Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda

Assembly

Ryan Tunseth, President
Kelly Cooper, Vice President
Willy Dunne
Cindy Ecklund
Dale Eicher
Scott Griebel
Michael Hicks
Lenora Niesen
Sarge Truesdell

Tuesday, June 2, 2026 **6:00 PM** **Betty J. Glick Assembly Chambers**
Meeting ID: 897 1694 8642 Passcode: 075938
https://yourkpb.zoom.us/j/89716948642?pwd=fEb3zpJksgh1maera2nn3XZRWIfPat.1

Meeting ID: 897 1694 8642 Passcode: 075938

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

Any invocation that may be offered at the beginning of the assembly meeting shall be a chaplain from borough fire and emergency service areas. No member of the community is required to attend or participate in the invocation.

ROLL CALL

COMMITTEE REPORTS

APPROVAL OF AGENDA AND CONSENT AGENDA

(All items listed with an asterisk (*) are considered to be routine and non-controversial by the Assembly and will be approved by one motion. Public testimony will be taken. There will be no separate discussion of these items unless an Assembly Member so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.)

ACTION ITEMS CURRENTLY ON CONSENT AGENDA:
KPB-7747: May 19, 2026 Regular Assembly Meeting Minutes
Ordinance 2025-19-44: Authorizing the Acquisition of Real Property in Soldotna, Alaska, on Behalf of Central Kenai Peninsula Hospital Service Area, Appropriating Funds from the Central Kenai Peninsula Hospital Service Area Plant Replacement and Expansion Fund, and Authorizing an Amendment to the Operating Agreement with Central Peninsula General Hospital, Inc.
Ordinance 2025-19-45: Appropriating Funds from the South Peninsula Hospital Service Area Operating Fund to be Transferred to the South Peninsula Hospital Service Area Capital Project Fund for Demolition and Site Improvements at 324 West Fairview Avenue, Homer Medical District

ACTION ITEM ELIGIBLE TO BE ADDED TO THE CONSENT AGENDA:
Ordinance 2025-19-40: Accepting and Appropriating Funds to Replace a Western Emergency Service Area Vehicle
Ordinance 2025-19-41: Accepting and Appropriating Funds to Repair a Central Emergency Service Area Fire Engine
Ordinance 2025-19-42: Accepting and Appropriating Grant Funds from the State of Alaska Division of Homeland Security and Emergency Management for Revetment and Drainage Improvements on Bruno Road
Ordinance 2025-19-43: Accepting and Appropriating Grant Funds from the State of Alaska for the Installation of a Building Automation System at Nanwalek School

APPROVAL OF MINUTES

***1.** KPB-7747 May 19, 2026 Regular Assembly Meeting Minutes

Attachments: 051926 DRAFT Minutes

COMMENDING RESOLUTIONS AND PROCLAMATIONS

PRESENTATIONS WITH PRIOR NOTICE

(20 minutes total)

PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA

(3 minutes per speaker; 20 minutes aggregate)

MAYOR'S REPORT

Mayor's Report Cover Memo

KPB-7753 Mayor's Memo

Attachments: Mayor's Memo

1. Assembly Requests/Responses - None

2. Agreements and Contracts

a. KPB-7754 Authorization to Award a Contract for RFP26-015 Auditorium Lighting Replacement Kenai Central High School

Attachments: Authorization to Award Contract RFP26-015 Audiorium Lighting Replacement K

b. KPB-7755 Authorization to Award Seward Elevator Emergent Repair KPB Code Section 5.28.280 Proprietary Procurement

Attachments: Authorization to Award Seward Elevator Emergent Repair KPB Code Section 5.

c. KPB-7764 Authorization to Award a contract for ITB26-030 Partial Roof Replacement-Skyview Middle School

Attachments: Authorization to Award Contract for ITB26-030 Partial Roof Replacement Skyvie

3. Other

a. KPB-7756 Budget Revisions April 2026

Attachments: Budget Revisions April 2026

b. KPB-7757 Revenue-Expenditure Report April 2026

Attachments: Revenue-Expenditure Report April 2026

ITEMS NOT COMPLETED FROM PRIOR AGENDA

PUBLIC HEARINGS ON ORDINANCES

(Testimony limited to 3 minutes per speaker)

Ordinances referred to Finance Committee

1. 2026-19 An Ordinance Appropriating Funds for Fiscal Year 2027 (Mayor)

Attachments: Ordinance 2026-19
Memo
FY27 Mayor Proposed Budget
FY2027 Boroughwide Budget Presentation
Public Comment 050526
Public Comment 051926
Public Comment 060226
eComment 050526
eComment 051826
Tunseth Amendment (dealt with on 05/19/26)

2. 2025-19-40 An Ordinance Accepting and Appropriating Funds to Replace a Western Emergency Service Area Vehicle (Mayor)

Attachments: Ordinance 2025-19-40
Memo

3. 2025-19-41 An Ordinance Accepting and Appropriating Funds to Repair a Central Emergency Service Area Fire Engine (Mayor)

Attachments: Ordinance 2025-19-41
Memo

4. 2025-19-42 An Ordinance Accepting and Appropriating Grant Funds from the State of Alaska Division of Homeland Security and Emergency Management for Revetment and Drainage Improvements on Bruno Road (Mayor)

Attachments: Ordinance 2025-19-42
Memo
Bruno Road Grant Management Costs Award Letter
Bruno Road Grant Project Costs Award Letter

5. 2025-19-43 An Ordinance Accepting and Appropriating Grant Funds from the State of Alaska for the Installation of a Building Automation System at Nanwalek School (Mayor)

Attachments: Ordinance 2025-19-43
Memo
CDBG Nanwalek Grant Notice of Intent to Award

Ordinances referred to Policies and Procedures Committee

6. 2026-21 An Ordinance Amending Borough Code, KPB 2.45.050, Adopting the Updated Kenai Peninsula Borough Emergency Operations Plan and Providing for Periodic Updates (Mayor)

Attachments: Ordinance 2026-21
Memo
KPB EOP-Annexes April 2026

UNFINISHED BUSINESS

NEW BUSINESS

1. Resolutions

Resolutions referred to Finance Committee

a. 2026-032 A Resolution Setting the Rate of Levy for Real and Personal Property Taxes for the Kenai Peninsula Borough and for Service Areas Within the Borough for Fiscal Year 2027, Tax Year 2026 (Mayor)

Attachments: Resolution 2026-032
Memo

2. Ordinances for Introduction

Ordinances for Introduction and referred to Finance Committee

***a.** 2025-19-44 An Ordinance Authorizing the Acquisition of Real Property in Soldotna, Alaska, on Behalf of Central Kenai Peninsula Hospital Service Area, Appropriating Funds from the Central Kenai Peninsula Hospital Service Area Plant Replacement and Expansion Fund, and Authorizing an Amendment to the Operating Agreement with Central Peninsula General Hospital, Inc. (Mayor) (Hearing on 06/16/26)

Attachments: Ordinance 2025-19-44
Memo
CPGH-GMII Map
CPGH-GMII Purchase Agreement

***b.** 2025-19-45 On Ordinance Appropriating Funds from the South Peninsula Hospital Service Area Operating Fund to be Transferred to the South Peninsula Hospital Capital Project Fund for Demolition and Site Improvements at 324 West Fairview Avenue, Homer Medical District (Mayor) (Hearing on 06/16/26)

Attachments: Ordinance 2025-19-45
Memo
Reference Copy O2025-19-06

PUBLIC COMMENTS AND PUBLIC PRESENTATIONS

ASSEMBLY COMMENTS

PENDING LEGISLATION

(This item lists legislation which will be addressed at a later date as noted.)

1. 2026-23 An Ordinance Authorizing the Conveyance of the Nikolaevsk School Property to Alaska Homestead Education, Inc. in Support of Community K-12 Education (Mayor) (Hearing on 06/16/26)

Attachments: Ordinance 2026-23
Memo
Map
Purchase Agreement Draft

2. 2026-24 An Ordinance Amending KPB Chapter 5.19, Uniform Remote Seller Sales Tax Code, in Accordance with Amendments Adopted by the Alaska Remote Seller Sales Tax Commission (Mayor) (Hearing on 06/16/26)

Attachments: Ordinance 2026-24
Memo

INFORMATIONAL MATERIALS AND REPORTS

ASSEMBLY MEETING AND HEARING ANNOUNCEMENTS

1. June 16, 2026 6:00 PM
Regular Assembly Meeting
Betty J. Glick Assembly Chambers
Borough Administration Building
Remote participation available through Zoom
Meeting ID: 897 1694 8642 Passcode: 075938

ADJOURNMENT

This meeting will be broadcast on KDLL-FM 91.9 (Central Peninsula), KBBI-AM 890 (South Peninsula), and KIBH FM 91.7 (East Peninsula).

The meeting will be held in the Betty J. Glick Assembly Chambers, Borough Administration Building, Soldotna, Alaska. The meeting will also be held via Zoom, or other audio or video conferencing means whenever technically feasible. To attend the Zoom meeting by telephone call toll free 1-888-788-0099 or 1-877-853-5247 and enter the Meeting ID: 897 1694 8642 Passcode: 0745938. Detailed instructions will be posted on at the Kenai Peninsula Borough's main page at www.kpb.us

For further information, please call the Clerk's Office at 714-2160 or toll free within the Borough at 1-800-478-4441, Ext. 2160. Visit our website at https://kpb.legistar.com/Calendar.aspx for copies of the agenda, meeting minutes, ordinances and resolutions.

Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Minutes - Draft

Assembly

Ryan Tunseth, President
Kelly Cooper, Vice President
Willy Dunne
Cindy Ecklund
Dale Eicher
Scott Griebel
Michael Hicks
Lenora Niesen
Sarge Truesdell

Tuesday, May 19, 2026 **6:00 PM** **Betty J. Glick Assembly Chambers**
Meeting ID: 897 1694 8642 Passcode: 075938
https://yourkpb.zoom.us/j/89716948642?pwd=fEb3zpJksgh1maera2nn3XZRWIfPat.1

Meeting ID: 897 1694 8642 Passcode: 075938

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

The invocation was given by Frank Alioto, Chaplain for Central Emergency Services.

ROLL CALL

[Clerk's Note: Assembly Member Ecklund attended via Zoom.]

Present: 8 - Ryan Tunseth, Kelly Cooper, Cindy Ecklund, Willy Dunne, Dale Eicher, Lenora Niesen, Michael Hicks, and Sarge Truesdell

Excused: 1 - Scott Griebel

Also present were:

Peter A. Micciche, Borough Mayor
Brandi Harbaugh, Finance Director
Sean Kelley, Borough Attorney
Michele Turner, Borough Clerk
Sue Ellen Essert, Deputy Borough Clerk

COMMITTEE REPORTS

Assembly President Tunseth stated Budget Work Session #3 and #4 were held.
[8 Present: Cooper, Dunne, Ecklund (via Zoom), Eicher, Hicks, Niesen, Truesdell, Tunseth; 1 Absent: Griebel]

Assembly Member Niesen stated the Finance Committee met and discussed its agenda items.
[8 Present: Cooper, Dunne, Ecklund (via Zoom), Eicher, Hicks, Niesen, Truesdell, Tunseth; 1 Absent: Griebel]

Assembly Member Hicks stated the Lands Committee met and discussed its agenda items.
[8 Present: Cooper, Dunne, Ecklund (via Zoom), Eicher, Hicks, Niesen, Truesdell, Tunseth; 1 Absent: Griebel]

Assembly Member Truesdell stated the Policies and Procedures Committee met and discussed its agenda items.
[8 Present: Cooper, Dunne, Ecklund (via Zoom), Eicher, Hicks, Niesen, Truesdell, Tunseth; 1 Absent: Griebel]

APPROVAL OF AGENDA AND CONSENT AGENDA

Cooper moved to approve the agenda and consent agenda.

Copies have been made available to the public, Borough Clerk Michele Turner noted by title only the resolutions, ordinances and other new business items that were on the consent agenda.

KPB-7688 May 5, 2026 Regular Assembly Meeting Minutes

approved

KPB-7699 A Resolution Commending the Kenai Peninsula Borough Athletes of the 2026 Arctic Winter Games

This Commending Resolution was adopted.

The following public hearing items met the required conditions of KPB 22.40.110 and were added to the consent agenda:

2025-19-38 An Ordinance Appropriating $31,460,051.15 in Educational Bond Proceeds for the Purpose of Financing the Certain Educational Capital Improvements in the Borough (Mayor)

This Budget Ordinance was enacted.

2026-22 An Ordinance Authorizing a Communications Site Lease Agreement with Vertical Bridge S3 Assets, LLC, in Kenai (Mayor)

This Ordinance was enacted.

NEW BUSINESS

2026-030 A Resolution Approving a Subaward Grant Agreement with the State of Alaska for Woody Fuel Disposal (Mayor)

This Resolution was adopted.

2026-031 A Resolution Authorizing a Sole Source Contract to Alternative Support Apparatus for an Offroad UTV Ambulance Purchase for the Nikiski Fire Service Area (Mayor)

This Resolution was adopted.

2026-029 A Resolution Approving a Memorandum of Agreement for the Purpose of Intergovernmental Administration of Borough and City Elections with Participating Cities (Tunseth at the Request of the Borough Clerk)

This Resolution was adopted.

2025-19-40 An Ordinance Accepting and Appropriating Funds to Replace a Western Emergency Service Area Vehicle (Mayor) (Hearing on 06/02/26)

This Budget Ordinance was introduced and set for public hearing.

2025-19-41 An Ordinance Accepting and Appropriating Funds to Repair a Central Emergency Service Area Fire Engine (Mayor) (Hearing on 06/02/26)

This Budget Ordinance was introduced and set for public hearing.

2025-19-42 An Ordinance Accepting and Appropriating Grant Funds from the State of Alaska Division of Homeland Security and Emergency Management for Revetment and Drainage Improvements on Bruno Road (Mayor) (Hearing on 06/02/26)

This Budget Ordinance was introduced and set for public hearing.

2025-19-43 An Ordinance Accepting and Appropriating Grant Funds from the State of Alaska for the Installation of a Building Automation System at Nanwalek School (Mayor) (Hearing on 06/02/26)

This Budget Ordinance was introduced and set for public hearing.

2026-23 An Ordinance Authorizing the Conveyance of the Nikolaevsk School Property to Alaska Homestead Education, Inc. in Support of Community K-12 Education (Mayor) (Hearing on 06/16/26)

This Ordinance was introduced and set for public hearing.

2026-24 An Ordinance Amending KPB Chapter 5.19, Uniform Remote Seller Sales Tax Code, in Accordance with Amendments Adopted by the Alaska Remote Seller Sales Tax Commission (Mayor) (Hearing on 06/16/26)

This Ordinance was introduced and set for public hearing.

KPB-7698 Petition to Vacate KPB 2026-021V SLEV: Vacate an irregular portion of the southern 33-foot section line easement located on the northern boundary of Lot 1, Block 4, Hill Park Estates Subdivision Unit 1, Plat HM 76-50, within Section 2, Township 5 South, Range 14 West, said irregular shape being 1,762 square foot in area and the closest corner being 3.72 feet south and 6.28 feet east of the W1/16th corner, as shown on the sketch of vacation in said Lot 1, Block 4.

[Clerk's Note: At its regular meeting of April 27, 2026, the Planning Commission unanimously approved the referenced petition to vacate.]

approved

2025-19-39 WITHDRAWN BY SPONSOR An Ordinance Appropriating Funds from the North Peninsula Recreation Service Area Operating Fund for Heater Replacements at the North Peninsula Community Recreation Center (Mayor)

Cooper moved to move the Mayor's Report before Unfinished Business on the agenda.

The motion to move the Mayor's Report before Unfinished Business on the agenda carried by the following vote:

Yes: 8 - Tunseth, Cooper, Ecklund, Dunne, Eicher, Niesen, Hicks, and Truesdell

Excused: 1 - Griebel

Approval of the Agenda and Consent Agenda as Amended

President Tunseth called for public comment with none being offered.

The motion to approve the agenda and consent agenda as amended carried by the following vote:

Yes: 8 - Tunseth, Cooper, Ecklund, Dunne, Eicher, Niesen, Hicks, and Truesdell

Absent: 1 - Griebel

COMMENDING RESOLUTIONS AND PROCLAMATIONS

KPB-7699 A Resolution Commending the Kenai Peninsula Borough Athletes of the 2026 Arctic Winter Games

[Clerk's Note: Assembly President Tunseth presented the Commending Resolution to the Kenai Peninsula Borough Athletes of the 2026 Arctic Winter Games.]

PRESENTATIONS WITH PRIOR NOTICE - None

PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA

President Tunseth called for public comment with none being offered.

ITEMS NOT COMPLETED FROM PRIOR AGENDA

PUBLIC HEARINGS ON ORDINANCES

2026-19 An Ordinance Appropriating Funds for Fiscal Year 2027 (Mayor) (Second Hearing on 06/02/26)

Niesen moved to enact Ordinance 2026-19.

President Tunseth called for public comment:

Brian Krauklis, Sterling, addressed the Assembly regarding school funding.

There being no one else to speak, the public comment period was closed.

Niesen moved to amend the FY2027 budget document as follows:

Page 75, "Clk- Elections", increase line item 100.11130.00000.40120 "Temp Wages" by $42,937.

Page 75, "Clk-Elections", increase line item 100.11130.00000.40210 "FICA" by $3,285.

The motion to amend the FY2027 budget document carried by the following vote:

Yes: 8 - Tunseth, Cooper, Ecklund, Dunne, Eicher, Niesen, Hicks, and Truesdell

Excused: 1 - Griebel

Niesen moved to postpone Ordinance 2026-19 as amended to 06/02/26.

The motion to postpone Ordinance 2026-19 as amended to 06/02/26 carried by the following vote:

Yes: 8 - Tunseth, Cooper, Ecklund, Dunne, Eicher, Niesen, Hicks, and Truesdell

Excused: 1 - Griebel

Cooper moved to suspend the rules and move the Mayor's Report after Assembly Comments on the agenda.

The motion to suspend the rules and move the Mayor's report after Assembly Comments on the agenda carried by the following vote:

Yes: 8 - Tunseth, Cooper, Ecklund, Dunne, Eicher, Niesen, Hicks, and Truesdell

Excused: 1 - Griebel

UNFINISHED BUSINESS

PUBLIC COMMENTS AND PUBLIC PRESENTATIONS

President Tunseth called for public comment with none being offered.

ASSEMBLY COMMENTS

Assembly Member Eicher stated this was his first year participating in the budget process and expressed appreciation for everyone's hard work.

Assembly Member Hicks thanked the Administration for the budget presentations and expressed appreciation for the guidance provided by fellow Assembly Members throughout the budget process.

Assembly Member Niesen stated she attended the Nikiski Town Hall meeting on May 15, 2026, and the Nikiski Community Council meeting, and provided brief updates from both meetings.

Assembly Member Dunne thanked everyone for their participation and public comments. Mr. Dunne stated he attended the May 6, 2026, Resilience and Security Advisory Commission meeting and announced that the next meeting is June 10, 2026. Mr. Dunne also announced that the next meeting of the Kachemak Bay National Estuarine Research Reserve is June 5, 2026, at 12:30 p.m.

Assembly Member Truesdell thanked the Borough department heads and fire chiefs for their budget presentations. Mr. Truesdell congratulated all high school graduates and their families. He stated that he spoke to the kindergarten class at Mountain View Elementary during Career Day and enjoyed the opportunity to visit with the students.

Vice President Cooper thanked everyone for attending. Ms. Cooper stated that the Assembly has held four budget work sessions and appreciated the presentations and opportunities to ask questions. She encouraged the public to attend future meetings.

Assembly President Tunseth thanked Borough staff and the Clerk's Office for their hard work throughout the budget process and stated that he appreciates working with everyone.

MAYOR'S REPORT

Mayor's Report Cover Memo

KPB-7703 Mayor's Memo

1. Assembly Requests/Responses - None

2. Agreements and Contracts

a. KPB-7693 Authorization to Award a Contract for ITB26-027 Summer & Winter Maintenance- Central Region, Unit 1

b. KPB-7694 Authorization to Award a Contract for ITB26-028 Summer & Winter Maintenance- Central Region, Unit 2

c. KPB-7695 Authorization to Award a Contract for ITB26-029 Boiler Replacement Skyview Middle School

d. KPB-7696 Authorization to Award a Contract for ITB26-030

ASSEMBLY MEETING AND HEARING ANNOUNCEMENTS

1. June 2, 2026 6:00 PM
Regular Assembly Meeting
Betty J. Glick Assembly Chambers
Borough Administration Building
Remote participation available through Zoom
Meeting ID: 897 1694 8642 Passcode: 075938

ADJOURNMENT

With no further business to come before the assembly, President Tunseth adjourned the meeting at 7:07 p.m.

I certify the above represents accurate minutes of the Kenai Peninsula Borough Assembly meeting of May 19, 2026.

_____
Michele Turner, MMC, Borough Clerk

Approved by the Assembly: _____

Kenai Peninsula Borough
Office of the Borough Mayor

MAYOR'S REPORT TO THE ASSEMBLY

TO: Members, Kenai Peninsula Borough Assembly

FROM: Peter A. Micciche, Kenai Peninsula Borough Mayor

DATE: June 02, 2026

Assembly Request / Response

a. None

Agreements and Contracts

a. Authorization to Award a Contract for RFP26-015 Auditorium Lighting Replacement Kenai Central High School
b. Authorization to Award Seward Elevator Emergent Repair KPB Code Section 5.28.280 Proprietary Procurement
c. Authorization to Award a Contract for ITB26-030 Partial Roof Replacement- Skyview Middle School

Other

a. Budget Revisions April 2026
b. Revenue-Expenditure Report April 2026

Docusign Envelope ID: 95E21E85-FEFE-8A24-82DF-F657FE1C39A8

Kenai Peninsula Borough
Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director JH

FROM: Carmen Vick, Maintenance Foreman CV

DATE: May 18, 2026

RE: Authorization to Award a Contract for RFP26-015 Auditorium Lighting Replacement – Kenai Central High School

On February 13, 2026, the Kenai Peninsula Borough Purchasing & Contracting Department formally solicited proposals for RFP26-015 Auditorium Lighting Replacement – Kenai Central High School. The request for proposals was advertised on Bid Express from March 30, 2026 – April 22, 2026.

> The project consists of design, estimating and construction administration services for the purpose of developing design, estimates and bid documents in support of assessment and replacement of existing auditorium lighting equipment and electronic control systems at Kenai Central High School.

On the due date of April 22, 2026, two (2) proposals were received and reviewed by a review committee as follows:

FIRMS	LOCATION	TOTAL SCORE
PPS Consulting	Anchorage, Alaska	262
RESPEC Consulting Company, LLC	Palmer, Alaska	218

The highest-ranking proposal was submitted by PPS Consulting with a cost proposal of $87,250.00. The proposal review committee recommends award of a contract to PPS Consulting of Anchorage, Alaska. Your approval for this award is hereby requested.

Funding of this contract will be charged to account number 400.78050.25DSG.49311.

Peter A. Micciche, Borough Mayor — Date: 5/19/2026

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct. No. 400.78050.25DSG.49311

Amount $87,250.00

By: CV BH Date: 5/19/2026

Docusign Envelope ID: 8E7AC469-0DDE-8750-81A3-65B6C5B0DCD7

Kenai Peninsula Borough
MAINTENANCE DEPARTMENT

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John D. Hedges, Purchasing & Contracting Department JH

FROM: Nick Kemp, Maintenance Department NK

DATE: May 18, 2025

RE: Authorization to Award - Seward Elevator Emergent Repair - KPB Code Section 5.28.280 Proprietary Procurement

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Per Section 5.28.280 Proprietary Procurement, the Kenai Peninsula Borough Maintenance Department is requesting authorization to award a contract to allow Alaska Elevator Service Inc. This contract will restore the Seward High Elevator to full operational status.

Seward High School's elevator suffered a failure in the main control board. This in turn caused other failures in the electronics of the unit that were undetectable, until we replaced the control board. Repairs to this unit had started in late 2025, but the contractor was unable to make the viable repairs. Alaska Elevator Service has since worked with the MFG to arise at an actionable solution.

To ensure student accessibility and maintain safe daily operations, we are seeking approval for a not-to-exceed amount of $39,500.00 to complete the required repairs under a proprietary procurement.

This office remains available for any questions or further clarification.

Your approval is hereby requested. Funding for this project is $39,500.00 and in account number 400.78050.23803.43780.

Approved: _____ 5/19/2026
Peter A. Micciche, Borough Mayor Date

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct. No. 400.78050.23803.43780

Amount $39,500.00

By: _____ Date: 5/19/2026

NOTES: NA

Docusign Envelope ID: 95DFF0ED-38C4-8510-818C-E03E4184940C

Kenai Peninsula Borough
Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director JH

FROM: Carmen Vick, Maintenance Foreman CV

DATE: May 20, 2026

RE: Authorization to Award a Contract for ITB26-030 Partial Roof Replacement – Skyview Middle School

The Purchasing and Contracting Office formally solicited and received bids for the ITB26-030 Partial Roof Replacement – Skyview Middle School. Bid packets were released on April 13, 2026, and the Invitation to Bid was advertised on Bid Express from April 13, 2026, to May 7, 2026.

The project consists of providing all labor and materials to demo and replace a partial EPDM roof per contract documents at Skyview Middle School.

On the due date of May 7, 2026, three (3) bid was received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of $327,000.00 was submitted by Wolverine Supply, Inc. $210,110.00 will be in FY26. $117,000.00 will be awarded in FY27 contingent upon Assembly budget approval.

Your approval for this bid award is hereby requested. Funding for this project is in account number 400-78050-24711-43780.

Peter A. Micciche, Borough Mayor — Date: 5/22/2026

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct. No. FY26 400-78050-24711-43780 $210,110.00
27711
Amount: FY27 400-78050-24711-43780 $117,000.00
XXXX
By: CV BH Date: 5/20/2026

FY27 funding is contingent upon Assembly budget approval.

ADD'L NOTES: NA

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director BH

FROM: Tyra Rivera, Payroll Accountant TR

DATE: May 20, 2026

RE: Budget Revisions – April 2026

Attached is a budget revision listing for April 2026. The attached list contains budget revisions between major expenditure categories (i.e., maintenance & operations and capital outlay). Other minor transfers were processed between object codes within major expenditure categories.

APRIL 2026	INCREASE	DECREASE
KACHEMAK EMERGENCY SERVICES		
Move funds for vehicle repairs.		
212-51810-00000-42360 (Motor Vehicle Repair Supplies)		$2,000.00
212-51810-00000-43750 (Vehicle Maintenance)	$2,000.00	
LEGAL DEPARTMENT		
Move funds for the replacement of blinds.		
100-11310-00000-43011 (Contract Services)		$500.00
100-11310-00000-42410 (Small Tools and Minor Equipment)	$500.00	
NORTH PENINSULA RECREATION		
Move funds for copier usage through the remainder of the year.		
225-61110-00000-43810 (Rents and Operating Leases)		$500.00
225-61110-00000-43720 (Equipment Maintenance)	$500.00	
ROAD SERVICE AREA		
Move funds for signage supplies.		
236-33950-00000-43952 (Road Maintenance)		$6,200.00
236-33950-00000-42020 (Signage Supplies)	$6,200.00	
Move funds for the purchase of equipment mats.		
236-33950-00000-43952 (Road Maintenance)		$5,000.00
236-33950-00000-42410 (Small Tools and Minor Equipment)	$5,000.00	
Move funds for the purchase of asphalt patch mix for paved roads.		
236-33950-00000-43952 (Road Maintenance)		$1,500.00
236-33950-00000-42310 (Repair/Maintenance Supplies)	$1,500.00	
Move funds for fuel for RSA vehicles.		
236-33950-00000-43952 (Road Maintenance)		$11,000.00
236-33950-00000-42230 (Fuels, Oils and Lubricants)	$11,000.00	

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director BH

FROM: Tyra Rivera, Payroll Accountant TR

DATE: May 20, 2026

RE: Revenue-Expenditure Report – April 2026

Attached is the Revenue-Expenditure Report of the General Fund for the month of April 2026. Please note that 83.33% of the year has elapsed, 84.53% of budgeted revenues have been collected, and 75.18% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH
Revenue Report
For the Period
April 1 through April 30 2026

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	$ 35,067,976	$ 35,143,133	$ 107,650	$ 75,157	100.21%
31200	Personal Property Tax	2,027,307	2,149,237	7,134	121,930	106.01%
31300	Oil Tax	6,491,466	6,356,887	59,532	(134,579.50)	97.93%
31400	Motor Vehicle Tax	642,580	310,547	29,335	(332,033)	48.33%
31510	Property Tax Penalty & Interest	685,597	829,328	34,398	143,731	120.96%
31610	Sales Tax	47,975,000	36,027,033	(4,163,048)	(11,947,967)	75.10%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	177,017	673,049	-	496,032	380.22%
33120	Forestry Service	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	1,795,380	1,144,607	-	(650,773)	63.75%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	4,527	932	(495,473)	0.91%
37350	Interest on Investments	1,574,053	2,842,142	116,814	1,268,089	180.56%
39000	Other Local Revenue	266,935	345,013	49,269	78,078	129.25%
290	Solid Waste	1,577,000	1,018,615	6,221	(558,385)	64.59%
Total Revenues		$ 103,385,311	$ 87,395,359	$ (3,751,763)	$ (15,989,952)	84.53%

KENAI PENINSULA BOROUGH
Expenditure Report
For the Period
April 1 through April 30 2026

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	$ 637,685	$ 463,316	$ 16,138	$ 16,764	$ 157,604	72.66%
Clerk	662,847	498,563	50,864	7,097	157,187	75.22%
Elections	269,432	201,401	212	15,028	53,003	74.75%
Records Management	496,060	321,214	24,007	18,501	156,345	64.75%
Mayor Administration	1,108,209	708,307	55,409	6,038	393,864	63.91%
Purch/Contracting/Cap Proj	825,326	528,756	45,083	4,684	291,886	64.07%
Human Resources:						
Administration	894,770	669,830	65,856	4,626	220,313	74.86%
Print/Mail	260,748	184,626	17,085	17,348	58,774	70.81%
Custodial Maintenance	144,691	112,400	9,555	31	32,260	77.68%
Information Technology	2,987,004	2,160,711	194,774	123,351	702,942	72.34%
Emergency Management	1,082,109	711,036	62,243	24,815	346,257	65.71%
Legal Administration	1,199,030	771,638	80,146	8,424	418,968	64.36%
Finance:						
Administration	673,867	539,294	56,097	3,388	131,185	80.03%
Services	1,308,270	948,153	98,131	453	359,663	72.47%
Property Tax	1,256,665	921,383	118,161	11,126	324,156	73.32%
Sales Tax	1,374,048	989,109	104,175	407	384,532	71.99%
Assessing:						
Administration	1,747,799	1,328,836	110,113	11,643	407,319	76.03%
Appraisal	1,885,988	1,344,219	138,223	9,105	532,664	71.27%
Resource Planning:						
Administration	1,476,458	866,620	75,695	14,239	595,599	58.70%
GIS	711,288	517,805	37,616	6,431	187,052	72.80%
River Center	999,018	696,408	67,594	69,551	233,058	69.71%
Senior Citizens Grant Program	838,634	423,052	-	396,764	18,818	50.45%
School District	75,050,843	60,103,329	5,196,590	-	14,947,514	80.08%
Solid Waste Operations	13,407,794	7,870,390	661,553	1,765,708	3,771,696	58.70%
Economic Development	520,000	151,758	10,250	343,216	25,026	29.18%
Non-Departmental	3,599,500	2,738,226	107,164	6,600	854,674	76.07%
Total Expenditures	$ 115,418,083	$ 86,770,382	$ 7,402,731	$ 2,885,340	$ 25,762,360	75.18%

Introduced by:	Mayor
Date:	05/05/26
Hearings:	05/19/26 & 06/02/26
Date:	05/19/26
Action:	Postponed as Amended to 06/02/26
Vote:	8 Yes, 0 No, 1 Absent
Date:	06/02/26
Action:	
Vote:	

KENAI PENINSULA BOROUGH
ORDINANCE 2026-19

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2027

WHEREAS, Alaska Statute 29.35.100 requires a municipality's governing body to establish the manner for the preparation and submission of the budget and capital program; and

WHEREAS, in accordance with KPB 05.04.020, the Mayor must 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, KPB 1.12.010 and KPB 5.04.050 require two public hearings on the budget proposal;

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

SECTION 1. This is a non-code ordinance.

SECTION 2. That $111,284,661 is appropriated in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as follows:

General Government Operations	$22,885,831
Transfer to School District for Operations and In-kind Services	62,359,080
Transfer to School Debt Service	7,278,564
Transfer to Special Revenue Funds:	
Solid Waste	11,741,886
Post-Secondary Education	999,300
911 Communications Fund	150,000
Eastern Peninsula Highway Emergency Service Area	300,000
Transfer to Capital Projects Funds:	
School Revenue	4,100,000
General Government	270,000
Solid Waste	1,200,000

SECTION 3. That the following is appropriated to the School Fund from local sources for operations purposes and in-kind services:

A. Local Effort	$45,896,566
B. Maintenance	10,126,165
C. School District Utilities	81,600
D. School District Insurance	5,927,900
E. School District Audit	174,162
F. Custodial Services	152,687
Total Local Contribution per AS 14.17.410	$62,359,080

SECTION 4. That 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 5. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027 are as follows:

Nikiski Fire Service Area	$8,519,316
Bear Creek Fire Service Area	1,164,940
Western Emergency Service Area	3,501,066
Central Emergency Service Area	15,175,905
Central Peninsula Emergency Medical Service Area	10,716
Kachemak Emergency Service Area	2,410,395
Eastern Peninsula Highway Emergency Area	357,190
Seward Bear Creek Flood Service Area	554,198
911 Communications	4,936,124
Kenai Peninsula Borough Road Service Area	10,471,355
Engineer's Estimate Fund	22,550
North Peninsula Recreation Service Area	3,204,562
Seldovia Recreational Service Area	199,162
Post-Secondary Education	999,300
Land Trust	2,458,916
Nikiski Senior Service Area	557,556
Solid Waste	13,512,575
Central Kenai Peninsula Hospital Service Area	5,084,084
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	1,492,419
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	3,208,555

SECTION 6. That $7,278,564 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 7. That $1,458,013 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 8. That $89,995 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 9. That $4,264,663 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 10. That $1,492,419 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027 are as follows:

School Revenue	$4,210,000
General Government	228,827
911 Communications	102,461
Solid Waste	2,050,000
Service Areas:	
Nikiski Fire	550,000
Central Emergency Services	985,000
Kachemak Emergency Services	199,000
North Peninsula Recreation	675,000
Road Service Area	2,000,000
South Kenai Peninsula Hospital	2,771,971

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027 are as follows:

Insurance and Litigation	$9,473,818
Health Insurance Reserve	8,467,700
Equipment Replacement	850,000

SECTION 13. That the FY2027 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 5, 2026, 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, 2026 are reappropriated for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 15. That the Salary Range Schedule for Appendix A Personnel presented in the budget document is approved.

SECTION 16. That the fee schedule presented in the budget document is approved.

SECTION 17. Notwithstanding KPB 5.22.040, which provides that grant funds for senior citizen centers and adult day care centers will be distributed proportionately to the number of persons served be each existing center in relation to the total number being served by all centers that have applied for funding, the grant funds distributed pursuant to KPB Chapter 5.22 will be distributed as set out in this ordinance for FY27.

SECTION 18. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 19. That this ordinance takes effect at 12:01 a.m. on July 1, 2026.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

05/19/26 Vote on motion to postpone as amended to 06/02/26:

Yes:	Cooper, Dunne, Ecklund, Eicher, Hicks, Niesen, Truesdell, Tunseth
No:	None
Absent:	Griebel

Yes:

No:

Absent:

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Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor

FROM: Brandi Harbaugh, Finance Director

DATE: April 23, 2026

RE: Ordinance 2026-19, Appropriating Funds for Fiscal Year 2027 (Mayor)

Ordinance 2026-19 appropriates the money necessary to fund the Kenai Peninsula Borough's annual budget for fiscal year July 1, 2026 to June 30, 2027 (FY2027.) The amounts included in the Ordinance correspond with those appearing in the FY2027 Kenai Peninsula Borough Proposed Budget as presented to the Assembly on May 5, 2026.

Public hearings on May 19, 2026 and June 2, 2026 are requested.

Your consideration is appreciated.

KENAI PENINSULA BOROUGH
ALASKA

MAYOR PROPOSED

FY2027 Annual Budget
July 1, 2026 to June 30, 2027

PETER A. MICCICHE
BOROUGH MAYOR

ANNUAL BUDGET

OF THE

KENAI PENINSULA BOROUGH

ALASKA

FOR THE FISCAL YEAR BEGINNING

JULY 1, 2026

PETER A. MICCICHE
BOROUGH MAYOR

PREPARED BY FINANCE DEPARTMENT

BRANDI HARBAUGH
DIRECTOR OF FINANCE

Kenai Peninsula Borough
Annual Budget for Fiscal Year 2027

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THE
KENAI PENINSULA BOROUGH
ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Lenora Niesen	3 – Nikiski	2028
Kelly Cooper	8 – Homer	2026
Scott Griebel	1 – Kalifornsky	2027
Ryan Tunseth	2 – Kenai	2026
Sargeant (Sarge) Truesdell	4 – Soldotna	2028
Dale Eicher	5 – Sterling/Funny River	2026
Cindy Ecklund	6 – East Peninsula	2027
Michael Hicks	7 – Central	2028
Willy Dunne	9 – South Peninsula	2027

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

Office of the Borough Mayor

144 N. Binkley St., Soldotna, AK 99669 | Peter A. Micciche, Borough Mayor | (P) 907-714-2150 (F) 907-714-2377

DATE: May 5, 2026

TO: Ryan Tunseth, Assembly President
Kenai Peninsula Borough Assembly
Residents of the Kenai Peninsula Borough
Other Users of Borough Financial Information

Kenai Peninsula Borough Assembly Members and Residents,

The current KPB administration and leadership team maintain a strict discipline that puts the well-being of constituents first in every decision. These aren't just words. This budget reflects and demonstrates those values. Fiscal responsibility and long-term stewardship remain at the center of the FY2027 budget for the citizens of the Kenai Peninsula Borough (KPB). Our responsibility is not only to today's taxpayers, but also to the long-term affordability, sustainability and stability of services for future generations.

The FY2027 budget continues the imperative CPI-based budgeting approach, focused on managing costs at or below the rate of inflation over time. We believe government should remain fiscally unobtrusive in the lives of its residents—providing essential services efficiently, without becoming a financial burden on households.

We strive to set the KPB apart from other governments by establishing a standard of fiscal discipline and long-term stewardship. This commitment is reflected in our continued fiscal actions: the Borough is the only local government in Alaska to have significantly reduced its mill rate to combat rapidly increasing property valuations, and currently maintains the lowest general government mill rate in the state.

This framework requires daily discipline, sustained restraint and careful prioritization of services, as well as avoiding the expansion of services. These principles are not short-term measures, but a long-term approach to responsible governance.

We extend our appreciation to KPB employees for their continued commitment to this philosophy, balancing fiscal responsibility with the delivery of essential, high-quality services to Borough residents. The KPB team continues to approach these decisions from the perspective of the typical Kenai Peninsula Borough taxpayer. The Mayor's proposed FY2027 balanced budget reflects this continued commitment to affordability, restraint, and long-term stewardship...as always, putting ourselves into the shoes of the typical KPB taxpayer.

