127	156	550	550	550	-	0.00%
43210 Transportation/Subsistence	22,138	19,510	15,200	15,200	15,608	408	2.68%
43220 Car Allowance	10,800	10,731	10,800	10,800	10,800	-	0.00%
43260 Training	5,524	6,799	6,100	6,100	4,310	(1,790)	-29.34%
43310 Advertising	-	1,378	-	-	-	-	-
43410 Printing	13	-	-	-	-	-	-
43508 Workers Compensation	1,857,677	1,965,834	1,250,000	1,550,000	1,500,000	250,000	20.00%
43510 Insurance Premium	7,094	6,176	6,500	6,500	6,500	-	0.00%
43511 Fire and Extended Coverage	563,175	542,663	605,000	605,000	613,000	8,000	1.32%
43515 CGL Liability	335,798	438,966	385,000	385,000	500,000	115,000	29.87%
43519 Finance Officer Bond	3,000	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	500	1,050	5,000	5,000	5,000	-	0.00%
43521 Other Bonds	320	840	2,500	2,500	2,500	-	0.00%
43525 Travel Accident Coverage	1,345	1,345	1,650	1,650	1,650	-	0.00%
43528 Aviation Liability	14,900	14,900	15,000	15,000	15,000	-	0.00%
43529 Other Misc Coverage	10,034	5,000	25,000	25,000	90,000	65,000	260.00%
43530 Disability Coverage	8,961	8,961	13,200	13,200	8,500	(4,700)	-35.61%
43610 Utilities	5,179	5,305	5,000	5,000	5,350	350	7.00%
43720 Maint Office Equipment	3,064	3,097	5,000	5,000	3,000	(2,000)	-40.00%
43780 Building/Grounds Maintenance	733	2,518	-	-	-	-	-
43920 Dues and Subscriptions	2,199	2,765	3,100	3,100	2,981	(119)	-3.84%
43999 Claim Reserves	379,634	477,009	500,000	1,000,000	550,000	50,000	10.00%
Total: Services	3,379,235	3,675,288	3,023,500	3,823,500	3,465,799	442,299	11.57%
Capital Outlay							
48710 Minor Office Machines	1,659	1,329	-	-	-	-	-
48720 Minor Office Furniture	1,289	863	750	750	750	-	0.00%
48730 Minor Communication Equip	268	500	500	500	500	-	0.00%
Total: Capital Outlay	3,216	2,692	1,250	1,250	1,250	-	0.00%
Department Total	\$ 3,924,335	\$ 4,226,647	\$ 3,589,444	\$ 4,389,444	\$ 4,044,422	\$ 454,978	10.37%

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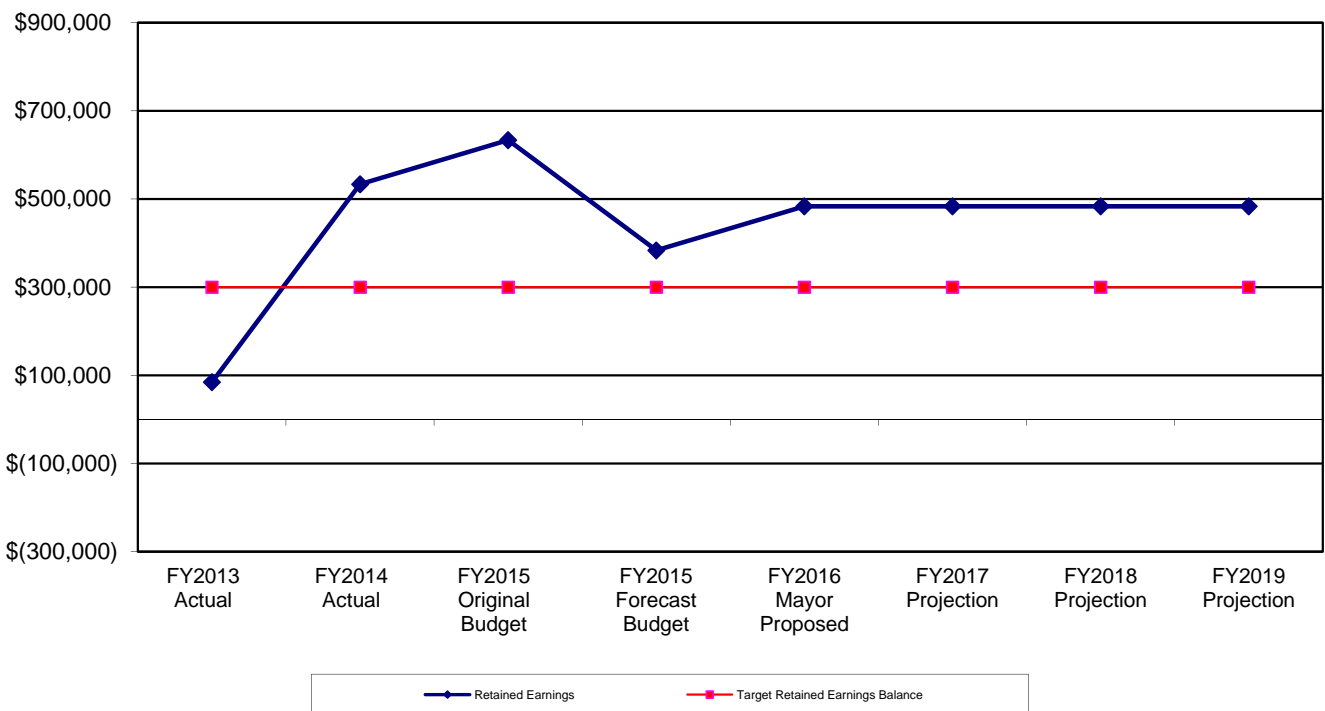
Fund: 701 Health Insurance Reserve Fund - Budget Projection

Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
Interest Revenue	\$ -	\$ 11,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Insurance Premiums	324,096	421,154	531,816	531,816	711,810	649,656	779,256	779,256
Charges From Other Depts	5,510,172	5,526,042	5,859,784	5,859,784	6,386,398	6,768,444	7,083,931	7,555,722
Total Revenues:	5,834,268	5,958,634	6,391,600	6,391,600	7,098,208	7,418,100	7,863,187	8,334,978
Expenses:								
Services	5,539,715	5,509,544	6,291,600	6,541,600	6,998,208	7,418,100	7,863,187	8,334,978
Total Expenses:	5,539,715	5,509,544	6,291,600	6,541,600	6,998,208	7,418,100	7,863,187	8,334,978
Net Results From Operations	294,553	449,090	100,000	(150,000)	100,000	-	-	-
Beginning Retained Earnings	(210,082)	84,471	533,561	533,561	383,561	483,561	483,561	483,561
Ending Retained Earnings	\$ 84,471	\$ 533,561	\$ 633,561	\$ 383,561	\$ 483,561	\$ 483,561	\$ 483,561	\$ 483,561

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.
- Decreasing controllable cost in relation to manageable diseases and illnesses through wellness and education.

FY2015 Accomplishments

- Extension on EAP program to Volunteer Emergency Responders.
- Increased employee contribution from all employees.
- Employee and family health fairs offered in Soldotna and Homer.

FY2016 New Initiatives:

- The collective bargaining agreement expires at the end of FY2016. The cost of health insurance will be a major discussion item during the forthcoming negotiations.
- Retain consultant to assist in implementing a long term strategy to ensure effective utilization and control health care costs.

Performance Measures

Priority/Goal: Health Insurance

Goal: To provide appropriate, economical health coverage for our employees

- Objective:**
1. To decrease our per-employee cost by implementing effective utilization controls 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,573	\$1,490	\$1,527	\$1,661	\$1,825

Commentary

The cost of health care is a major expense for the Borough and cannot continue to increase at the current rate. The Borough is working with their consultant and employees in an attempt to control and reduce these costs.

**Kenai Peninsula Borough
Budget Detail**

**Fund 701
Department 11240 - Medical, Dental & Vision**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	185,374	211,198	128,496	128,496	118,095	(10,401)	-8.09%
43210 Transportation/Subsistence	-	-	-	2,700	-	-	-
43501 Medical, Dental and Vision Coverage	5,099,106	5,036,159	5,732,688	5,979,988	6,439,113	706,425	12.32%
43502 Medical Stop Loss Coverage	255,235	262,187	430,416	430,416	441,000	10,584	2.46%
Total: Services	5,539,715	5,509,544	6,291,600	6,541,600	6,998,208	706,608	11.23%
Department Total	\$ 5,539,715	\$ 5,509,544	\$ 6,291,600	\$ 6,541,600	\$ 6,998,208	\$ 706,608	11.23%