Key Budget Principles

The FY2027 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:

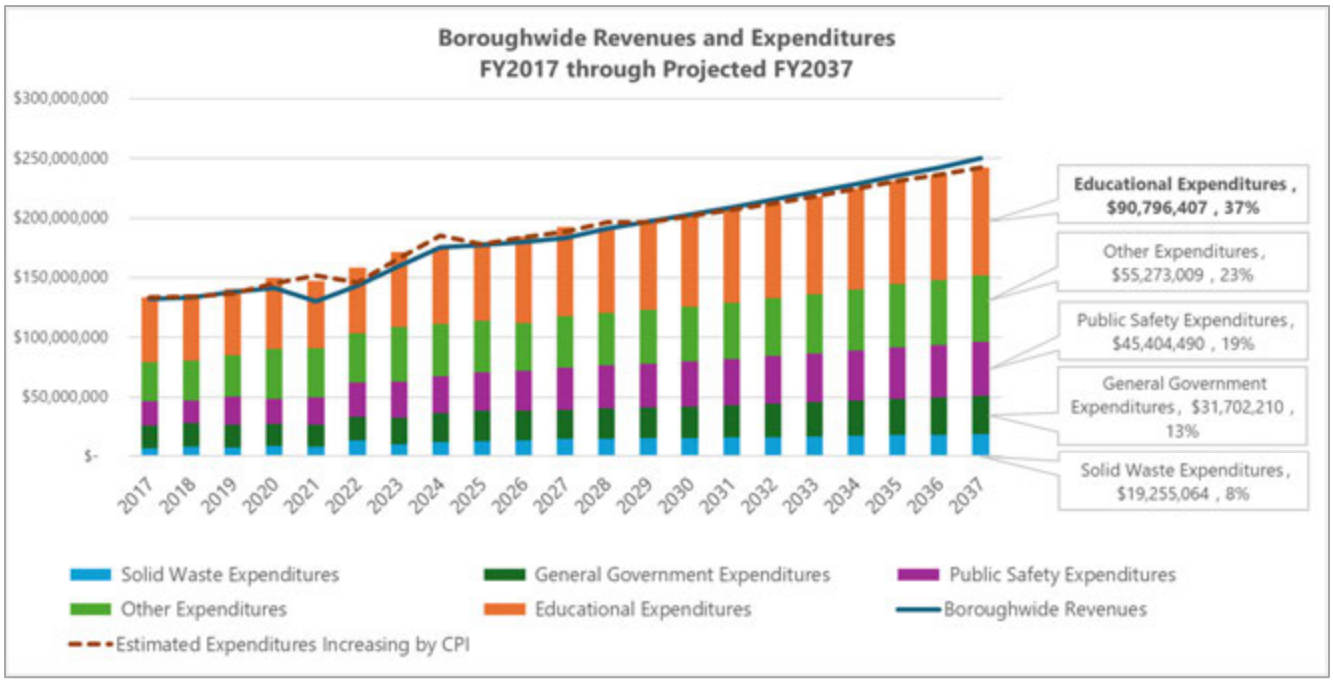
- A transparent budget that ensures the public that we understand the value of their tax revenue participation in the Kenai Peninsula Borough government. In other words, a budget where we put ourselves in the shoes of the taxpayer.
- Adhering to a balanced budget philosophy with spending closely matching revenue and with the discipline to remain at or below an approximate 2.5% consumer price index level over time (based on 10-year projections) after past years of unsustainable budget increases.
- Basic, quality services will be maintained at current levels and will be adequately funded with a disciplined focus on efficiency and cost-control.
- Program cost will be developed to reflect a true picture of the cost of operations.
- Revenues are conservatively estimated at realistic to guarded optimistic levels.
- Fees for services will be directly reflective of the cost of services provided.
- The recommended budget will comply with provisions of Alaska Statutes and Borough Code.

Goals & Objectives

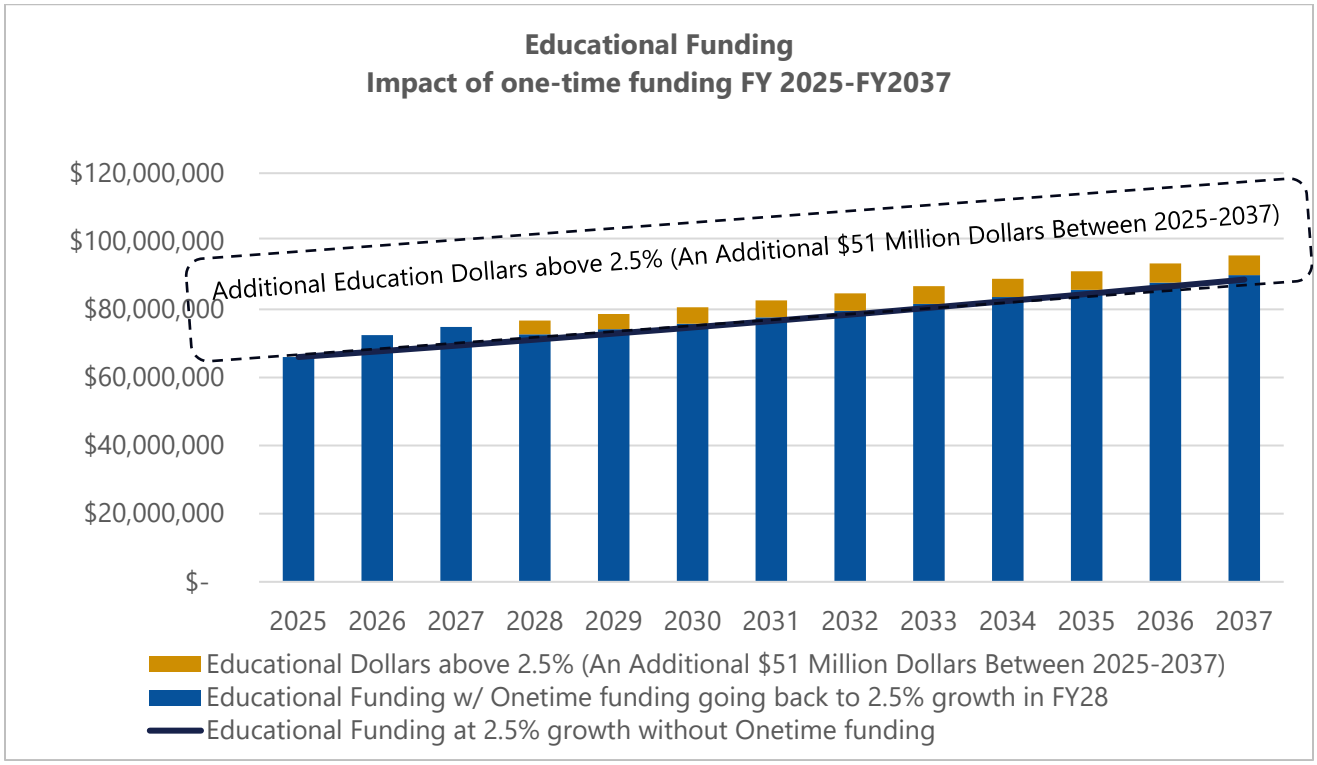
The Borough's major budgetary goals for FY2027 include:

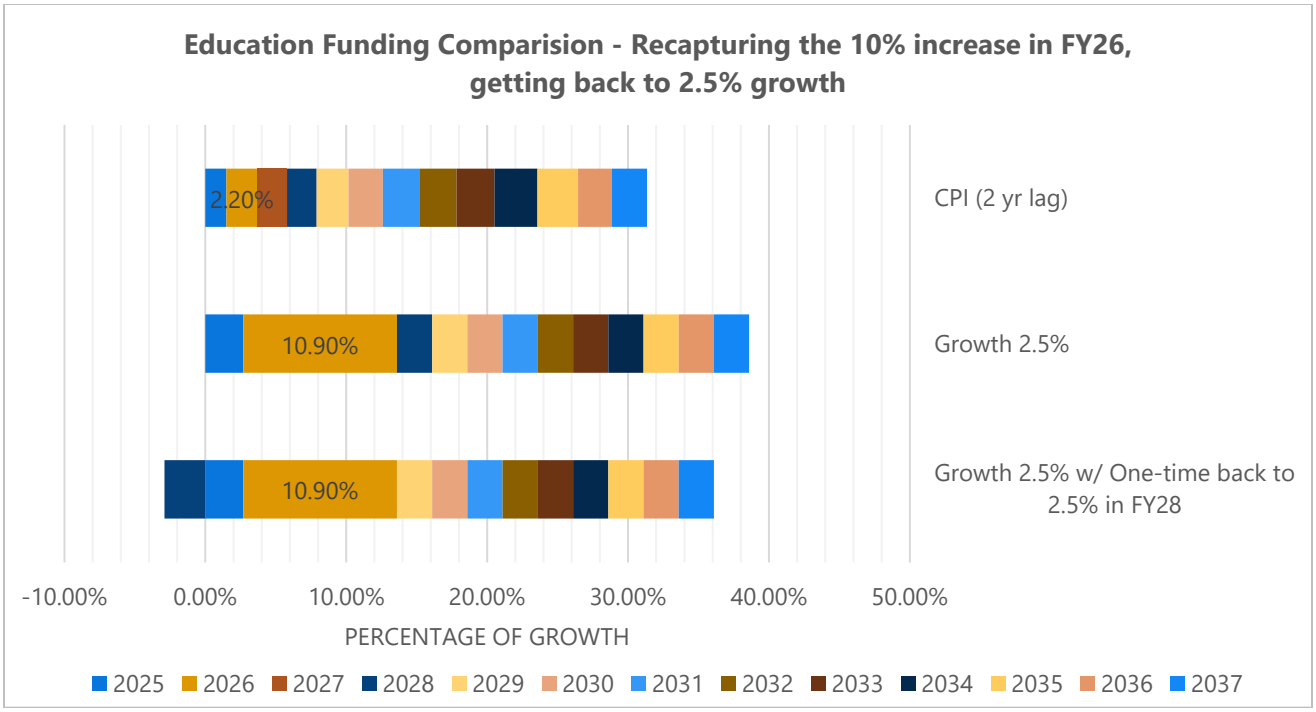
- An ongoing effort to be accountable to taxpayers, reducing mill rates when possible to minimize impacts on taxpayers while maintaining an affordable revenue/expenditure trajectory over time.
- Getting back to providing a level of local educational funding that borough residents can reasonably afford and sustain.
- A quality capital and operational maintenance program ensuring the continued use and economic value of borough assets to avoid the added cost of deferred maintenance.
- A continued effort to work with service area boards and residents to understand and support the needs of the Borough Service Areas at the lowest cost possible to their residents.
- 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, through thoughtful organization.
- A re-balancing of expenditures to revenue sources in the Borough's General Fund for long-term sustainability.
- Stabilization of the borough's financial condition including compliance with the borough's fund balance policy.

The primary goal of this Administration is to maintain a balanced budget philosophy this year and in future years in which boroughwide expenditures either decrease, or increase by an amount equal to or less than the Anchorage Consumer Price Index (CPI). Per the graph below, the Kenai Peninsula Borough has shown increases in the boroughwide expenditure budget from FY2017 to FY2037 that were above the changes in CPI. In FY2022 and FY2023, the borough expenditures increased by 7.57% and 8% respectively (two-year total of 15.57% total), creating an incline in the forecasted expenditure curve that is not sustainable based on the revenues forecasted for the next ten years. Unsustainable budgets result in eventually-unaffordable mill and tax rates for our borough residents. This budget is attempting to maintain the correction of that condition for current and future borough taxpayers by returning to a sustainable trend. The Mayor's proposed FY2027 budget increases spending by 2.75% prior to the request for an additional $3.3 million in local funding for the School District. With the additional $3.3 million above the originally planned local contribution of $59.1 million, the overall increase to the borough's FY2027 budget is 4.5% over FY2026. FY2024 increased 2.50% and FY2025 increased 2.57%, all following the philosophy of staying below the average inflation over time. FY2026 and FY2027 are proposed to be higher than the average inflation over time as a result of one-time funding occurring two years in a row.



The graph below shows that if the borough doesn't return to the 2.5% trend line proposed in FY2028, an additional $51 million is projected be paid out to education over the next 10 years, likely requiring an additional mill rate increase to support this level of education.

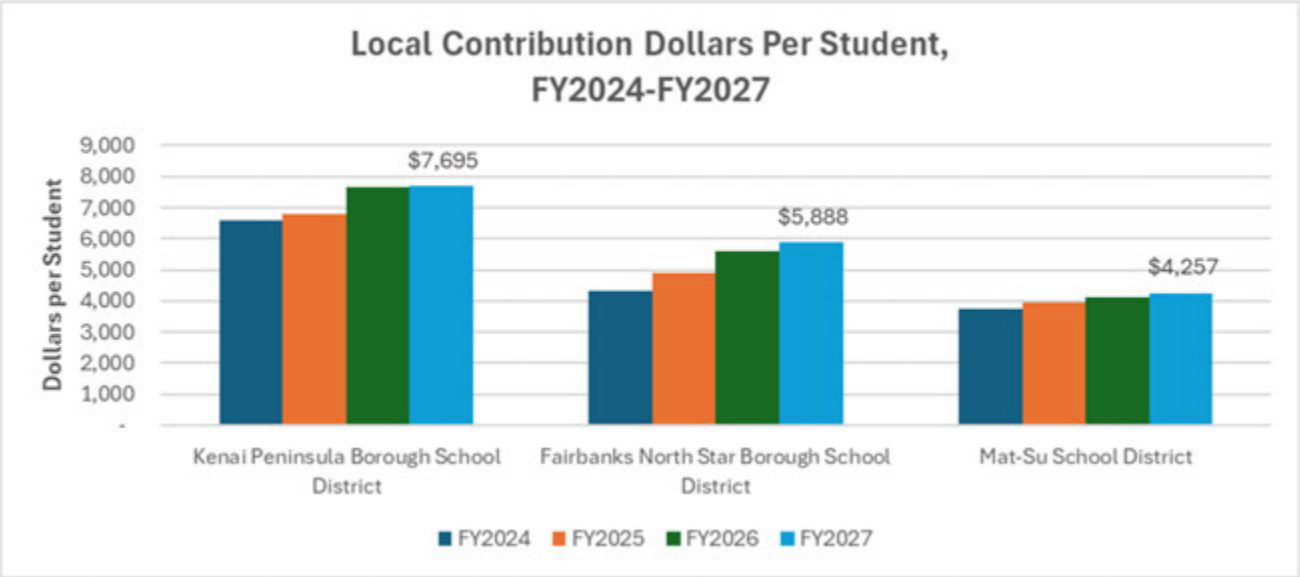




In order for the Kenai Peninsula Borough to maintain a sustainable expenditure budget based on the forecasted revenues and remain affordable to Kenai Peninsula individuals and families, the borough must assert fiscal discipline and maintain an equivalent expenditure trajectory to the CPI, in the next ten fiscal years. One-time funding and inconsistent revenue streams should not be utilized for ongoing operations, but rather for capital or isolated programs that are not expected to continue beyond the current period. Other factors that affect overall expenditures and obligations of the borough are unexpected incidents and disasters, for which the borough maintains a minimum fund balance policy to protect us from those unexpected expenditures events.

Major Budget Issues/Highlights

- FY2027 state legislation was considered during the preparation of the FY2027 budget, which includes a potential increase in local municipalities cap on the local municipalities required PERS contribution from 22% to 24%, this 9% increase would result in an increase of expenditures of over $500,000 to the borough. Other crucial discussions occurring at the state legislature are related to funding for the School Bond Debt Reimbursement, an increase in the Base Student Allocation (BSA), changes in funding for Community Assistance, fisheries business tax, resource landing tax and commercial vessel passenger tax payments.
- Operational funding for the School District: The largest component of the borough's budget is the contribution the borough makes to fund the Kenai Peninsula Borough School District. The borough's local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. The required minimum local contribution is estimated to be $39,143,078 and the maximum amount is $68,685,024. The Mayor's proposed budget appropriates $62,359,080 for education, which includes a one-time funding amount of $3,284,215. The Borough Assembly increased the prior year FY2026 appropriation to the maximum allowable amount of $62,359,080, an increase of 10.90% over FY2025.
- The projected number of students for FY2027 is 8,104 down 1.92% from FY2025 and the Borough's local contribution funding per student is approximately $7,695.



- Total funds provided for school purposes are $73.9 million; the Borough portion is $72.1 million and the State of Alaska is forecasted to provide $1.8 million for debt reimbursement. Funding provided by the borough, net of the State's contribution for debt service, for school purposes is equivalent to 6.20 mills. Sales tax revenue is expected to cover $48.1 million, which represents a 1% increase in sales tax revenue from the forecast amount of sales tax revenue anticipated for FY2026; the balance of funding of $24 million (equivalent to 2.07 mills, an increase of .37 mills from FY2026) comes from property taxes, federal and state revenue, and other sources. Total funding provided for schools (not including post-secondary education funding) represents an amount equal to 67% of the Borough's General Fund budget.
- Quality public services require adequate facilities that are suitable for their use, and deferred maintenance creates additional cost over and above adequate maintenance. The budget includes a continued effort to address the borough's major maintenance and capital facility needs. The adopted FY2027 budget provides a $270,000 transfer to the general government capital project fund and $4.21 million to the school facilities capital project fund to address major maintenance and capital replacement needs of the borough facilities (including school district buildings, all of which the borough owns).
- Funding for the Borough's Solid Waste program: A majority of the FY2027 increase is related to inflationary impacts on contractual services in the department. Hauling contracts, ongoing maintenance and operations for all of the solid waste facilities, fuel and supplies are the most impacted categories. The Solid Waste Leachate Evaporator capital project was completed in FY2026, bringing additional utility costs online while reducing hauling costs associated with leachate disposal. The General Fund contribution for FY2027 is budgeted at $11.7 million. In FY2027 the General Fund is also contributing an additional $1.2 million to the solid waste capital project fund for required closure/post-closure liability expenditures, regulated by the EPA, this is a reduction of $200,000 from FY2026. The total General Fund contribution to the Solid Waste program represents an amount equal to approximately 12% of total General Fund expenditures. The equivalent of 1.11 mills of the Borough's General Fund mill rate of 3.85 mills goes to support the Borough's Solid Waste program.
- The FY2027 budget includes local funding for the Road Service Area Capital Project Fund of $2.5 million; the FY2027-2029 transfers are projected to increase 2.5% annually. Prior to FY2021, grant funds were utilized to support a significant portion of the annual capital project spend to upgrade numerous roads in the Borough; all grant funds have been fully expended, shifting the required burden to be supported by local funds, thus property taxes collected through the Roads Service Area mill rate.

- Although requests for additional FTEs exist, no new positions were added to the General Fund in FY2027; in fact, there was a reduction of .50 in the General Services Annex, which have been reclassified as interdepartmental charges since these services will be accommodated through existing employees as the Homer Maintenance and Seward Bear Creek Flood Service Area facilities. There was a 1 FTE reduction in Risk Management, 1 FTE was added to the 911 Emergency Dispatch, Special Revenue Fund to accommodate a full time Communications Radio Technician. A summary of all position changes for FY2018 to FY2028 can be found on pages 458-459.

Financial Condition Summary

For FY2027, Borough-wide real and personal taxable assessed values are anticipated to increase 2.7%, compared to FY2026 forecast values which increased 7.5% when compared to Actual FY2025 values. Oil and gas property is assessed by the State of Alaska under AS 43.56 is subject to significant fluctuations in value, and plays a vital role in the borough's economy, although the players are changing. Over the last five years, large national and multinational companies have been replaced by independents, which resulted in a resurgence in exploration and production. This has led to new wells in the Anchor Point and Kenai areas and jackup rigs being used in Cook Inlet, along with increased exploration in other areas of the borough, resulting in an increase in assessed value for oil and gas properties. Assessed values for oil and gas properties increased from $1.5 million for FY2017, to $1.8 billion in FY2026. During this same timeframe, oil production for the borough has decreased from approximately 6.5 million barrels annually to approximately 2.3 million barrels annually. Since 1988, oil production for the borough has decreased from 15.9 million barrels annually to 2.3 million barrels annually. The impact to the Borough if the global reduction in the price of gas and oil continues is unknown at this time.

Traditionally the borough's unemployment rate has been 2% to 3% higher than the statewide rate, much of this due to the seasonality of work in the fishing and tourism industry. In FY2020 and FY2021, the Covid-19 worldwide pandemic created temporary increases in unemployment across the nation and in the Borough as high as 17.2% in April 2020. Unemployment rates in the borough have gone up to 6.5% as of January 2026 and it is anticipated that unemployment rates will have little change in 2026.

Calendar Year Ending	Unemployment Rate	Increase (Decrease)	Calendar Year Ending	Unemployment Rate	Increase (Decrease)
2018	7.5%	-0.7%	2022	5.0%	-2.6%
2019	6.6%	-0.8%	2023	5.0%	0.0%
2020	9.9%	3.3%	2024	5.3%	0.3%
2021	7.6%	-2.3%	2025	5.4%	0.1%

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

Financial Plans

General Fund

Revenues and other financing sources of $103.1 million support the FY2027 general fund budget. This total consists of $46.2 million in property tax revenue, $48.1 million in sales tax revenue, $3.3 million in state revenue, $3.7 million in federal revenue, and $1.8 million in other revenues and financing sources. Proposed expenditures are more than projected revenues net of a projected lapse, by $6.7 million. The significant use of General Fund fund balance of $5.4 million in FY2026 and $6.7 million in FY2027 is primarily due to One-time additional local school funding that occurred in both FY2026 for $4.7 million and FY2027 for $3.3 million; for a total of $8.0 million.

Overall expenditures increased $2.7 million when compared to the original FY2026 adopted budget. Factors impacting the budget for FY2027 are as follows:

- The total amount appropriated for school purposes is $73.7 million, a $2.3 million increase when compared to FY2026. Local educational funding for FY2027 includes funding of $62.4 million for school district operations, $7.3 million for school-related debt service, and $4.1 million for capital projects. It should be noted that the borough expects to receive $1.8 million from the State of Alaska under the school debt reimbursement program, which offsets the Borough's expense. In 1964, the Borough citizens voted to implement an areawide sales tax which would be 100% dedicated to funding education. In FY2027, sales tax revenues are estimated to be up only $600,000 from the FY26 forecasted amount, reducing the borough's ability to fund education. In FY26 the Assembly voted to amend the FY26 budget to adopt an additional $4.7 million in local education funding, which increased funding the equivalent of .42 mills. It was anticipated that the local contribution would return to an amount 2.5% more than the FY2025 contribution, however one-time funding is proposed to occur again in FY2027 in the amount of $3.3 million, providing $8.0 million more than originally budgeted from the General Fund fund balance. In FY27, education-related debt service increases $2.3 million or 47.2% as a result of issuing the second phase of authorized education bonds. Therefore, it is imperative that the Borough return to funding approximately 92% of the allowable maximum funding of $60 million in order to maintain a sustainable budget into the future.
- Personnel costs increased $678,964 or 3.89%, primarily due to the impacts of the negotiated collective bargaining agreement offset by static healthcare costs as a result of slowed healthcare experience in the qualified high-deductible healthcare plan.
- Supplies increased $206,201 or .40% due to a tightening of supply line items in efficiencies reduction in use.
- Services decreased $41,772 or (.65%), which includes $104,608 increase in annual software costs; $51,391 increase in remote sales tax fees; and a reduction in equipment replacement fund payments as a result of prior years' equipment and software completing their scheduled payments.
- Transfers increased approximately $2.1 million or 2.48%, primarily due to the continuation of the one-time funding to the local contribution for schools of $3.3 million and an increase to education debt services of 2.3 million as a result of the remaining education related bids being sold in FY2026.

The FY2027 General Fund property tax mill rate did not change from 3.85 mills. Sales tax revenue for FY2027 is expected to increase slightly over the FY2026 forecasted sales tax amount by less than 1.3%. The estimated FY2027 sales tax revenue generates the equivalent of 4.13 mills in property tax revenue. State revenues include $850,000 for Community Assistance (Revenue Sharing) and $1.8 million for school debt reimbursement, representing 70% of only a portion of the outstanding school debt service; fish tax of $500,000; $50,000 for facility rental; and $155,000 from co-op distributions. Federal revenues consist of $3.1 million for Payment in Lieu of Taxes (PILT) receipts, $500,000 for National Forest Receipts, and a civil defense grant of $140,000.

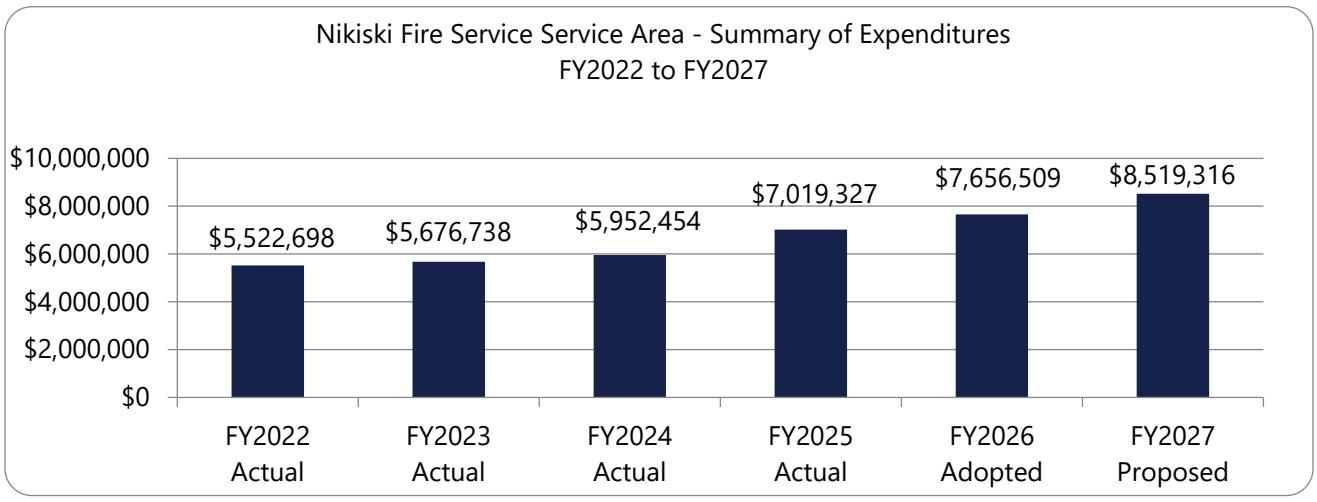
Local Contribution for Kenai Peninsula Borough School District:

Fiscal Year		Local Contribution	One-time Funding	Total Payments to School District	Increase (Decrease)	Mill Rate Equivalent
2023		52,564,284	-	52,564,284	4,564,284	0.51
2024		54,753,114	-	54,753,114	2,188,830	0.22
2025		56,228,307	-	56,228,307	1,475,193	0.14
2026	*	57,634,015	4,725,065	62,359,080	6,130,773	0.54
2027	*	59,074,865	3,284,215	62,359,080	3,284,215	0.28

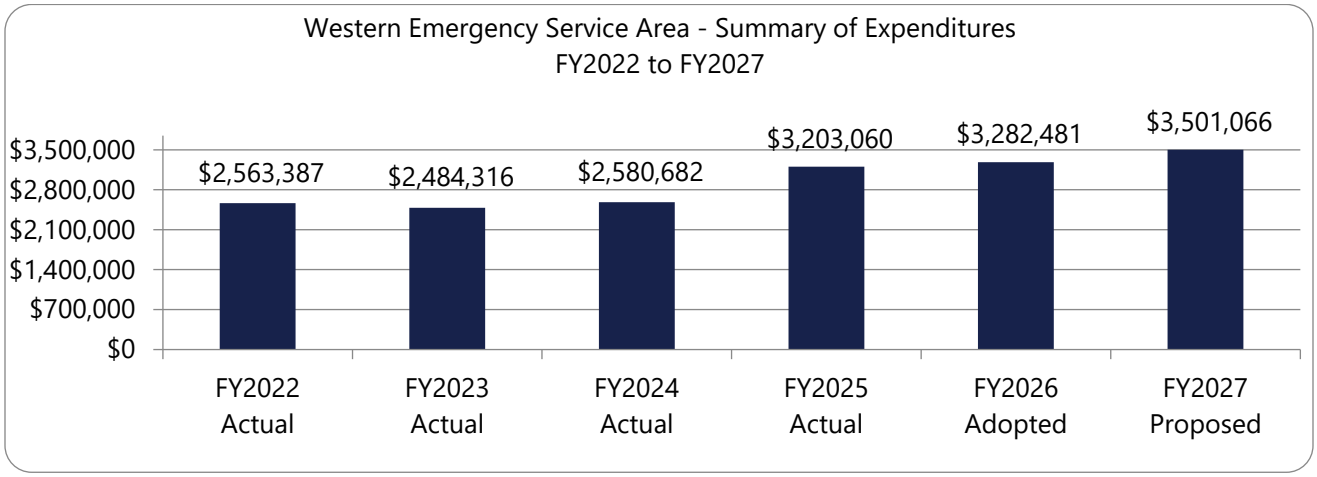
* One-time funding occurred in both FY2026 and FY2027.

Service Areas and Special Revenue Funds
As a whole, the FY2027 service area Special Revenue Fund budgets increased 2.77% from the FY2026 originally adopted. Selected individual funds are as follows:

Nikiski Fire Service Area
The Nikiski Fire Service Area (NFSA) budget is up $862,807 or 11.27% when compared to the prior year. The capital transfer increased $500,000, leaving operating expenditure increases of $362,807 or 4.74%. Operating expenditure increases are primarily related to personnel expenditures associated with the new collective bargaining agreement and property, workers comp and liability insurance premiums. Several areas of the borough identified assets that had not been previously covered and adjusted insured values to be more in line with actual replacement value. In FY2026, the mill rate decreased from 2.70 mills to 2.45 mills, there are no proposed changes to the mill rate for FY2027. Prior to FY2026, the mill rate had remained at 2.70 mills since FY2018.

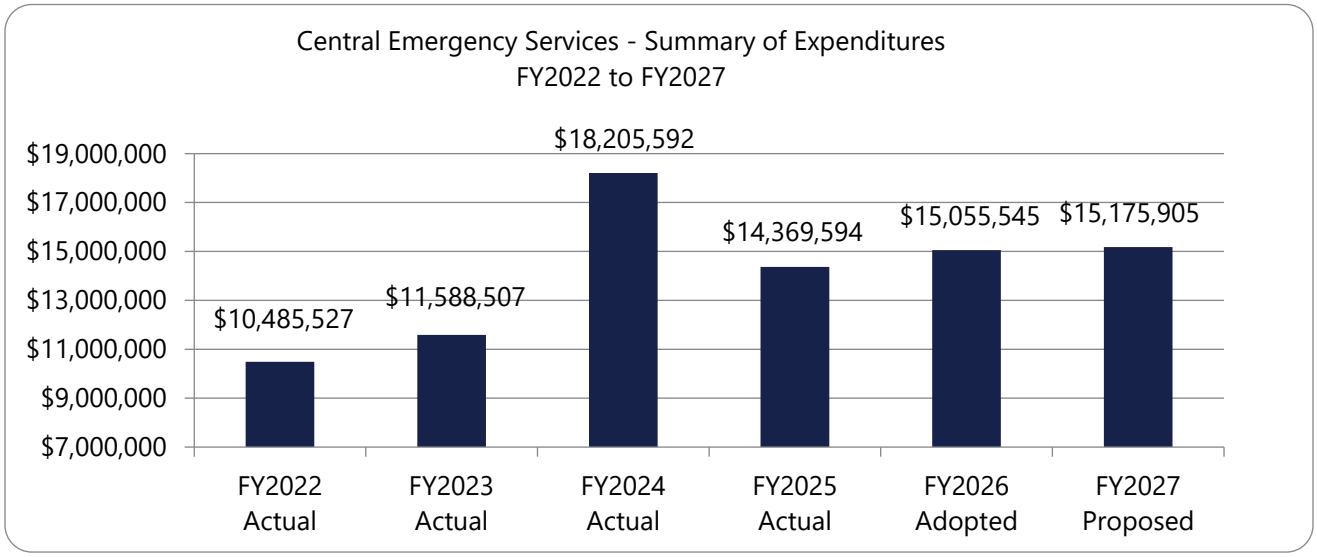


Western Emergency Service Area
The Western Emergency Service Area expenditure budget is up $218,585 or 6.66% when compared to the prior year. The capital transfer decreased $15,000, leaving operating expenditure increases of $233,585 or 7.47%. Operating expenditure increases are primarily related to personnel expenditures associated with the new collective bargaining agreement and property, workers comp and liability insurance premiums. Several areas of the borough identified assets that had not been previously covered and adjusted insured values to be more in line with actual replacement value. There are no proposed changes to the mill rate in FY2027.



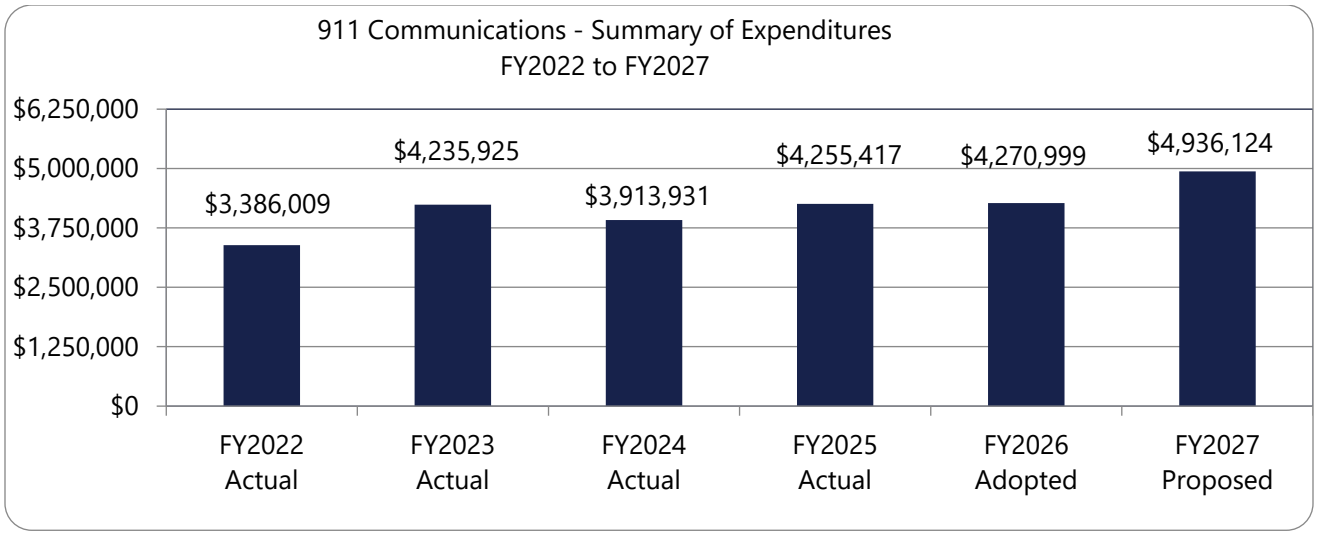
Central Emergency Services

The Central Emergency Service Area (CES) budget is up $120,360 or .80% when compared to the prior year. The debt transfer decreased $178,425, leaving operating expenditure increases of $298,785 or 1.98%. Operating expenditure increases are primarily related to personnel expenditures associated with the new collective bargaining agreement, offset by static healthcare costs as a result of slowed healthcare experience in the qualified high-deductible healthcare plan, and property, workers comp and liability insurance premiums. Several areas of the borough identified assets that had not been previously covered and adjusted insured values to be more in line with actual replacement value. There are no proposed changes to the mill rate in FY2027.



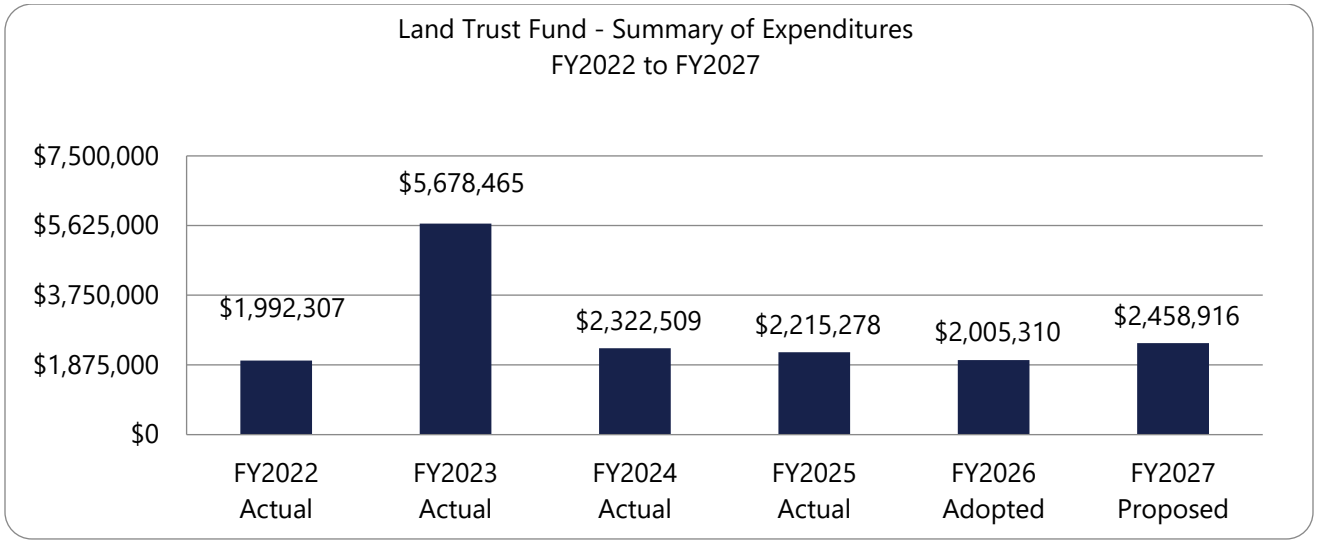
911 Communications

The 911 Communications Center expenditure budget is up $665,125 or 15.57% when compared to the prior year. The capital transfer did not change, therefore all changes are operational. In FY2026, the 911 Center began providing dispatch services for communities in southeast Alaska offset by an agreed upon fee for services, this increased the personnel budget and agency revenues by approximately $300,000. The FY2027 operating budget proposed a net .5 FTE increase, resulting from a reduction of 1 fulltime dispatcher to .5 halftime and the addition of 1 FTE Communications Radio Technician. The intent is to utilize this position for 911 radio and communications duties and provide boroughwide services through interdepartmental charge outs to support radio and communication equipment maintenance and services for various public safety departments. In 2021, the Center entered into agreements with agencies to provide call taking and other services for a fee. The fee is based on call volume and specific specialized services. As part of the agreement, the Center is required to establish a restricted capital reserve fund for replacement of critical infrastructure.