Line-Item Explanations

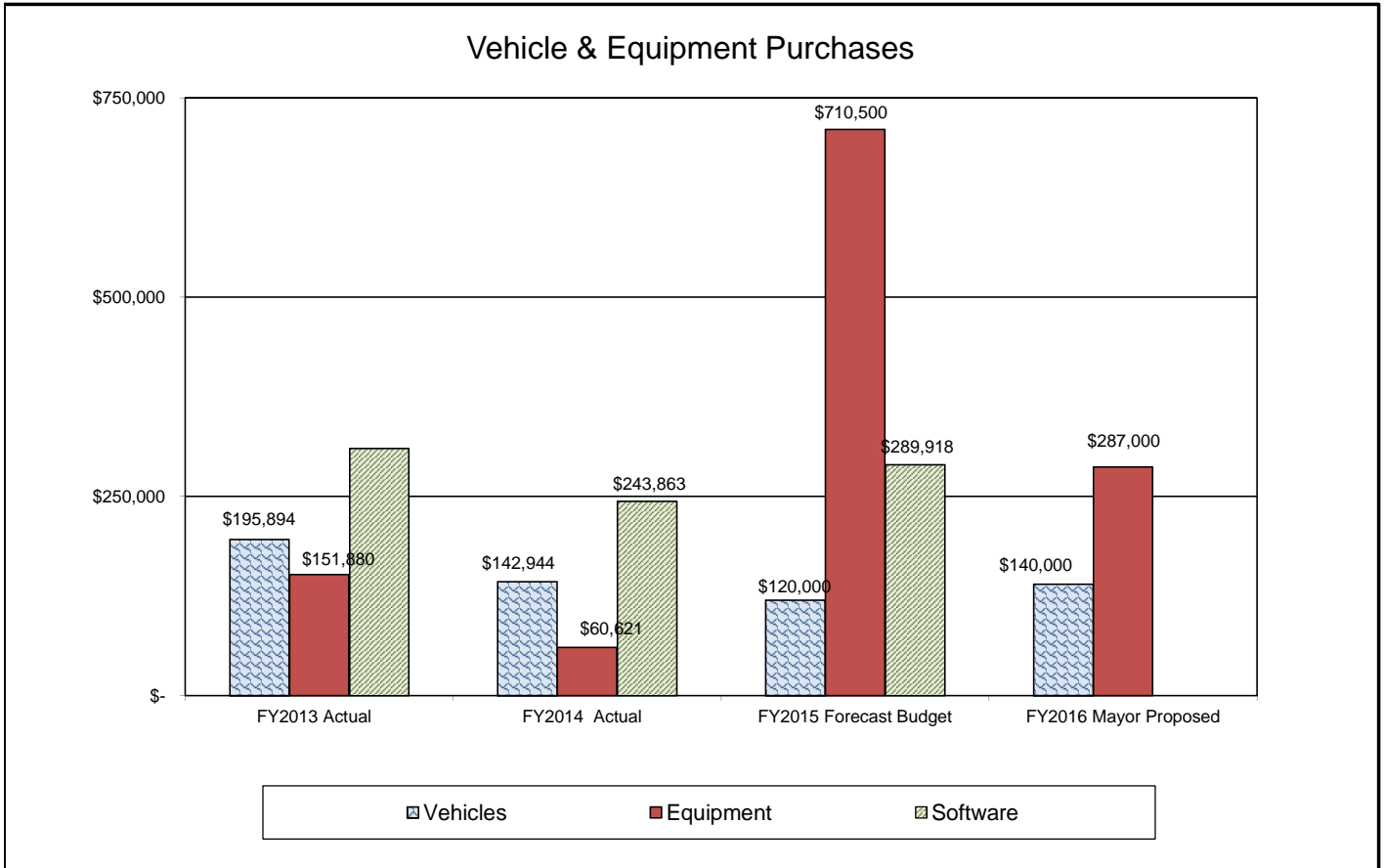
43011 Contract Services. Claims administrator services.

43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

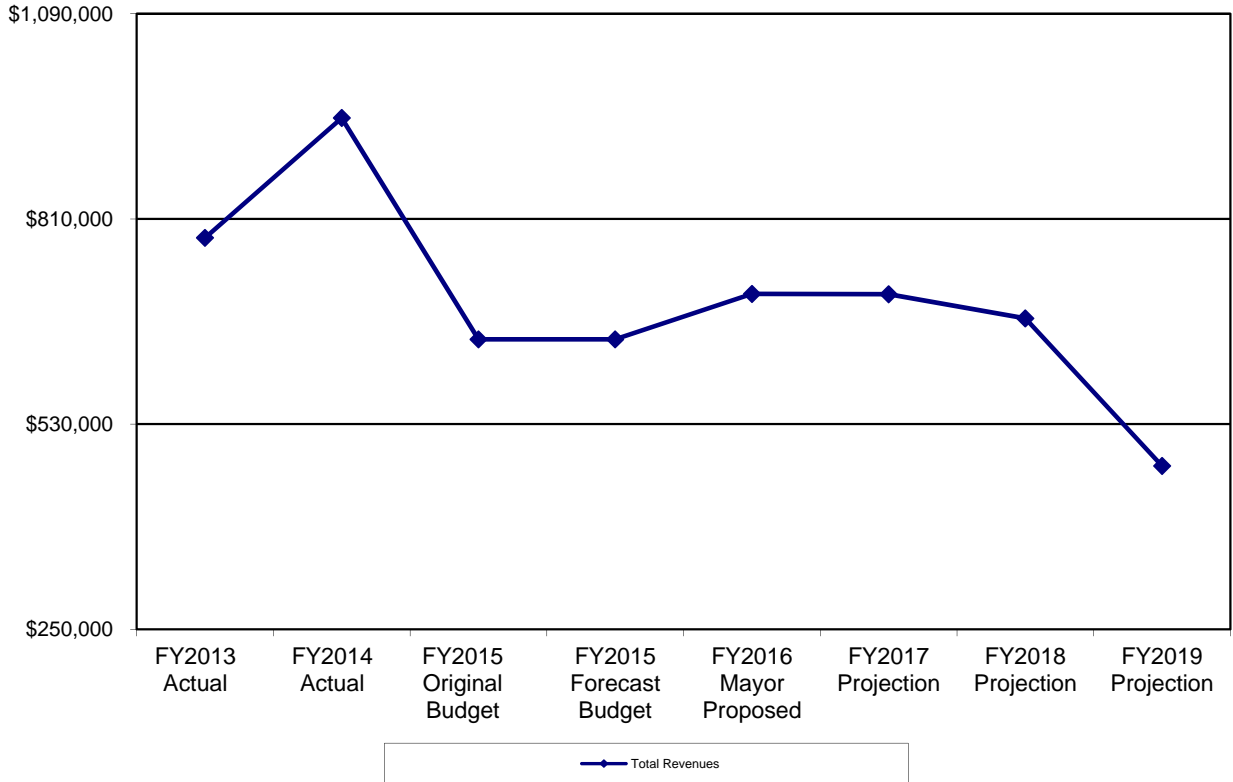
43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

Fund: 705 Equipment Replacement Fund - Budget Projection

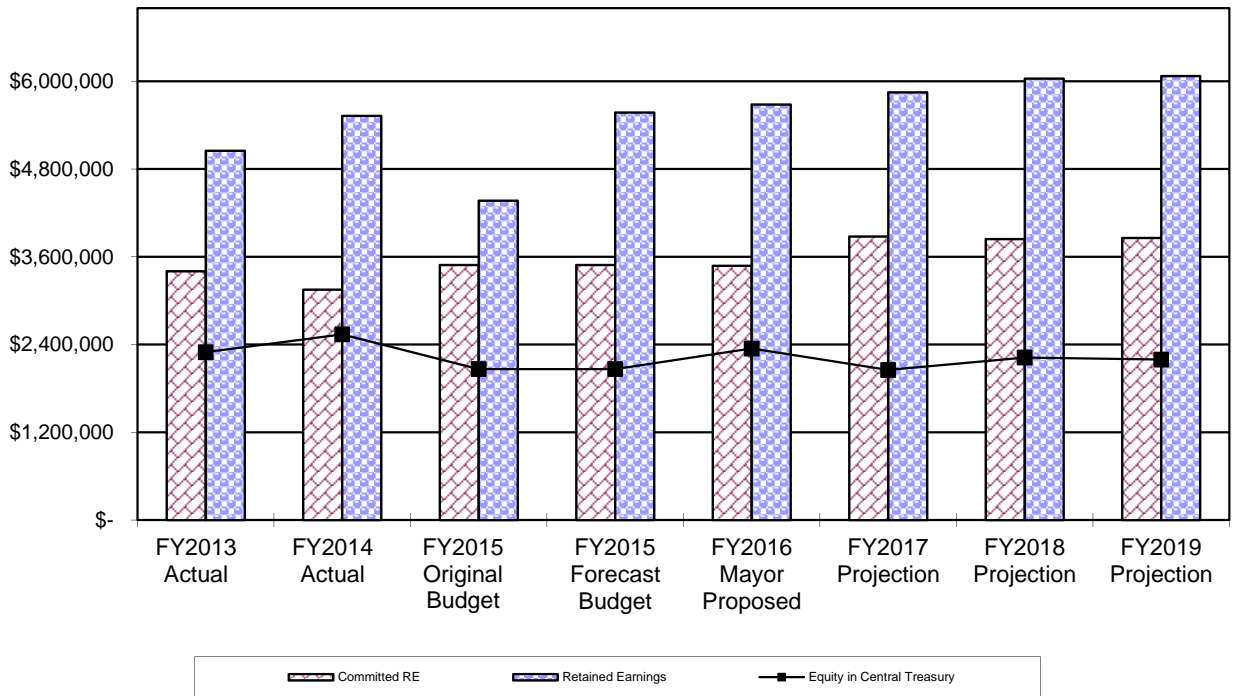
Fund Budget:	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:								
Interest Revenue	\$ 42,935	\$ 4,725	\$ 60,933	\$ 60,933	\$ 69,676	\$ 70,373	\$ 71,077	\$ 71,788
Charges from Other Depts.	686,362	891,633	534,799	534,799	588,080	589,383	558,120	358,397
Sale of Fixed Assets	54,867	51,426	50,000	50,000	50,000	47,500	45,125	42,869
Total Revenues:	784,164	947,784	645,732	645,732	707,756	707,256	674,322	473,054
Expenses								
Services	738,857	470,949	750,000	600,000	600,000	540,000	486,000	437,400
Total Expenses:	738,857	470,949	750,000	600,000	600,000	540,000	486,000	437,400
Net Results From Operations	45,307	476,835	(104,268)	45,732	107,756	167,256	188,322	35,654
Beginning Retained Earnings	5,006,245	5,051,552	4,472,602	5,528,387	5,574,119	5,681,875	5,849,131	6,037,453
Ending Retained Earnings	\$ 5,051,552	\$ 5,528,387	\$ 4,368,334	\$ 5,574,119	\$ 5,681,875	\$ 5,849,131	\$ 6,037,453	\$ 6,073,107
Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 2,745,280	\$ 2,704,697	\$ 2,681,176	\$ 2,681,176	3,051,594	\$ 2,878,594	\$ 3,338,594	\$ 3,357,594
Retained Earnings committed to unexpended authorized expenses	658,099	447,428	808,500	808,500	427,000	1,000,000	505,000	500,000
Uncommitted Retained Earnings	\$ 1,648,173	\$ 2,376,262	\$ 878,658	\$ 2,084,443	\$ 2,203,281	\$ 1,970,537	\$ 2,193,859	\$ 2,215,513



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.