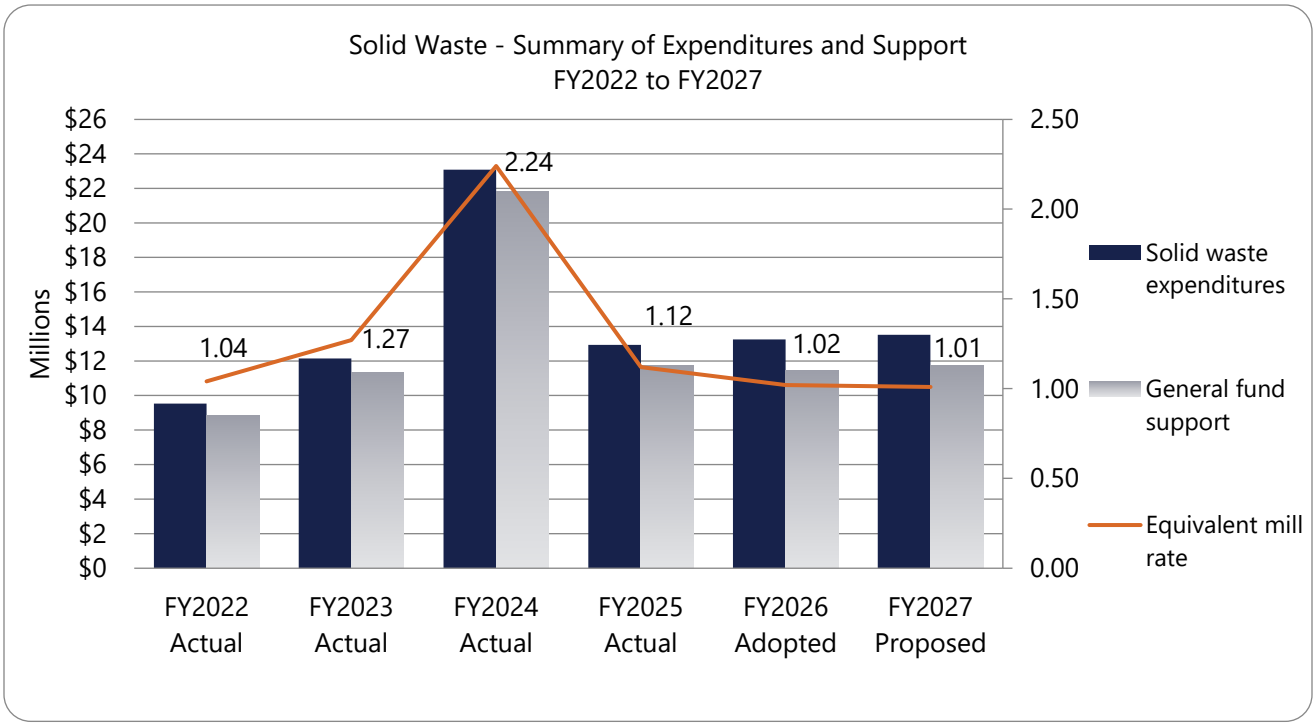
Land Trust Fund

The Land Trust Fund expenditure budget up $453,606 or 22.62% when compared to FY2026. The land sales transfer to the Land Trust Investment Fund increased $550,000, indicating land sale revenues are anticipated to be up in the current year, leaving operating expenditure decreases of $96,394 or (4.81%.) The Land Trust Fund, by Code, is required to transfer annual land sale revenue to the Land Trust Investment Fund to be invested for the purpose of supporting the Land Trust Fund and General Government activities in the future. The Land Trust Fund also had increases to their contractual services to provide for subdivision development, auction services and entitlement surveying. In FY2027 the Facilities Management Division was revived to account for short term management and oversite of daily operations, all costs, and future planning for surplus school buildings, which are no longer utilized as a school by the Kenai Peninsula Borough School District. The borough has expended over $1.2 million from the General Fund since 2024 on facilities that the school district has determined no longer needed for school operations, therefore requiring a centralized fund to account for costs and management of the facilities. This change should not impact the fund balance of the Fund, since all school facility closure are funded through General Fund property taxes.



Solid Waste

The Solid Waste expenditure budget is up $260,425 or 1.97% when compared to FY2026. The capital transfer did not change, therefore all changes are operational. In FY2027 the increases are primarily related to personnel expenditures associated with the new collective bargaining agreement and closure post closure expenditures being provided through solid waste operations budget directly. There is a significant shift of approximately $450,000 between Contract services and utilities, as a result of The Solid Waste Leachate Evaporator capital project completion in FY2026, bringing additional utility costs online while reducing hauling costs associated with leachate disposal. The Borough's General Fund continues to provide the majority of the funding necessary to operate solid waste operations. For FY2027, this amount is $11,741,886 or approximately 87% of the revenue necessary to fund the solid waste program. The General Fund contribution is equal to 1.01 mills or 12% of the General Fund budget.



Capital Projects

The FY2027 Capital Budget includes $4,210,000 for school district major facility maintenance, an increase of 9% from FY2026. Several major school maintenance projects have been accomplished over the past couple of fiscal years due to additional capital funding provided. This year's funding provides for projects such as heating ventilation and air conditioning (HVAC); boiler upgrades that will reduce utility costs; security and safety in school facilities; roofs; windows; siding; flooring replacements; and electrical and lighting upgrade projects in school facilities. The 911 Communications Center capital budget includes $45,910 for quality assurance software, and the Solid Waste Department capital budget includes $2.05 million to provide for various pieces of heavy equipment that have met their end-of-life. There was also an increase to the transfer from the General Fund specifically for EPA closure/post-closure requirements for municipal solid waste facility.

Service Area capital budgets include funding for facility improvements and equipment purchases of $550,000 at Nikiski Fire Service Area for response pickup, ambulance, and an off-road response vehicle; $985,000 at Central Emergency Services for fire training props, ambulance and utility vehicle replacement; $199,000 at Kachemak Emergency Service Area for phase II of a constructed pole barn for cold storage,

septic system replacement and major radio system repairs; 2,000,000 in Road Service Area for capital road construction and improvements; $675,000 at North Peninsula Recreation Service Area for parking lot expansion, replacement of water well, outdoor trail groomer, and commercial oven replacement; and $2,771,971 at South Peninsula Hospital for medical equipment.

Tax Rates

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. Per the Code, the maximum is increased for the tax equivalent of the local payments for voter-approved debt, or to meet an emergency threatening the public peace, health, or safety. The maximum mill rate that could be levied for FY2027 is 8.9 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 proposed budget reflects no change to the General Fund property tax mill rate from the current 3.85 mills for FY2027. There are three service areas that have reductions in their mill rates and one with an increase. A summary of all mill rate changes for FY2022 to FY2027 can be found on page 58.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2027 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 FY2026 budget.

Revenues:	FY2026 Original Revenues	FY2027 Estimated Revenues	Increase (Decrease)
General Property Taxes	$ 86,892,905	$ 88,434,274	$ 1,541,369
Sales Tax	47,975,000	48,100,000	125,000
Intergovernmental:			
Federal	3,740,000	3,740,000	-
State	3,350,380	3,350,380	-
Other Revenue	38,429,043	38,945,166	516,123
Fund Balance Appropriated (Lapsed)	3,993,399	10,174,043	6,180,644
	$184,380,727	$192,743,863	$ 8,363,136

Property and sales tax revenues are up by a combined 2.03% and represent approximately 75% of total revenues (not including fund balance); this compares to 75% for FY2026 and FY2025. Other information is as follows:

- Property taxes are projected to increase approximately $1.5 million due to the FY2027 taxable assessed values increasing 2.7% from the FY2026 original budgeted amounts offset by reduced mill rates for the Road Service Area, North Peninsula Recreational Service Area and Nikiski Senior Service Area and one mill rate increase to the Seldovia Recreational Service Area.
- Sales tax revenues are projected to have very little growth from the FY2026 forecasted amount, coming in consistent with actuals from FY2025 and forecasted FY2026. The original estimate for sales tax was based on FY2025 data through February 2025. The FY27 projected revenues are due to brick-and-mortar lines of business showing little to no growth or reductions in taxable sales from FY2026, this is consistent with FY2026 activity. Services are up 12%, utilities 7%, Personal property rentals 20%, and retail being up only 1.5%, with retail being 50% of the total sales tax collected in FY2026. Remote sales tax collections are will continue to provide increases in sales tax revenues overall with a projected increase of approximate $200,000 or 5% of remote sales tax.

- Other revenues are projected to increase $516,123, primarily due to increases in projected interest income.
- State revenues are expected to be consistent with FY2026 levels. The new education bonds issued in FY2023 and FY2026 are not reimbursable due to a moratorium on new debt service eligibility for the program and no additional state grants are anticipated.
- The use of fund balance as a revenue source continues in FY2027 primarily due to the continuation of one-time funding increases to the local education contribution for FY2026 and FY2027 totaling additional funding of $8.0 million over the two years. The budgeting philosophy of staying below the average inflation over time would allow the Borough to provide more affordable government for our citizens and predictable future funding for all functions of the KPB.

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 FY2027. Please note that the FY2026 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:	FY2026 Original Appropriation	FY2027 Mayor Proposed	Increase (Decrease)
General Government	$25,663,328	$25,725,416	$ 62,088
Solid Waste	13,852,150	14,962,575	1,110,425
Public Safety	33,469,713	35,282,572	1,812,859
Recreation	3,277,963	3,378,724	100,761
Education	72,430,708	74,846,944	2,416,236
Road Maintenance	9,161,784	9,971,355	809,571
Hospitals	8,995,606	9,784,759	789,153
Internal Service	17,529,475	18,791,518	1,262,043
	$184,380,727	$192,743,863	$ 8,363,136

Total FY2027 appropriations are up 4.5% when compared to the FY2026 original budget. For comparative purposes, the FY2026 budget was up 2.39% when compared to the original FY2025 budget and the FY2024 budget was up 2.5% when compared to the FY2024 budget. The primary drivers of this change include:

- General Government increases of $62,088 or 0.2% are primarily due to increases in software licensing, a small increase in the fees for collection of remote sales taxes, cost impacts from the new Collective Bargaining Agreement (CBA) requirements offset by a reduction in healthcare charge outs to bring healthcare reserves in line with minimum fund balance requirements.
- Solid waste costs have increased $1,110,425 or 8.0% due to additional capital and infrastructure needs as well as increases to fund the closure/post closure liability. Capital increased from $1.2 million to $2.0 million to provide for various heavy equipment that has met it's end of useful life.
- Public safety increase of $1,812,859 or 5.4%, primarily due to primarily related to personnel expenditures associated with the new collective bargaining agreement and property, workers comp and liability insurance premiums. Several areas of the borough identified assets that had not been previously covered and adjusted insured values to be more in line with actual replacement value.
- Education costs indicate an increase of approximately $2.4 million or 3.3%. This increase is primarily due to an increase of $2.3 million increase over the FY2026 educational debt service payments, and a $86,000 increase to the FY2026 school capital contribution.
- Hospital expenditures have increased due to a larger investment in capital equipment and infrastructure for South Peninsula hospital when compared to FY2026. South Peninsula hospital is proposing $2.8 million in capital expenditures for FY2027 compared to $2.2 million in FY2026.

- Internal Service Funds have increased due to premium increases for general liability coverage and increases specific to capturing assets that had not been previously covered and adjusting values to be more in line with actual replacement values. The Healthcare reserve Fund and Equipment Replacement Fund are consistent with FY2026 with no significant differences.

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, FTE requests and other reductions were made to the original budgets as submitted. Other than the one-time $8.0 million increase across FY2026 and FY2027 for education funding, we believe that this budget is consistent with the Mayor's budget priorities that include:

- Delivery of basic quality Borough services at the lowest, sustainable cost possible.
- A level of local educational funding borough residents can reasonably afford and sustain.
- Providing consistent and reliable emergency services throughout the Borough.
- A high-quality capital and operational maintenance program that reduces the cost of deferred maintenance and 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 balanced budget that can be supported by the borough's current areawide revenues.
- Maintenance of the borough's financial condition with a focus on returning to a sustainable trend today and into the future to ensure affordability for borough residents.

Acknowledgement

Credit is given to those who have participated in the preparation of the FY2027 budget. Service area boards, department heads, and their staffs have all worked very hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. Finance Department staff deserving recognition include: Financial Planning Manager Chad Friedersdorff, Controller Sara Dennis, Auditor Accountant Tiffany Boardman, Payroll Accountant Tyra Rivera, Grant/Treasury Accountants Christina Griffith and Makiah Stafford, Sales Tax Supervisors Brittany Carter and Lauri Lingafelt, Property Tax Supervisor Nolan Scarlett, and Finance Department Administrative Assistant Lori Johnson. All have put in long hours preparing this document.

We look forward to working with the borough assembly, the Kenai Peninsula Borough School District, all residents of the borough and the borough business community in making the Kenai Peninsula an even greater place to live, work, play, visit and conduct business.

Respectfully submitted,

Peter A. Micciche
Borough Mayor

Brandi Harbaugh

Brandi Harbaugh, CPA CPFO
Director of Finance

Kenai Peninsula Borough
FY2027 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 do the Borough and School District interrelate?
- When is the budget prepared, and how does the budget cycle operate?
- What is the Borough's basis of budgeting?
- How is the budget data organized?

Brief Introduction to the Borough

The Kenai Peninsula Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 24,750 miles and is located in the south-central part of the state of Alaska. Per the most recent update from the State of Alaska, Department of Commerce, Community, and Economic Development, the Borough's population for January 2025 is estimated to be 61,350

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 three 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 27 for more detail):

- Areawide powers: assessment and collection of property taxes and sales taxes for the Borough and cities within the Borough, planning, solid waste disposal, education, postsecondary 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 prior year full and true assessed value of property. The State has also established a maximum contribution, which is an amount equal to the minimum contribution plus 2.00 mills of the full and true assessed value of property. In prior years the maximum allowable contribution was based on 23% of basic need. Basic need is defined as total of the adjusted average daily membership times the base student allocation. For FY2027, the Borough's contribution is $62.4 million, $23.2 million more than the required minimum contribution. The Borough's sales tax revenue is estimated to fund $48.1 million of that amount; the balance or $14.3 million would come from other sources including property taxes, state and federal sources, and interest earnings.

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

Total funding, net of state debt reimbursement, for KPBSD schools for FY2027 is $71.9 million; an amount equal to 65% of the Borough's General Fund budget.

Basis of Accounting & Budgeting

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

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 re-encumbered 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 for their accounting basis. Proprietary Funds use the accrual basis of accounting; however, their budgets more closely follow the modified accrual method used for governmental funds. For example, the proprietary fund budgets include capital outlay amounts for the initial purchase

of fixed assets, but do not include budget amounts for depreciation of those fixed assets. For the ACFR, capital outlays are not recognized but depreciation is.

Budget Process

The annual budget, which includes both operating and capital budgets, is the mechanism through which the Borough Assembly establishes the appropriations for the Borough. Ordinance 2026-19, a copy of which is included on pages 38 - 42, 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 presents 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 and the resolution setting the mill rates for the General Fund and the Service Areas is presented at the first meeting in June. After holding public work sessions, the Borough Assembly approves the budgets and sets the tax rates for the General Fund and Service Areas prior to June 15th.

Mill Levy

A resolution setting the mill rates is submitted to the assembly at the first Assembly meeting in June for approval as mill rates must be established prior to June 15th in accordance with Alaska Statutes. The Borough voters have approved a tax cap of 8.0 mills not including the amount needed for debt service or to meet an emergency threatening public peace, health or safety. The maximum mill rate calculation for FY2027 is 8.90 mills. The adopted mill rate for FY2027 is 3.85 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, this user guide, major financial policies, the budget calendar, an organizational chart, the 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, 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 have 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 nine-year plan of expenditures.

- The appendix section includes data on salary schedules, full-time equivalent employees, a glossary of terms, a list of acronyms, various analytical data, and a schedule of fees.

Powers of the Kenai Peninsula Borough

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

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

Fund Structure

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

GOVERNMENTAL FUNDS

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

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

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

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

PROPRIETARY FUNDS

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

FUNDS OMITTED FROM THE BUDGET

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

Fund Relationship Table

The following table depicts the relationship between the departments of the borough and the various major and non-major funds that each utilizes and/or manages. Expenditure and revenue history, can be found in the General Fund Summary, Special Revenue Fund Summary, Department Summaries.

		Special Revenue Funds (Non-Major Funds)																				
Department	***General Fund (1) (2) (Major Fund)***	***Nikiski Fire (1)***	***Bear Creek Fire (1) (2)***	***Western Emergency Services (1)***	***Central Emergency Services (1) (2)***	***Central Peninsula Emergency Medical***	***Kachemak Emergency Services (1)***	***Eastern Peninsula Highway Emergency***	***Seward Bear Creek Flood***	***911 Communications (1)***	***North Peninsula Recreation (1)***	***Seldovia Recreational***	***Road Service Area (1)***	***Engineer's Estimate***	***RIAD Match***	***School Maintenance (1)***	***Postsecondary Education***	***Land Trust Fund***	***Nikiski Senior***	***Solid Waste (1)***	***Central Kenai Peninsula Hospital (1) (2)***	***South Kenai Peninsula Hospital (1) (2)***
Administration/Primary Department		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Assembly Administration	X																					
Assembly Clerk	X																					
Elections	X																					
Records Management	X																					
Mayor Administration	X																					
Purchasing and Contracting	X																					
Emergency Management	X																					
Human Resources (HR)	X																					
HR Homer and Seward Annex	X																					
HR Printing/Mail	X																					
HR Custodial Maintenance	X																					
Information Technology	X																					
Legal	X																					
Finance Administration	X																					
Financial Services	X																					
Property Tax and Collections	X																					
Sales Tax	X																					
Assessing Administration	X																					
Appraisal	X																					
Resource Planning	X																					
Geographic Information Systems	X																					
Senior Citizens Grant Program	X																					
Business and Economic Development	X																					
Non-Departmental	X																					
School Maintenance															X							
School Custodial															X							
School Non-Departmental															X							
Land Trust Fund - Administration																	X					
Land Trust Fund - Facilities																	X					
Solid Waste Administration																			X			
Solid Waste Central Peninsula Landfill																			X			
Solid Waste Seward Transfer Facility																			X			
Solid Waste Homer Transfer Facility																			X			
Solid Waste Landfills, Hauling and Waste Programs																			X			
South Kenai Peninsula Hospital Operations *(New Boundaries on 7/1/19)*																						X
South Kenai Peninsula Hospital Operations *(Old Boundaries before 7/1/19)*																						X

(1) Also supported by a Capital Project Fund
(2) Also supported by a Debt Service Fund

Financial Policies

The financial policies establish the framework for overall fiscal planning and management, and set forth guidelines for both current and long-term planning. These policies are intended to be consistent with the Kenai Peninsula Borough's Code of Ordinances found at KPB Code of Ordinances Chapter 5 – Revenue and Finance. Policies are to be reviewed annually to assure the highest standards of fiscal management. The Mayor and the Department Directors 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, 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 (it is not mandated by the State of Alaska).

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 Assembly authorized establishment of this policy through KPB Resolution 78-15 in February 1978, enacted in Borough Code in 1989 and updated via KPB Ordinances in 2016 and 2021)

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

6. Capital Budget Policies

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

7. Fund Balance Policy

(The Borough Assembly authorized establishment of this policy through KPB Resolution 2001-045 in April 2001, updated through KPB Resolution 2017-031 in March 2017)

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

Strategic & Long-Term Planning

The Kenai Peninsula Borough first developed its Borough-wide Comprehensive Plan in 2005, with significant updates in 2019. The Borough has more recently focused on long-term strategic planning through the Kenai Peninsula Borough's Resilience and Security Advisory Commission established in 2020. The Commission guides and supports the Borough on developing sustainability solutions to promote economic security, safety, self-reliance, and wellbeing of its inhabitants, while maintaining the ability of future generations to do the same. The focus of our comprehensive strategic planning is to mitigate known hazards, adapt to significant changes, and modernize and diversify our energy sector according to the Borough's Comprehensive Plan while maintaining the values and vision of the community and its members. The Plan's goals and objectives center around:

1. **Diversity and growth in the Kenai Peninsula Borough economy.** Support oil and gas industry, promote outdoor recreation and tourism, sport fishing opportunities and protection, develop seafood industry for commercial fishing and seafood harvesting, support sustainable and healthy agriculture, mari-culture and mining.
2. **Proactively manage growth to provide economic development opportunities on the Kenai Peninsula Borough while preserving what residents and visitors value about the area's natural features.** To establish land use policies and guidance along with hazard mitigation.
3. **Preserve and improve quality of life in the Kenai Peninsula Borough through increased access to local and regional facilities, activities, programs and services.** Encourage coordination of utilities and energy sector, increase public safety and emergency services, support health and wellness, increase diverse housing supply, provide for solid waste services and historic preservation.
4. **Improve access to, from and connectivity within the Kenai Peninsula Borough.** Engage in transportation development, improvement for roads, pathways, marine ferry routes, docking facilities and safe responsible expansion of aviation options.
5. **Create more active and engaged Kenai Peninsula Borough residents, local communities, and a more effective and efficient Borough government.** Provide and expand on quality education and work to develop a sustainable fiscal plan with less dependency on State funding.

Our Vision: What is Our Future Kenai Peninsula Borough?

Keep the Kenai Peninsula a unique and prosperous, vibrant and attractive place to live

General Government

The Borough Administration and Assembly are committed to considering and incorporating future financial impacts while implementing strategic planning to better align with available and future resources. Recent legislative discussions on:

1. July 2025 the Borough adopted the ***Safe Streets and Roads for All Comprehensive Safety Action Plan***, as a transportation element of the Borough's Comprehensive Plan.
2. March 2026 the Borough adopted the 2045 ***City of Homer Comprehensive Plan*** as an element of the Official comprehensive plan for that portion of the Borough.
3. April 2025 the Borough authorized the contract award to update the Borough's Emergency Operations Plan, this update was funded through grants opportunities and is currently underway.

Strategic & Long-Term Planning at the Fund Level

Emergency Services:

- Complement the 911 Communications Center's Quality Improvement Program with Artificial Intelligence Quality Assurance for all three disciplines (EMS/Fire/Law Enforcement) to strengthen technology in response. Pg. 232
- Begin transition to provide Ambulance service in the Bear Creek Fire Service Area in order to effectively response to EMS calls in the service area. Pg.180
- Central Emergency Services will continue training project by completing purchase of live fire car/pressurized vehicle, and building props to improve training operations, increasing the skill level of personnel to deliver better services. Pg. 196
- Initiate a 3-year grant program in the Eastern Peninsula Highway Emergency Service Area for the purpose of providing adequate water sites in the Cooper Landing, Hope, and Moose Pass Communities, which will improve response in these unincorporated areas of the Peninsula. Pg. 218
- Continue to develop Kachemak Emergency Service Area community-based response capabilities for outlying regions and incidents outside of KES's area of responsibility to provide adequate coverage for the region. Pg. 210
- Increase Nikiski Fire Service Area off-road response capabilities by purchasing an all-terrain vehicle. This will enable access to some of the most challenging terrain throughout the entire year. Pg. 170
- Continue partnership between Seward Bear Creek Flood Service Area and the US Fish & Wildlife Service, State of Alaska Fish & Game, Kachemak Heritage Land Trust, and other local stakeholders on fish culvert design and placement using grant funds. Pg. 226
- Western Emergency Service Area will complete FAA pilot training to better provide for unmanned aircraft to fully implement search and rescue and fire reconnaissance drone program. Pg. 188

Seniors Citizens

- Nikiski Senior Service Area will continue to perform outreach to seniors in the service area, to encourage membership and community involvement, in an effort to reestablish relationships and attendance for lifetime members and new members. Pg. 300

Recreation:

- North Peninsula Recreation Service Area (NPRSA) will continue to work towards completion of the NPRSA Master Plan to ensure service area is moving in the direction the community wants and supports. Pg. 242
- In an effort to support community resilience and food independence, Seldovia Recreation Service Area plans to support agricultural education with programs such as seed swaps, soil sampling, gardening classes, food storage and preparation, using local and guest presenters. Pg. 250

Roads

- The Road Service Area will work with a consultant to develop new strategies for promoting road improvements, potentially utilizing the KPB road standard and an engineer involved design/build process to address targeted road issues more economically than employing the traditional CIP process. Pg. 258

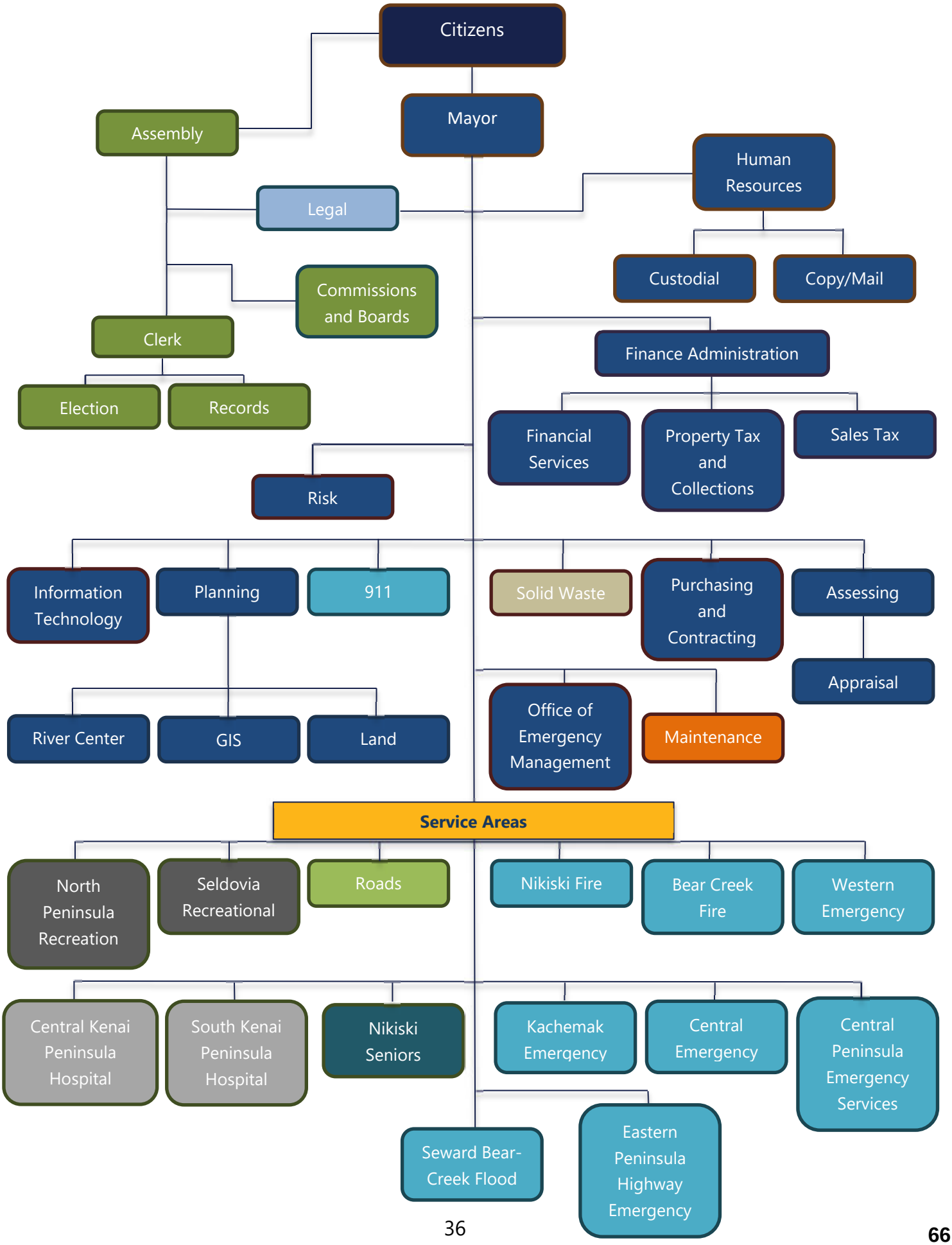
Solid Waste

- The Solid Waste Department will strengthen operational oversite and consistency across Solid Waste facilities by enhancing operational coordination, performing monitoring, and day-to-day oversight across landfill and transfer site operations to improve efficiency, safety, and regulatory compliance. Pg. 305

FY2027 Budget Calendar

Calendar		Affected Parties
November 2025		
01-30	Meetings with Mayor and Finance staff to discuss budget process and budget guidelines.	Finance, Mayor
07	Send departments/service areas the forms to request staffing changes for the new fiscal year.	Finance
24	Notification of budget kickoff meeting sent to departments/service areas.	Finance
15-30	Load current year budget information into budget excel spreadsheets and update personnel information into budgeting system and worksheets.	Finance
December 2025		
01-15	Schedule budget informational meetings with Service Area boards for January meetings.	Finance
02	Due date for additional staffing changes from departments/service areas due to Mayor.	All Departments/Service Areas
02	Personnel requests for overtime & temporary employees due to Finance.	All Departments/Service Areas
24	Review of personnel requests submitted to Mayor including fiscal impact.	Finance, HR, Mayor
16-20	Personnel numbers and electronic budget packets emailed to departments/service areas.	All Departments
January 2026		
01-09	Send budget calendars, preliminary personnel budgets and budget forms to all departments and service areas.	Finance
01-09	Schedule budget review meetings with Mayor and administrators.	Finance
01-30	Internal budget development process begins.	Finance
03	Receive preliminary assessed value estimates from Assessor.	Assessing
05-28	Finance Department meets with service area boards to provide results of operation of prior year activity, fund balance information and to discuss their 10-year CIP needs and projections.	Finance, Service Areas
07	Budget kickoff meeting: Mayor/department heads/service area administrators.	Finance, Mayor, All Departments/Service Areas
29	Provide preliminary insurance costs to departments and service areas.	Finance, Risk
30	Equipment replacement payment information provided to departments.	Finance
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.	All Departments
February 2026		
02-06	Review department budget requests and proposed fee changes. Prepare packets for meetings with the Mayor and the administrative staff.	Finance, All Departments/Service Areas
24-26	Department budget review meetings with Mayor and administrators.	Finance, All Departments
28	Real Property assessment notices mailed.	Assessing
March 2026		
02	Service area board approved budget requests submitted to Finance.	Finance, All Service Areas
02-13	Review Service Area budget requests and proposed fee changes. Prepare packets for meetings with the Mayor and the administrative staff.	Finance, All Service Areas
16-20	Service Area Budget review meetings with Mayor and administrators.	Finance, All Service Areas
15	Senior citizens grant application due.	Grant Administrator, Senior Centers
09-20	Strategic budget planning with administration, departments and service areas.	Finance, All Departments/Service Areas
23-31	Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.	Finance
April 2026		
1-4	Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.	Finance
06-10	Review draft of preliminary budget documents.	Finance
21	BCFSA, EPHESA and SBCFSA budget presentations to the Assembly.	Finance, BCFSA, EPHESA, SBCFSA
17	Preliminary budget completed and to the printer.	Finance
23	FY2027 appropriating Ordinance to Assembly packet.	Finance
23	Resolution setting school local effort amount to Assembly packet.	Finance
24	Preliminary budget presented to Borough Clerk and Assembly President for distribution to Assembly.	Finance, Print Shop
May 2026		
05	Introduce appropriating budget ordinance.	Assembly, Finance
05	Mayor's proposed budget documents presented to the Assembly.	Assembly, Finance
05	Department/service area budget presentations to the Assembly.	Assembly, Finance, All Departments
18-21	Department and service area budget presentations to Assembly continue.	Assembly, Finance, All Departments
21	Resolution setting the mill levy to the assembly packet.	Assembly, Finance
June 2026		
01	Assessor certifies final assessment roll.	Assessing
01-20	Update budget documents to reflect final adopted budget.	Finance
02	Public hearing and final adoption of budgets and setting mill rates.	Assembly, Finance
05	Complete input of budget into financial system.	Finance
19-20	Input FY2027 budget into financial system.	Finance
22-24	Finalize budget document for publication and distribution.	Finance

Kenai Peninsula Borough Organizational Chart



Kenai Peninsula Borough Staff

Peter A. Micciche, Borough Mayor

Vacant	Chief of Staff
Joe Rizzo	Special Assistant to the Mayor
Dana Cannava	Special Assistant to the Mayor
Vacant	Special Assistant to the Mayor - Facilities
Heather Geer	Grants Administrator & Community Liaison

Department and Service Area Leadership

Tammy Goggia-Cockrell	911 Emergency Management Coordinator
Adeena Wilcox	Borough Assessor
Sean Kelley	Borough Attorney
Michele Turner	Borough Clerk
Eric Eleton	Director, North Peninsula Recreation Service Area
Dil Uhlin	Director, Road Service Area
Brandi Harbaugh	Finance Director
Richard Brackin	Fire Chief, Bear Creek Fire Service Area, EPHESA
Roy Browning	Fire Chief, Central Emergency Service Area
Eric Shultz	Fire Chief, Kachemak Emergency Service Area
John Harris	Fire Chief, Nikiski Fire Service Area
Jon Marsh	Fire Chief, Western Emergency Service Area
Justen Huff	Human Resources Director
Ben Hanson	Information Technology Director
Nick Kemp	Maintenance Director
Robert Ruffner	Planning Director
John Hedges	Purchasing and Contracting Director
Sovala Kisena	Risk Manager
Brenda Ahlberg	Senior Manager – Office of Emergency Management
Eric Lervig	Acting Solid Waste Director

Introduced by:	Mayor
Date:	05/05/2026
Hearings:	05/19/26 & 06/02/26
Action:	

KENAI PENINSULA BOROUGH
ORDINANCE 2026-19

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2027

WHEREAS, Alaska Statute 29.35.100 requires a municipality's governing body to establish the manner for the preparation and submission of the budget and capital program;

WHEREAS, KPB 05.04.020 requires 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, KPB 1.12.010 and KPB 5.04.050 require two public hearings on the budget proposal;

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

SECTION 1. This is a non-code ordinance.

SECTION 2. That $111,238,439 is appropriated in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as follows:

General Government Operations	$22,839,609
Transfer to School District for Operations and In-kind Services	62,359,080
Transfer to School Debt Service	7,278,564
Transfer to Special Revenue Funds:	
Solid Waste	11,741,886
Post-Secondary Education	999,300
911 Communications Fund	150,000
Eastern Peninsula Highway Emergency Service Area	300,000
Transfer to Capital Projects Funds:	
School Revenue	4,100,000
General Government	270,000
Solid Waste	1,200,000

SECTION 3. The following is appropriated to the School Fund from local sources for operations purposes and in-kind services:

A. Local Effort	**$45,896,566**
B. Maintenance	**10,126,165**
C. School District Utilities	**81,600**
D. School District Insurance	**5,927,900**
E. School District Audit	**174,162**
F. Custodial Services	**152,687**
Total Local Contribution per AS 14.17.410	**$62,359,080**

SECTION 4. 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 5. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027 are as follows:

Nikiski Fire Service Area	$8,519,316
Bear Creek Fire Service Area	1,164,940
Western Emergency Service Area	3,501,066
Central Emergency Service Area	15,175,905
Central Peninsula Emergency Medical Service Area	10,716
Kachemak Emergency Service Area	2,410,395
Eastern Peninsula Highway Emergency Area	357,190
Seward Bear Creek Flood Service Area	554,198
911 Communications	4,936,124
Kenai Peninsula Borough Road Service Area	10,471,355
Engineer's Estimate Fund	22,550
North Peninsula Recreation Service Area	3,204,562
Seldovia Recreational Service Area	199,162
Post-Secondary Education	999,300
Land Trust	2,458,916
Nikiski Senior Service Area	557,556
Solid Waste	13,512,575
Central Kenai Peninsula Hospital Service Area	5,084,084
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	1,492,419
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	3,208,555

SECTION 6. That $7,278,564 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 7. That $1,458,013 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 8. That $89,995 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 9. That $4,264,663 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 10. That $1,492,419 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027 are as follows:

School Revenue	$4,210,000
General Government	228,827
911 Communications	102,461
Solid Waste	2,050,000
Service Areas:	
Nikiski Fire	550,000
Central Emergency Services	985,000
Kachemak Emergency Services	199,000
North Peninsula Recreation	675,000
Road Service Area	2,000,000
South Kenai Peninsula Hospital	2,771,971

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027 are as follows:

Insurance and Litigation	$9,473,818
Health Insurance Reserve	8,467,700
Equipment Replacement	850,000

SECTION 13. That the FY2027 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 5, 2026, 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, 2026 are reappropriated for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 15. That the Salary Range Schedule for Appendix A Personnel presented in the budget document is approved.

SECTION 16. That the fee schedule presented in the budget document is approved.

SECTION 17. Notwithstanding KPB 5.22.040, which provides that grant funds for senior citizen centers and adult day care centers will be distributed proportionately to the number of persons served be each existing center in relation to the total number being served by all centers that have applied for funding, the grant funds distributed pursuant to KPB Chapter 5.22 will be distributed as set out in this ordinance for FY27.

SECTION 18. If any provision of this ordinance or its application is determined to be invalid, the remaining provisions shall continue in full force and effect.

SECTION 19. That this ordinance takes effect at 12:01 a.m. on July 1, 2026.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF JUNE, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner CMC, 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 01, 2025

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Kenai Peninsula Borough, Alaska, for its annual budget for the fiscal year beginning July 1, 2025.