FY2015 Accomplishments

- Purchase vehicles and equipment for various departments within the borough.

FY2016 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	FY13 Actual	FY14 Actual	FY15 Forecast	FY16 Projected
Vehicle purchases	5 / \$195,894	3 / \$142,944	5 / \$120,000	5 / \$140,000
Equipment purchases	19 / \$151,880	1 / \$60,621	12 / \$710,000	6 / \$287,000
Software purchases	1 / \$310,325	1 / \$243,863	1 / \$289,918	-

**Kenai Peninsula Borough
Budget Detail**

**Fund 705
Department 94910 - Non-Departmental**

	FY2013 Actual	FY2014 Actual	FY2015 Original Budget	FY2015 Forecast Budget	FY2016 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Services						
43916 Equipment Depreciation	\$ 738,857	\$ 470,949	\$ 750,000	\$ 600,000	\$ 600,000	\$ (150,000) -25.00%
Total: Services	738,857	470,949	750,000	600,000	600,000	(150,000) -25.00%
Department Total	\$ 738,857	\$ 470,949	\$ 750,000	\$ 600,000	\$ 600,000	\$ (150,000) -25.00%

Line-Item Explanations

43916 Equipment Depreciation. The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 7 to 15 year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

Details of FY2016 Equipment Replacement Purchases

<u>Department</u>	<u>Quantity</u>	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
Planning/Land Management (50/50 split)	1	Vehicle	\$30,000	\$30,000
Maintenance	2	Vehicle/pickup/van	30,000	60,000
Information Technology	1	Virtualization cluster	30,000	30,000
Borough Clerk	1	Copier	12,000	12,000
Print Shop	2	Digital copiers	15,000	30,000
	1	Folder/Stuffer Machine	25,000	25,000
Solid Waste - CPL	1	Vehicle	25,000	25,000
	1	Komatsu wheel loader	190,000	190,000
Solid Waste - Landfill, Hauling & Waste Prog.	1	Vehicle	25,000	25,000
	<u>11</u>		Grand Total	<u>\$427,000</u>

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Appendix

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Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2015

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	17.06	17.70	18.34	18.71	19.08	19.46	19.85	20.25	20.66	21.07	21.49	21.92
H	18.25	18.94	19.63	20.02	20.42	20.83	21.24	21.67	22.10	22.54	22.99	23.45
I	19.53	20.26	21.00	21.42	21.85	22.28	22.73	23.18	23.65	24.12	24.60	25.09
J	20.90	21.68	22.47	22.92	23.38	23.84	24.32	24.81	25.30	25.81	26.32	26.85
K	22.36	23.20	24.04	24.52	25.01	25.51	26.02	26.54	27.07	27.61	28.17	28.73
L	23.92	24.82	25.72	26.24	26.76	27.30	27.84	28.40	28.97	29.55	30.14	30.74
M	25.60	26.56	27.52	28.07	28.64	29.21	29.79	30.39	31.00	31.62	32.25	32.89
N	27.39	28.42	29.45	30.04	30.64	31.25	31.88	32.51	33.17	33.83	34.50	35.19
O	29.31	30.41	31.51	32.14	32.78	33.44	34.11	34.79	35.49	36.20	36.92	37.66
P	31.36	32.54	33.72	34.39	35.08	35.78	36.50	37.23	37.97	38.73	39.50	40.29
Q	33.55	34.81	36.08	36.80	37.53	38.28	39.05	39.83	40.63	41.44	42.27	43.11
R	35.90	37.25	38.60	39.37	40.16	40.96	41.78	42.62	43.47	44.34	45.23	46.13

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	15.71	16.30	16.89	17.23	17.57	17.92	18.28	18.64	19.02	19.40	19.79	20.18
L	16.80	17.44	18.07	18.43	18.80	19.17	19.56	19.95	20.35	20.76	21.17	21.59
M	17.98	18.66	19.33	19.72	20.11	20.52	20.93	21.35	21.77	22.21	22.65	23.10
N	19.24	19.96	20.69	21.10	21.52	21.95	22.39	22.84	23.30	23.76	24.24	24.72
O	20.59	21.36	22.13	22.58	23.03	23.49	23.96	24.44	24.93	25.42	25.93	26.45
P	22.03	22.85	23.68	24.16	24.64	25.13	25.64	26.15	26.67	27.20	27.75	28.30
Q	23.57	24.45	25.34	25.85	26.36	26.89	27.43	27.98	28.54	29.11	29.69	30.28
R	25.22	26.17	27.11	27.66	28.21	28.77	29.35	29.94	30.53	31.15	31.77	32.40

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 - Last Ten Fiscal Years

	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	Change between FY2007 & FY2016
Assembly											
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	0.00
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	0.00
Department Total	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	0.00
Mayor											
Administration	6.00	6.00	6.00	6.00	5.00	4.00	5.00	5.00	5.00	6.00	0.00
Purchasing and Contracting	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	1.00
Total	10.00	10.00	10.00	10.00	9.00	8.00	9.00	10.00	10.00	11.00	1.00
Office of Emergency Mgmt											
	2.80	3.55	3.55	4.55	4.55	4.00	4.00	4.25	4.25	4.00	1.20
General Services											
Administration/Human Resources	3.50	3.70	4.00	4.50	4.50	4.50	4.50	5.00	5.00	5.00	1.50
Printing/Mail	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.25	1.25	1.25	-0.55
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Department Total	6.60	6.80	7.10	7.60	7.60	7.60	7.60	7.55	7.55	7.55	0.95
IT											
	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.50	11.50	11.50	0.50
Legal											
	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Finance											
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Financial Services	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
Property Tax and Collections	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	-1.00
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Department Total	23.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00	22.00	22.00	(1.00)
Assessing											
Administration	8.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	2.00
Appraisal	13.00	13.00	13.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	-1.00
Department Total	21.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	1.00
Resource Planning											
Administration	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00
GIS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
River Center	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	0.50
Department Total	17.50	17.50	18.00	19.00	19.00	19.00	19.00	19.00	18.00	18.00	0.50
Capital Projects											
	8.00	8.00	9.00	8.50	6.50	6.00	7.00	7.00	9.00	9.00	1.00
Total General Government	110.40	112.35	114.15	116.15	113.15	110.10	112.10	113.80	114.80	115.55	5.15

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - Last Ten Fiscal Years

	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	Change between FY2007 & FY2016
Other Funds:											
School											
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Maintenance Department	43.00	44.00	45.00	45.00	45.00	44.00	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	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	-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	1.10
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	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	8.50
Kachemak Emergency Service Area	-	0.75	1.00	2.00	3.00	3.50	3.50	4.00	4.00	4.00	4.00
911 Communication	7.20	8.70	8.70	10.70	10.70	11.25	11.25	11.75	12.25	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	0.25
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	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	1.00
Land Trust	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Nikiski Senior Service Area	1.00	1.00	-	-	-	-	-	-	-	-	-1.00
Solid Waste											
Administration	3.25	4.25	4.75	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	0.20
Seward Landfill/Transfer Facility	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.20
Homer Baler	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-4.00
Department Total	19.25	20.25	20.75	21.00	21.00	20.00	21.00	17.00	17.00	17.00	(2.25)
Insurance and Litigation	4.60	4.60	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-0.60
Total Other Funds	<u>157.00</u>	<u>164.50</u>	<u>163.50</u>	<u>172.25</u>	<u>174.00</u>	<u>174.55</u>	<u>180.45</u>	<u>177.45</u>	<u>178.70</u>	<u>178.45</u>	<u>21.45</u>
Total - All Funds	<u>267.40</u>	<u>276.85</u>	<u>277.65</u>	<u>288.40</u>	<u>287.15</u>	<u>284.65</u>	<u>292.55</u>	<u>291.25</u>	<u>293.50</u>	<u>294.00</u>	<u>26.60</u>

Kenai Peninsula Borough Schedule of Rates, Charges and Fees

	Current fee	FY16 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	
	\$3,500 per hour + fuel	
Ambulance billing - air transport (if needed)	charge	
note - fees are subject to change to meet Medicare definitions and rates for maximum reimbursement		
Finance		
Tax foreclosure recording fees including advertising	direct pass through cost from vendor	
Litigation report fees	direct pass through cost from vendor	
Redemption fee	\$50.00	
Personal property tax return, late filing or failure to file	10%	
Sales tax exemption card - owner builder	\$100.00	
Sales tax exemption card - nonprofit or govt	\$10.00	
Sales tax exemption card - reseller	\$10.00	
Sales tax exemption card replacement	\$10.00	
Sales tax return not filed	\$25.00	
Reinstatement of business to active roll	\$100.00	
	\$25.00 per hr NTE	
Audit estimate preparation	\$100.00	
Annual audit, paper copy	\$25.00	
Annual audit, electronic copy	no charge	
Annual Budget, paper copy	\$25.00	
Annual Budget, electronic copy	no charge	
wire transfer fee	\$25.00	
Returned Check/e-check fee (NSF)	\$25.00	
Utility special assessment district application fee (USAD)	\$1,000.00	
USAD administration fee (USAD), plus estimated cost parcel share	\$6,000 plus \$70 per parcel	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees**

	Current fee	FY16 Proposed fee change
Geographic Information (GIS)		
8 1/2 x 11 color map	\$1.50	
11 x 17 color map	\$3.00	
11 x 17 b&w map	\$1.00	
18 x 24 b&w map	\$1.00	
18 x 24 color map	\$6.00	
24 x 36 b&w map	\$2.00	
24 x 36, 34 x 44 color map	\$12.00	
Digital DVD map books (complete set)	\$25.00	
Map books - hardcopy (each)	\$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	\$1.80	\$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	