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

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

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Kenai Peninsula Borough

Date of Incorporation: January 1, 1964

Authority for Incorporation: State of Alaska Borough Act of 1961

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

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

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

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

Area	24,750 square miles	**Education**	42 schools in operation
Population	61,350	**Solid Waste Disposal**	8 landfills; 5 manned transfer facilities; and 8 drop box transfer sites
Emergency Services	19 fire stations		
Hospitals	2 hospitals		
Roads	661 miles maintained		

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S. Hostetter

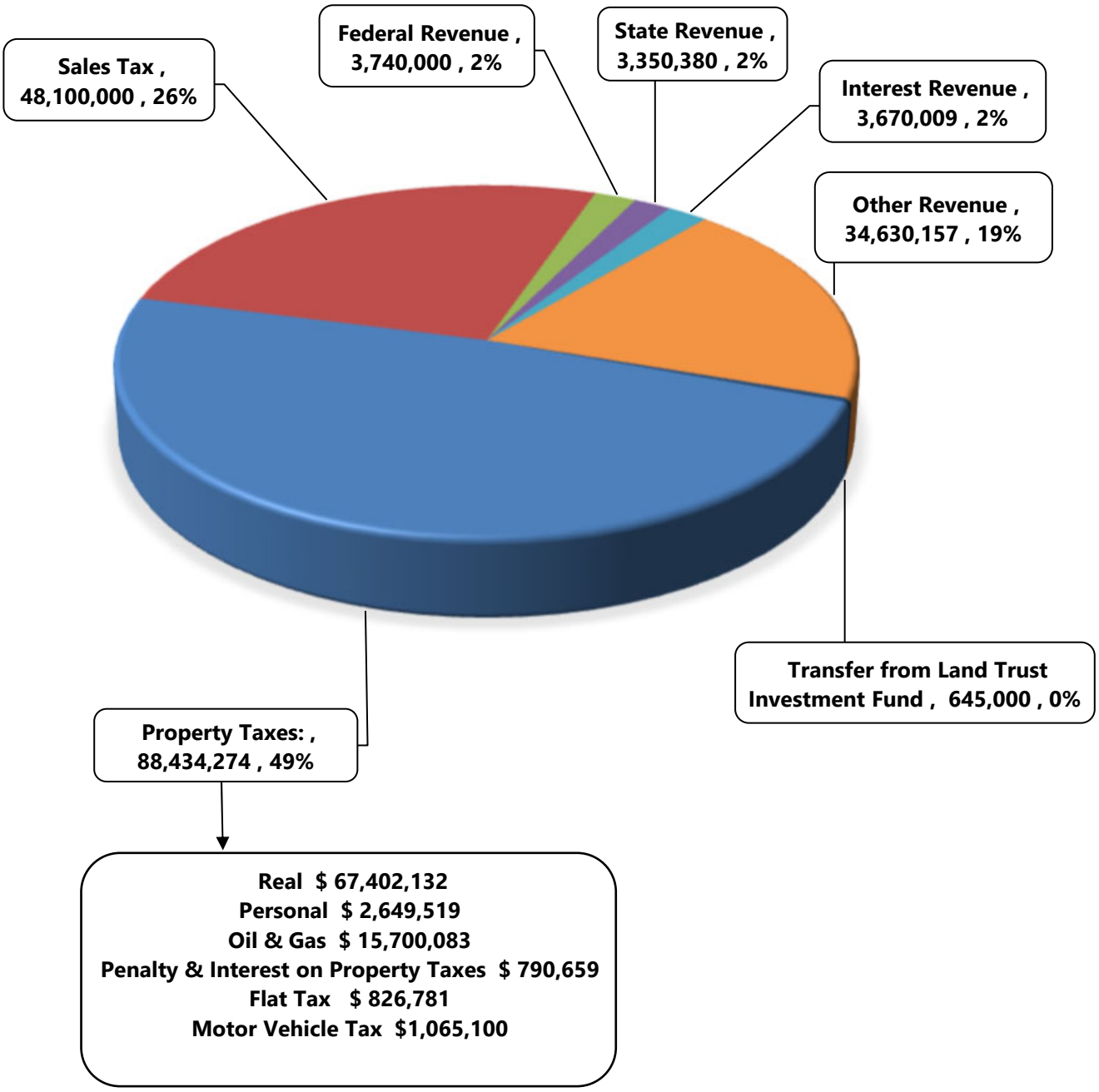
Kenai Peninsula Borough
Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2027

	FY2027 General Fund	FY2027 Special Revenue Fund	FY2027 Debt Service Fund	FY2027 Capital Projects Fund	FY2027 Internal Service Fund	FY2027 Total (Memorandum Only)	FY2026 Forecast Total All Fund Types	FY2025 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	$ 35,855,200	$ 31,546,932	$ -	$ -	$ -	$ 67,402,132	$ 66,689,063	$ 67,611,185
Personal	1,463,081	1,186,438	-	-	-	2,649,519	2,811,627	3,241,078
Oil & Gas (AS 43.56)	6,986,422	8,713,661	-	-	-	15,700,083	14,900,328	15,751,295
Penalty & Interest	709,615	81,044	-	-	-	790,659	761,146	851,154
Flat Tax	550,181	276,600	-	-	-	826,781	821,689	834,280
Motor Vehicle Tax	642,580	422,520	-	-	-	1,065,100	1,054,867	947,353
Total Property Taxes	46,207,079	42,227,195	-	-	-	88,434,274	87,038,720	89,236,345
Sales Tax	48,100,000	-	-	-	-	48,100,000	47,500,000	48,368,849
Federal Revenue	3,740,000	-	-	-	-	3,740,000	5,163,359	6,719,264
State Revenue	3,350,380	-	-	-	-	3,350,380	3,306,391	6,242,441
Interest Revenue	1,476,406	1,096,619	-	728,098	368,886	3,670,009	6,146,835	13,733,101
Other Revenue	250,786	15,619,492	-	-	18,759,879	34,630,157	61,045,944	41,022,622
Transfer from Land Trust Investment Fund	-	645,000	-	-	-	645,000	660,000	334,502
Total Revenues	103,124,651	59,588,306	-	728,098	19,128,765	182,569,820	210,861,249	205,657,124
Other Financing Sources/Transfers	-	75,886,047	14,583,654	15,372,270	-	105,841,971	104,541,494	98,677,292
Total Revenue and Other Financing Sources	103,124,651	135,474,353	14,583,654	16,100,368	19,128,765	288,411,791	315,402,743	304,668,918
Appropriations:								
Expenditures/Expenses								
Personnel	18,147,550	38,867,689	-	-	817,784	57,833,023	55,525,123	50,268,217
Supplies	206,201	3,304,383	-	-	2,708	3,513,292	3,516,577	2,676,066
Services	6,427,054	32,350,021	-	-	17,969,048	56,746,123	59,672,086	47,270,781
Debt Service	-	-	14,583,654	-	-	14,583,654	12,427,989	13,427,309
Capital Outlay	123,489	733,056	-	12,222,174	1,978	13,080,697	76,034,449	32,892,247
Payment to School District	-	45,896,566	-	-	-	45,896,566	46,878,229	40,914,211
Interdepartmental Charges	(2,064,685)	514,600	-	1,550,085	-	-	-	-
Transfer to Land Trust Investment Fund	-	1,090,508	-	-	-	1,090,508	541,770	1,056,784
Total Expenditures/Expenses	22,839,609	122,756,823	14,583,654	13,772,259	18,791,518	192,743,863	254,596,223	188,505,615
Other Financing Uses/Transfers	88,398,830	17,443,141	-	-	-	105,841,971	106,854,520	97,132,203
Total Appropriations and Other Financing Uses	111,238,439	140,199,964	14,583,654	13,772,259	18,791,518	298,585,834	361,450,743	285,637,818
Net Results From Operations	(8,113,788)	(4,725,611)	-	2,328,109	337,247	(10,174,043)	(46,048,000)	19,031,100
Projected Lapse	1,370,377	3,331,966	-	-	-	4,702,343	3,521,816	-
Change in Fund Balance/ Retained Earnings	(6,743,411)	(1,393,645)	-	2,328,109	337,247	(5,471,700)	(42,526,184)	19,031,100
Beginning Fund Balance/ Retained Earnings	42,183,035	39,981,987	1,218,391.00	48,378,816	25,034,800	156,797,029	199,023,213	179,992,113
Ending Fund Balance/ Retained Earnings	$ 35,439,624	$ 38,588,342	$ 1,218,391	$ 50,706,925	$ 25,372,047	$ 151,325,329	$ 156,497,029	$ 199,023,213

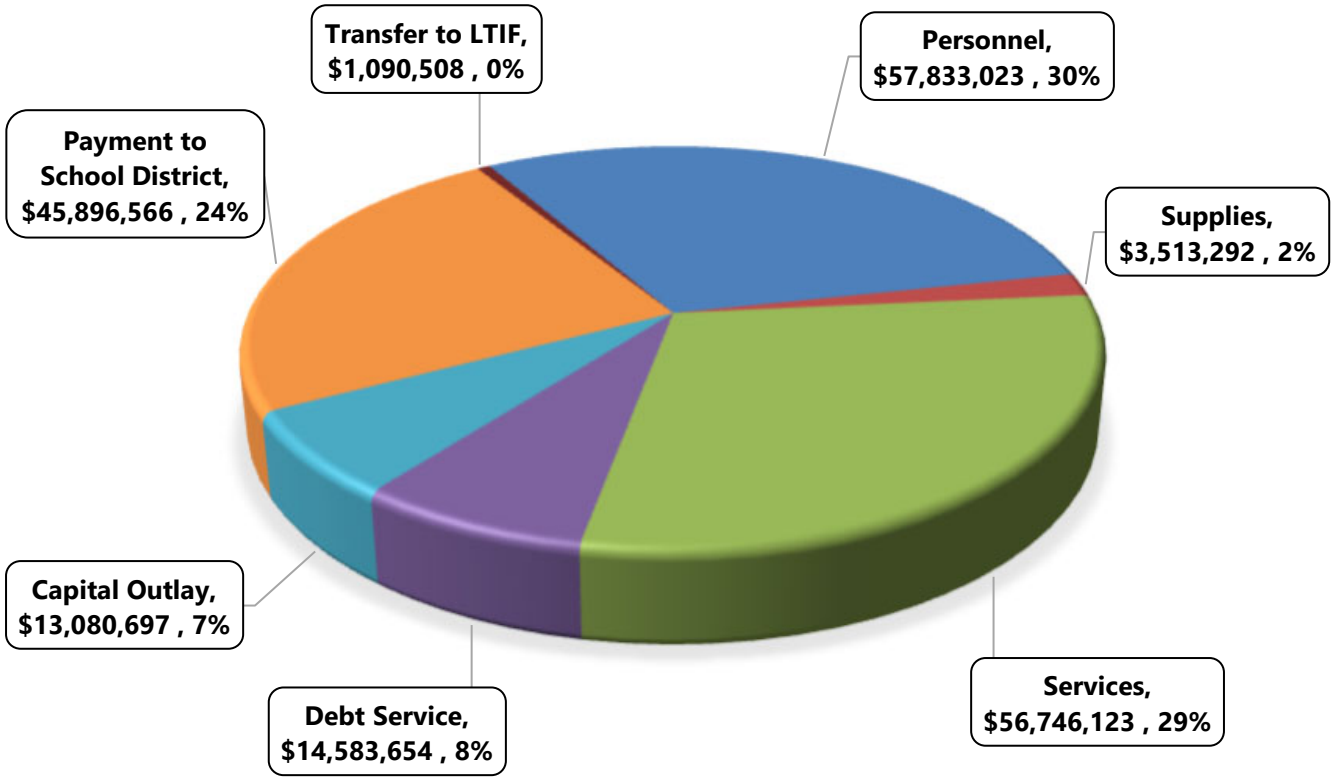
Kenai Peninsula Borough
Summary of Major Funds and Non-Major Funds in the Aggregate
Prior Year, Current Year and Adopted Budget

	Major Fund General Fund			All Other Non-Major Funds - Aggregate		
	FY2025 Actual	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2025 Actual	FY2026 Forecast Budget	FY2027 Mayor Proposed
Revenues:						
Property Taxes:						
Real	$ 36,504,349	$ 35,095,038	$ 35,855,200	$ 31,106,836	$ 31,594,025	$ 31,546,932
Personal	1,878,763	1,510,754	1,463,081	1,362,315	1,300,873	1,186,438
Oil & Gas (AS 43.56)	6,958,781	6,491,466	6,986,422	8,792,514	8,408,862	8,713,661
Penalty and Interest	756,453	685,597	709,615	94,701	75,549	81,044
Flat Tax	555,586	545,507	550,181	278,694	276,182	276,600
Motor Vehicle Tax	532,173	642,580	642,580	415,180	412,287	422,520
Total Property Taxes	47,186,105	44,970,942	46,207,079	42,050,240	42,067,778	42,227,195
Sales Tax	48,368,849	47,500,000	48,100,000	-	-	-
Federal Revenue	4,556,099	3,645,706	3,740,000	2,163,165	1,517,653	-
State Revenue	3,834,845	3,306,391	3,350,380	2,407,596	-	-
Interest Revenue	4,803,480	3,900,000	1,476,406	8,929,621	2,246,835	2,193,603
Other Revenue	293,976	297,235	250,786	41,063,148	61,408,709	35,024,371
Total Revenues	109,043,354	103,620,274	103,124,651	96,613,770	107,240,975	79,445,169
Other Financing Sources:						
Transfers From Other Funds:	-	-	-	99,011,794	104,541,494	105,841,971
Total Other Financing Sources	-	-	-	99,011,794	104,541,494	105,841,971
Total Revenues and Other Financing Sources	109,043,354	103,620,274	103,124,651	195,625,564	211,782,469	185,287,140
Expenditures:						
Personnel	16,259,423	17,494,152	18,147,550	34,008,794	38,030,971	39,685,473
Supplies	146,900	212,886	206,201	2,529,166	3,303,691	3,307,091
Services	5,408,115	7,084,064	6,427,054	96,204,186	65,016,011	110,799,289
Capital Outlay	118,863	180,689	123,489	32,773,384	122,731,989	12,957,208
Interdepartmental Charges	(1,612,716)	(2,020,892)	(2,064,685)	1,612,716	2,020,892	2,064,685
Transfer to LTIF/Disaster Relief	-	-	-	1,056,784	541,770	1,090,508
Total Expenditures	20,320,585	22,950,899	22,839,609	168,185,030	231,645,324	169,904,254
Other Financing Uses:						
Operating Transfers Out	80,635,078	90,695,668	88,398,830	16,497,125	16,158,852	17,443,141
Total Other Financing Uses	80,635,078	90,695,668	88,398,830	16,497,125	16,158,852	17,443,141
Total Expenditures and Operating Transfers	100,955,663	113,646,567	111,238,439	184,682,155	247,804,176	187,347,395
Net Results From Operations	8,087,691	(10,026,293)	(8,113,788)	10,943,409	(36,021,707)	(2,060,255)
Projected Lapse	-	977,899	1,370,377	-	2,543,917	3,331,966
Change in Fund Balance	8,087,691	(9,048,394)	(6,743,411)	10,943,409	(33,477,790)	1,271,711
Beginning Fund Balance	42,843,738	50,931,429	41,883,035	137,148,375	148,091,784	114,613,994
Ending Fund Balance	$ 50,931,429	$ 41,883,035	$ 35,139,624	$ 148,091,784	$ 114,613,994	$ 115,885,705

TOTAL PROJECTED GOVERNMENT REVENUES SOURCES - FY2027
$182,569,820



TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2027 - BY OBJECT
$192,743,863

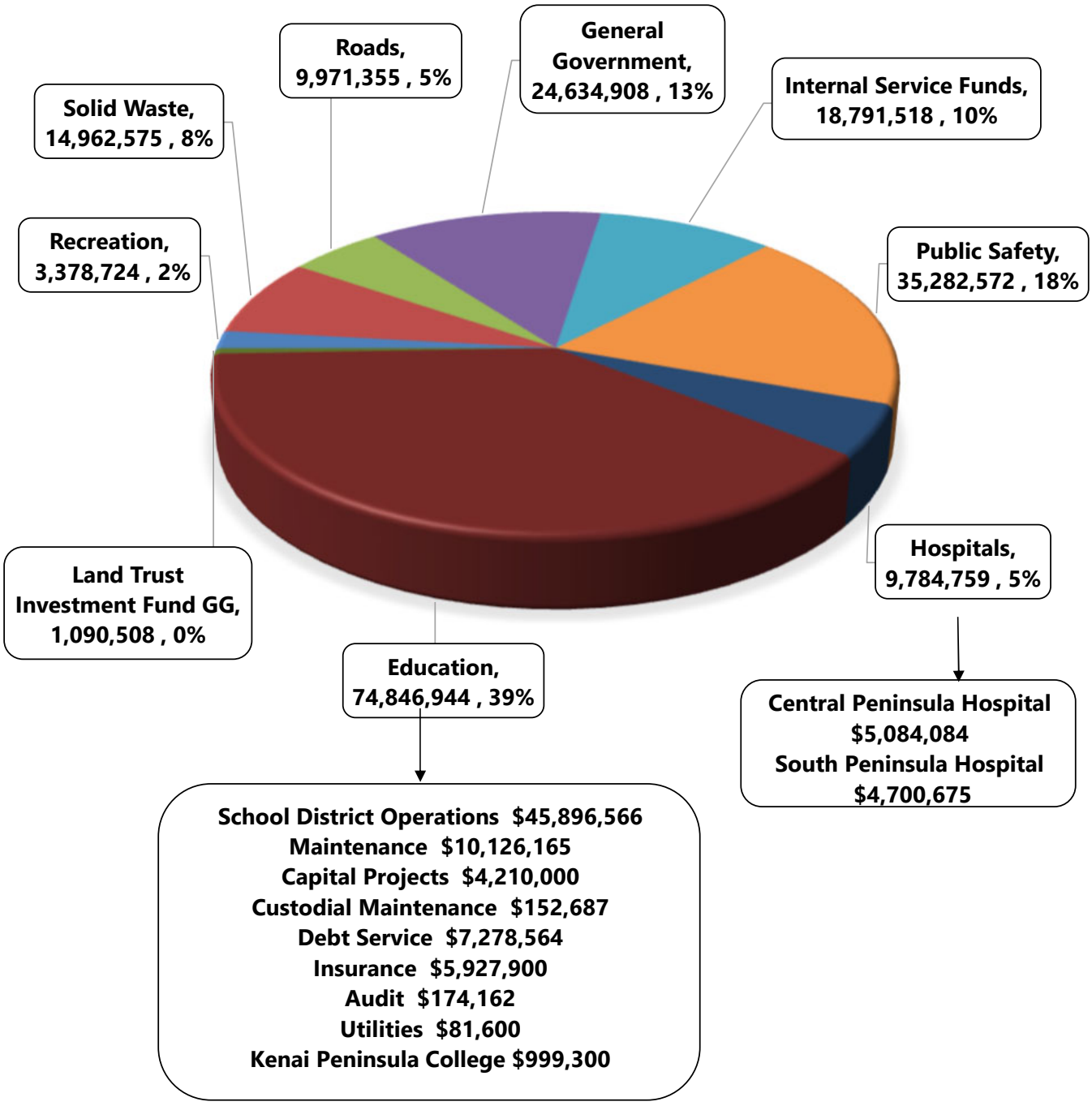


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	($2,064,685)
Special Revenue Funds:	$ 514,600
Capital Project Funds:	$1,550,085
Other Funds*	$ -

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

TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2027 - BY FUNCTION
$192,743,863



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Major Revenue Sources

OVERVIEW

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

PROPERTY TAXES

Real, Personal and Oil Property Taxes: The Borough's authorization to levy a property tax is provided under Alaska State Statutes 29.45. Under this section, the State requires the assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market between a willing seller and a willing buyer. The total estimated taxable assessed value for the Borough for FY2027 is $11,601,787,157.

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 FY2027 (not including governmental property that has been exempted), these exemptions represent approximately $6.5 million in property tax not collected in the General Fund, Borough-wide the estimated amount is $12.4 million. In addition, the Borough has granted optional exemptions. In FY2027, these optional exemptions represent approximately $6.6 million in property tax not collected for the General Fund; Borough-wide the estimated amount is $12.7 million. See page 56 for the estimated exemption amount for the Borough's General Fund.

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

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

SALES TAX

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

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

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

FEDERAL REVENUES

Payment in Lieu of Taxes: A pro rata payment for federally-owned entitlement land is authorized by Chapter 69, 31 USC, Section 6902, based on the number of acres of federal lands within the Borough and the Borough population. However, the payment may not exceed a statutory limit. Funds received may be used for any governmental purpose. The estimated amount for FY2027 is $3,100,000.

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

National Forest Receipts (Rural Secure Schools): In accordance with 43–CFR 1881.1-2, funds flow from the Federal Government through the State of Alaska to municipalities for in-lieu-of-taxes on national forest lands. Payments are allocated on the basis of a formula. Funds of $500,000 have been included in the FY2026 budget anticipating funding from the program by Congress.

STATE REVENUES

School Debt Reimbursement: A.S. Title 14.11.100, State Aid for Retirement of School Construction Debt, outlines the procedure by which the Alaska Department of Education will reimburse the Borough for expenditures on school debt. For Borough bonds issued after April 30, 1993 and before July 1, 2015, the reimbursement rate is 70%. For FY2027 the Borough's entitlement for debt reimbursement is projected to be the entire 70% reimbursement of $1,795,380 based on the State's Preliminary FY2027 budget; compared to FY2026 debt reimbursement of $1,795,641.

Community Assistance Program (CAP) formerly called Community Revenue Sharing: During FY17 the State of Alaska legislature passed SB 210 which changed the Community Revenue Sharing Program to the Community Assistance Program. The FY2027 budget includes CAP funding in the amount of $850,000.

Fisheries Taxes: A.S. Title 43.75.015 refunds to local governments a portion of the taxes levied on the fishing industry. Fishery businesses are those which take, purchase, or otherwise acquire a fishery resource. This revenue sharing is based on 50% of the amount of taxes collected in the Kenai Peninsula Borough outside cities and 25% of the taxes collected within the cities of the Borough; the Borough's projected share for FY2027 is $500,000.

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

OTHER REVENUES

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

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

Solid waste disposal fees are those fees collected at each of the Borough landfill sites for certain commercial and 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	$ 9,407,110	$ 380,021	$ 1,814,655	$ 11,601,786	3.85	$ 45,564,499
Bear Creek Fire	295,353	1,523	-	296,876	3.25	960,481
Central Emergency Services	3,802,695	123,925	157,698	4,084,318	2.95	12,013,247
Central Peninsula Emergency Medical	9,223	691	-	9,914	1.00	10,716
Central Peninsula Hospital	5,825,187	217,039	1,637,027	7,679,253	0.01	77,702
Kachemak Emergency	620,336	11,432	-	631,768	3.26	2,047,531
Nikiski Fire	974,150	49,497	1,338,884	2,362,531	2.45	5,808,893
Nikiski Senior	874,387	45,617	1,321,304	2,241,308	0.24	537,967
North Peninsula Recreation	974,150	49,977	1,395,108	2,419,235	1.00	2,431,500
Road Service Area	6,085,481	248,213	1,772,867	8,106,561	1.20	9,786,176
Seldovia Recreational	91,189	1,024	-	92,213	1.75	163,246
Seward Bear Creek Flood	688,362	26,816	-	715,178	1.00	737,231
South Peninsula Hospital	2,575,689	98,891	177,628	2,852,208	1.12	3,250,643
South Peninsula Hospital (prior debt)	2,553,871	99,992	277,141	2,931,004	0.34	1,047,879
Western Emergency Service	618,107	46,761	259,995	924,863	3.15	2,931,463

Property Tax Exemptions - Fiscal Year 2027 (Applicable to 2026 Tax Year)

General Fund - 3.85 Mills

PRELIMINARY

	Exempt General Fund Assessed Value ($1,000)	General Fund Count	Exempted General Fund Tax Revenue	Exempted General Fund & Service Area Funds Tax Revenue
MANDATORY EXEMPTIONS				
$150,000 Senior Citizen	$ 973,241	6,810	$ 3,746,978	$ 7,271,343
ANCSA Native	716,200	1,742	2,757,370	5,106,083
Cemetery	1,905	11	7,333	12,333
Charitable	113,053	170	435,254	589,313
Disabled Veteran	81,990	566	315,661	629,143
Electric Cooperative	22,413	111	86,292	113,418
Fire Suppression	-	-	-	-
Government	7,340,578	5,054	28,261,224	47,545,803
Hospital	279,234	8	1,075,049	1,751,258
Mental Health Trust	105,621	167	406,640	880,519
Multi-Purpose Senior Center	10,190	10	39,232	78,199
Native Allotment (BIA)	43,886	286	168,960	319,452
Religious (Real and PPV)	124,608	214	479,742	837,745
State Educational	109,967	59	423,374	579,948
University	99,036	183	381,287	665,584
Veterans	3,378	10	13,006	22,594
Total Mandatory Exemptions	$ 10,025,299	$ 15,401	$ 38,597,402	$ 66,402,735
OPTIONAL EXEMPTIONS				
$10,000 Volunteer Firefighter/EMS	180	18	693	1,332
$75,000 Homeowner - Borough	715,440	10,136	2,754,445	5,367,049
$100,000 Personal Property	25,892	784	99,684	166,016
$150,000 Senior Citizen - Borough Only	726,330	6,030	2,796,371	5,393,577
Housing Authority	13,608	43	52,391	93,220
Community Purpose (Real and PPV)	91,239	209	351,270	609,960
Disabled Veteran - Borough Only	136,192	536	524,338	1,041,122
River Restoration & Rehabilitation	588	34	2,264	4,169
Total Optional Exemptions	$ 1,709,469	17,790	$ 6,581,456	$ 12,676,445
TOTAL ALL KPB EXEMPTIONS	$ 11,734,768		$ 45,178,858	$ 79,079,180
DEFERMENTS				
Agriculture Deferment	$ -	-	$ -	$ -
Conservation Easement Deferment	-	-	-	-
LIHT Deferment	-	-	-	-
Total Deferments	$ -	-	$ -	$ -
TAX CREDITS - amt deducted from actual taxes owed.				
Disabled Resident up to $500 tax credit - Borough	$ -	-	$ -	$ -
Habitat	3,912	33	15,061	$ 28,234
Total Tax Credits	$ 3,912	33	$ 15,061	$ 28,234

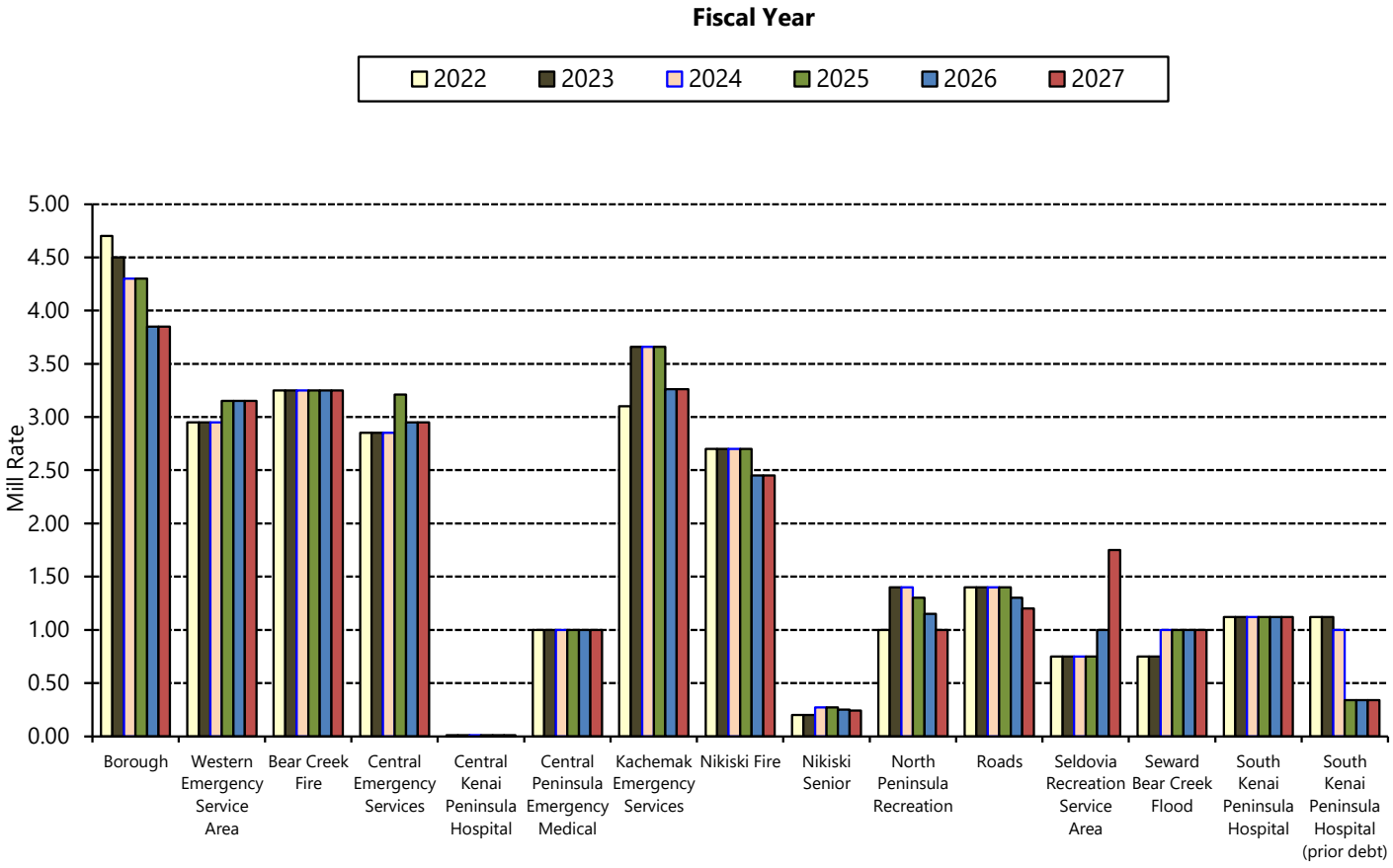
Overlapping Mill Rates

TCA	Tax Code Area	*Service Area*	*Borough*	*NFSA*	*CES*	*CPEMS*	*NPR*	*SRSA*	*SBCF*	*WESA*	*CPH*	*SPH (Prior Debt)*	*SPH*	*Road Service Area*	Total FY2027	Total FY2026	Difference FY2026 MILL/ FY2027 MILL
68	Western Emergency Services (formerly Anchor Pt Fire & EMS)	3.15	3.85									0.34	1.12	1.20	9.66	9.76	-0.10
57	Bear Creek Fire	3.25	3.85						1.00					1.20	9.30	9.40	-0.10
58	Central Emergency Services (CES)	2.95	3.85								0.01			1.20	8.01	8.11	-0.10
64	Central Peninsula Emergency Medical (CPEMS)	1.00	3.85									0.34	1.12	1.20	7.51	7.61	-0.10
59	Central Peninsula Hospital (CPH)	0.01	3.85							3.15		0.34		1.20	8.55	8.65	-0.10
61	Central Peninsula Hospital (WEST) (CPH)	0.01	3.85											1.20	5.06	5.16	-0.10
62	Central Peninsula Hospital (SOUTH) (CPH)	0.01	3.85			1.00						0.34		1.20	6.40	6.50	-0.10
63	Central Peninsula Hospital (EAST) (CPH)	0.01	3.85			1.00								1.20	6.06	6.16	-0.10
81	Kachemak Emergency Services (KES)	3.26	3.85									0.34	1.12	1.20	9.77	9.87	-0.10
53	Nikiski Fire (NFSA)	2.45	3.85				1.00				0.01			1.20	8.51	8.76	-0.25
55	Nikiski Senior	0.24	3.85	2.45			1.00				0.01			1.20	8.75	9.01	-0.26
54	North Peninsula Recreation (NPR)	1.00	3.85		2.95						0.01			1.20	9.01	9.26	-0.25
67	Road Service Area	1.20	3.85												5.05	5.15	-0.10
11	Seldovia Recreation (SRSA)	1.75	3.85										1.12	1.20	7.92	7.27	0.65
43	Seward Bear Creek Flood (SBCF)	1.00	3.85											1.20	6.05	6.15	-0.10
52	South Peninsula Hospital (SPH-[Prior debt)	0.34	3.85										1.12		5.31	5.31	0.00
69	South Peninsula Hospital (SPH-K-Bay)	1.12	3.85											1.20	6.17	6.27	-0.10
65	South Peninsula Hospital (Roads) / (SPH)	1.46	3.85											1.20	6.51	6.61	-0.10
20	City of Homer	4.50	3.85									0.34	1.12		9.81	9.81	0.00
21	City of Homer- ODLSA	5.50	3.85									0.34	1.12		10.81	10.81	0.00
80	City of Kachemak	1.75	3.85									0.34	1.12		7.06	7.06	0.00
30	City of Kenai	4.35	3.85								0.01				8.21	8.21	0.00
10	City of Seldovia	7.50	3.85					1.75							13.10	12.35	0.75
40	City of Seward	3.84	3.85						1.00						8.69	8.69	0.00
41	City of Seward Special	3.84	3.85						1.00						8.69	8.69	0.00
70	City of Soldotna	0.50	3.85	2.95							0.01				7.31	7.31	0.00

Mill Rate History

	Fiscal Year					
	2022	2023	2024	2025	2026	2027
Borough	4.70	4.50	4.30	4.30	3.85	3.85
Service Areas:						
* Western Emergency Service Area	2.95	2.95	2.95	3.15	3.15	3.15
Bear Creek Fire	3.25	3.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.85	2.85	2.85	3.21	2.95	2.95
Central Kenai Peninsula Hospital	0.01	0.01	0.01	0.01	0.01	0.01
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
Kachemak Emergency Services	3.10	3.66	3.66	3.66	3.26	3.26
Nikiski Fire	2.70	2.70	2.70	2.70	2.45	2.45
Nikiski Senior	0.20	0.20	0.27	0.27	0.25	0.24
North Peninsula Recreation	1.00	1.40	1.40	1.30	1.15	1.00
Roads	1.40	1.40	1.40	1.40	1.30	1.20
Seldovia Recreation Service Area	0.75	0.75	0.75	0.75	1.00	1.75
Seward Bear Creek Flood	0.75	0.75	1.00	1.00	1.00	1.00
South Kenai Peninsula Hospital	1.12	1.12	1.12	1.12	1.12	1.12
South Kenai Peninsula Hospital (prior debt)	1.12	1.12	1.00	0.34	0.34	0.34

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



Interfund Transfers
Fiscal Year 2027

		Transfers In								
		Special Revenue Funds								
	Transfers Out	Central Emergency	Eastern Peninsula Highway Emergency	School Fund	Post-secondary Education	911 Fund	Roads Engineers Estimate Fund	Solid Waste	Debt Service	Capital Projects
General Fund	$ 88,398,830	-	300,000	$ 62,359,080	$ 999,300	$ 150,000	$ -	$ 11,741,886	$ 7,278,564	$ 5,570,000
Special Revenue Funds:										
Nikiski Fire	1,571,798	-	-	-	-	71,798	-	-	-	1,500,000
Bear Creek Fire	323,541	-	-	-	-	8,546	-	-	89,995	225,000
Western Emergency Services	172,527	-	-	-	-	32,527	-	-	-	140,000
Central Emergency Services	2,419,172	-	-	-	-	161,159	-	-	1,458,013	800,000
Kachemak Emergency Services	334,165	-	-	-	-	19,165	-	-	-	315,000
Eastern Peninsula Highway Emergency	9,320	-	-	-	-	9,320	-	-	-	-
911 Communications	250,000	-	-	-	-	-	-	-	-	250,000
Central Peninsula Emergency Medical	10,716	10,716	-	-	-	-	-	-	-	-
North Peninsula Recreation	700,000	-	-	-	-	-	-	-	-	700,000
Road Service Area	2,522,550	-	-	-	-	-	22,550	-	-	2,500,000
Solid Waste	600,000	-	-	-	-	-	-	-	-	600,000
Central Kenai Peninsula Hospital	4,264,663	-	-	-	-	-	-	-	4,264,663	-
South Kenai Peninsula Hospital Operations	2,772,270	-	-	-	-	-	-	-	-	2,772,270
South Kenai Peninsula Hospital Debt Fund 601	1,492,419	-	-	-	-	-	-	-	1,492,419	-
	$ 105,841,971	$ 10,716	$ 300,000	$ 62,359,080	$ 999,300	$ 452,515	$ 22,550	$ 11,741,886	$ 14,583,654	$ 15,372,270

Interdepartmental Charges
Fiscal Year 2027

	Transfers Out	Transfers In: General Fund	Transfers In: Special Revenue Fund		Transfers In: Capital Projects
General Fund:					
Purchasing & Contracting	$ 1,015,760	$ -	$ 277,426		$ 738,334
Human Resources Print Shop	6,198	-			6,198
Planning - GIS Addressing	119,360	-	119,360		-
Admin Service Fee	1,102,691	-	977,691		125,000
Special Revenue Funds:					
Seward Bear Creek Flood	77,029	30,345	46,684		-
School Fund-Maintenance	828,979	148,979	280,000	*	400,000
	$ 3,150,017	$ 179,324	$ 1,701,161		$ 1,269,532

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.

*Designated for Maintenance services charged out to service area funds. Because the utiliziation by any given fund is unknown; that number is not offset in the special revenue funds section.

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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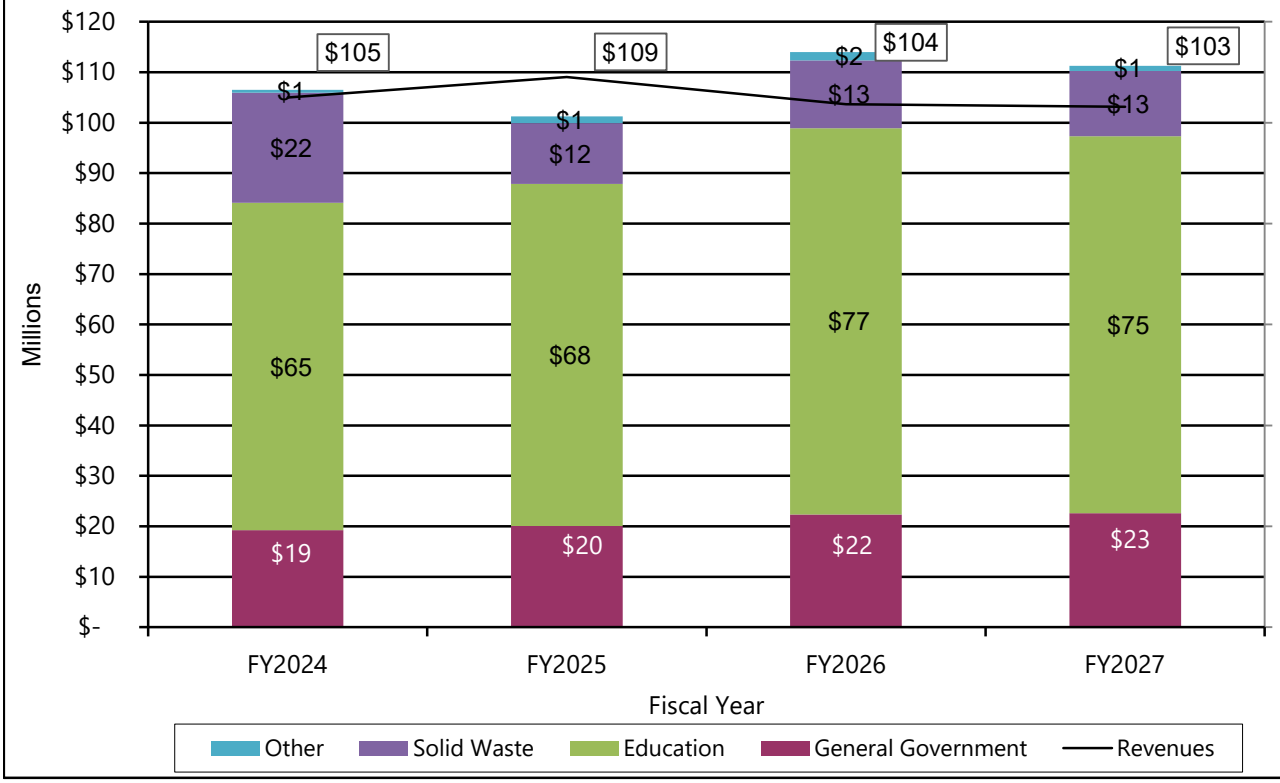
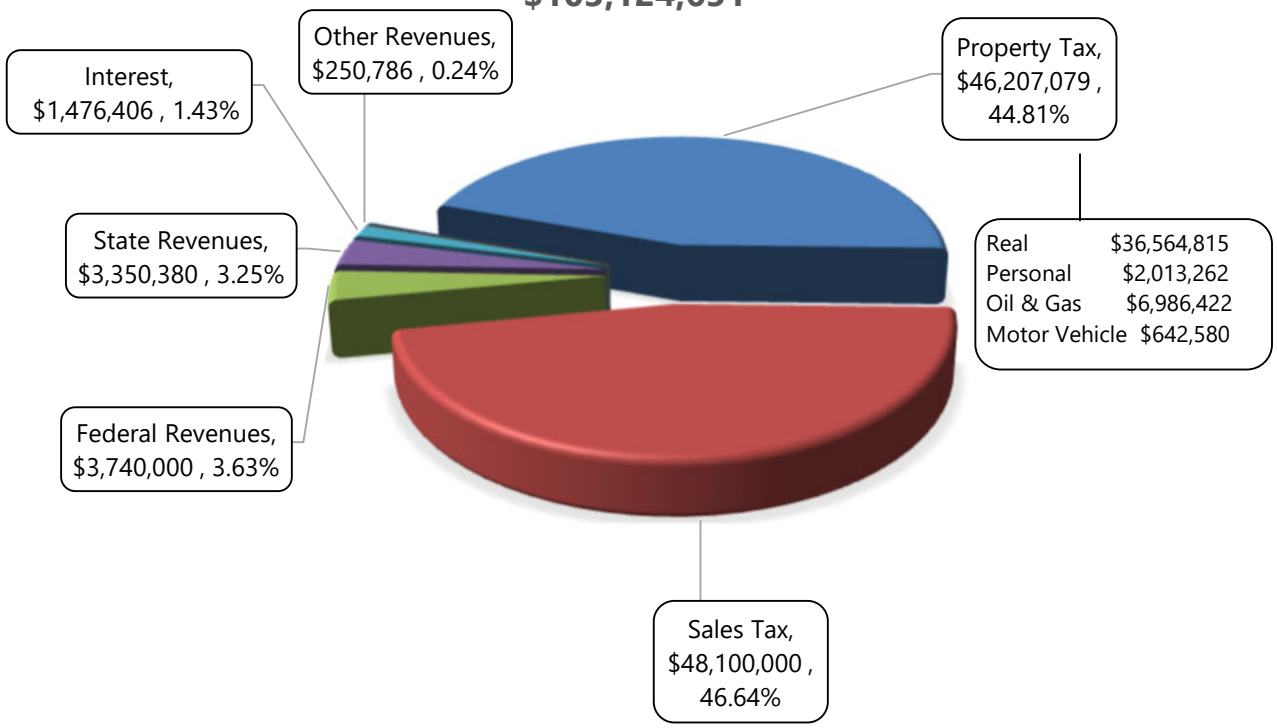
Fund: 100 General Fund

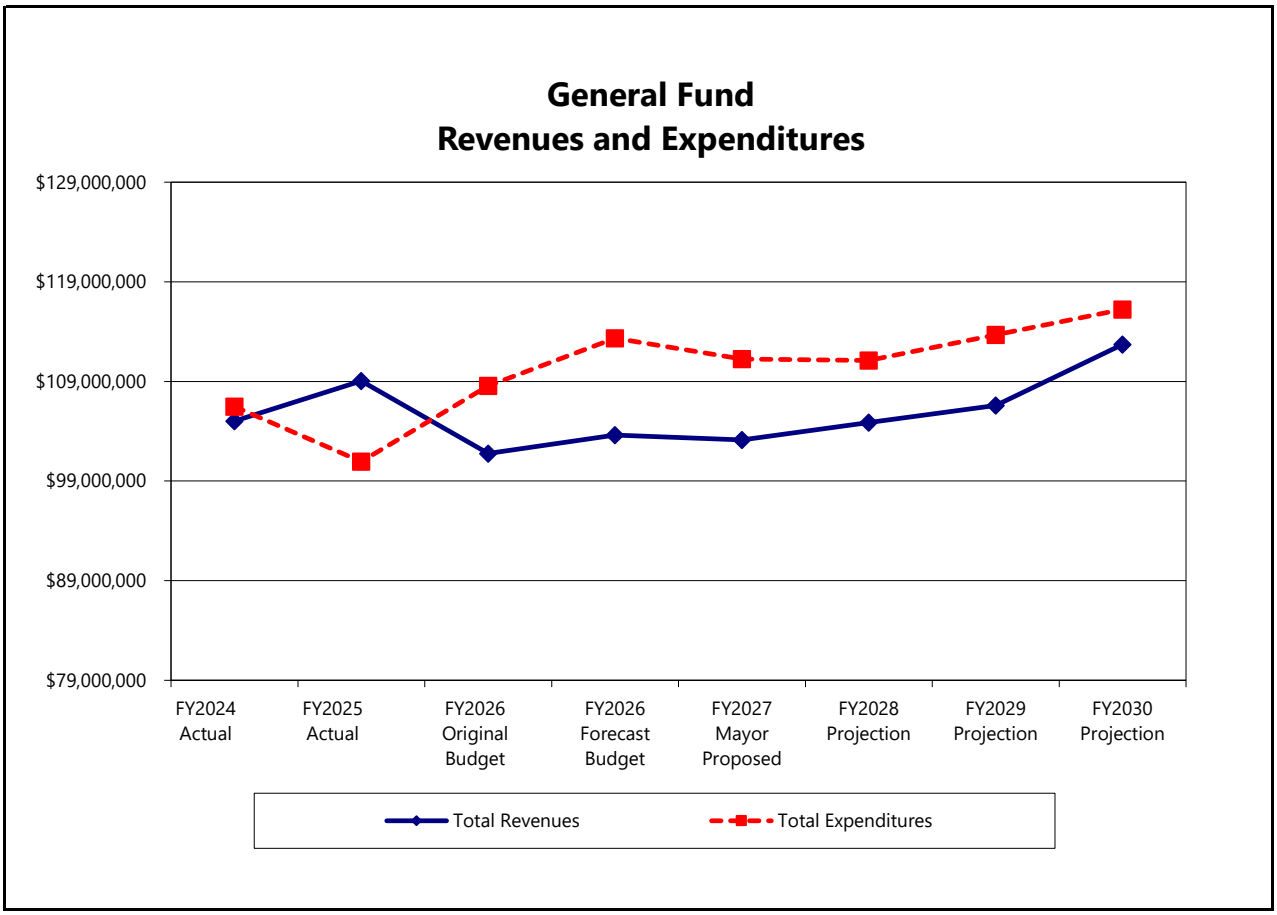
Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Values (000'S)								
Real	7,829,243	8,517,519	9,200,571	9,207,671	9,407,110	9,689,323	9,980,003	10,279,403
Personal	344,892	375,075	384,883	400,412	380,021	385,721	391,507	397,380
Oil & Gas (AS 43.56)	1,570,245	1,618,321	1,686,095	1,686,095	1,814,655	1,814,655	1,814,655	1,814,655
Total Taxable Values	9,744,380	10,510,915	11,271,549	11,294,178	11,601,786	11,889,699	12,186,165	12,491,438
Mill Rate	4.30	4.30	3.85	3.85	3.85	3.85	3.85	4.20
Revenues:								
Property Taxes:								
Real	$ 33,474,515	$ 36,504,349	$ 35,067,976	$ 35,095,038	$ 35,855,200	$ 37,303,894	$ 38,423,012	$ 43,173,493
Personal	1,667,780	1,878,763	1,481,800	1,510,754	1,463,081	1,455,325	1,477,156	1,635,616
Oil & Gas (AS 43.56)	6,752,056	6,958,781	6,491,466	6,491,466	6,986,422	6,986,422	6,986,422	7,621,551
Penalty and Interest	662,776	756,453	685,597	685,597	709,615	709,615	709,615	709,615
Flat Tax	544,775	555,586	545,507	545,507	550,181	550,181	550,181	550,181
Motor Vehicle Tax	516,793	532,173	642,580	642,580	642,580	642,580	642,580	642,580
Total Property Taxes	43,618,695	47,186,105	44,914,926	44,970,942	46,207,079	47,648,017	48,788,966	54,333,036
Sales Tax	47,547,330	48,368,849	47,975,000	47,500,000	48,100,000	48,821,500	49,553,823	50,297,130
Federal Revenue	4,752,923	4,556,099	3,740,000	3,645,706	3,740,000	3,740,000	3,740,000	3,740,000
State Revenue	4,028,021	3,834,845	3,350,380	3,306,391	3,350,380	3,350,380	3,346,534	3,342,462
Interest Revenue (Loss)	4,856,794	4,803,480	1,574,053	3,900,000	1,476,406	1,063,189	918,439	749,167
Other Revenue	207,595	293,976	216,935	297,235	250,786	250,786	250,786	250,786
Total Revenues	105,011,358	109,043,354	101,771,294	103,620,274	103,124,651	104,873,872	106,598,548	112,712,581
Total Revenues and Other Financing Sources	105,011,358	109,043,354	101,771,294	103,620,274	103,124,651	104,873,872	106,598,548	112,712,581
Expenditures:								
Personnel	14,903,465	16,259,423	17,468,586	17,494,152	18,147,550	18,691,977	19,252,736	19,830,318
Supplies	197,235	146,900	205,387	212,886	206,201	210,325	214,532	218,823
Services	5,696,536	5,408,115	6,468,826	6,784,064	6,427,054	6,619,866	6,818,462	7,023,016
Capital Outlay	208,392	118,863	165,728	180,689	123,489	125,959	128,478	131,048
Interdepartmental Charges	(1,663,428)	(1,612,716)	(2,020,892)	(2,020,892)	(2,064,685)	(2,278,979)	(2,324,559)	(2,371,050)
Total Expenditures	19,342,200	20,320,585	22,287,635	22,650,899	22,839,609	23,369,148	24,089,649	24,832,155
Operating Transfers To:								
Special Revenue Fund - Schools	54,753,114	56,228,307	62,359,080	62,359,080	62,359,080	60,551,737	62,065,530	63,617,168
Special Revenue Fund - Solid Waste	21,804,733	11,045,861	11,485,368	11,485,368	11,741,886	12,035,433	12,336,319	12,644,727
Special Revenue Funds - Other	1,766,125	1,855,088	1,819,300	2,119,300	1,449,300	2,469,300	2,518,686	2,569,060
Debt Service - School Debt	4,942,152	4,938,201	4,948,328	4,948,328	7,278,564	7,275,392	7,276,144	7,271,247
Capital Projects - Schools	4,000,000	5,340,523	4,100,000	7,600,000	4,100,000	4,000,000	4,000,000	4,000,000
Capital Projects - General Govt.	265,755	200,000	150,000	197,740	270,000	200,000	200,000	100,000
Capital Projects - Solid Waste Fund	-	977,504	1,400,000	1,980,000	1,200,000	1,200,000	1,200,000	1,200,000
Capital Projects - General Govt.-PILT	32,207	-	-	-	-	-	-	-
Capital Projects - Fire Service Area-PILT	(433,160)	49,594	-	5,852	-	-	-	-
Total Operating Transfers	87,130,926	80,635,078	86,262,076	90,695,668	88,398,830	87,731,862	89,596,679	91,402,202
Total Expenditures and Operating Transfers	106,473,126	100,955,663	108,549,711	113,346,567	111,238,439	111,101,010	113,686,328	116,234,357
Net Results From Operations	(1,461,768)	8,087,691	(6,778,417)	(9,726,293)	(8,113,788)	(6,227,138)	(7,087,780)	(3,521,776)
Projected Lapse	-	-	1,337,258	977,899	1,370,377	1,402,149	1,445,379	1,489,929
Change in Fund Balance	(1,461,768)	8,087,691	(5,441,159)	(8,748,394)	(6,743,411)	(4,824,989)	(5,642,401)	(2,031,847)
Beginning Fund Balance	44,305,506	42,843,738	50,931,429	50,931,429	42,183,035	35,439,624	30,614,635	24,972,234
Ending Fund Balance	$ 42,843,738	$ 50,931,429	$ 45,490,270	$ 42,183,035	$ 35,439,624	$ 30,614,635	$ 24,972,234	$ 22,940,387
Nonspendable Fund Balance	69,458	1,127,518	1,127,518	1,127,518	1,127,518	1,127,518	1,127,518	1,127,518
Restricted Fund Balance	-	-	-	-	-	-	-	-
Committed Fund Balance	642,107	357,218	357,218	357,218	357,218	357,218	357,218	357,218
Assigned Fund Balance	22,381,078	27,562,263	27,804,370	27,804,370	27,804,370	25,726,813	26,129,161	26,210,239
Unassigned Fund Balance	**19,751,095**	**21,884,430**	**16,201,164**	**12,893,929**	**6,150,518**	**3,403,086**	**(2,641,663)**	**(4,754,588)**
Ending Fund Balance	42,843,738	50,931,429	45,490,270	42,183,035	35,439,624	30,614,635	24,972,234	22,940,387

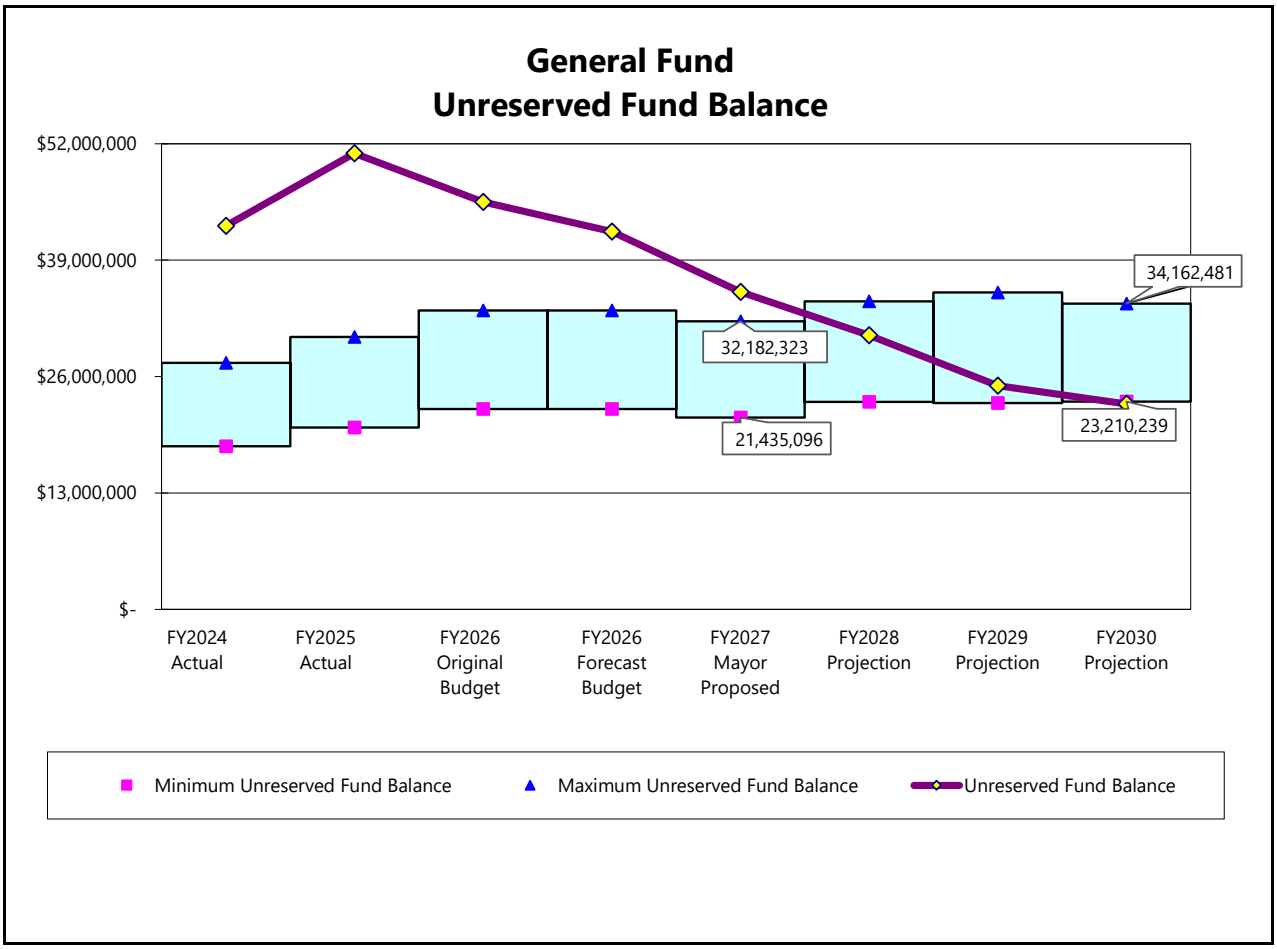
General Fund Revenues and Expenditures History



Where The Money Comes From
General Fund Revenue Projections - FY2027
$103,124,651




General Fund
Revenues and Expenditures
$129,000,000
$119,000,000
$109,000,000
$99,000,000
$89,000,000
$79,000,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


General Fund
Unreserved Fund Balance
$52,000,000
$39,000,000
$26,000,000
$13,000,000
$-
34,162,481
32,182,323
21,435,096
23,210,239
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unreserved Fund Balance
Maximum Unreserved Fund Balance
Unreserved Fund Balance

Kenai Peninsula Borough
Budget Detail

Fund 100 General Fund
Total General Fund Expenditures by Line Item

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget $	Difference Between Mayor Proposed & Original Budget %
Personnel								
40110	Regular Wages	$ 7,846,025	$ 8,515,348	$ 9,822,724	$ 9,830,746	$ 10,440,796	$ 618,072	6.29%
40120	Temporary Wages	169,197	156,831	220,385	229,885	232,682	12,297	5.58%
40130	Overtime Wages	42,069	46,976	102,065	102,065	99,094	(2,971)	-2.91%
40210	FICA	675,465	725,621	900,537	902,418	956,915	56,378	6.26%
40221	PERS	2,066,607	2,478,452	2,204,238	2,210,400	2,436,990	232,752	10.56%
40321	Health Insurance	3,052,020	3,241,607	2,966,000	2,966,001	2,697,757	(268,243)	-9.04%
40322	Life Insurance	12,716	15,565	14,176	14,176	21,181	7,005	49.41%
40410	Leave	1,039,366	1,069,499	1,188,461	1,188,461	1,212,135	23,674	1.99%
40511	Other Benefits	-	9,524	50,000	50,000	50,000	-	0.00%
	Total: Personnel	14,903,465	16,259,423	17,468,586	17,494,152	18,147,550	678,964	3.89%
Supplies								
42020	Signage Supplies	11,004	20,833	11,000	13,275	10,500	(500)	-4.55%
42021	Promotional Supplies	860	1,711	450	1,550	450	-	0.00%
42120	Computer Software	10,186	7,826	16,075	17,075	14,795	(1,280)	-7.96%
42210	Operating Supplies	90,256	65,899	106,721	107,722	105,191	(1,530)	-1.43%
42230	Fuel, Oils and Lubricants	5,872	5,625	10,200	10,200	10,650	450	4.41%
42250	Uniforms	8,699	8,255	9,140	9,140	9,178	38	0.42%
42263	Training Supplies	-	-	100	100	-	(100)	-100.00%
42310	Repair/Maintenance Supplies	18,957	18,933	21,844	21,449	21,906	62	0.28%
42360	Motor Vehicle Supplies	1,577	1,591	4,450	4,450	4,700	250	5.62%
42410	Small Tools & Minor Equipment	49,824	16,227	25,407	27,925	28,831	3,424	13.48%
	Total: Supplies	197,235	146,900	205,387	212,886	206,201	814	0.40%
Services								
43006	Senior Centers Grant Program	843,878	843,878	838,634	838,634	838,634	-	0.00%
43009	Economic Development District	175,000	175,000	180,000	180,000	180,000	-	0.00%
43011	Contractual Services	1,146,301	829,436	1,088,783	1,347,164	1,051,866	(36,917)	-3.39%
43012	Audit Services	165,000	167,476	181,330	181,330	185,138	3,808	2.10%
43015	Water/Air Sample Testing	-	5,000	5,000	5,000	5,000	-	0.00%
43016	KPB Public Relations	83,917	-	-	-	-	-	-
43017	Investment Portfolio Fees	23,313	23,183	35,000	35,000	36,500	1,500	4.29%
43018	KPB Promotion	42,770	-	-	-	-	-	-
43019	Software Maintenance	537,167	602,870	685,806	659,570	670,102	(15,704)	-2.29%
43021	Peninsula Promotion	2,151	700	5,000	5,000	5,000	-	0.00%
43026	Software Licensing	424,061	540,214	626,996	656,353	731,604	104,608	16.68%
43031	Litigation	10,800	11,857	18,500	18,500	20,500	2,000	10.81%
43034	Attorney Fees - Special Cases	31,672	38,319	100,000	100,000	93,500	(6,500)	-6.50%
43036	Contractual Services - ARSSTC Fee	497,024	521,151	521,875	521,875	573,266	51,391	9.85%
43110	Communications	121,770	136,599	175,827	175,340	176,292	465	0.26%
43140	Postage and Freight	109,721	127,007	147,025	175,865	165,701	18,676	12.70%
43210	Transportation/Subsistence	142,306	129,421	226,412	225,478	217,004	(9,408)	-4.16%
43216	Travel In State	9,703	5,720	15,600	15,250	17,400	1,800	11.54%
43220	Car Allowance	146,941	151,583	169,200	169,200	161,250	(7,950)	-4.70%
43221	Car Allowance/PC	15,600	14,550	16,200	16,200	16,200	-	0.00%
43260	Training	26,908	24,683	62,723	62,467	51,873	(10,850)	-17.30%
43270	Employee Development	865	3,045	10,000	10,000	10,000	-	0.00%
43310	Advertising	43,834	48,851	70,850	94,406	55,450	(15,400)	-21.74%
43410	Printing	64,335	68,517	70,855	73,855	78,271	7,416	10.47%
43510	Insurance/Litigation Fund Premiums	191,194	212,880	213,425	213,425	213,252	(173)	-0.08%
43610	Utilities	212,171	209,066	256,092	256,092	264,566	8,474	3.31%
43720	Equipment Maintenance	44,647	50,884	73,446	73,446	82,485	9,039	12.31%
43750	Vehicle Maintenance	1,418	892	5,430	5,430	4,430	(1,000)	-18.42%
43780	Buildings/Grounds Maintenance	35,753	33,778	59,100	57,549	58,225	(875)	-1.48%
43810	Rents and Operating Leases	13,241	12,034	10,448	10,799	13,873	3,425	32.78%

Kenai Peninsula Borough
Budget Detail

Fund 100 General Fund
Total General Fund Expenditures by Line Item - Continued

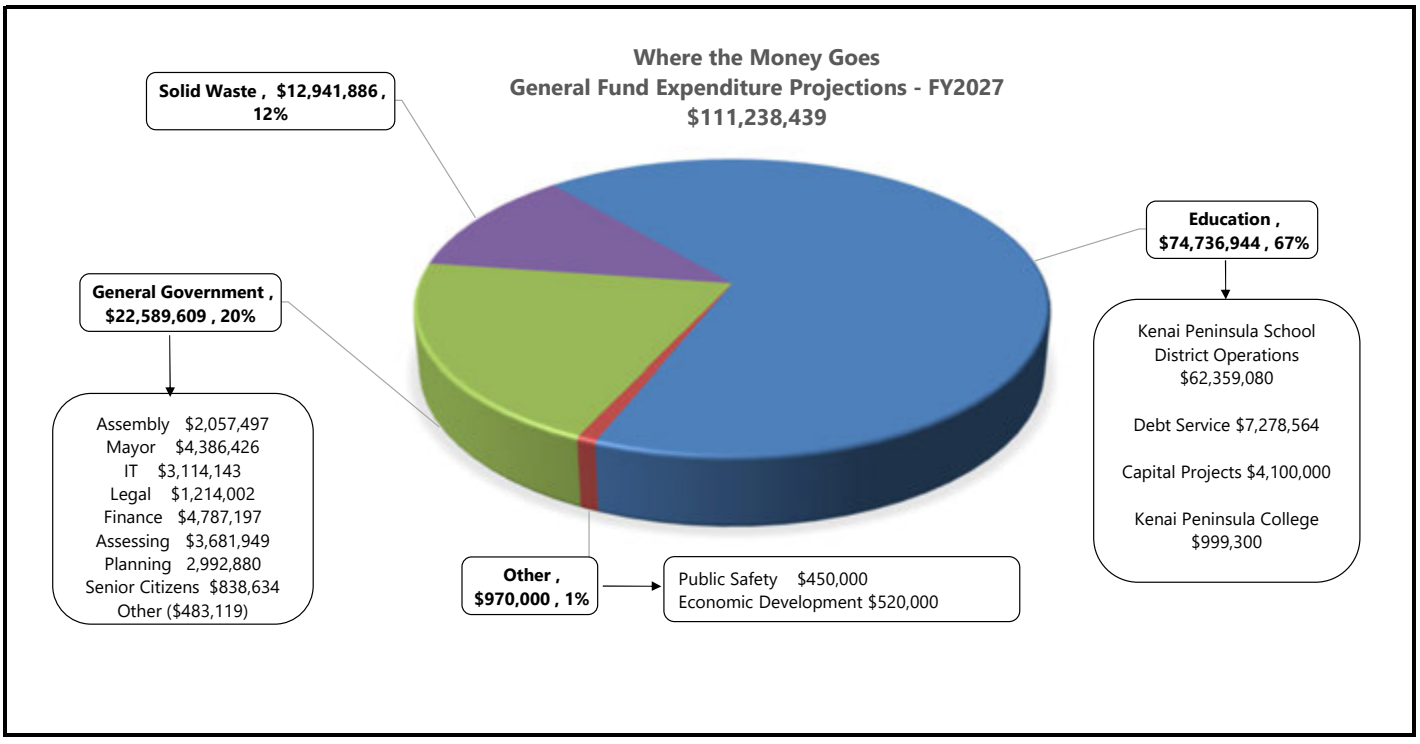
		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Department Proposed & Original Budget	%
Services - Continued								
43812	Equipment Replacement Payments	401,288	300,385	332,402	332,402	182,102	(150,300)	-45.22%
43920	Dues and Subscription	70,043	69,275	81,177	82,744	80,130	(1,047)	-1.29%
43931	Recording Fees	12,294	19,361	16,850	16,850	18,600	1,750	10.39%
43932	Litigation Reports	49,450	30,500	63,440	63,440	63,440	-	0.00%
43999	Contingency	-	-	105,400	105,400	105,400	-	0.00%
	Total: Services	5,696,536	5,408,115	6,468,826	6,784,064	6,427,054	(41,772)	-0.65%
Capital Outlay								
48120	Major Office Equipment	34,405	8,662	20,000	34,000	7,500	(12,500)	-62.50%
48311	Major Machinery & Equipment	-	-	-	-	5,400	5,400	-
48525	Major Computer Software	46,950	-	-	-	-	-	-
48710	Minor Office Equipment	81,798	100,100	119,108	119,558	91,509	(27,599)	-23.17%
48720	Minor Office Furniture	35,339	10,101	22,620	23,131	15,830	(6,790)	-30.02%
48740	Minor Machinery & Equipment	9,900	-	4,000	4,000	3,250	(750)	-18.75%
	Total: Capital Outlay	208,392	118,863	165,728	180,689	123,489	(42,239)	-25.49%
Transfers								
50235	Tfr EPHESA	340,000	350,000	310,000	310,000	300,000	(10,000)	-3.23%
50241	Tfr S/D Operations	54,753,114	56,228,307	62,359,080	62,359,080	62,359,080	-	0.00%
50242	Tfr Postsecondary Education	906,955	974,864	999,300	999,300	999,300	-	0.00%
50250	Tfr Land Trust Fund - Facilities Division	295,805	334,502	360,000	660,000	-	(360,000)	-100.00%
50260	Tfr Disaster Relief Fund	73,365	45,722	-	-	-	-	-
50264	Tfr 911 Fund	150,000	150,000	150,000	150,000	150,000	-	0.00%
50290	Tfr Solid Waste	21,804,733	11,045,861	11,485,368	11,485,368	11,741,886	256,518	2.23%
50308	Tfr School Debt	4,939,652	4,936,951	4,938,328	4,938,328	7,268,564	2,330,236	47.19%
50349	Tfr School Debt Expense	2,500	1,250	10,000	10,000	10,000	-	0.00%
50400	Tfr School Capital Projects	4,000,000	5,340,523	4,100,000	7,600,000	4,100,000	-	0.00%
50407	Tfr General Gov't. Capital Projects	297,962	200,000	150,000	197,740	270,000	120,000	80.00%
50411	Solid Waste Fund Capital Projects	-	977,504	1,400,000	1,980,000	1,200,000	(200,000)	-14.29%
50441	Tfr Nikiski Fire SA Capital Projects	8,339	-	-	-	-	-	-
50442	Tfr Bear Creek Fire SA Capital Projects	192,583	49,594	-	5,852	-	-	-
50840	Tfr Special Assessments	(634,082)	-	-	-	-	-	-
	Total: Transfers	87,130,926	80,635,078	86,262,076	90,695,668	88,398,830	2,136,754	2.48%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(1,661,282)	(1,612,716)	(2,020,892)	(2,020,892)	(2,064,685)	(43,793)	2.17%
60004	Mileage Ticket Credits	(2,696)	-	-	-	-	-	-
61990	Admin Service Fee	550	-	-	-	-	-	-
	Total: Interdepartmental Charges	(1,663,428)	(1,612,716)	(2,020,892)	(2,020,892)	(2,064,685)	(43,793)	2.17%
Department Total		$ 106,473,126	$ 100,955,663	$ 108,549,711	$ 113,346,567	$ 111,238,439	$ 2,688,728	2.48%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2024 Actual		FY2025 Actual		FY2026 Forecast Budget		FY2027 Proposed Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	9,744,380,000	Equivalent	10,510,915,000	Equivalent	11,294,178,000	Equivalent	11,601,786,000	Equivalent
REVENUES:								
Taxes:								
Property Tax	$ 43,101,902	4.423	$ 46,653,932	4.439	$ 44,328,362	3.925	$ 45,564,499	3.927
Motor Vehicle Tax	516,793	0.053	532,173	0.051	642,580	0.057	642,580	0.055
Sales Tax	47,547,330	4.879	48,368,849	4.602	47,500,000	4.206	48,100,000	4.146
Total Taxes	91,166,025	9.356	95,554,954	9.091	92,470,942	8.187	94,307,079	8.129
Federal Revenues	4,752,923	0.488	4,556,099	0.433	3,645,706	0.323	3,740,000	0.322
State Revenues:								
Reimbursement for School Debt	2,442,114	0.251	1,796,920	0.171	1,795,641	0.159	1,795,380	0.155
Revenue Sharing	1,058,041	0.109	1,075,886	0.102	850,000	0.075	850,000	0.073
Fish Tax	972,034	0.100	740,361	0.070	500,000	0.044	500,000	0.043
Other	(444,168)	-0.046	221,678	0.021	160,750	0.014	205,000	0.018
Total State Revenues	4,028,021	0.413	3,834,845	0.365	3,306,391	0.293	3,350,380	0.289
Fees, Costs & Miscellaneous	207,595	0.021	293,976	0.028	297,235	0.026	250,786	0.022
Interest Earned	4,856,794	0.498	4,803,480	0.457	3,900,000	0.345	1,476,406	0.127
Total Revenues and Other Financing Sources	$ 105,011,358	10.777	$ 109,043,354	10.374	$ 103,620,274	9.175	$ 103,124,651	8.889
EXPENDITURES:								
General Government:								
Assembly								
Administration	$ 543,390	0.056	$ 537,384	0.051	$ 637,685	0.056	$ 575,865	0.050
Clerk	526,663	0.054	575,112	0.055	662,847	0.059	696,676	0.060
Elections	183,460	0.019	171,245	0.016	269,432	0.024	275,738	0.024
Records Management	363,714	0.037	414,920	0.039	490,594	0.043	509,218	0.044
Total Assembly	1,617,227	0.166	1,698,661	0.162	2,060,558	0.182	2,057,497	0.177
Mayor								
Administration	663,711	0.068	794,004	0.076	1,108,209	0.098	1,129,259	0.097
Purchasing and Contracting	695,568	0.071	806,117	0.077	825,326	0.073	812,509	0.070
Emergency Management	789,143	0.081	896,095	0.085	1,082,109	0.096	1,101,556	0.095
Human Resources-Administration	848,489	0.087	826,888	0.079	894,770	0.079	931,425	0.080
Print/Mail Services	207,864	0.021	223,487	0.021	260,748	0.023	258,990	0.022
Custodial Maintenance	142,826	0.015	155,127	0.015	144,691	0.013	152,687	0.013
Total Mayor	3,347,601	0.344	3,701,718	0.352	4,315,853	0.382	4,386,426	0.378
Information Technology	2,412,940	0.248	2,837,241	0.270	2,987,004	0.264	3,114,143	0.268
Legal	1,179,381	0.121	1,048,393	0.100	1,199,030	0.106	1,214,002	0.105
Finance								
Administration	623,844	0.064	661,330	0.063	673,867	0.060	734,382	0.063
Financial Services	1,258,101	0.129	1,220,010	0.116	1,307,970	0.116	1,416,136	0.122
Property Tax & Collections	1,056,533	0.108	1,128,203	0.107	1,256,665	0.111	1,325,659	0.114
Sales Tax	1,263,281	0.130	1,274,000	0.121	1,374,158	0.122	1,311,020	0.113
Total Finance	4,201,759	0.431	4,283,543	0.408	4,612,660	0.408	4,787,197	0.413
Assessing								
Administration	1,553,205	0.159	1,599,719	0.152	1,747,799	0.155	1,799,455	0.155
Appraisal	1,735,928	0.178	1,727,927	0.164	1,885,988	0.167	1,882,494	0.162
Total Assessing	3,289,133	0.338	3,327,646	0.317	3,633,787	0.322	3,681,949	0.317
Planning								
Administration	1,277,134	0.131	1,192,071	0.113	1,476,459	0.131	1,223,573	0.105
Geographic Information Systems	661,722	0.068	721,996	0.069	711,288	0.063	700,599	0.060
River Center	790,043	0.081	757,666	0.072	999,018	0.088	1,068,708	0.092
Total Planning	2,728,899	0.280	2,671,733	0.254	3,186,765	0.282	2,992,880	0.258
Senior Citizens	843,878	0.087	843,878	0.080	838,634	0.074	838,634	0.072

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2024 Actual		FY2025 Actual		FY2026 Forecast Budget		FY2027 Proposed Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	9,744,380,000	Equivalent	10,510,915,000	Equivalent	11,294,178,000	Equivalent	11,601,786,000	Equivalent
Economic Development	436,687	0.045	461,909	0.044	520,000	0.046	520,000	0.045
Non-Departmental								
Contract Services	-	0.000	-	0.000	-	0.000	-	0.000
Insurance	161,125	0.017	179,572	0.017	179,572	0.016	179,572	0.015
Other	-	0.000	9,524	0.001	50,000	0.004	50,000	0.004
Interdepartmental Charges	(876,430)	-0.090	(743,233)	-0.071	(932,964)	-0.083	(982,691)	-0.085
Total Non-Departmental	(715,305)	-0.073	(554,137)	-0.053	(703,392)	-0.062	(753,119)	-0.065
Total Operations	19,342,200	1.985	20,320,585	1.933	22,650,899	2.006	22,839,609	1.969
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	54,753,114	5.619	56,228,307	5.350	62,359,080	5.521	62,359,080	5.375
Postsecondary Education	906,955	0.093	974,864	0.093	999,300	0.088	999,300	0.086
Land Trust Fund- Facilities Division	295,805	0.030	334,502	0.032	660,000	0.058	-	0.000
Disaster Relief	73,365	0.008	45,722	0.004	-	0.000	-	0.000
Eastern Highway Peninsula Emergency	340,000	0.035	350,000	0.033	310,000	0.027	300,000	0.026
911 Communications	150,000	0.015	150,000	0.014	150,000	0.013	150,000	0.013
Solid Waste	21,804,733	2.238	11,045,861	1.051	11,485,368	1.017	11,741,886	1.012
Debt Service Fund:								
School Debt	4,942,152	0.507	4,938,201	0.470	4,948,328	0.438	7,278,564	0.627
Capital Projects Funds:								
School Revenue	4,000,000	0.410	5,340,523	0.508	7,600,000	0.673	4,100,000	0.353
School Bond Fund	-	0.000	-	0.000	-	0.000	-	0.000
General Government	297,962	0.031	200,000	0.019	197,740	0.018	270,000	0.023
Nikiski Fire SA Capital Projects	8,339	0.001	-	0.000	-	0.000	-	0.000
Bear Creek Fire SA Capital Projects	192,583	0.020	49,594	0.005	5,852	0.001	-	0.000
Special Assessments	(634,082)	-0.065	-	0.000	-	0.000	-	0.000
Solid Waste Fund Capital Projects	-	0.000	977,504	0.093	1,980,000	0.175	1,200,000	0.103
Total Other Financing Uses	87,130,926	8.942	80,635,078	7.672	90,695,668	8.030	88,398,830	7.619
Total Expenditures and Other Financing Uses	106,473,126	10.927	100,955,663	9.605	113,346,567	10.036	111,238,439	9.588
Fund Balance Increase/(Decrease)	$ (1,461,768)	-0.150	$ 8,087,691	0.769	$ (9,726,293)	-0.861	$ (8,113,788)	-0.699



Department Function

Fund 100 **General Fund**

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.
- Provide a solution for the underfunded Alaska Public Employees' Retirement System (PERS) / Alaska Teachers' Retirement System (TRS).

FY2026 Accomplishments:

- Approved the borough's capital project priorities for possible funding with state legislature.
- Approved 13 amendments to various sections of borough code per requests from assembly, borough clerk and administration, including but not limited to:
  - Adopted the 2025 Kenai Peninsula Borough Safe Streets and Roads for All Comprehensive Safety Action Plan as an element of the 2019 KPB Comprehensive Plan
  - Clarified the requirements of conditional use permits and definitions
  - Adoptions and deletions of anadromous waters within the West District of KPB 21.18 Appendix
  - Solid waste disposal and minor offense penalty schedule
  - Defense and indemnification
  - Advisory Planning Commissions terms and vacancies
  - Amended the definition of a newspaper of general circulation
  - Formal presentations to the assembly
  - Election updates to align with a November election cycle

Performance Measures:

Priority: Provide a link between citizens, local governing bodies, borough administration and agencies of government at all levels.

Goal: Promote transparency, accountability, and the democratic decision-making processes within local government.

Objective: Adhere to constitutional government and laws of the borough and state; impart standards of quality and integrity that merit public confidence, and maintain professional ethical standards. Maintain familiarity with current Mason's Manuel of Legislative Procedures to be used in parliamentarian assistance to the Assembly. Provide a conduit between the Assembly and the Legal Department and otherwise assist the Assembly in writing ordinances and resolutions. When asked, provide the Assembly with information to assist them in responding to questions from the public. Record and maintain accurate records of Assembly meetings and actions, serve as a conduit between the Administration and the Assembly.

Key Measures	CY2023* Actual	CY2024* Actual	CY2025* Actual	CY2026 Estimated
Regular and Special Assembly Meetings	20	20	20	20
Legislative Priority Community Meetings	11	12	11	15
Number of Ordinances Heard	107	84	79	80
Number of Resolutions Heard	80	56	52	60
Committee Meetings/Work Sessions/Other Meetings*	94	81	68	70

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

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11110 - Assembly Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40120	Temporary Wages	$ 44,400	$ 44,200	$ 44,401	$ 44,401	$ 57,849	$ 13,448	30.29%
40120	Temporary Wages - BOE	2,000	2,100	6,000	6,000	7,600	1,600	26.67%
40210	FICA	3,868	4,132	5,371	5,371	6,465	1,094	20.37%
40221	PERS	845	1,261	-	-	-	-	-
40321	Health Insurance	150,308	156,132	142,500	142,500	107,500	(35,000)	-24.56%
40322	Life Insurance	266	308	248	248	128	(120)	-48.39%
	Total: Personnel	201,687	208,133	198,520	198,520	179,542	(18,978)	-9.56%
Supplies								
42120	Computer Software	-	492	-	-	-	-	-
42210	Operating Supplies	534	760	1,500	1,500	1,500	-	0.00%
42310	Repair/Maintenance Supplies	526	-	-	-	-	-	-
42410	Small Tools & Minor Equipment	-	33	1,500	1,500	1,500	-	0.00%
	Total: Supplies	1,060	1,285	3,000	3,000	3,000	-	0.00%
Services								
43011	Contractual Services	18,322	12,526	17,000	36,994	17,000	-	0.00%
43012	Audit Services	165,000	167,476	181,330	181,330	185,138	3,808	2.10%
43019	Software Maintenance	50	51	-	350	-	-	-
43026	Software Licensing	36,240	38,665	70,750	70,400	53,550	(17,200)	-24.31%
43110	Communications	2,891	2,861	3,000	3,000	3,000	-	0.00%
43210	Transportation/Subsistence	20,166	19,807	16,000	16,000	16,000	-	0.00%
43210	Transportation/Subsistence - BOE	621	604	1,500	1,500	1,500	-	0.00%
43216	Travel In State	9,703	5,720	15,600	15,250	17,400	1,800	11.54%
43220	Car Allowance	19,800	19,725	19,800	19,800	19,050	(750)	-3.79%
43260	Training	2,850	1,650	3,500	3,500	3,300	(200)	-5.71%
43310	Advertising - BOA	-	-	-	14,006	-	-	-
43610	Utilities	15,361	14,811	20,185	20,185	20,185	-	0.00%
43720	Equipment Maintenance	1,926	764	2,000	2,000	3,000	1,000	50.00%
43810	Rents and Operating Leases - BOE	-	-	-	350	-	-	-
43920	Dues and Subscriptions	37,262	37,826	40,400	40,400	40,400	-	0.00%
	Total: Services	330,192	322,486	391,065	425,065	379,523	(11,542)	-2.95%
Capital Outlay								
48120	Office Machinery & Equipment	5,875	-	7,500	7,500	7,500	-	0.00%
48710	Minor Office Equipment	4,576	5,480	3,600	3,600	6,300	2,700	75.00%
	Total: Capital Outlay	10,451	5,480	11,100	11,100	13,800	2,700	24.32%
Department Total		$ 543,390	$ 537,384	$ 603,685	$ 637,685	$ 575,865	$ (27,820)	-4.61%

Line-Item Explanations

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

Ordinance 2025-23 Increased Assembly Compensation effective 7/1/26.

43011 Contractual Services. Radio broadcasts - based on regular meetings and additional funding for off-site and special meetings if required ($12,000), and miscellaneous items including Assembly photos, plaques, hearing transcripts, and miscellaneous small contracts ($5,000).

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

43026 Software Licensing. Legistar, Media Manager, Live Manager, In-Site, and Vote Cast software used to administer Assembly meetings, legislation, capture audio/video live and on demand streaming, public facing website, Boards & Commissions module, and eComment portal ($43,500), Boards and Commissions app ($7,500), security camera software renewal ($350), and Zoom ($2,200).

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

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.