Kenai Peninsula Borough Schedule of Rates, Charges and Fees

	Current fee	FY16 Proposed fee change
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	
* If a project requires more than one borough River Center Department permit then only the single highest value fee will be charged		
Roads		
Right of Way use permit, annual	\$250.00	
Right of Way service connection	\$1.00	
Utility construction project permit (base fee for start up includes first 200 linear feet of construction, then \$.10 per linear foot)	\$50 minimum \$2,500 maximum	
Road Improvement district application fee (RIAD)		
Assessed value \$2 million or less	\$1,000.00	
Assessed value greater than \$2 million up to \$3 million	\$1,400.00	
Assessed value greater than \$3 million up to \$4 million	\$1,800.00	
Assessed value greater than \$4 million up to \$5 million	\$2,200.00	
Assessed value greater than \$5 million	\$2,200 plus \$400 for each add'l million	
Road Improvement district administration fee, included in the total cost of the project	\$6,000 plus \$70 per parcel	
Solid Waste		
Non commercial waste (residential)		
Asbestos	\$200.00 per ton	
Automobiles	No charge	
Household small batteries	No charge	
Misc (animal carcasses, ashes, etc)	No charge	
Refrigerators and freezers	No charge	
Used oil (limits apply)	No charge	
Vehicle batteries (limits apply)	No charge	
Hazardous waste - 3 drums per year	No charge	
Fluorescent lamps and bulbs (limits apply)	No charge	
Hazardous waste - violations	\$300.00	
Commercial waste		
Solid waste	\$20.00 per ton	
Asbestos	\$200.00 per ton	
Construction and demolition, land clearing, tires, etc per ton	\$45.00	
5-10 cubic yards	\$90.00	
10-20 cubic yards	\$180.00	
20-30 cubic yards	\$270.00	
30-40 cubic yards	\$360.00	
Acids/bases, liquid pesticides, etc. per gallon	\$30.00	
Animal carcasses, ashes, etc per animal	\$5.00	
Automobiles, per vehicle	\$10.00	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees**

	Current fee	FY16 Proposed fee change
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	
North Peninsula Recreation		
Pool		
General admission	\$4.00	
General admission -punch card (10 punches)	\$35.00	
Senior citizen (60+)	\$2.00	
Service Area resident	no charge	
General admission with water slide	\$7.00	
General admission with water slide - service area resident	\$1.50	
General admission with water slide - service area resident (20 punches)	\$20.00	
Water aerobics, per class	\$3.50	
Water aerobics punch card (10 punches)	\$30.00	
Swimming lessons	\$40.00	
Swimming lessons, service area residents	\$35.00	
Swimming lessons, tiny tots	\$18.00	
Swimming lessons, semi-private	\$50.00	
Swimming lessons, private	\$100.00	
Red Cross Lifeguard class	\$175.00	
Water safety classes for school groups, per participant (in addition to admission)	\$3.00	
Idita-swim competition	\$20.00	
Pool rental per hour (up to 50 people)	\$125.00	
Pool rental per hour, service area resident (up to 50 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	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees**

	Current fee	FY16 Proposed fee change
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	
Support, hourly (projector, sound system, computer)	\$5.00	
Full day room rental, gym, classroom, multipurpose	\$175.00	
Full day room rental, gym, classroom, multipurpose with kitchen	\$225.00	
Kitchen rental per hour	\$50.00	
Refundable Cleaning Deposit	\$100.00	
Gym floor covering	\$100.00	
Dance floor	\$50.00	
Gym equipment	\$15.00	
Inflatable obstacle course	\$100.00	
Gym use, per participant	\$1.00	
Gym use, family limit	\$5.00	
Teen center, per participant	\$1.00	
Teen center, annual membership	\$75.00	
Teen night, per participant	\$2.00	
Teen dance, per participant	\$2.00-\$5.00	
Spinning class	\$5.00	
Spinning class punch card (10 punches)	\$45.00	
Spinning class punch card (5 punches)	\$22.50	
Arts n Craft class, per class	\$3.00	
Arts n Craft class, punch class (10 punches)	\$25.00	
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	
Youth basketball	\$30.00	
Interleague basketball	\$40.00	
Women's basketball	\$40.00	
Youth volleyball	\$30.00	
Adult volleyball	\$40.00	
Adult dodge ball	\$30.00	
Adult kickball	\$30.00	
Northern lights sport camp, per participant	\$25-\$50	
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	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees**

	Current fee	FY16 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	
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.

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 Deferral - Mandated by the State of Alaska, this deferral 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 Deferral - To secure this deferral, 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 2014 is estimated at 57,212, a 3.5% increase from the 2010 Census.

Median Age

The KPB's median age increased from 36.3 years, as of the 2000 census, to 40.6 years as of the 2010 census. Alaska's median age was 33.8 years while the U.S. was 37.2, per the 2010 Census. The KPB 2013 median age is estimated at 40.7 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 2014 is as follows: average labor force 27,855; average number employed 25,677; the average number unemployed 2,178 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)											
	Operating	Special District	City of Homer (5)		City of Kachemak (5)		City of Kenai (5)		City of Seldovia (5)		City of Seward (5)		City of Soldotna (5)	
			Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts
2005	6.50	0.10	4.50	1.75	1.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2006	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2007	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.35
2008	5.50	0.00 (3)	4.50	2.00	2.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55
2009	4.50	0.00	4.50	2.30	1.00	2.30	4.50	0.90	4.60	0.00	3.12	0.50	1.65	3.35
2010	4.50	0.00	4.50	2.30	1.00	2.30	4.00	0.50	4.60	0.00	3.12	0.50	1.65	2.95
2011	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.00	3.12	0.50	1.65	2.47
2012	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
2013	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
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