43720 Equipment Maintenance. 50% copier maintenance agreement (shared cost with Clerk).

43920 Dues and Subscriptions. Includes Alaska Municipal League ($39,000) and National Association of Counties ($1,400).

48120 Office Machinery & Equipment. Equipment lifecycle for Assembly Chambers AV, camera for meeting ($5,500) and assembly touch screen ($2,000.)

48710 Minor Office Equipment. iPad replacements three at ($2,100) each.

Department Function

Fund 100 — **General Fund**

Dept 11120 — **Assembly - Clerk**

Mission

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

Program Description

The Borough Clerk's office is comprised of the Borough Clerk ("Clerk"), the Deputy Borough Clerk, Borough Clerk Assistant and Borough Clerk Administrative Assistant. The Clerk serves as the Clerk of the Assembly. The Clerk serves as the parliamentarian to the Borough Assembly and advises other borough boards on parliamentary procedures. The Clerk provides public access to records, administration to the Assembly, and the administration of the policy-making process. The Clerk is responsible for the Borough's records management program, codification of the code and preserves the legislative history of the Borough. The Clerk serves as the custodian of the Municipal Seal and official Borough documents. The Clerk serves as a conduit between the Assembly, administration, and the public. The Clerk coordinates Assembly meetings and work sessions, produces meeting packets, and provides records of the proceedings. The Clerk serves as administration support and keeps record of several of the Borough's appeal processes. The Clerk administers all Borough Elections. The Clerk also certifies petitions and verifies signatures for initiatives, referendum, and recall elections.

Major Long-Term Issues and Concerns:

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

FY2026 Accomplishments:

- Staffed regular and special Assembly meetings, committees, working groups, and work sessions.
- Processed 137 Real Property Tax Assessment Appeal Applications.
- Staffed 25 Board of Equalization Hearings.
- Processed 119 Liquor Licenses (new/renewal/transfers.)
- Processed 69 Marijuana Licenses (new/renewal/transfers.)
- Administered 88 appointments to the Planning Commission, Advisory Planning Commission, Resilience and Security Advisory Board, working groups and service area boards.
- Administered website updates to Clerk's Office, various boards and commissions, service areas and working groups as well as meeting information and documents.

FY2027 Initiatives:

- Streamline notification requirements to improve operational efficiency and support fiscally responsible practices.
- Continue to support staff's education and professional development.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	4	4	4	4

Performance Measures:

Priority: Maintain efficient, transparent and accurate records of borough.

Goal: Facilitate effective communication between assembly members, borough officials, and the public, as well as provide administrative support to ensure the efficient operation of the assembly.

Objective: Maintain and provide public access to assembly legislation and meeting information, along with other board and committee meetings conducted in the borough.

Key Measures	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Projected
Public Notices	100	95	98	88	100
Board of Equalization Appeal Application Processed	300	309	369	137	200
Board of Equalization Appeals Heard	20	26	45	25	25
Planning Commission Decision Appeals	2	1	2	0	2
Regular and Special Assembly Meetings	20	20	20	20	20
Legislative Priority Community Meetings	10	11	13	11*	11
Utility/Road Improvement Special Assessment Districts	5	2	2	0	2
Administrative Appeals KPB 21.50	1	1	2	0	1

* 2025 community meetings were conducted through the Mayor's Office.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11120 - Assembly Clerk

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 252,488	$ 305,175	$ 356,543	$ 356,543	$ 375,138	$ 18,595	5.22%
40130	Overtime Wages	2,702	3,836	3,970	3,970	3,857	(113)	-2.85%
40210	FICA	22,063	26,343	31,744	31,744	33,418	1,674	5.27%
40221	PERS	61,419	87,653	80,418	80,418	87,994	7,576	9.42%
40321	Health Insurance	92,883	66,497	84,000	84,000	100,000	16,000	19.05%
40322	Life Insurance	385	518	500	500	756	256	51.20%
40410	Leave	41,165	37,222	40,417	40,417	40,682	265	0.66%
	Total: Personnel	473,105	527,244	597,592	597,592	641,845	44,253	7.41%
Supplies								
42210	Operating Supplies	1,538	645	2,000	2,000	2,000	-	0.00%
42410	Small Tools & Minor Equipment	324	277	350	350	350	-	0.00%
	Total: Supplies	1,862	922	2,350	2,350	2,350	-	0.00%
Services								
43011	Contractual Services	9,004	10,202	10,000	10,700	11,000	1,000	10.00%
43019	Software Maintenance	134	201	1,400	200	1,400	-	0.00%
43026	Software Licensing	24	-	-	1,200	-	-	-
43110	Communications	2,707	2,918	3,200	3,200	3,200	-	0.00%
43140	Postage and Freight	2,059	1,887	2,000	2,000	2,000	-	0.00%
43210	Transportation/Subsistence	5,298	4,164	5,900	5,900	3,700	(2,200)	-37.29%
43220	Car Allowance	5,668	6,458	7,200	7,200	7,200	-	0.00%
43260	Training	1,800	1,025	2,900	2,900	1,700	(1,200)	-41.38%
43310	Advertising	13,855	7,288	14,000	13,300	7,000	(7,000)	-50.00%
43610	Utilities	8,202	8,490	8,300	8,300	8,300	-	0.00%
43720	Equipment Maintenance	1,926	764	2,000	2,000	3,000	1,000	50.00%
43812	Equipment Replacement Payments	-	-	3,115	3,115	1,291	(1,824)	-58.56%
43920	Dues and Subscriptions	1,019	727	1,140	1,140	940	(200)	-17.54%
	Total: Services	51,696	44,124	61,155	61,155	50,731	(10,424)	-17.05%
Capital Outlay								
48710	Minor Office Equipment	-	2,822	1,750	1,750	1,750	-	0.00%
	Total: Capital Outlay	-	2,822	1,750	1,750	1,750	-	0.00%
Department Total		$ 526,663	$ 575,112	$ 662,847	$ 662,847	$ 696,676	$ 33,829	5.10%

Line-Item Explanations

40110 Regular Wages. Staff includes Borough Clerk, Deputy Borough Clerk, 1 Clerk Assistant, and 1 Clerk Administrative Assistant.

43011 Contractual Services. Ordinance codification services ($11,000).

43019 Software Licensing. Security camera annual license ($200) and Adobe Acrobat Pro ($1,200).

43210 Transportation/Subsistence. Travel costs for Clerk & Deputy Clerk Alaska Association of Municipal Clerks (AAMC) annual conference and miscellaneous training. Also includes mileage, hotel, and meals for travel within the Borough.

43220 Car Allowance. For Borough Clerk and Deputy Borough Clerk.

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

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

43720 Equipment Maintenance. 50% copier maintenance agreement (shared cost with Assembly).

43812 Equipment Replacement Payments. Make payments to the equipment replacement fund for the purchase of a copy machine.

43920 Dues and Subscriptions. AAMC, IIMC

48710 Minor Office Equipment. One high-end desktop computer ($1,750) through regular replacement schedule.

Department Function

Fund 100 **General Fund**

Dept 11130 **Assembly - Elections**

Mission

To ensure and strengthen public confidence in the electoral process by administering elections in accordance with the highest standards of professionalism, integrity, security, accuracy, and fairness.

Program Description

The Borough Clerk is responsible for administration of Borough elections and serves as the lead coordinator of the Memorandum of Agreement between the cities of Homer, Kenai, Seldovia, Seward, and Soldotna to jointly administer municipal elections. The cities and borough share a common goal and find that it serves the public interest to work together to minimize costs, increase efficiencies and to ensure municipal elections are conducted in a fair and consistent way throughout the borough.

Major Long-Term Issues and Concerns:

- Federal laws that affect State and local elections require constant monitoring.
- Recruiting competent election workers for the November municipal elections.
- Monitor and review Alaska Statutes on election laws making changes to the Borough's process as needed.
- Conduct efficient and litigation-free elections.

FY2026 Accomplishments:

- Administered the regular Borough election without challenge.
- Maintained up-to-date website to accurately reflect candidate and election information.
- Coordinated with cities within the Borough and produced a comprehensive voter pamphlet for the October 2025 regular municipal election.
- Assisted the cities of Homer, Seldovia, and Kachemak with the setup and administration of elections (i.e., ballot formatting, voter pamphlet, and worker recruitment).
- Provided for accessible voting experiences for all eligible voters.

FY2027 New Initiatives:

- Starting November 2026, conduct borough elections on the same date and at the same polling locations as the State of Alaska.
- Develop new processes/procedures to conduct elections simultaneously as the State of Alaska on even numbered years.

Performance Measures:

Priority: Ensure the integrity and fairness of the local electoral process.

Goal: Strive to provide accessible and transparent voting procedures for all borough voters to exercise their right to participate in their local election.

Objective: Provide and certify election results in a concise and timely manner without challenge.

Key Measures	Benchmark	CY2024 Actual	CY2025 Actual	CY2026 Projected	CY2027 Estimated
Regular Election	1	1	1	1	1
Special/Runoff Elections	1	0	0	0	0
Petitions Reviewed (Initiative, Referendum, Recall, Service Area)	0	0	2	2	0
Petitions Certified	0	0	2	2	0
Regular Election: Absentee, Special Needs & Questioned Ballots Processed	1,600	1,781	1,992	2,200	1,700
Special Election: Absentee, Special Needs & Questioned Ballots Processed	0	0	0	0	0

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11130 - Assembly Elections

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40120	Temporary Wages	$ 55,272	$ 51,233	$ 83,245	$ 83,245	$ 83,251	$ 6	0.01%
40130	Overtime Wages	948	1,347	-	-	-	-	-
40210	FICA	1,720	565	6,369	6,369	6,369	-	0.00%
40221	PERS	10	-	-	-	-	-	-
40321	Health Insurance	25	-	-	-	-	-	-
	Total: Personnel	57,975	53,145	89,614	89,614	89,620	6	0.01%
Supplies								
42210	Operating Supplies	783	1,209	2,000	1,720	2,000	-	0.00%
42250	Uniforms	-	326	-	-			
42410	Small Tools & Minor Equipment	9,923	240	-	280		-	-
	Total: Supplies	10,706	1,775	2,000	2,000	2,000	-	0.00%
Services								
43011	Contractual Services	29,436	17,221	40,500	34,500	40,500	-	0.00%
43019	Software Maintenance	-	-	34,000	-	-	(34,000)	-100.00%
43026	Software Licensing	20,254	29,586	-	34,000	34,000	34,000	-
43110	Communications	2,106	636	3,000	3,000	3,000	-	0.00%
43140	Postage and Freight	2,232	2,794	7,000	13,000	13,000	6,000	85.71%
43210	Transportation/Subsistence	240	807	500	500	500	-	0.00%
43310	Advertising	4,316	4,446	8,000	11,500	8,000	-	0.00%
43410	Printing	51,299	51,054	55,300	58,300	58,300	3,000	5.42%
43720	Equipment Maintenance	3,207	9,781	10,200	10,200	11,000	800	7.84%
43810	Rents and Operating Leases	400	-	2,000	2,000	5,000	3,000	150.00%
43812	Equipment Replacement Pymt.	-	-	10,818	10,818	10,818	-	0.00%
	Total: Services	113,490	116,325	171,318	177,818	184,118	12,800	7.47%
Capital Outlay								
48120	Major Office Equipment	1,289	-	-	-	-	-	-
	Total: Capital Outlay	1,289	-	-	-	-	-	-
Department Total		$ 183,460	$ 171,245	$ 262,932	$ 269,432	$ 275,738	$ 12,806	4.87%

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 ($6,500), voter postcard productions & notifications ($14,000), election/ballot Set-Up and on-site support ($20,000).

43026 Software Licensing. Annual licensing fees for election software ($34,000).

43110 Communications. Monthly charges for SIM cards to transmit election results.

43140 Postage and Freight. USPS permits and postage for by-mail precinct ballots, absentee ballots, and mailing voters postcard reminders.

43210 Transportation/Subsistence. Delivery of election materials and equipment, and training Election Officials throughout the Borough.

43310 Advertising. Publication of election notices.

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

43500 Insurance Premiums. Shared costs for property insurance at the administration building.

43720 Equipment Maintenance. Annual hardware warranty for election software ($11,000).

43810 Rents and Operating Leases. Polling site rentals.

Department Function

Fund 100 **General Fund**

Dept 11140 **Assembly – Records Management**

Mission

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

Program Description

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

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

Major Long-Term Issues and Concerns:

- Ongoing training to adhere to Generally Accepted Recordkeeping Principals (GARP).
- Continue implementation of a borough-wide paperless initiative and assist departments to digitize records.
- Audit and inventory vital/essential records of the borough.
- Develop a records Disaster Recovery Plan.
- Managing increasing public record requests needs
- Scheduling adequate time off for staff

FY2026 Accomplishments:

- 103 boxes were transferred to microfilm and/or electronic images.
- 180 microfilm reels were created.
- 549 borough boxes were shredded for the annual destruction of obsolete physical records.
- Updates to the Borough's retention schedule to mirror current business practices, while adhering to borough, state and federal laws.
- Assisted department record custodians with the records management software.
- In collaboration with the Legal Department, administered a consistent and thorough public records request process.
- Processed 333 public records requests.

FY2027 New Initiatives:

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

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	3	3	3	3

Performance Measures:

Priority: Ensure that all records are properly organized, stored, and easily accessible/retrievable when needed.
Goal: Continuously improve record management practices that comply with legal and regulatory requirements.
Objective: Maintain record integrity and security to prevent unauthorized access or loss of information.

Measures	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Projected
Public Records Requests	322	324	368	333	375
Files Returned	150	190	137	149	150
Files Out for Review	150	163	142	723	150
Reviewed Box Returned	20	22	32	29	20
Boxes Out for Review	20	22	41	20	20
Microfilm Reels Indexed	200	210	140	60	1000
Microfilm Reels Processed	200	210	135	90	100
New Boxes Received	300	315	331	484	300
Number of Boxes Shredded	350	352	366	107	400
Obsolete Document Destruction/Shredded	7,000 lbs.	6,241 lbs.	6,800 lbs.	7,300 lbs.	8,000 lbs.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11140 - Assembly Records Management

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 132,348	$ 157,207	$ 180,330	$ 180,330	$ 192,340	$ 12,010	6.66%
40130	Overtime Wages	-	554	1,875	1,875	1,938	63	3.36%
40210	FICA	10,939	12,309	16,318	16,318	17,332	1,014	6.21%
40221	PERS	34,327	44,472	40,985	40,985	44,956	3,971	9.69%
40321	Health Insurance	78,233	95,198	84,000	84,000	84,000	-	0.00%
40322	Life Insurance	210	287	257	257	274	17	6.61%
40410	Leave	23,670	18,475	22,506	22,506	23,249	743	3.30%
	Total: Personnel	279,727	328,502	346,271	346,271	364,089	17,818	5.15%
Supplies								
42120	Computer Software	492	-	5,270	5,270	5,270	-	0.00%
42210	Operating Supplies	4,824	559	5,000	5,000	5,000	-	0.00%
42230	Fuel, Oil & Lubricants	-	-	400	400	400	-	0.00%
42250	Uniforms	594	1,030	832	832	864	32	3.85%
42310	Repair/Maintenance Supplies	326	-	-	-	-	-	-
42410	Small Tools & Minor Equipment	11	-	500	500	500	-	0.00%
	Total: Supplies	6,247	1,589	12,002	12,002	12,034	32	0.27%
Services								
43011	Contractual Services	3,809	20,069	25,900	25,900	25,900	-	0.00%
43019	Software Maintenance	15,206	16,692	-	23,000	-	-	-
43026	Software Licensing	9,053	8,648	39,400	16,400	41,750	2,350	5.96%
43110	Communications	1,189	1,297	900	900	900	-	0.00%
43140	Postage and Freight	30	82	500	500	500	-	0.00%
43210	Transportation/Subsistence	-	-	6,000	6,000	6,500	500	8.33%
43220	Car Allowance	3,153	3,600	3,600	3,600	3,600	-	0.00%
43260	Training	-	-	2,500	2,500	2,600	100	4.00%
43610	Utilities	22,109	17,976	27,635	27,635	27,635	-	0.00%
43720	Equipment Maintenance	3,057	1,519	9,800	9,800	9,800	-	0.00%
43750	Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812	Equipment Replacement Payments	15,137	13,336	13,336	13,336	11,160	(2,176)	-16.32%
43920	Dues and Subscriptions	410	225	800	800	800	-	0.00%
	Total: Services	73,153	83,444	130,571	130,571	131,345	774	0.59%
Capital Outlay								
48710	Minor Office Equipment	4,587	1,385	1,750	1,750	1,750	-	0.00%
	Total: Capital Outlay	4,587	1,385	1,750	1,750	1,750	-	0.00%
Department Total		$ 363,714	$ 414,920	$ 490,594	$ 490,594	$ 509,218	$ 18,624	3.80%

Line-Item Explanations

40110 Regular Wages. Staff includes: Records Manager and 2 Records Technicians.

42120 Computer Software. Purchase 10 user licenses for records management software program Content Manager.

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

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

43026 Software Licensing. Records Management Software, Content Manager ($23,850), Public Records Request Software, GovQA ($13,000) security camera annual license ($500), Archive Social ($3,500) and Adobe ($900).

43210 Transportation/Subsistence. Travel costs and per diem for Records Manager to attend NAGARA annual conference, ARMA Infocon Conference, and off-site training for records software.

43220 Car Allowance. Records Manager car allowance.

43500 Insurance Premiums. Property premium for Records Center.

43720 Equipment Maintenance. High speed scanners ($2,900), Microfilm reader ($2,800), fire suppression system annual maintenance ($3,600), and copier ($500).

43812 Equipment Replacement Payments. Make payments to the equipment replacement fund for the purchase of records software and Van. See schedule below.

48710 Minor Office Equipment. One high-end desktop computer ($1,750) regular replacement schedule.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11140 - Assembly Records Management - Continued

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-30
Records software - supplemental *	$ 24,048	$ 3,607	$ 3,607	$ 10,821
FY23 Vehicle	19,282	9,729	7,553	15,106
	$ 43,330	$ 13,336	$ 11,160	$ 25,927

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

Kenai Peninsula Borough
Budget Detail

Fund 100
Assembly Department Totals

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 384,836	$ 462,382	$ 536,873	$ 536,873	$ 567,478	$ 30,605	5.70%
40120	Temporary Wages	101,672	97,533	133,646	133,646	148,700	15,054	11.26%
40130	Overtime Wages	3,650	5,737	5,845	5,845	5,795	(50)	-0.86%
40210	FICA	38,590	43,349	59,802	59,802	63,584	3,782	6.32%
40221	PERS	96,601	133,386	121,403	121,403	132,950	11,547	9.51%
40321	Health Insurance	321,449	317,827	310,500	310,500	291,500	(19,000)	-6.12%
40322	Life Insurance	861	1,113	1,005	1,005	1,158	153	15.22%
40410	Leave	64,835	55,697	62,923	62,923	63,931	1,008	1.60%
	Total: Personnel	1,012,494	1,117,024	1,231,997	1,231,997	1,275,096	43,099	3.50%
Supplies								
42120	Computer Software	492	492	5,270	5,270	5,270	-	0.00%
42210	Operating Supplies	7,679	3,173	10,500	10,220	10,500	-	0.00%
42230	Fuel, Oil, and Lubricant	-	-	400	400	400	-	0.00%
42250	Uniforms	594	1,356	832	832	864	32	3.85%
42310	Repair/Maintenance Supplies	852	-	-	-	-	-	-
42410	Small Tools & Minor Equipment	10,258	550	2,350	2,630	2,350	-	0.00%
	Total: Supplies	19,875	5,571	19,352	19,352	19,384	32	0.17%
Services								
43011	Contractual Services	60,571	60,018	93,400	108,094	94,400	1,000	1.07%
43012	Audit Services	165,000	167,476	181,330	181,330	185,138	3,808	2.10%
43019	Software Maintenance	15,390	16,944	35,400	23,550	1,400	(34,000)	-96.05%
43026	Software Licensing	65,571	76,899	110,150	122,000	129,300	19,150	17.39%
43110	Communication	8,893	7,712	10,100	10,100	10,100	-	0.00%
43140	Postage and Freight	4,321	4,763	9,500	15,500	15,500	6,000	63.16%
43210	Transportation/Subsistence	26,325	25,382	29,900	29,900	28,200	(1,700)	-5.69%
43216	Travel In State	9,703	5,720	15,600	15,250	17,400	1,800	11.54%
43220	Car Allowance	28,621	29,783	30,600	30,600	29,850	(750)	-2.45%
43260	Training	4,650	2,675	8,900	8,900	7,600	(1,300)	-14.61%
43310	Advertising	18,171	11,734	22,000	38,806	15,000	(7,000)	-31.82%
43410	Printing	51,299	51,054	55,300	58,300	58,300	3,000	5.42%
43610	Utilities	45,672	41,277	56,120	56,120	56,120	-	0.00%
43720	Equipment Maintenance	10,116	12,828	24,000	24,000	26,800	2,800	11.67%
43750	Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810	Rents and Operating Leases	400	-	2,000	2,350	5,000	3,000	150.00%
43812	Equipment Replacement Payments	15,137	13,336	27,269	27,269	23,269	(4,000)	-14.67%
43920	Dues and Subscriptions	38,691	38,778	42,340	42,340	42,140	(200)	-0.47%
	Total: Services	568,531	566,379	754,109	794,609	745,717	(8,392)	-1.11%
Capital Outlay								
48120	Major Office Equipment	7,164	-	7,500	7,500	7,500	-	0.00%
48710	Minor Office Equipment	9,163	9,687	7,100	7,100	9,800	2,700	38.03%
48720	Minor Office Furniture	-	-	-	-	-	-	-
48740	Minor Machinery & Equipment	-	-	-	-	-	-	-
	Total: Capital Outlay	16,327	9,687	14,600	14,600	17,300	2,700	18.49%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	-	-	-	-	-	-
	Total: Interdepartmental Charges	-	-	-	-	-	-	-
Department Total		$ 1,617,227	$ 1,698,661	$ 2,020,058	$ 2,060,558	$ 2,057,497	$ 37,439	1.85%

Department Function

Fund 100 **General Fund**

Dept 11210 **Mayor**

Mission:
The mission of the Office of the Mayor is to always be a champion for our constituents in a transparent, responsive manner, recognizing that the Borough government exists specifically to serve our 62,000 constituents. The Office of the Mayor will efficiently administer all executive operations and functions of the Borough, deliver the best quality services at the lowest tax burden possible for KPB taxpayers, advocate for the best interest of the citizens, facilitate economic growth, and provide community direction and leadership. As the Administrative Officer, the Mayor's powers and duties include, but are not limited to: (1) appointment of administrative officials; (2) supervision of the enforcement of municipal law and directives of the Borough Assembly; (3) preparation, submission, and execution of an annual budget; (4) provide direct oversite for all personnel, finances, and operations throughout the Borough.

Major Long-Term Issues and Concerns:
- Securing long-term sustainable quality local government services with a specific focus on affordability for local families.
- Assisting KPB private and public sector partners in growing a sustainable Kenai Peninsula Borough economy through a strategy that promotes slow and steady growth, workforce preparedness and well-considered, fair tax policies.
- Defending the taxpayers of the Kenai Peninsula from the cost of subsidizing industrial projects through fair, good faith, negotiations ensuring that the KPB's costs in providing services to the entities is not borne by local taxpayers.
- Slowing the unsustainable escalation of property values on the Kenai to protect resident working families from dramatically increasing existing housing costs.
- Identifying and encouraging practical solutions with all affected parties and agencies to ensure adequate volumes of affordable housing on the Kenai.
- Recruiting quality KPB employees who meet high expectations in service to the public.
- Delivering the best possible services to the residents of the KPB at the lowest possible cost.
- Improving services by taking input from the public and living up to our motto, "We Work for You."
- Maintaining the KPB as a safe, functional, and efficient workplace, adhering to a philosophy of excellence.
- Working proactively with state and federal agency partners to effectively meet the challenges facing the KPB.
- Delivering out-of-the-box improvements to Solid Waste facilities to lower costs and create efficiencies.
- Continuing to involve citizens both formally and informally to foster an effective and affordable citizen-run borough government.

FY2026 Accomplishments:
- Maintained a balanced budget and controlled growth in a fiscally responsible manner to ensure the borough remains an affordable place to live now and into the future for KPB residents and future generations.
- Countered increasing tax burden due to rapidly rising valuations of residents' properties through mill rate reductions whenever possible, pursued necessary State of Alaska Title 29 statutory changes and remained focused on citizen-prioritized services.
- Mayor Micciche actively and directly supported a viable AK LNG project through country delegation and investor relations and property tax working groups, while helping to ensure that community impact costs will not be at the expense of KPB citizens. Hosted AK LNG meetings with government officials and industry leaders from around the world including delegations from Japan, Thailand, India, Taiwan, South Korea and other key Pac Rim nations.
- Conducted annual comprehensive surveys of residents to evaluate the KPB's performance in serving the public. This information is invaluable in implementing new policies and allocating resources.
- Created, produced, and distributed video and digital materials to promote the services offered by KPB to the public.
- Participated in delivering coordinated public transit services on the Kenai Peninsula and directly supported the modernization and effectiveness of the KPB Transportation Plan.
- Continued to foster a conference of local mayors and city managers to evaluate partnerships and the unique needs and common challenges of individual communities in the KPB.
- Collaborated with the Kenai Peninsula Economic Development District (KPEDD) to support the Kenai Peninsula in the development of KPEDD's Comprehensive Economic Strategy (CEDS) in the KPB.
- Created the Mayor's Recycling Working Group involving and engaging selected citizens, industry officials, municipalities and experts to solve issues and create an effective KPB Municipal Waste Department Recycling Improvement Plan, which has largely been executed restoring recycling programs after replacing the baler at the CPL.
- Provided an updated digital dashboard of KPB economic data ensuring transparent access of key information to KPB citizens.
- Continued involvement in the affordable and successful completion of the voter-supported CES Station 1 Replacement Bond Project throughout the construction phase slated for completion by Summer of 2026.
- Mayor Micciche helped form and serves as chair of the Southcentral Mayors Energy Coalition to encourage cost-effective options that meet the energy needs of the rail belt to head off an impending energy crisis for Southcentral Alaska.
- Continued supporting internship programs within the KPB to prepare the next generation of public servants, training them to always put the public's interests first. Hosted job shadowing program with secondary students and held a mock assembly with 6th graders, improving civic education opportunities for local children.
- Completed and working to complete the remainder of voter-supported school bond projects that greatly improve the quality of life for residents and preserve valuable KPB educational infrastructure.

- Worked with the KPBSD, Alaska legislators and the governor's office to improve sustainable funding for schools while protecting local taxpayers in an effort to stop the unproductive annual battle over school funding:
  - Passed Resolution 2026-017 resulting in Senate Bill 259 which will give municipalities the option to cap valuations to 5%.
  - Passed Resolution 2026-016 for a longer hold harmless period and Resolution 2026-017, eliminating the 7-year limitation to see greater savings for consolidation of schools, and ensuring districts are not penalized for making fiscally responsible decisions.
- Successfully implemented the Land Affordability Program (LAP) giving residents incentives to buy KPB auctioned properties at a discount to facilitate the development of new housing.
- Passed a $75,000 exemption for property owners in collaboration with the assembly, aiding in tax relief for local residents across the KPB.
- Developed and implemented a tourism plan that includes creating partnerships with local chambers of commerce to make the entire KPB a one-stop travel destination, creating considerable economic activity.
- Actively supported KPB municipalities and organizations with support letters and documentation, including the Homer Harbor Expansion, Kenai Airport Jet Service, Alaska Railroad Port of Seward Capacity and Resiliency Project, KPEDD projects, etc.
- Hosted Community Assistant Grant meetings in support of 27 KPB communities assisting with the distributions of $29,399,292 in state grant funds benefiting local communities.
- Held a series of budget and KPB-related town halls throughout the KPB, engaging with the public on issues that are important to them.

FY2027 New Initiatives:

- Deliver the in-progress KPB land plan to the public, which inventories all borough properties, reviews and selects lands for retention or sales with an eye toward providing affordable, quality properties for KPB residents. The Comprehensive Land Plan will eliminate favoritism, safeguard the borough's property, and ensure judicious execution into the future.
- Pursue state tax statute reform to counter unrestrained property value increases that are impacting citizens of the KPB, ensuring the borough remains an affordable place to live now and into the future.
- Partner with industry, utilities, and other government entities to create low-cost energy options in the rail belt region of our state and create a plan to avoid a crisis that leaves residents vulnerable to shortages and untenantable rising costs. Lowering energy costs is essential for the KPB.
- Establish and maintain central coordination of web content overseen by the administration to ensure content consistent with our mission to serve.
- Firmly establish KPB's role in promoting responsible tourism through coordination with local partners to increase economic development and mitigate negative impacts on KPB residents.
- Develop and implement a solid waste management and recycling plan that is cost-effective for the long term and yields tangible benefits in protecting the planet and conserving taxpayer funds.
- Maintain a conservative CPI-based budget with slow growth that maintains quality services for residents without creating a burden on taxpayers.
- Fully develop the "passport" tourism program in conjunction with chambers of commerce throughout the borough, shoring up revenue from visitors and supporting area businesses.
- Working with the legislature and governor's office in pursuit of statutory funding solutions. Solutions will be designed to create a sustainable partnership, ensuring that the State of Alaska meets its constitutional responsibility while partnering with local communities for a reasonable local share delivering adequate, sustainable funding. This priority effort will protect local taxpayers from the current shift of school funding from the state to local taxpayers.
- Complete the solid waste management re-design that maintains efficient service for residents with reduced costs, improved viable recycling and convenient reuse programs that keep reusable items out of the waste stream.
- Maintain a conservative CPI-based budget with slow growth that maintains services for residents without creating a burden on taxpayers.

Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing history	6	6	6	6

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11210 - Mayor Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 359,483	$ 429,494	$ 604,096	$ 604,096	$ 627,681	$ 23,585	3.90%
40120	Temporary Wages	4,950	7,765	6,243	6,243	6,250	7	0.11%
40130	Overtime Wages	-	-	-	-	-	-	-
40210	FICA	29,177	35,149	51,598	51,598	56,321	4,723	9.15%
40221	PERS	78,294	98,117	105,675	105,675	112,694	7,019	6.64%
40321	Health Insurance	91,891	102,187	140,000	140,000	125,000	(15,000)	-10.71%
40322	Life Insurance	545	728	838	838	1,248	410	48.93%
40410	Leave	20,905	24,317	47,047	47,047	52,753	5,706	12.13%
	Total: Personnel	585,245	697,757	955,497	955,497	981,947	26,450	2.77%
Supplies								
42021	Promotional Supplies	860	1,711	450	1,550	450	-	0.00%
42120	Computer Software	-	-	650	650	650	-	0.00%
42210	Operating Supplies	1,874	2,495	4,550	3,450	4,550	-	0.00%
42250	Uniforms	704	2	500	500	500	-	0.00%
42310	Repair/Maintenance Supply	-	123	-	-	-	-	-
42410	Small Tools & Minor Equipment	297	704	1,215	1,215	1,215	-	0.00%
	Total: Supplies	3,735	5,035	7,365	7,365	7,365	-	0.00%
Services								
43011	Contractual Services	20,943	46,494	55,000	55,000	55,000	-	0.00%
43019	Software Maintenance	134	150	10,000	10,000	10,000	-	0.00%
43021	Peninsula Promotion	2,151	700	5,000	5,000	5,000	-	0.00%
43026	Software Licensing	8,709	2,160	500	500	500	-	0.00%
43110	Communications	4,492	4,983	7,200	7,200	7,200	-	0.00%
43140	Postage and Freight	166	188	375	375	375	-	0.00%
43210	Transportation/Subsistence	11,427	9,218	15,698	15,698	15,698	-	0.00%
43220	Car Allowance	7,734	8,630	18,000	18,000	12,600	(5,400)	-30.00%
43260	Training	300	150	3,000	3,000	3,000	-	0.00%
43310	Advertising	2,655	3,019	3,500	3,500	3,500	-	0.00%
43410	Printing	-	218	500	500	500	-	0.00%
43610	Utilities	7,842	7,812	11,635	11,635	11,635	-	0.00%
43720	Equipment Maintenance	1,246	333	1,000	1,000	1,000	-	0.00%
43810	Rents and Operating Leases	290	270	-	-	-	-	-
43920	Dues and Subscriptions	1,235	1,652	3,329	3,329	3,329	-	0.00%
43999	Contingency	-	-	5,400	5,400	5,400	-	0.00%
	Total: Services	69,324	85,977	140,137	140,137	134,737	(5,400)	-3.85%
Capital Outlay								
48710	Minor Office Equipment	2,858	4,054	2,260	2,260	2,260	-	0.00%
48720	Minor Office Furniture	2,549	1,181	2,950	2,950	2,950	-	0.00%
	Total: Capital Outlay	5,407	5,235	5,210	5,210	5,210	-	0.00%
Department Total		$ 663,711	$ 794,004	$ 1,108,209	$ 1,108,209	$ 1,129,259	$ 21,050	1.90%

Line-Item Explanations

40110 Regular Wages. Staff includes: Mayor, Chief of Staff, Community and Fiscal Projects Manager, Administrative Assistant, part-time Special Assistants to the Mayor, and 1 full-time Special Assistant to the Mayor - Facilities and Operations Manager.

43011 Contract Services. Consulting services for KPB representative at State of Alaska and State Legislature ($38,000) and continued KPB branding ($17,000).

43026 Software Licensing. Zoom subscription ($300) and DocuSign ($200).

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

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

48710 Minor Office Equipment. Replacement of 1 computer ($1,800) and 2 monitors ($230 ea.).

48720 Minor Office Furniture. Office furniture, desk ($1,500), chair(s) ($750) and table or filing unit ($700).

43999 Contingency. Funds set aside to cover unanticipated expenditures.

Department Function

Fund 100 **General Fund**

Dept 11227 **Purchasing & Contracting**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Inflation and escalation continues to have impacts on projects and available funds.
- Shortages in contract service providers, professional service providers, and skilled labor.
- Lack of centralized supply chain management, support services and informal procurement.
- Lack of centralized process in borough business practices and asset management.
- Limited funding for major maintenance and capital improvement needs.
- Minimal Master Planning boroughwide.

FY2026 Accomplishments:

- Supported the borough in the acquisition of approximately $154 million worth of goods and services.
- Completed an educational specification development and approval effort for the Soldotna Elementary and So Prep FY2023 Bond projects and started the projects design development process.
- Completed 5 projects that were part of the FY2023 Education Bond initiative.
- Participated in a workgroup that finalized the CPH Master plan.
- Assisted the solid waste department in their continued effort to improve efficiency in solid waste handling and disposal efforts.

FY2027 New Initiatives:

- Complete the development of an area wide 5-year capital planning process.
- Review and update antiquated portions of the borough purchasing code.
- In cooperation with Legal, update the Borough Contract General conditions for construction, services contracts, purchases and professional services.
- Develop and implement new contracting process for Design build type construction.
- Overhaul the Purchasing SharePoint page to more clearly outline purchasing policy and practices.
- Develop the new advertising procurement opportunities page to be implemented on the new Borough web page.
- In cooperation with IT complete the share point Asset and project tracking page.

Major Projects in Progress:

CES Septic System Replacements; CES SCBA Compressor; CES Security Doors; CPL Leachate Improvements & Infrastructure Phase II; CPH Master Plan; KESA Pole Barn for Cold Storage; KESA Station 1 Fill Site Upgrade; KESA Station 2 Housing – Fill Site; KESA Station 1 Boiler Repair Upgrade; KESA Station 1 Parking Lot Paving; KESA Station 1 Boiler Replacement; NFSA Station 2 Hydrant Repair; NPRSA Floor & Front Desk Replacement Remodel; NPRSA Pool Flooring Renovation; NPRSA Pool & Spa Circulation Pumps; NPRSA Master Plan; NPRSA Lighting Replacements; KSELO School Design & Construction; Soldotna Elementary reconstruction; KMS Security / Food Service Renovation; NNS Elementary School Roof Replacement; KPBSD Parent Student Drop Off Improvement; NHS – NMS Track Field Replacement; SHS Siding – Phase II; MV Elementary School Roof Replacement; KCHS Votec Structural Repair; KCHS & SHS Votec Welding; HHS Theater Improvements; SPH Nuclear Medicine/Pharmacy/Infusion – Part II; SPH Generator Replacement; CPL Cell 4 Design & Construction; CPL Site Security Improvements; CPL Overhead Door Replacement; CPL Cells 1 & 2 Seep Repairs; HTF Baler Repairs; HTF Baler Building Siding – Roof; CPL Baler Building Redesign; SBCFSA Dieckgraeff Road; WES Shop Door Replacement; RSA Projects: CIP Capital Plan; Bridges Upgrades; Deep Creek Fish Passage CIP; Patty, Southwind, Merkes; Beach Dr; Bastien Dr, Lighthouse St, Rozella Dr; Murwood Rd; Browns Cohoe Acres, Caribou Crossing.

Major Projects Completed:

CES Station 1 Construction; CES Station 1 Alerting System; CPH Master Plan; Broadband Project Construction; NPRSA Asphalt Resurfacing; Chapman Parent / Student Drop Off Improvement; HHS Front Entrance Improvements; Soldotna HS Siding – Phase I; River Center Roof Replacement; K-Beach Elementary Boiler Replacement; KCHS Boiler Replacement; KESA Station 1 Boilers Replacement and Upgrade; Hope School Roof Replacement; HMS Kitchen; West Homer Elementary Infiltration; SHS Track; NHS NMS Boiler Replacement; SMS Boiler Replacement; SPH Domestic Hot Water; SPH A/C LTC; CPL Baler Move; CPL Telehandler Purchase; CPL Compact Wheel Loader Purchase; CPL Wheel Loader Purchase; CPL Compactor Purchase SW CPL Leachate Scada Phase II; SW CPL Leachate Improvements Construction; RSA Projects: Basargin Approach; Lisburne Ave CIP; McGahan Drive Design.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	9	10	10	10

Purchasing:

Priority: 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 of the procurement process.

Contract Management	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Contracts/Agreements (long form/short form)	60/460	49/370	57/397	60/450	55/455
Formal Solicitations	85	77	80	70	75
Number of Appeals/Affirmed Appeals	0	0	1/0	1/0	0
Purchase Order/Contractor Contacts	3,300	3,287	32,18	3,300	3,400

Capital Projects:

Priority: Staffing
Goal: Efficient and effective project management in a timely manner.
Objective: Determine staffing based on project load balanced with project value. Keep concurrent project ratio between 1:5 and 1:7 and to complete all projects within the grantor's funding time requirements.

Staffing Measures	Benchmark	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Estimated
Project Manager to Project Ratio (Project Managers: FY20-22: 3, FY23: 4)	1:7	1:13	1:13	1:13	1:13
Projects Completed Within Funding Time Requirements	100%	100%	100%	100%	100%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11227 - Purchasing and Contracting

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 721,606	$ 800,900	$ 947,749	$ 947,749	$ 989,882	$ 42,133	4.45%
40120	Temporary Wages	-	-	7,484	7,484	7,477	(7)	-0.09%
40130	Overtime Wages	431	-	5,799	5,799	6,154	355	6.12%
40210	FICA	61,351	67,561	85,194	85,194	88,541	3,347	3.93%
40221	PERS	189,845	225,496	212,418	212,418	229,790	17,372	8.18%
40321	Health Insurance	262,437	295,881	280,000	280,000	250,001	(29,999)	-10.71%
40322	Life Insurance	1,110	1,397	1,329	1,329	1,996	667	50.19%
40410	Leave	90,268	98,193	114,526	114,526	105,529	(8,997)	-7.86%
	Total: Personnel	1,327,048	1,489,428	1,654,499	1,654,499	1,679,370	24,871	1.50%
Supplies								
42210	Operating Supplies	1,380	2,499	5,000	5,000	5,000	-	0.00%
42250	Uniforms	1,733	832	832	832	864	32	3.85%
42263	Training Supplies	-	-	100	100	-	(100)	-100.00%
42310	Repair/Maintenance Supplies	-	123	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	333	39	400	400	400	-	0.00%
	Total: Supplies	3,446	3,493	6,432	6,432	6,364	(68)	-1.06%
Services								
43011	Contractual Services	4,328	4,476	17,250	17,250	46,805	29,555	171.33%
43019	Software Maintenance	1,082	1,179	1,960	1,960	2,060	100	5.10%
43026	Software Licensing	13,288	3,267	22,500	22,500	4,810	(17,690)	-78.62%
43110	Communications	6,974	7,473	10,000	10,000	10,000	-	0.00%
43140	Postage and Freight	409	121	400	400	350	(50)	-12.50%
43210	Transportation/Subsistence	11,464	12,475	31,722	31,722	27,610	(4,112)	-12.96%
43220	Car Allowance	16,143	18,112	21,600	21,600	21,600	-	0.00%
43260	Training	766	818	3,400	3,400	4,100	700	20.59%
43310	Advertising	643	-	2,000	2,000	1,500	(500)	-25.00%
43410	Printing	-	-	100	100	100	-	0.00%
43610	Utilities	5,113	4,745	6,500	6,500	7,150	650	10.00%
43720	Equipment Maintenance	1,947	1,514	3,500	3,500	3,000	(500)	-14.29%
43920	Dues and Subscriptions	402	590	3,200	3,200	1,700	(1,500)	-46.88%
	Total: Services	62,559	54,770	124,132	124,132	130,785	6,653	5.36%
Capital Outlay								
48120	Major Office Equipment	-	1,630	-	-	-	-	-
48710	Minor Office Equipment	219	6,802	8,528	8,528	10,750	2,222	26.06%
48720	Minor Office Furniture	329	110	500	500	1,000	500	100.00%
	Total: Capital Outlay	548	8,542	9,028	9,028	11,750	2,722	30.15%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(698,033)	(750,116)	(968,765)	(968,765)	(1,015,760)	(46,995)	4.85%
	Total: Interdepartmental Charges	(698,033)	(750,116)	(968,765)	(968,765)	(1,015,760)	(46,995)	4.85%
Department Total		$ 695,568	$ 806,117	$ 825,326	$ 825,326	$ 812,509	$ (12,817)	-1.55%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11227 - Purchasing and Contracting - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Purchasing and Contracting Director, Purchasing Assistant, Lead Maintenance Supply Specialist, Maintenance Supply Specialist I/II, 1 Lead Project Manager, 4 Project Managers, and an Administrative Assistant.

42263 Training Supplies. Decreased amount to accurately reflect actual costs.

43011 Contractual Services. Custodial services ($4,500), DocuSign documents ($11,305), leadership/project management training for project managers ($6,000), and Web Design ($25,000).

43019 Software Maintenance. Blue Beam Revu ($2,000) and milestone cameras ($60.)

43026 Software Licensing. Info Tech, Inc., Bid Express ($1,200), Zoom Licensing ($1,610), Adobe Licenses ($600), Sharefile ($200) and software for new Lead Project Manager ($1,200).

43210 Transportation/Subsistence. Reduced amount by lowering the number of trips across the Kenai Peninsula Borough.

43260 Training. Training opportunities for Purchasing & Contracting staff.

43310 Advertising. Decreased due to changes in the requirements of newspaper public hearing ads. Currently advertising Surplus Auctions and Public Notices as requested.

43720 Equipment Maintenance. Decreased cost for maintenance of two department copiers.

43920 Dues / Subscriptions. Decrease due to free Amazon Business subscription for FY2027. SW Assoc of North America ($300), ASHE ($200), NIGP ($200), and PMI Project Management Institute ($1,000).

48710 Minor Office Equipment. 2 monitors ($220 ea.), 2 UPS units ($480 ea.), 2 desktop computers ($800 ea.), 2 Surface Pros ($2,100 ea.), Digital Notebook ($800), Network IT Equipment ($1,950), and 2 phones ($400 ea.).

48720 Minor Office Furniture. 2 New chairs ($500 ea.).

60000 Charges (To) From Other Depts. Charges to other departments and projects including charges to the Service Areas and Maintenance Department for wages and benefits of the Lead Maintenance Supply Specialist and the Maintenance Supply Specialist I/II.

Department Function

Fund 100 **General Fund**

Dept 11250 **Office of Emergency Management**

Mission

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

Program Description

The objectives for OEM include disaster preparedness, mitigation efforts, response coordination, and recovery effort coordination, including at the citizen preparedness and responder levels. Major programs within the office include KPB Alerts (public notification system), public information coordination, incident management team development, volunteer cadre development, planning, training, and exercises.

Major Long-Term Issues and Concerns:

- Disaster response framework begins at the local level, expanding incident management functions as resources are needed. Responses with other municipalities must include resource coordination that is proficiently ordered, tracked, and documented per regulations for reimbursement in the event of state or federal disaster declaration approvals. In the event of a catastrophic areawide response, the Borough and municipal partners must regularly exercise together to address resource gaps and to build proficient knowledge of state and federal reimbursement requirements.

FY2026 Accomplishments:

- Recipient of the 2025 Wildfire Research Community Partner Award for wildfire research completed in the communities of Cooper Landing, Funny River, and Nikiski.
- Updated the Community Wildfire Prevention Plan matrices in coordination with the All Lands All Hands Interagency Group (ALAH). The ALAH group is one of two groups in the United States whose mission is to complete hazardous fuels mitigation, create fire-adapted communities, and enhance firefighter safety through shared training.
- Hosted five input-gathering meetings with responding agencies and conducted a multi-jurisdictional tabletop exercise to test the draft Emergency Operations Plan. Thirty-one participants representing 21 agencies participated in the exercise.
- Worked with the Alaska Emergency Management Association to introduce state legislation amending state statutes to create statewide, unified language to ensure that response maps use the color red and patterned attributes to indicate closed or evacuated areas. State legislation anticipated to pass during the 2026 legislative session.
- Worked collaboratively with government and non-government entities to update the Joint Information System Annex, an agreement utilized by responding agencies to ensure unified messaging during areawide responses.
- Redefined the Joint Information System (JIS) Annex, an agreement utilized by responding agencies to ensure unified messaging during areawide responses. The JIS is the first locally created annex in the state and being modeled by other jurisdictions.
- Completed security control enhancements at the Emergency Response Center.
- Operationalized and distributed response and shelter supplies in strategic locations for optimal use.
- Created the Temporary Emergency Evacuation Points program for effective dissemination of information during evacuations.

FY2027 New Initiatives:

- Enhance the borough's Incident Management Team (IMT) capabilities, utilizing governmental and nongovernmental partnerships.
- Support the Local Emergency Planning Committee (LEPC) mission and objectives based upon shared planning and training. The LEPC is a volunteer-based committee including cities, fire departments, health agencies, law enforcement, media, nonprofits, and private industry.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	4	4	4	4

Department Function

Fund 100 **General Fund**

Dept 11250 **Office of Emergency Management - Continued**

Priority: Emergency Preparedness
Goal: Provide public outreach to encourage and enhance preparedness for mitigation to and recovery from natural and human-caused disasters to reduce loss.
Objective: Promote self-sufficiency, defensible space actions, and evacuation preparedness.
Measures: Public presentations, outreach venues, and media interviews; interagency coordination.

Emergency Preparedness Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Number of Declared Disaster Responses	1	1	0	1	1
Number of Small Incident Responses (not including declared disasters)	2	3	3	1	2
Number of Public Presentations, Outreach, Media Interviews	35	34	33	25	20
Number of Exercises Conducted	5	4	1	3	3
Number of Active Incident Management Team Members Including Volunteers	25	29	29	21	25
Number of Borough Employees and Volunteers Meeting NIMS Certification Requirements	250	258	258	262	250
Number of ICS Classes Conducted or Hosted	3	1	2	1	1

Priority: Mitigation
Goal: Complete mitigation plans or projects jointly with service areas or with government, tribal and non-government partners.
Objective: Protect life and reduce property loss.
Measures: Public alert and warning projects, hazard mitigation projects or plans, and resource plans.

Mitigation Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Number of Public Alert and Warning Improvement Projects	1	1	1	1	1
Number of Public Alert and Warning Implementation Plans	1	1	1	1	1
Number of Hazard Mitigation or Resource Plans	1	1	1	1	1

Priority: Response and Recovery
Goal: Complete response or recovery plans jointly with municipalities and unincorporated communities.
Objective: Manage emergency response for unincorporated areas, support areawide disaster response, and support disaster recovery.
Measures: Create or update emergency operations annexes, response manuals and recovery plans.

Response and Recovery Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Number of Emergency Operations Plans or Annexes	2	0	16	2	2
Number of Response Manuals or Continuity of Operations Plans	3	2	3	1	3
Number of Recovery Plans	1	0	0	1	1

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11250 - Emergency Management - Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 314,205	$ 317,410	$ 370,291	$ 378,764	$ 397,351	$ 27,060	7.31%
40120	Temporary Wages	175	-	3,503	3,503	2,498	(1,005)	-28.69%
40130	Overtime Wages	105	-	2,639	2,639	2,437	(202)	-7.65%
40210	FICA	27,093	27,490	32,845	34,726	35,590	2,745	8.36%
40221	PERS	84,719	102,614	82,627	88,789	93,676	11,049	13.37%
40321	Health Insurance	63,194	84,998	58,500	58,500	62,500	4,000	6.84%
40322	Life Insurance	498	604	519	519	799	280	53.95%
40410	Leave	39,830	46,171	49,886	49,886	55,585	5,699	11.42%
	Total: Personnel	529,819	579,287	600,810	617,326	650,436	49,626	8.26%
Supplies								
42020	Signage Supplies	514	-	-	-	-	-	-
42120	Computer Software	-	-	480	480	-	(480)	-100.00%
42210	Operating Supplies	2,392	2,696	2,500	2,500	2,500	-	0.00%
42230	Fuels, Oils and Lubricants	3,316	2,158	3,000	3,000	3,000	-	0.00%
42250	Uniforms	983	816	1,000	1,000	1,000	-	0.00%
42310	Repair/Maintenance Supplies	3,896	4,646	6,000	6,000	6,000	-	0.00%
42360	Motor Vehicle Supplies	607	174	1,500	1,500	1,500	-	0.00%
42410	Small Tools & Minor Equipment	1,594	618	1,500	1,500	1,500	-	0.00%
	Total: Supplies	13,302	11,108	15,980	15,980	15,500	(480)	-3.00%
Services								
43011	Contractual Services	116,509	116,227	143,783	143,783	143,783	-	0.00%
43019	Software Maintenance	1,735	53,688	54,489	54,489	54,489	-	0.00%
43026	Software Licensing	751	923	2,124	2,124	2,124	-	0.00%
43110	Communications	39,410	40,834	40,551	40,551	40,551	-	0.00%
43140	Postage and Freight	21	27	300	300	100	(200)	-66.67%
43210	Transportation/Subsistence	1,555	2,161	3,087	3,087	3,087	-	0.00%
43310	Advertising	-	25	300	300	150	(150)	-50.00%
43410	Printing	-	4,111	300	300	-	(300)	-100.00%
43610	Utilities	16,820	18,083	20,468	20,468	26,500	6,032	29.47%
43720	Equipment Maintenance	294	139	1,400	1,400	2,900	1,500	107.14%
43750	Vehicle Maintenance	1,006	748	1,250	1,250	1,250	-	0.00%
# 43780	Building/Grounds Maintenance	12,376	14,837	22,000	21,460	20,000	(2,000)	-9.09%
43810	Rents and Operating Leases	5,098	5,098	5,098	5,098	5,098	-	0.00%
43812	Equipment Replacement Payments	48,043	48,043	48,043	48,043	35,028	(13,015)	-27.09%
43920	Dues and Subscriptions	736	756	610	1,150	560	(50)	-8.20%
43999	Contingency	-	-	100,000	100,000	100,000	-	0.00%
	Total: Services	244,354	305,700	443,803	443,803	435,620	(8,183)	-1.84%
Capital Outlay								
48710	Minor Office Equipment	993	-	-	-	-	-	-
48720	Minor Office Furniture	675	-	3,500	3,500		(3,500)	-100.00%
48740	Minor Machinery & Equipment	-	-	1,500	1,500	-	(1,500)	-100.00%
48750	Minor Medical Equipment	-	-	-	-	-	-	-
	Total: Capital Outlay	1,668	-	5,000	5,000	-	(5,000)	-100.00%
Department Total		$ 789,143	$ 896,095	$ 1,065,593	$ 1,082,109	$ 1,101,556	$ 35,963	3.37%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11250 - Emergency Management - Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Emergency Management Senior Manager, 2 Program Managers, and 1 Administrative Assistant.

42120 Computer Software, Adobe Acrobat DC costs moved to Software Licensing.

43011 Contractual Services. Flood warning stations ($107,200), KPB alerts system ($26,783), janitorial services ($9,000), and volunteer background checks ($800).

43019 Software Maintenance. HQE Siren Maintenance ($51,927), Incident Management Software ($1,500), security cameras ($262), and Emergency Management Network ($800).

43026 Software Licensing. Canva online design content membership ($120), Zoom video conferencing ($804), and Adobe Acrobat DC ($1,200).

43140 Postage & Freight, Decrease based upon prior averages or grant-funded.

43310 Advertising, Decrease based upon prior averages or grant-funded.

43410 Printing. Decrease based upon prior averages or grant-funded.

43210 Transportation and Subsistence. Attend in-state trainings and Incident Management Team position-specific training.

43610 Utilities. Increased costs anticipated from service providers and as a result of occupying space previously utilized and paid for by Central Emergency Services.

43720 Equipment Maintenance. Add annual maintenance contract for plotter ($1,500).

43780 Building/Grounds Maintenance. Decrease based upon prior averages.

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

43812 Equipment Replacement Payments. Payment includes vehicles and equipment (see schedule below).

43920 Dues and Subscriptions. DocuSign ($250), International Association of Emergency Managers ($200), vehicle registrations ($40), and Peninsula Fire Chiefs Association ($70). Alaska Emergency Managers Association ($50) removed.

43999 Contingency. Contingency funds available for initial response to address a disaster or other emergency within the Kenai Peninsula Borough that poses an imminent threat to public health, safety, property, or welfare within the Kenai Peninsula Borough.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2027-2029
Radio Purchase (4)	$ 24,270	$ 3,937	$ -	-
OEM SUV	54,718	9,078	-	-
2021 Radio Purchase (4)	15,685	3,137	3,137	3,129
2021 EOC Upgrade	47,185	9,437	9,437	28,311
2021 Siren Upgrade	86,920	17,384	17,384	52,152
2022 Towing Vehicle	20,280	5,070	5,070	15,210
Total	$ 249,058	$ 48,043	$ 35,028	$ 98,802

Department Function

Fund 100 **General Fund**

Dept 11230 **Human Resources – Administration**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Provide meaningful training to the HR team to be able to provide a high level of support from a knowledgeable staff with limited means for training venues.
- Research staffing agencies to augment long term stagnant vacancies.
- Proactively staying current with a significant number of changing labor, employment, and healthcare laws to ensure the borough's compliance
- Implementation of digital and electronic solutions for employee performance management/evaluations and policy management.

FY2026 Accomplishments:

- Implemented electronic processes including general employee/payroll information updates; health care enrollment, and annual policy reviews.
- Selected and implemented vendor change for Consumer Driven Health (CDH) resulting in cost savings and improved customer service for administration and employees.
- Successfully negotiated a 3-year Collective Bargaining Agreement.
- Supported 80 position status changes and updated 31 job descriptions, a 15% and 50% increase compared to FY2025, respectively.

FY2027 New Initiatives:

- Continue implementation of electronic HR processes to streamline HR workload, and to improve employee experience by removing the struggle of printing, signing and emailing forms.
- Analyze newly implemented changes to CDH vendor and guide necessary process revisions
- Implement new bargaining agreement and continue positive employee relations.
- Complete comprehensive review of policies for centralized policy library.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	4.5	4.5	4.5	4.5

Priority: 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.

Turnover	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Voluntary Turnover Ratio (Resignations)	9.7%	11.3%	11.3%	11.4%	10.0%

Priority: Human Resources
Goal: Grievances not resolved by Step 3, under 1 per year
Objective: 1. Unresolved grievances may signify poor employer/employee relations.
2. High volume of filed grievances may signify management issues within a department.

Grievances	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Grievances Unresolved by Step 3	0	0	0	0	0

Department Function

Fund 100 **General Fund**

Dept 11230 **Human Resources - Homer and Seward Annex**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

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

FY2026 Accomplishments:

- Successfully integrated the Seward Annex functions with Seward Bear Creek Flood Service Area's Administrative Assistant; providing value, synergy and budget savings to both departments.
- Homer Annex continues to see a high number of foot traffic due to the efforts of the Administrative Assistant communicating with local residents.

FY2027 New Initiatives:

- Continuing to find ways and initiatives to improve support of annexes for the multiple functions (maintenance, roads etc.) required to serve the communities.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed *
Staffing History	.75	.75	.75	-

* FY2027 costs for personnel to be charged out through interdepartmental charges, via the Homer Maintenance shop and SBCFSA.

Priority: 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.

Average Number of Residents Served per Month*	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Homer	62.5	62.5	62.5	148**	100
Seward	15	15	15	101**	50

*Exact number of residents served are not tracked and these numbers represent estimated averages
**Increase due to questions regarding new $75k exemption on real property

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11230 - Human Resources - Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget $	Difference Between Mayor Proposed & Original Budget %
Personnel								
40110	Regular Wages	$ 387,453	$ 389,742	$ 443,086	$ 443,086	$ 448,264	$ 5,178	1.17%
40120	Temporary Wages	-	-	1,802	1,802	2,398	596	33.07%
40130	Overtime Wages	-	-	-	-	2,388	2,388	-
40210	FICA	32,308	32,766	38,754	38,754	39,421	667	1.72%
40221	PERS	87,532	112,254	98,569	98,569	104,015	5,446	5.53%
40321	Health Insurance	148,116	141,983	126,000	126,000	100,000	(26,000)	-20.63%
40322	Life Insurance	606	674	621	621	895	274	44.12%
40410	Leave	46,025	49,244	53,154	53,154	52,884	(270)	-0.51%
	Total: Personnel	702,040	726,663	761,986	761,986	750,265	(11,721)	-1.54%
Supplies								
42210	Operating Supplies	5,646	4,098	5,129	5,129	3,889	(1,240)	-24.18%
42310	Repair/Maintenance Supplies	523	55	600	600	560	(40)	-6.67%
42410	Small Tools & Minor Equipment	686	512	700	700	500	(200)	-28.57%
	Total: Supplies	6,855	4,665	6,429	6,429	4,949	(1,480)	-23.02%
Services								
43011	Contractual Services	56,512	3,639	21,671	21,160	10,320	(11,351)	-52.38%
43019	Software Maintenance	13,610	14,332	15,358	15,358	16,612	1,254	8.17%
43026	Software Licensing	19,598	38,179	38,364	38,364	41,078	2,714	7.07%
43110	Communications	5,018	3,953	4,000	4,000	4,195	195	4.88%
43140	Postage and Freight	285	186	350	350	300	(50)	-14.29%
43210	Transportation/Subsistence	8,903	5,734	8,790	8,790	8,106	(684)	-7.78%
43220	Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260	Training	2,523	3,220	4,295	4,295	3,627	(668)	-15.55%
43270	Employee Development	865	3,045	10,000	10,000	10,000	-	0.00%
43310	Advertising	2,421	2,798	4,000	4,000	3,500	(500)	-12.50%
43410	Printing	-	-	50	50	50	-	0.00%
43610	Utilities	9,396	9,082	9,225	9,225	9,502	277	3.00%
43720	Equipment Maintenance	1,081	625	2,000	2,000	1,500	(500)	-25.00%
43810	Rents and Operating Leases	5,284	5,098	1,475	1,475	1,475	-	0.00%
43920	Dues and Subscription	1,068	1,173	1,177	1,177	1,222	45	3.82%
	Total: Services	130,164	94,664	124,355	123,844	115,087	(9,268)	-7.45%
Capital Outlay								
48710	Minor Office Equipment	2,217	-	-	-	1,800	1,800	-
48720	Minor Office Furniture	7,275	896	2,000	2,511	-	(2,000)	-100.00%
48740	Minor Machinery & Equipment	995	-	-	-	-	-	-
	Total: Capital Outlay	10,487	896	2,000	2,511	1,800	(200)	-10.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	-	-	-	59,324	59,324	-
60004	Mileage Ticket Credits	(1,057)	-	-	-	-	-	-
	Total: Interdepartmental Charges	(1,057)	-	-	-	59,324	59,324	-
Department Total		$ 848,489	$ 826,888	$ 894,770	$ 894,770	$ 931,425	$ 36,655	4.10%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11230 - Human Resources - Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director of Human Resources, 1 HR Specialist, 1 HR Generalist, and 1.5 HR Assistants.

Removed - .25 FTE Homer Administrative Assistant and .50 FTE Seward Administrative Assistant, moved to interdepartmental charges.

42210 Operating Supplies. Decrease due to change in badge issue processing no longer HR function

42410 Small Tools & Minor Equipment. Decrease due to historical needs and lapse.

43011 Contractual Services. Overall decrease attributed to successful union contract negotiations and removal of 1095 mailing requirement. Background/driving checks ($2,500), annual State of Alaska FICA administrative fee ($800), 1095 efile ($1,500), document shredding ($100), Homer janitor services ($420), and Leadership training ($5,000).

43019 Software Maintenance. Annual fee for security camera software renewal ($210), HR share of City Suite ($12,202), and HR share of GEMS ($4,200).

43026 Software Licensing. NEOGOV E-Forms ($14,491), NEOGOV Single Sign On ($1,471), NEOGOV Insight ($12,498), Onboarding software maintenance ($11,030), Zoom license ($268), Adobe license (4 at $300 ea.) and Canva ($120).

43210 Transportation/Subsistence. Quarterly SHRM meetings, Service Area meetings, and AK SHRM and APRA conferences.

43260 Training. Training associated with continuing education for PHR certifications and to enhance knowledge base and skills of the Human Resources team.

43270 Employee Development. The Collective Bargaining Agreement, effective for the period 7/1/26 through 6/30/27 set the fiscal year amount at $10,000.

43720 Equipment Maintenance. Decrease due to prior year usage and lapse.

43920 Dues and Subscriptions. SHRM membership for three HR employees, IFEBP membership for the HR Specialist, and an Amazon Prime subscription.

48710 Minor Office Equipment. Replace 2 desktop computers per IT replacement schedule ($900 ea.)

60000 Charges (To) From Other Depts. This reflects a ($30,345) charge back for 25% of the SBCFSA Admin Assistant's salary for HR Annex purposes and a ($28,979) charge back for Homer HR Annex purposes.

Department Function

Fund 100 — **General Fund**

Dept 11233 — **Human Resources – Print/Mail**

Mission

To resiliently support all departments serving the Kenai Peninsula Borough and School District by providing quality production and mail distribution with timeliness, efficiency and accuracy.

Program Description

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

Major Long-Term Issues and Concerns:

- Maintaining efficiencies and cost effectiveness in an often time-sensitive environment.
- Controlling maintenance costs and out-of-service delays.
- Implementation of key card only entry for security.

FY2026 Accomplishments:

- Administrative Assistant turned over twice within FY26, successfully met all print deadlines while training new employees throughout the year.
- Creating policy to bring in additional revenue for KPBSD related print jobs; generating $8k of additional revenue.
- In conjunction with IT, created new online system for print project quotes and added new features to the Print Shop SharePoint page to add efficiencies to job processing.
- Implemented a new method of tracking for Supply Closet, evaluating department costs and improving efficiency.

FY2027 New Initiatives:

- Create new training plan to conduct in house cutting machine maintenance, creating cost savings over time.
- Review supply closet stocking processes to look for improvements and implement a new process if warranted.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	1.5	1.5	1.5	1.5

Priority: 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 district and service areas to better serve the residents.

2. Timely responses to requests are economically beneficial to the departments, school district and service areas.

Average Percentage of Deadlines Met	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Print	98%	98%	98%	98%	98%
Mail	98%	98%	98%	98%	98%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11233 - Human Resources - Print/Mail

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 77,886	$ 82,483	$ 89,860	$ 89,860	$ 99,577	$ 9,717	10.81%
40120	Temporary Wages	-	-	2,699	2,699	3,602	903	33.46%
40130	Overtime Wages	70	321	-	-	1,004	1,004	-
40210	FICA	6,308	6,816	8,066	8,066	8,986	920	11.41%
40221	PERS	21,164	24,432	20,560	20,560	23,873	3,313	16.11%
40321	Health Insurance	32,760	36,244	42,000	42,000	37,500	(4,500)	-10.71%
40322	Life Insurance	120	146	130	130	204	74	56.92%
40410	Leave	7,380	9,177	9,279	9,279	9,442	163	1.76%
	Total: Personnel	145,688	159,619	172,594	172,594	184,188	11,594	6.72%
Supplies								
42120	Computer Software	-	133	-	-	-	-	-
42210	Operating Supplies	17,146	12,197	19,455	19,455	19,515	60	0.31%
42250	Uniforms	801	688	832	832	832	-	0.00%
42310	Repair/Maintenance Supplies	-	-	420	420	420	-	0.00%
42410	Small Tools & Minor Equipment	350	324	900	900	600	(300)	-33.33%
	Total: Supplies	18,297	13,342	21,607	21,607	21,367	(240)	-1.11%
Services								
43011	Contract Services	50	-	75	75	90	15	20.00%
43026	Software Licensing	1,195	1,295	1,895	1,895	1,295	(600)	-31.66%
43110	Communications	1,116	1,082	1,200	1,200	1,200	-	0.00%
43140	Postage & Freight	52	14	50	50	50	-	0.00%
43210	Transportation/Subsistence	593	596	702	702	527	(175)	-24.93%
43260	Training	-	-	150	150	175	25	16.67%
43410	Printing	-	-	5	5	5	-	0.00%
43610	Utilities	8,949	9,125	10,625	10,625	10,625	-	0.00%
43720	Equipment Maintenance	20,376	27,567	24,670	24,670	29,360	4,690	19.01%
43812	Equipment Replacement Payments	21,327	18,969	26,373	26,373	12,506	(13,867)	-52.58%
	Total: Services	53,658	58,648	65,745	65,745	55,833	(9,912)	-15.08%
Capital Outlay								
48120	Major Office Equipment	-	-	5,000	5,000	-	(5,000)	-100.00%
48710	Minor Office Equipment	948	-	-	-	1,800	1,800	-
48720	Minor Office Furniture	-	793	-	-	-	-	-
48740	Minor Machinery & Equipment	-	-	2,000	2,000	2,000	-	0.00%
	Total: Capital Outlay	948	793	7,000	7,000	3,800	(3,200)	-45.71%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(10,727)	(8,915)	(6,198)	(6,198)	(6,198)	-	0.00%
	Total: Interdepartmental Charges	(10,727)	(8,915)	(6,198)	(6,198)	(6,198)	-	0.00%
Department Total		$ 207,864	$ 223,487	$ 260,748	$ 260,748	$ 258,990	$ (1,758)	-0.67%

Kenai Peninsula Borough
Budget Detail

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

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 lead mail-copy technician and 1/2 Administrative Assistant-Print Shop/Multidisciplinary.

42310 Repair/Maintenance Supplies. To cover cost of repair supplies needed for Print Shop equipment.

43011 Contract Services. Blade sharpening ($75).

43026 Software Licensing. Package tracking software ($1,295)

43210 Transportation/Subsistence. Consistent with historical costs for min trips.

43260 Training. CPR class for lead mail-copy technician.

43720 Equipment Maintenance. Increase in usage for large print jobs

43812 Equipment Replacement Payments. Scheduled replacement of equipment per following list, reduction due to prior year payoffs.

48710 Minor Office Equipment. Replace 2 desktop computers per IT replacement schedule ($900 ea)

48740 Minor Machinery & Equipment. For unexpected failures and replacements ($2,000).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-2030
Folder/Stuffer	4,100	1,025	-	-
2023 Copier (2)	38,526	12,842	-	-
2024 Mail Meter	10,204	5,102	5,102	4,290
2026 Envelop Stuffer	-	7,404	7,404	22,212
Total	$ 52,830	$ 26,373	$ 12,506	$ 26,502

Department Function

Fund 100 **General Fund**

Dept 11235 **Human Resources – Custodial Maintenance**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Managing unforeseen demands/recovery efforts in a timely manner during or after situations such as floods, power outages, severe weather etc.

FY2026 Accomplishments:

- Maintained a zero-accident rate through adherence to safety protocols.
- Improved recovery strategies for unplanned facility incidents; which will result in better reaction and cleanup when these situations arise.
- Went above and beyond stated scope of department and performed minor maintenance and repairs to facilities.
- Successfully implemented a maintenance plan for custodial equipment, which will lower costs overall by keeping equipment in better condition for longer.

FY2027 New Initiatives:

- Supply management and efficiently using products to ensure minimal waste to help maintain costs while maintaining quality standards and services.
- Work with Borough Administrative Building departments to create a feedback system in order to improve upon custodial services and processes.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History*	1.25	1.25	1.25	1.25

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

Priority: 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.

Percentage of Timely Response*	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Custodial	100%	100%	100%	100%	100%

*Percentages gauged by number of complaints received by Human Resources

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11235 - Human Resources - Custodial Maintenance

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 66,576	$ 69,370	$ 70,071	$ 70,071	$ 77,960	$ 7,889	11.26%
40120	Temporary Wages	-	-	901	901	1,199	298	33.07%
40130	Overtime Wages	349	112	1,989	1,989	1,193	(796)	-40.02%
40210	FICA	5,453	5,729	6,550	6,550	7,215	665	10.15%
40221	PERS	17,718	25,441	16,470	16,470	18,973	2,503	15.20%
40321	Health Insurance	40,950	40,950	35,000	35,000	31,250	(3,750)	-10.71%
40322	Life Insurance	100	118	101	101	160	59	58.42%
40410	Leave	8,347	9,721	9,861	9,861	10,965	1,104	11.20%
	Total: Personnel	139,493	151,441	140,943	140,943	148,915	7,972	5.66%
Supplies								
42210	Operating Supplies	84	172	257	257	257	-	0.00%
42250	Uniforms	624	624	624	624	648	24	3.85%
42310	Repair/Maintenance Supplies	-	56	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	640	785	500	500	500	-	0.00%
	Total: Supplies	1,348	1,637	1,481	1,481	1,505	24	1.62%
Services								
43011	Contractual Services	913	925	950	950	950	-	0.00%
43110	Communications	67	65	130	130	130	-	0.00%
43210	Transportation/Subsistence	-	-	30	30	30	-	0.00%
43610	Utilities	1,005	1,059	1,057	1,057	1,057	-	0.00%
43720	Equipment Maintenance	-	-	100	100	100	-	0.00%
	Total: Services	1,985	2,049	2,267	2,267	2,267	-	0.00%
Department Total		$ 142,826	$ 155,127	$ 144,691	$ 144,691	$ 152,687	$ 7,996	5.53%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 full-time Lead Custodian and 1.5 custodians.

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

43011 Contractual Services. Window washing at the main Borough building, Human Resources, and Records offices ($950).

43210 Tranportation/Subsistence: To cover minimum trips for custodial staff when rquired.

Kenai Peninsula Borough
Budget Detail

Fund 100
Human Resource Department Totals

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 531,915	$ 541,595	$ 603,017	$ 603,017	$ 625,801	$ 22,784	3.78%
40120	Temporary Wages	-	-	5,402	5,402	7,199	1,797	33.27%
40130	Overtime Wages	419	433	1,989	1,989	4,585	2,596	130.52%
40210	FICA	44,069	45,311	53,370	53,370	55,622	2,252	4.22%
40221	PERS	126,414	162,127	135,599	135,599	146,861	11,262	8.31%
40321	Health Insurance	221,826	219,177	203,000	203,000	168,750	(34,250)	-16.87%
40322	Life Insurance	826	938	852	852	1,259	407	47.77%
40410	Leave	61,752	68,142	72,294	72,294	73,291	997	1.38%
	Total: Personnel	987,221	1,037,723	1,075,523	1,075,523	1,083,368	7,845	0.73%
Supplies								
42120	Computer Software	-	133	-	-	-	-	-
42210	Operating Supplies	22,876	16,467	24,841	24,841	23,661	(1,180)	-4.75%
42250	Uniforms	1,425	1,312	1,456	1,456	1,480	24	1.65%
42310	Repair/Maintenance Supplies	523	111	1,120	1,120	1,080	(40)	-3.57%
42410	Small Tools & Minor Equipment	1,676	1,621	2,100	2,100	1,600	(500)	-23.81%
	Total: Supplies	26,500	19,644	29,517	29,517	27,821	(1,696)	-5.75%
Services								
43011	Contractual Services	57,475	4,564	22,696	22,185	11,360	(11,336)	-49.95%
43019	Software Maintenance	13,610	14,332	15,358	15,358	16,612	1,254	8.17%
43026	Software Licensing	20,793	39,474	40,259	40,259	42,373	2,114	5.25%
43110	Communications	6,201	5,100	5,330	5,330	5,525	195	3.66%
43140	Postage and Freight	337	200	400	400	350	(50)	-12.50%
43210	Transportation/Subsistence	9,496	6,330	9,522	9,522	8,663	(859)	-9.02%
43220	Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260	Training	2,523	3,220	4,445	4,445	3,802	(643)	-14.47%
43270	Employee Development	865	3,045	10,000	10,000	10,000	-	0.00%
43310	Advertising	2,421	2,798	4,000	4,000	3,500	(500)	-12.50%
43410	Printing	-	-	55	55	55	-	0.00%
43610	Utilities	19,350	19,266	20,907	20,907	21,184	277	1.32%
43720	Equipment Maintenance	21,457	28,192	26,770	26,770	30,960	4,190	15.65%
43810	Rents and Operating Leases	5,284	5,098	1,475	1,475	1,475	-	0.00%
43812	Equipment Replacement Payments	21,327	18,969	26,373	26,373	12,506	(13,867)	-52.58%
43920	Dues and Subscriptions	1,068	1,173	1,177	1,177	1,222	45	3.82%
	Total: Services	185,807	155,361	192,367	191,856	173,187	(19,180)	-9.97%
Capital Outlay								
48120	Major Office Equipment	-	-	5,000	5,000	-	(5,000)	-100.00%
48710	Minor Office Equipment	3,165	-	-	-	3,600	3,600	-
48720	Minor Office Furniture	7,275	1,689	2,000	2,511	-	(2,000)	-100.00%
48740	Minor Machinery & Equipment	995	-	2,000	2,000	2,000	-	0.00%
	Total: Capital Outlay	11,435	1,689	9,000	9,511	5,600	(3,400)	-37.78%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(10,727)	(8,915)	(6,198)	(6,198)	53,126	59,324	-957.15%
60004	Mileage Ticket Credits	(1,057)	-	-	-	-	-	-
	Total: Interdepartmental Charges	(11,784)	(8,915)	(6,198)	(6,198)	53,126	59,324	-957.15%
Department Total		$ 1,199,179	$ 1,205,502	$ 1,300,209	$ 1,300,209	$ 1,343,102	$ 42,893	3.30%

Department Function

Fund 100 — **General Fund**

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.
- Managing increasing Information Technology scope without staffing increases.
- Bringing electronic document management, classification and retention up to the standards applied to permanent records such as microfilm/microfiche and paper.
- Increased cost due to vendor-mandated migration to cloud platforms.
- Increasing cost and complexity of cybersecurity, network, and systems infrastructure and support.
- Increased volume of public records requests diverting IT efforts from core responsibilities.
- Increasing conflict between business priorities and cybersecurity risk avoidance.

FY2026 Accomplishments:

- Completed grant funded cybersecurity assessment refresh which showed an increase in cybersecurity posture from our prior assessment in 2021.
- Greatly expanded the use of Multi-Factor Authentication (MFA) and Single Sign-On (SSO), in both critical third-party systems and in-house KPB-developed systems. This decreased our cybersecurity risk. (FY26 initiative)
- Replaced the Storage Area Network (SAN) that underpins KPB virtual server environment, improving performance and resilience of all core KPB technology services. (FY26 initiative).
- Created simple, intuitive online application process for KPB's new $75k Residential Property Tax exemption. This allowed efficient processing of more than 20,000 applications with no additional staffing.

FY2027 New Initiatives:

- Expand utilization of my.kpb.us process routing platform, both internally and externally, making more processes fully paperless.
- Develop in-house Judgement system replacement, reducing dependence on legacy systems.
- Expand IT lifecycle management for all desktop UPS, ensuring most cost-effective management of this hardware.
- Implement Year 1 remediations identified in 2026 Cybersecurity Assessment, improving security posture and resilience of our environment.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	13	13	13	13

Priority: Customer Service
Goal: Timely resolution of desktop computing issues.
Objective: Reduce average time to close on medium and high priority issues.

Average Incident Closed Time by Priority	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
High Priority Incident Response Time	4 hours	15 hours	7.25 hours	5.14 hours	5 hours
Medium Priority Incident Response Time	12 hours	44.25 hours	26.5 hours	16.13 hours	15 hours
Low Priority Incident Response Time	48 hours	72.25 hours	68.5 hours	51.5 hours	50 hours

Department Function

Fund 100 **General Fund**

Dept 11231 **Information Technology - Continued**

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

Devices Supported	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Desktop PC's	473	450	452	436	436
Phones	425	416	387	388	388
Printers	158	155	157	156	156
Servers (Virtual and Physical)	173	175	191	188	190
Total Number of Networked Devices	2,410	2,605	2,658	2,652	2,700
Annual Support Incidents	2,538	2,303	2,234	1,996	1,996
Ratio of Support Incidents to IT Dept FTE	195:1	177:1	172:1	154:1	154:1

Priority: Cybersecurity Posture
Goal: Effectively identify, prioritize and manage cybersecurity risk.
Objective: Reduce risk score and risk to asset ratio.

Cybersecurity Posture	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Current Risk Score	7.5*	8.1	7.6	7.8	7.6
Risk to Asset Ratio	3.3:1	-	3.1:1	3.1:1	3.1:1

*Benchmark "Current Risk Score" is dynamic and provided to us by our outsourced SOC. This number will change annually based on a large number of variables.