(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			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	
2005	\$ 25,359,000	\$ -	\$ 58,426,211	\$ 261,351	\$ 84,046,562	5.27%	1.86%	\$ 490	\$ -	\$ -	\$ 807	\$ 1,457	
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	48,089,552	3,142,283	-	-	\$ 51,231,835	1.98%	0.68%	846	78	770	-	-	

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. These units were previously presented as Business-Type Activities, a Blended Component units.
- (6) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements. Population data can be found in Table XIV

Kenai Peninsula Borough
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (in thousands of dollars)

Fiscal Year	Assessed Values (1)				Tax Exempt Values (1)		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Total estimated actual value of property less mandatory federal and state exemptions (1)	Real	Oil & Gas	Personal Property	Real	Personal			
2005	\$ 4,521,374	\$ 3,656,476	\$ 611,303	\$ 253,595	\$ 215,076	\$ 42,051	\$ 4,264,247	6.50	94.31%
2006	4,856,688	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%
2007	5,256,567	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%
2008	5,771,711	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%
2009	6,389,338	5,533,794	635,272	220,272	394,457	28,124	5,966,757	4.50	93.39%
2010	6,832,859	5,883,881	703,063	245,915	434,556	29,205	6,369,098	4.50	93.21%
2011	6,875,572	5,901,904	713,954	259,714	451,127	30,914	6,393,531	4.50	92.99%
2012	7,137,074	6,180,464	698,991	257,619	472,878	30,955	6,633,241	4.50	92.94%
2013	7,269,011	6,172,547	810,065	286,399	520,490	32,511	6,716,010	4.50	92.39%
2014	7,484,667	6,202,494	989,766	292,407	492,565	31,906	6,960,196	4.50	92.99%

Note: Borough code requires a revaluation of all property no less than every 5 years, current average is approximately every 7 years. Figures in this table have been revised from the FY05 CAFR to exclude state and federal exemptions previously included.

(1) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements.

Source: Data is provided by the Kenai Peninsula Borough's Assessing Department. does not include federal and state exempt property.

Kenai Peninsula Borough
Principal Property Taxpayers
Current and Nine Years Ago

Taxpayer	2014			2005		
	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	\$ 255,265,400	1	3.67%	\$ -	-	-
ConocoPhillips Inc.	231,748,541	2	3.33%	131,038,332	3	3.07%
Tesoro Alaska	182,078,255	3	2.62%	146,426,542	2	3.43%
Marathon Oil Co.	132,805,710	4	1.91%	50,612,810	8	1.19%
Cook Inlet Natural Gas Storage AK LLC	120,238,430	5	1.73%	-	-	-
Alaska Communications Systems	82,455,260	6	1.18%	76,740,031	7	1.80%
XTO Energy INC	59,551,440	7	0.86%	27,330,870	9	0.64%
Alaska Pipeline	48,762,486	8	0.70%	17,310,876	10	0.41%
Kenai Offshore Ventures, LLC	40,241,590	9	0.58%	-	-	-
Cook Inlet Energy, LLC	32,411,100	10	0.47%	-	-	-
Agrium US, Inc.	-	-	-	120,470,332	4	2.83%
BP Exploration Alaska, Inc.	-	-	-	80,855,640	5	1.90%
Forest Oil Corp.	-	-	-	80,193,960	6	1.88%
Union Oil/Unocal	-	-	-	264,044,690	1	6.19%
	<u>\$ 1,185,558,212</u>		<u>17.05%</u>	<u>\$ 995,024,083</u>		<u>23.34%</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.

\$ 6,960,196,000

\$ 4,264,247,000

Kenai Peninsula Borough
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (amount expressed in thousands)	Per Capita Personal Income (3)	Median Age (2)	School Enrollment	Unemployment Rate (2)	Number of employed (2)
2005	51,765	\$ 1,594,109	\$ 30,795	38.0	9,527	9.50%	23,109
2006	51,350	1,650,417	32,141	39.7	9,389	8.70%	23,086
2007	52,370	1,660,353	31,704	39.1	9,368	8.10%	23,409
2008	52,990	1,791,892	33,816	39.2	9,250	7.60%	23,838
2009	52,990	1,959,462	36,978	39.2	9,256	7.80%	24,326
2010	53,578	2,145,309	40,041	39.4	9,145	9.80%	24,326
2011	55,400	2,148,001	38,773	40.6	9,148	10.00%	24,510
2012	56,369	2,271,490	40,297	40.6	9,083	9.40%	24,674
2013	56,756	2,591,281	45,657	41.4	8,892	8.40%	20,017
2014	56,862	2,591,281 (4)	45,571	40.0	8,832	7.50%	23,909

Sources:

- (1) Alaska Department of Labor estimates as of July 1 of each fiscal year
- (2) Data is provided by the State of Alaska Department of Labor and is for 12 months ending December of the prior calendar year.
- (3) Data is provided by the US Department of Commerce, Bureau of Economic Analysis (BEA)
- (4) 2014 data unavailable BEA currently providing 2012-13.

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.