Priority: Technology Purchases
Goal: Effectively manage technology purchases to maintain standardization, efficiency, and support
Objective: Execute all technology purchases for all KPB departments

Technology Purchases	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Total Number of Unique Purchases Executed	502	483	502	508	508
Total $ of Unique Purchases Executed	$1,420,008	$1,420,008	$1,384,124	$1,459,882	$1,532,876*

*****Due to volatility in the technology market an estimated increase of 10% is used

Priority: Maintaining Borough Sites
Goal: Effectively manage network and systems infrastructure at Borough locations
Objective: Maintain all IT resources and systems at Borough sites

Maintained Borough Sites	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Total Borough Sites Maintained	46	46	48	51*	51

* Sites Added in FY26: Nikolaevsk, CES Station 2, CES Station 1 (new)

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11231 - Information Technology

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,022,987	$ 1,218,905	$ 1,311,524	$ 1,311,524	$ 1,406,914	$ 95,390	7.27%
40130	Overtime Wages	7,209	6,934	7,167	7,167	6,327	(840)	-11.72%
40210	FICA	84,123	99,193	116,909	116,909	125,041	8,132	6.96%
40221	PERS	266,297	354,353	297,886	297,886	331,617	33,731	11.32%
40321	Health Insurance	339,411	394,485	336,000	336,000	325,002	(10,998)	-3.27%
40322	Life Insurance	1,580	2,160	1,867	1,867	2,861	994	53.24%
40410	Leave	121,771	127,281	165,190	165,190	169,674	4,484	2.71%
	Total: Personnel	1,843,378	2,203,311	2,236,543	2,236,543	2,367,436	130,893	5.85%
Supplies								
42120	Computer Software	5,184	6,709	5,475	5,475	5,475	-	0.00%
42210	Operating Supplies	19,280	10,480	16,480	16,480	16,480	-	0.00%
42230	Fuels, Oils & Lubricants	535	921	1,350	1,350	2,300	950	70.37%
42310	Repair/Maintenance Supplies	9,747	11,346	11,000	11,000	11,000	-	0.00%
42410	Small Tools & Minor Equipment	11,901	7,600	9,600	9,600	9,600	-	0.00%
	Total: Supplies	46,647	37,056	43,905	43,905	44,855	950	2.16%
Services								
43011	Contractual Services	122,933	128,010	135,492	135,492	140,897	5,405	3.99%
43019	Software Maintenance	91,280	57,166	82,257	82,257	83,769	1,512	1.84%
43026	Software Licensing	190,576	279,006	303,529	303,529	316,760	13,231	4.36%
43110	Communications	14,225	27,186	53,880	53,880	50,880	(3,000)	-5.57%
43140	Postage and Freight	18	-	200	200	200	-	0.00%
43210	Transportation/Subsistence	5,494	5,550	4,700	4,700	6,400	1,700	36.17%
43260	Training	9,495	4,717	6,825	6,825	4,700	(2,125)	-31.14%
43610	Utilities	17,912	17,799	24,059	24,059	22,059	(2,000)	-8.31%
43720	Equipment Maintenance	792	495	2,000	2,000	2,000	-	0.00%
43780	Buildings/Grounds Maintenance	-	-	2,600	2,600	2,600	-	0.00%
43810	Rents & Operating Leases	-	-	250	250	250	-	0.00%
43812	Equipment Replacement Payments	37,819	40,739	56,919	56,919	31,142	(25,777)	-45.29%
43920	Dues and Subscriptions	348	66	95	95	95	-	0.00%
	Total: Services	490,892	560,734	672,806	672,806	661,752	(11,054)	-1.64%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	-	-	-
48710	Minor Office Equipment	20,787	36,140	33,750	33,750	40,100	6,350	18.81%
48720	Minor Office Furniture	11,236	-	-	-	-	-	-
	Total: Capital Outlay	32,023	36,140	33,750	33,750	40,100	6,350	18.81%
Department Total		$ 2,412,940	$ 2,837,241	$ 2,987,004	$ 2,987,004	$ 3,114,143	$ 127,139	4.26%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11231 - Information Technology - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Director, IT Systems Manager, Business Solutions Development Manager, 3 Enterprise Applications Developers, 3 Network/IT Administrators, 1 IT Helpdesk Supervisor, 1 Senior IT Helpdesk Technician, 1 IT Helpdesk Technician, and 1 Lead Supply Specialist.

42230 Fuels, Oils & Lubricants. Increase is due to an increase in number od supported sites and proactive replacement of hardware as well as an increase in project work required. Includes fuel for the Help-Desk tech vehicle.

43011 Contractual Services. Increase in cost of outsourced Security Operations Center (SOC). Removal of electronic signature and routing due to shifting the administration of the platform to Purchasing. Addition of frequency status monitoring for FCC-licensed frequencies. Includes outsourced Security Operations Center (SOC) ($125,929), contract consultation ($5,000), access control contracted consultation ($4,000), web application firewall ($2,400), SSL certificates ($2,000), hosted code repository ($768), FCC frequency protection and path status monitoring ($500), domain hosting ($250), and records shredding fees ($50).

43019 Software Maintenance. Removal of centralized signature management due to a shift to a subscription model placing it in 43026. Minor increases in firewall and wireless network support. Firewall network support ($18,899), network equipment support ($18,000), mobile device management ($13,240), legacy mainframe software support ($8,800), patch management ($5,000), backup drive support ($4,700), process automation software support ($3,671), wireless network support ($3,360), advanced threat protection support ($3,296), network configuration management ($1,900), PDF editing software support ($1,500), and misc. renewals ($1,403).

43026 Software Licensing. Addition of centralized signature management due to a shift to a subscription-only model, removing the associated cost from 43019 as well as addition of website site-map generator. Minor increases in backup software, spam and DLP gateway, IT helpdesk software, cloud forms, and misc. renewals. Microsoft Software Assurance ($95,750), SPAM and data loss prevention gateway ($42,414), backup software ($39,091), advanced threat prevention ($33,275), server virtualization ($26,840), multi-factor authentication ($18,000), phone and voicemail system ($14,478), inventory and deployment software ($7,875), project and task management ($7,260), IT helpdesk software ($5,000), centralized signature management ($3,060), legacy mainframe software ($3,000), misc. renewals ($2,607), help-desk remote access ($2,200), end-user remote access software ($2,000), access control ($1,850), adobe creative suite ($1,800), website accessibility functionality ($1,490), cloud forms ($1,438), website site-map generator ($1,188), Google workplace ($1,080), developer software development kits ($1,080), encrypted password vault ($1,080), web conferencing ($1,040), cloud automation ($1,000) and website widget plugin ($864).

43210 Transportation and Subsistence. Increased travel expenses due to an increase in number of supported sites as well as an increase in project work required by other departments. Maintained reduction in training-related travel due to focus on training online.

43260 Training. Decrease due to historically not utilizing the full budgeted amount. Ongoing Internet-based technical training/courses for developers and system administrators.

43610 Utilities. Decrease due to historically not utilizing the full budgeted amount.

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

48710 Minor Office Equipment. Scheduled replacement of the following: 1 analog voice gateway ($7,500), 1 high-end laptop ($3,900), 2 high-end workstations ($1,700 ea.), 5 network switches ($2,500 ea.), 3 network routers ($1,600 ea.), 3 mobile devices ($1,500 ea.), and radio equipment ($3,500).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-2030
San Array Replacement	124,979	17,897	-	-
2023 Security Software	7,636	7,636	7,636	22,908
2025 Virtual Cluster	236,040	7,880	-	-
2026 San Array	-	23,506	23,506	70,518
Total	$ 368,655	$ 56,919	$ 31,142	$ 93,426

Department Function

Fund 100 **General Fund**

Dept 11310 **Legal Department**

Mission

To provide legal services for the Borough and School District in an ethical, timely, professional, and cost-effective manner.

Program Description

The Legal Department serves the Assembly, the Borough administration including all Borough boards, commissions, and departments, the School Board and School District. Services provided include ongoing dynamic legal advice, issuing legal opinions, document drafting and review, preparation and/or review of ordinances and resolutions, and directly representing our clients in litigation or coordinating with outside counsel when used.

Major Long-Term Issues and Concerns:

- Ongoing review of Borough code to revise or repeal outdated or conflicting sections of the code.
- Ongoing preventive law emphasis; including increasing continued focus on providing timely training opportunities for elected officials, appointed board members, and staff.

FY2026 Accomplishments:

- Assisted respective departments with: rewrite of KPB Chapter 5.12—related to property tax, exemptions, and appeals; revisions to KPB Chapter 14.06—relating to road decertification processes that recognized the importance of safety and valid right-of-way for KPB-maintained road; and, amendments to KPB Chapter 21.18—related to allowable uses and structures for conditional use permits within the Habitat Protection District and clear definitions.
- Collected a total of $326,557, that resulted in an increase over last year despite a low execution against 2025 PFD.
- Provided in-person training to Assembly, Planning Commission, Road service area and all KPB service area boards.

FY2027 New Initiatives:

- Ongoing code update projects for compliance with current laws and procedures, and clarification for understanding; specific FY27 focus areas: KPB Chapter 5.28 (procurement and purchasing), KPB Title 1 (general provisions), and KPB Chapter 17.10 (land management).
- Provide training opportunity for all Advisory Planning Commissions.
- Update purchasing and contracting boilerplates for professional services and invitations to bid.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	5	5	5	5

Priority: Collection of delinquent accounts
Goal: Efficient and effective collection of delinquent taxes, judgments, and other debts owed to the Borough.
Objective: Collect on delinquent sales and property taxes, and other debts.

Delinquent Taxes Collected	Benchmark	CY2024 Actual	CY2025 Actual	CY2026 Projected	CY2027 Estimated
Delinquent Sales and Property Taxes Collected (including bankruptcy case claims).	$250,000	$288,238	$326,557	$275,000	$275,000

Department Function

Fund 100 **General Fund**

Dept 11310 **Legal Department - Continued**

Priority: Professional services
Goal: Provide review and preparation of high-quality documents for the Borough and School District
Objective: Skillfully research and respond to requests for legal advice and assistance.

Requests for Legal Assistance	Benchmark	CY2024 Actual	CY2025 Actual	CY2026 Projected	CY2027 Estimated
Contracts, Permits, Grants & Misc. Document Drafting &/or Review	500	514	822	500	500
Ordinances and Amendments	75	84	96	75	75
Resolutions and Amendments	70	56	53	70	70
Collection Lawsuits Filed on Behalf of KPB*	5	4	5	7	7
Planning Commission Appeals	5	3	1	5	5
Other Lawsuits re KPB &/or KPBSD	5	8	15	5	5
Public Record Requests Reviewed	330	368	333	330	330
Abandoned/Impounded Vehicle Notices & Citations Reviewed &/or Issued	85	98	84	85	85
Code Enforcement Actions	5	2	0	3	5
Number of Judgements Closed	45*	36	41	41	45
Number of Judgements Closed within 100 Days	8	4	8	8	8

*Highly variable depending on yearly PFD garnish amount.
-This data does not include small claims cases filed by the Finance Department.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11310 - Legal Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 492,927	$ 510,195	$ 581,447	$ 581,447	$ 617,127	$ 35,680	6.14%
40120	Temporary Wages	-	-	1,733	1,733	1,459	(274)	-15.81%
40130	Overtime Wages	-	-	2,966	2,966	4,756	1,790	60.35%
40210	FICA	41,226	42,954	51,559	51,559	54,960	3,401	6.60%
40221	PERS	130,847	153,581	129,962	129,962	145,187	15,225	11.71%
40321	Health Insurance	163,800	162,435	140,000	140,000	100,000	(40,000)	-28.57%
40322	Life Insurance	772	928	814	814	1,240	426	52.33%
40410	Leave	62,379	69,266	68,900	68,900	69,977	1,077	1.56%
	Total: Personnel	891,951	939,359	977,381	977,381	994,706	17,325	1.77%
Supplies								
42120	Computer Software	327	-	-	-	-	-	-
42210	Operating Supplies	1,480	839	2,000	2,000	2,000	-	0.00%
42250	Uniforms	539	249	300	300	300	-	0.00%
42310	Repair/Maintenance Supplies	608	362	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	316	253	300	300	300	-	0.00%
	Total: Supplies	3,270	1,703	2,700	2,700	2,700	-	0.00%
Services								
43011	Contractual Services	183,608	3,924	47,500	47,500	46,000	(1,500)	-3.16%
43019	Software Maintenance	332	150	400	400	470	70	17.50%
43026	Software Licensing	5,360	6,005	1,044	1,044	1,011	(33)	-3.16%
43031	Litigation	10,800	11,857	18,500	18,500	20,500	2,000	10.81%
43034	Attorney Fees - Special Cases	31,672	38,319	100,000	100,000	93,500	(6,500)	-6.50%
43110	Communications	3,834	3,828	4,500	4,500	4,500	-	0.00%
43140	Postage and Freight	433	1,088	1,000	1,000	1,500	500	50.00%
43210	Transportation/Subsistence	3,970	2,864	3,502	3,502	3,442	(60)	-1.71%
43220	Car Allowance	10,800	10,830	10,800	10,800	10,800	-	0.00%
43260	Training	450	999	2,210	2,210	2,010	(200)	-9.05%
43410	Printing	-	100	100	100	100	-	0.00%
43610	Utilities	7,030	7,274	8,200	8,200	8,200	-	0.00%
43720	Equipment Maintenance	362	345	675	675	675	-	0.00%
43812	Equipment Replacement Payments	-	-	-	-	2,256	2,256	-
43920	Dues and Subscriptions	18,998	18,839	18,978	18,978	19,232	254	1.34%
	Total: Services	277,649	106,422	217,409	217,409	214,196	(3,213)	-1.48%
Capital Outlay								
48710	Minor Office Equipment	5,441	909	1,540	1,540	2,400	860	55.84%
48720	Minor Office Furniture	1,070	-	-	-	-	-	-
	Total: Capital Outlay	6,511	909	1,540	1,540	2,400	860	55.84%
Department Total		$ 1,179,381	$ 1,048,393	$ 1,199,030	$ 1,199,030	$ 1,214,002	$ 14,972	1.25%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11310 - Legal Administration - Continued

Line-Item Explanations

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

43011 Contractual Services. ($199) for Dropbox, Remainder of ($45,801) reserved for outside legal counsel and consulting agencies that may be required on an as-needed, time sensitive, basis. Reduction due to current estimated needed for such services and that such services will be secured on a short-term or limited basis; a specific appropriating ordinance will go before the Assembly for approval to engage services on long-term basis.

43019 Software Maintenance. Increased fees from vendor Milestone ($210) and Meta Data scrubber software ($260).

43026 Software Licensing. 2 Adobe Pro subscriptions ($300 ea.), 1 full Zoom license ($275), and misc. ($136).

43031 Litigation. Increase due to costs associated with in-house handling of cases and collection costs. Specific appropriating ordinance will be requested when expert or other non-routine costs are forecasted.

43034 Attorney Fees - Special Cases. Reduction to continue to bring in line the estimated cost of hearing officers for administrative appeals and other conflict of interest matters.

43210 Transportation /Substances. Travel and lodging costs of FY27 AMAA Annual Conference for 3 attorneys.

43812 Equiptment Replacement Payments. Purchase copy machine.

48710 Minor Office Equipment. Replacement of one Surface Pro ($2,400).

Department Function	
Fund 100	**General Fund**
Dept 11410	**Finance – Administration**

Mission

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

Program Description:

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

Major Long-Term Issues and Concerns:

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

FY2026 Accomplishments:

- Implemented the following Accounting Pronouncements:
  - GASB Statement 103 – Financial Reporting Model Improvements
  - GASB Statement 104 – Disclosure of Certain Capital Assets
- Received GFOA Certificate of Achievement for Excellence:
  - Distinguished Budget Presentation Award for the FY2026 budget document, 34th year.
- Anticipate receipt of GFOA Certificates of Achievement for Excellence:
  - Popular Annual Financial Reporting for the FY2025 Annual Financial Report, 12th consecutive year.
  - Financial Reporting for the FY2025 Annual Comprehensive Financial Report, 45th consecutive year.

FY2027 New Initiatives:

- Implementation of the "One Big Beautiful Bill Act" and associated changes to overtime and W2 reporting.
- Earn Government Finance Officer Associate of North America and Canada "GFOA" Certificates of Achievement for Excellence in Reporting and Presentation. GFOA awards reflect the Borough's ability to go beyond the minimum requirements of General Accepted Accounting Principles to provide transparent and thorough disclosure and reporting.
  - Certificate of Achievement for Excellence in Financial Reporting (Annual Comprehensive Financial Report).
  - Certificate of Achievement for Excellence in Popular Annual Financial Reporting (PAFR).
  - Distinguished Budget Presentation Award (Annual Budget).

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	3	3	3	3

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

Award Programs	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
GFOA Certificate of Achievement - Annual Comprehensive Financial Report	Yes	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement - Popular Report	Yes	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes	Yes

Department Function	
Fund 100	**General Fund**
Dept 11410	**Finance – Administration – Continued**

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

Ordinances and Resolutions	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Number of Ordinances Reviewed/Prepared	62	54	50	50
Number of Resolutions Reviewed/Prepared	12	12	15	15

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11410 - Finance - Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget $	Difference Between Mayor Proposed & Original Budget %
Personnel								
40110	Regular Wages	$ 306,971	$ 330,392	$ 345,504	$ 345,504	$ 393,592	$ 48,088	13.92%
40120	Temporary Wages	7,005	-	2,402	2,402	2,398	(4)	-0.17%
40130	Overtime Wages	181	-	1,943	1,943	2,081	138	7.10%
40210	FICA	26,788	28,047	31,264	31,264	35,627	4,363	13.96%
40221	PERS	80,439	93,795	77,012	77,012	91,387	14,375	18.67%
40321	Health Insurance	98,280	98,280	84,000	84,000	75,000	(9,000)	-10.71%
40322	Life Insurance	475	559	481	481	791	310	64.45%
40410	Leave	49,389	49,881	47,229	47,229	54,051	6,822	14.44%
	Total: Personnel	569,528	600,954	589,835	589,835	654,927	65,092	11.04%
Supplies								
42120	Computer Software	1,475	-	900	900	900	-	0.00%
42210	Operating Supplies	2,635	2,110	3,000	3,000	3,000	-	0.00%
42250	Uniforms	1,106	346	1,000	1,000	1,000	-	0.00%
42410	Small Tools & Minor Equipment	153	646	432	432	400	(32)	-7.41%
	Total: Supplies	5,369	3,102	5,332	5,332	5,300	(32)	-0.60%
Services								
43011	Contractual Services	1,493	1,225	4,500	4,500	5,215	715	15.89%
43017	Investment Portfolio Fees	23,313	23,183	35,000	35,000	36,500	1,500	4.29%
43019	Software Maintenance	387	409	400	400	400	-	0.00%
43026	Software Licensing	260	268	860	860	860	-	0.00%
43110	Communication	2,192	2,844	3,000	3,000	3,100	100	3.33%
43140	Postage and Freight	-	-	80	80	75	(5)	-6.25%
43210	Transportation/Subsistence	1,891	6,637	7,530	7,530	7,995	465	6.18%
43220	Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260	Training	3,740	4,921	4,600	4,600	2,050	(2,550)	-55.43%
43410	Printing	-	877	150	150	150	-	0.00%
43610	Utilities	3,180	3,180	4,650	4,650	4,600	(50)	-1.08%
43720	Equipment Maintenance	56	72	500	500	500	-	0.00%
43920	Dues and Subscriptions	3,985	3,446	4,030	4,030	4,110	80	1.99%
	Total: Services	47,697	54,262	72,500	72,500	72,755	255	0.35%
Capital Outlay								
48120	Major Office Equipment	1,250	-	-	-	-	-	-
48710	Minor Office Equipment	-	3,012	5,950	5,950	1,150	(4,800)	-80.67%
48720	Minor Office Furniture	-	-	250	250	250	-	0.00%
	Total: Capital Outlay	1,250	3,012	6,200	6,200	1,400	(4,800)	-77.42%
Department Total		$ 623,844	$ 661,330	$ 673,867	$ 673,867	$ 734,382	$ 60,515	8.98%

Line-Item Explanations

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

43011 Contractual Services. File sharing service ($965) and miscellaneous financial services ($4,250).

43017 Investment Portfolio Fees. Increased due to new external management contract and increased fees. Fees paid for managing a portion of the Borough's investment pool. Total costs are estimated at $165,000; the general fund portion is approximately $36,500 with the balance charged out to other funds and shown as a reduction of interest earnings.

43019 Software Maintenance. Security camera software maintenance ($400).

43026 Software Licensing. Annual Zoom renewal ($260) and two Adobe licenses ($300 ea.).

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

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

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

Department Function

Fund 100 **General Fund**

Dept 11430 **Finance – Financial Services**

Mission

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

Program Description

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

FY2026 Accomplishments:

- Completed the RFP process to procure budgeting software and achieved partial implementation of this system. Once fully implemented, efficiencies and time savings will be achieved on the annual budget process. Additionally, the budget documents will see enhanced formatting and other tools making the budget more accessible to the public and easier to understand.

FY2027 New Initiatives:

- Complete an RFP for short term rental (STR) compliance. The same tool has been in use since FY2019 and it is up for rebidding. This will help to determine if there are better tools now that the STR compliance industry has grown; and confirm the borough is getting the most competitive product.
- Create a system to properly report overtime premiums on the 2026 tax year W2s for the "No Tax on Overtime" requirements of the One Big Beautiful Bill Act.
- Complete full implementation of budgeting software acquired in FY26; increasing budgeting efficiency and transparency.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	8	8	8	8

Priority: 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.

Process	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Payroll Checks and Direct Deposits Issued	10,500	10,562	10,565	10,500	10,500
W-2's Issued	750	726	742	750	750
Number of Accounts Payable Invoices Paid	18,000	18,012	17,514	18,000	18,000
1099's Processed*	250	381	210	200	200
Ratio of Invoices Paid per Accounts Payable Staff	18,000:1	18,012:1	17,514:1	18,000:1	18,000:1

*Thresholds for 1099 INTs were updated in 2025, causing a reduction in total forms sent out.

Priority: 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.

Grant/Process	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Grant Reports Filed	60	88	75	55	41
Grants Administered	30	46	39	25	27
Grant Revenue Received	$6,000,000	$5,294,156	$6,109,021	$6,222,298	$5,782,750
Ratio of Revenue Received for Each Grant Report Filed	$75,000:1	$60,161:1	$80,382:1	$151,763:1	$144,569:1
Other State and Federal Revenue Receipts	$9,500,000	$9,816,440	$8,993,219	$8,740,950	$8,750,950

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

Process	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Sales Tax Audits Completed	175	160	218	105	180
Registration of Previously Unregistered Businesses	100	179	159	100	110
Sales Tax Estimates Completed	215	256	241	250	225
Ratio of Registered Businesses to Completed Audits and Estimates	25:1	21:1	20:1	26:1	24:1
New Short Term Rental Businesses Registered	100	149	61	80	70

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11430 - Finance - Financial Services

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 573,040	$ 575,661	$ 649,340	$ 649,340	$ 693,779	$ 44,439	6.84%
40120	Temporary Wages	-	-	2,002	2,002	2,398	396	19.78%
40130	Overtime Wages	4,148	7,139	12,584	12,584	13,631	1,047	8.32%
40210	FICA	48,497	47,781	59,752	59,752	63,445	3,693	6.18%
40221	PERS	154,710	165,328	150,531	150,531	166,418	15,887	10.55%
40321	Health Insurance	194,227	207,197	196,000	196,000	175,000	(21,000)	-10.71%
40322	Life Insurance	924	1,006	933	933	1,419	486	52.09%
40410	Leave	88,546	76,229	81,352	81,352	81,429	77	0.09%
	Total: Personnel	1,064,092	1,080,341	1,152,494	1,152,494	1,197,519	45,025	3.91%
Supplies								
42120	Computer Software	492	-	-	-	-	-	-
42210	Operating Supplies	3,637	4,957	6,500	6,200	6,500	-	0.00%
42250	Uniforms	144	165	150	150	150	-	0.00%
42310	Repair/Maintenance Supplies	-	-	300	300	300	-	0.00%
42410	Small Tools & Minor Equipment	93	610	500	500	500	-	0.00%
	Total: Supplies	4,366	5,732	7,450	7,150	7,450	-	0.00%
Services								
43011	Contractual Services	177	754	5,300	5,300	5,300	-	0.00%
43019	Software Maintenance	44,033	48,409	49,111	49,111	47,487	(1,624)	-3.31%
43026	Software Licensing	41,000	46,974	51,200	51,200	115,394	64,194	125.38%
43110	Communication	2,785	3,646	3,180	3,180	3,700	520	16.35%
43140	Postage and Freight	7,859	7,353	8,000	8,000	8,500	500	6.25%
43210	Transportation/Subsistence	3,025	5,575	6,586	6,586	6,186	(400)	-6.07%
43220	Car Allowance	10,239	10,800	10,800	10,800	10,800	-	0.00%
43260	Training	32	16	1,650	1,650	2,250	600	36.36%
43310	Advertising	263	-	750	750	400	(350)	-46.67%
43410	Printing	247	176	250	250	250	-	0.00%
43610	Utilities	7,853	7,899	8,000	8,000	8,200	200	2.50%
43720	Equipment Maintenance	56	72	500	500	300	(200)	-40.00%
43812	Equipment Replacement Payments	67,336	-	-	-	-	-	-
43920	Dues and Subscriptions	55	39	349	349	50	(299)	-85.67%
	Total: Services	184,960	131,713	145,676	145,676	208,817	63,141	43.34%
Capital Outlay								
48120	Major Office Equipment	1,250	-	-	-	-	-	-
48710	Minor Office Equipment	2,908	960	1,900	1,900	1,600	(300)	-15.79%
48720	Minor Office Furniture	525	1,264	750	750	750	-	0.00%
	Total: Capital Outlay	4,683	2,224	2,650	2,650	2,350	(300)	-11.32%
Department Total		$ 1,258,101	$ 1,220,010	$ 1,308,270	$ 1,307,970	$ 1,416,136	$ 107,866	8.24%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11430 - Finance - Financial Services - Continued

Line-Item Explanations

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

42210 Operating Supplies. This primarily covers check stock, tax envelopes and tax forms.

43011 Contract Services. Shred services ($300) and misc. contract services related to software enhancements ($5,000).

43110 Communications. Increase due to added phone allowances for auditors.

43140 Postage and Freight. Continued increases in postage prices requires incremental increases year over year.

43019 Software Maintenance. CitySuite financial software annual maintenance cost ($26,835), CitySuite records integration maintenance ($2,500), legacy HR/payroll software read only access ($5,950), and half of software maintenance for the Human Resources/Payroll software ($12,202).

43026 Software Licensing. Temporary lodging compliance software ($42,000), lease management software for GASB 87/96 compliance ($10,974), budgeting software ($61,720); and Adobe licensing (4 at $175 ea.).

43210 Transportation/Subsistence. Travel for essential meetings including the PERS conference, as well as regular per diem and mileage for Auditors.

48710 Minor Office Equipment. Replacement two standard PCs ($800 ea.).

48720 Minor Office Furniture. Replacement office chairs or sit-to-stand equipment for employees ($750).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2025 Estimated	FY2026 Projected	Projected Payments FY2027-2029
Electronic Timekeeping Software	$ 139,620	$ -	$ -	$ -
GEMS FMS/HRMS Software Upgrade	264,396	-	-	-
Total	$ 404,016	$ -	$ -	$ -

Department Function

Fund 100 **General Fund**

Dept 11440 **Finance – Property Tax and Collections**

Mission

The 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 six cities located within the Borough in accordance with the KPB Code of Ordinance ensuring accurate recording of property taxes and other revenue. The division is also responsible for the collection of delinquencies of sales tax, special assessments, 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 and marijuana license applications for compliance.

Major Long-Term Issues and Concerns:

- Due to inflation, property tax and delinquent accounts have become more difficult to collect and the number of delinquent accounts has grown, which may cause the need for additional positions or resources in the future.
- With the high rate of turnover, having time to cross train employees for better coverage in absences, which utilizes management time and resources.
- Having Borough resources to evaluate current software and processes to find efficiencies in daily tasks.

FY2026 Accomplishments:

- In collaboration with the Land Management Division, completed a real property tax foreclosure auction, selling foreclosed parcels and applied payments to prior year tax balances.
- Rewrote job descriptions to more closely align to the duties of positions in the division.
- Issued over 800 utility special assessment district rebate refunds, reducing the backlog of refunds to be distributed.
- Rewrote internal procedure regarding tax foreclosure auction sales, updating it for the first time in 23+ years.
- Made progress on compiling instructions for positions to minimize learning curve with employee turnover.

FY2027 New Initiatives:

- Continue creating or rewriting outdated internal policies and procedures to remain relevant and effective.
- Review records retention schedule for updates to more accurately explain the records being retained.
- Improve communication with taxpayers whose lenders make property tax payments to reduce overpayments and the number of refunds that must be processed.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	7	7	7	7

Priority: Collection of Real Property Tax

Goal: Collect at least 99% of real property tax.

Objective: To contact as many owners as possible for payment of delinquent taxes prior to obtaining clerk's deed, to avoid taxpayers having to repurchase the property. Benchmarks below are utilized to determine resource needs within the Property Tax & Collections Division.

Real Property Tax Collections	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Real Property PINs	67,000	66,424	66,716	67,071	67,250
Foreclosure Notices Sent (parcel count)	1,150	1,658	1,676	1,100**	1,150
Number of Properties with Foreclosure Judgment	725	966	1,062	700**	725
Clerk's Deed Filed (foreclosure process completed)	29	53*	31	21	25
% of Real Property Tax Collected	99.0%	98.9%	98.8%	99.0%	99.0%

*17 properties owned by the same individuals.

**KPB 5.12.150 (effective 1/1/2026) updated the minimum due threshold to greater than $500.00 for a single year.

Department Function	
Fund 100	**General Fund**
Dept 11440	**Finance – Property Tax and Collections – Continued**

Priority: Collection of Sales Tax and Personal Property Tax
Goal: Increase collections of delinquent sales tax and personal property tax.
Objective: File sales tax liens, process small claims and transferring personal property debt to the collection agency in an effort to efficiently collect delinquent taxes.

Sales Tax/Personal Property Tax	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Sales Tax Liens Filed	65	87	69	60	65
Small Claims Filed	55	50	44	60	55
Amounts Secured thru Small Claim Judgments	$200,000	$156,816	$198,314	$205,000	$200,000
Percentage of Personal Property Tax Accounts Transferred to Collection Agency	0.8%	0.9%	0.8%	0.8%	0.7%
Sales Tax Collected in House (000's)	$1,000	$948	$1,303	$992	$1,000

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11440 - Finance - Property Tax and Collections

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 375,444	$ 391,371	$ 473,432	$ 472,981	$ 526,600	$ 53,168	11.23%
40120	Temporary Wages	9,205	24,308	2,803	2,803	2,797	(6)	-0.21%
40130	Overtime Wages	4,378	2,311	2,694	2,694	2,768	74	2.75%
40210	FICA	31,940	34,512	42,386	42,386	46,810	4,424	10.44%
40221	PERS	100,130	114,159	108,055	108,055	124,406	16,351	15.13%
40321	Health Insurance	170,696	186,349	196,000	196,001	175,001	(20,999)	-10.71%
40322	Life Insurance	611	706	678	678	1,076	398	58.70%
40410	Leave	40,281	48,104	55,603	55,603	57,611	2,008	3.61%
	Total: Personnel	732,685	801,820	881,651	881,201	937,069	55,418	6.29%
Supplies								
42120	Computer Software	-	492	-	-	-	-	-
42210	Operating Supplies	4,387	4,160	4,750	4,750	4,600	(150)	-3.16%
42250	Uniforms	14	274	-	-	-	-	-
42310	Repair/Maintenance Supplies	168	49	300	100	250	(50)	-16.67%
42410	Small Tools & Minor Equipment	2,112	1,523	450	650	900	450	100.00%
	Total: Supplies	6,681	6,498	5,500	5,500	5,750	250	4.55%
Services								
43011	Contractual Services	17,116	20,589	22,678	22,678	22,566	(112)	-0.49%
43019	Software Maintenance	141,176	164,632	175,009	158,612	166,543	(8,466)	-4.84%
43026	Software Licensing	2,855	2,971	3,390	19,787	20,096	16,706	492.80%
43110	Communications	2,578	2,623	2,800	2,800	2,750	(50)	-1.79%
43140	Postage and Freight	42,636	48,073	50,000	50,000	54,800	4,800	9.60%
43210	Transportation/Subsistence	118	2,287	-	156	3,120	3,120	-
43220	Car Allowance	3,449	3,600	3,600	3,600	3,600	-	0.00%
43260	Training	339	1,073	2,695	2,539	875	(1,820)	-67.53%
43310	Advertising	10,589	10,541	11,550	11,550	11,450	(100)	-0.87%
43410	Printing	304	2,155	2,000	2,000	900	(1,100)	-55.00%
43610	Utilities	7,165	7,276	7,350	7,350	8,034	684	9.31%
43720	Equipment Maintenance	681	722	1,246	1,246	1,300	54	4.33%
43810	Rents & Operating Leases	474	498	525	525	550	25	4.76%
43812	Equipment Replacement Payment	-	4,636	4,636	4,636	4,636	-	0.00%
43920	Dues and Subscriptions	87	404	450	450	450	-	0.00%
43931	Recording Fees	12,099	14,721	15,000	15,000	15,000	-	0.00%
43932	Litigation Reports	49,450	30,500	63,440	63,440	63,440	-	0.00%
	Total: Services	291,116	317,301	366,369	366,369	380,110	13,741	3.75%
Capital Outlay								
48120	Major Office Equipment	6,107	-	-	-	-	-	-
48525	Major Computer Software	15,975	-	-	-	-	-	-
48710	Minor Office Equipment	2,963	2,074	1,675	2,125	1,550	(125)	-7.46%
48720	Minor Office Furniture	1,006	510	1,470	1,470	1,180	(290)	-19.73%
	Total: Capital Outlay	26,051	2,584	3,145	3,595	2,730	(415)	-13.20%
Department Total		$ 1,056,533	$ 1,128,203	$ 1,256,665	$ 1,256,665	$ 1,325,659	$ 68,994	5.49%

Line-Item Explanations

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

43011 Contractual Services. Armored car service ($8,341), web and electronic payments ($1,700), special assessment electronic payments ($75), collection agency fees ($1,000), printing of property tax bills ($7,800), monthly shredding service ($150), and process servers ($3,500).

43019 Software Maintenance. Property tax and cashiering software/website maintenance increase ($166,543).

43026 Software Licensing. Yearly licensing fee for the payment processing remittance system ($3,399), Adobe Pro license ($300), and special assessment software licensing ($16,397).

43140 Postage and Freight. Increase in postage rates and mailings due to recent year actuals and projected continual increases.

43210 Transportation/Subsistence. Transportation to property tax software conference, $3,120).

43260 Training. Reduction due to one time leaderhsip training budgeted in FY26. To attend training on an alternating year basis to a property tax software conference - did not attend last year ($875).

43410 Printing. Decrease due to projected inventory of envelopes.

48710 Minor Office Equipment. One standard desktop ($800) and one printer with an extra paper tray ($750).

48720 Minor Office Furniture. One office chair ($250), one chair mat ($130), and one stand desk converter ($800).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-2030
KIOSK Project	$ 4,636	$ 4,636	$ 4,636	$ 13,908

Department Function

Fund 100 **General Fund**

Dept 11441 **Finance – Sales Tax**

Mission

Collection and distribution of Borough and Cities' sales tax as defined within the Borough Sales Tax Code section 5.18.100, and 5.19 Remote Sales Tax, while remaining in compliance with Borough policies and Alaska State Statutes.

Program Description

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

Major Long-Term Issues and Concerns:

- Collaboration with the Alaska Remote Sellers Sales Tax Commission (ARSSTC) for remote sales, ensuring compliance to the sales tax ordinance of businesses currently registered with KPB; determining physical presence and proper agency to report sales tax.
- Increased complexity of borough and city sales tax collections and reporting and the resources needed to support the increased workload as a result of the changing landscape.
- Progress toward a paperless sales tax system within budget by maximizing existing software functionality and educating businesses on electronic processes to reduce printing, mailing, and processing expenses.

FY2026 Accomplishments:

- As number of businesses filing online increases, STX staff have developed greater proficiency with electronic transactions and processes, enabling more efficient taxpayer assistance. Enhanced communication allowed staff to ensure data accuracy, update records, and share applicable STX code by line of business, resulting in more accurate sales tax filings.
- Collaborated with Harris Govern to complete implementation of online filing and payment for resale, exempt and owner-builder cards, creating an easier path for businesses to apply or renew these cards.
- Worked with Harris Govern to start the process of upgrading to Version 7 of the Sales Tax Software. This version assists with automation of workflows, improving current processes.
- Implemented a comprehensive succession plan for the incoming STX Manager; cross trained staff to be proficient in all electronic processes, enabling seamless support for business owners and timely resolution of inquiries.
- Continued to serve on the Alaska Remote Sales Tax Commission (ARSSTC) Policy Committee, contributing to the clarification of physical presence standards for marketplace facilitators, and ensure accurate reporting to taxing jurisdictions.

FY2027 New Initiatives:

- Complete the Govern Version 7 software update, allowing leveraging of Open Forms to automate workflows, transition from paper-based processes to digital solutions, enable efficient online interactions, and enhance the overall user experience.
- Utilize quarterly communications to educate the public regarding important tax related topics. Leveraging the E-tax module, more businesses can be reached to provide guidance on common sales tax compliance questions.

Performance Measures:

Priority: 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.

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	4	4	4	4

Department Function

Fund 100 **General Fund**

Dept 11441 **Finance – Sales Tax – Continued**

Priority: 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.

Revenue Collected/Forms Processed (Code Section 5.18)	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Sales Tax Revenue	$43.2M	$43.2M	$43.9M	$44.1M	$44.4M
Sales Tax Collected on Behalf of Five Incorporated Cities (cash basis)	$41.1M	$39.3M	$39.9M	$40.5M	$41.1M
Sales Tax Paper Returns Processed *	20,500	22,897	20,438	20,000	20,000
E Tax Transactions Processed	15,000	11,778	14,439	15,000	14,100
Registered Businesses	8,950	8,805	9,223	9,500	9,500
Sales Tax Certificates Issued	1,050	920	1,047	1,050	1,050
Resale Cards Issued	2,400	2,330	2,505	2,500	2,500
Exempt Cards Issued	2,100	2,088	2,061	2,100	2,100
Owner Builder Cards Issued	150	132	171	170	170

*Reduction in paper forms processed as a result of electronic filing.

Revenue Collected (Code Section 5.19) *	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Sales Tax Revenue	$4.2M	$4.0M	$4.0M	$4.2M	$4.2M

*Code Section 5.19; Remote Sales (ARSSTC) established 3/2020; as of 11/2024 filings, there are 1,807 ARSSTC accounts reporting sales to the Kenai Peninsula Borough.

Priority: Land Sales and Lease Reconciliations
Goal: Assist Land Management in recognizing revenues for borough financed land sales and land leases.
Objective: Collaborate with Land Management in oversight and compliance of Land Management's accounts receivable in relation to financed land sales and land leases.

Land Management Accounts Receivable	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Land Sales Escrows Maintained	35	36	31	35	35
Land Leases Monitored	24	24	24	24	24
Tower Leases Monitored	13	13	13	13	13

Kenai Peninsula Borough
Budget Detail

Fund 100

Department 11441 - Finance - Sales Tax

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 257,522	$ 278,079	$ 348,213	$ 348,213	$ 288,795	$ (59,418)	-17.06%
40120	Temporary Wages	-	-	6,298	6,298	6,298	-	0.00%
40130	Overtime Wages	111	154	1,088	1,088	1,621	533	48.99%
40210	FICA	21,701	22,748	31,261	31,261	25,480	(5,781)	-18.49%
40221	PERS	67,576	78,872	78,441	78,441	67,998	(10,443)	-13.31%
40321	Health Insurance	131,040	131,040	126,000	126,000	100,000	(26,000)	-20.63%
40322	Life Insurance	400	487	493	493	588	95	19.27%
40410	Leave	38,667	35,712	40,393	40,393	23,258	(17,135)	-42.42%
	Total: Personnel	517,017	547,092	632,187	632,187	514,038	(118,149)	-18.69%
Supplies								
42120	Computer Software	984	-	-	-	-	-	-
42210	Operating Supplies	965	941	1,250	1,250	1,250	-	0.00%
42310	Repair/Maintenance Supplies	-	239	-	-	-	-	-
42410	Small Tools & Minor Equipment	63	155	250	250	250	-	0.00%
	Total: Supplies	2,012	1,335	1,500	1,500	1,500	-	0.00%
Services								
43011	Contractual Services	6,455	8,125	14,344	14,344	13,891	(453)	-3.16%
43019	Software Maintenance	86,326	93,884	94,132	95,482	100,347	6,215	6.60%
43026	Software Licensing	-	-	-	110	110	110	-
43036	Contractual Services - ARSSTC Fee	497,024	521,151	521,875	521,875	573,266	51,391	9.85%
43110	Communications	719	703	800	800	1,700	900	112.50%
43140	Postage and Freight	28,230	30,068	28,500	28,500	30,200	1,700	5.96%
43210	Transportation/Subsistence	1,288	-	3,200	3,200	1,400	(1,800)	-56.25%
43220	Car Allowance	3,600	3,600	5,400	5,400	3,600	(1,800)	-33.33%
43260	Training	924	-	1,400	1,400	500	(900)	-64.29%
43310	Advertising	-	-	250	250	200	(50)	-20.00%
43410	Printing	9,636	6,487	6,000	6,000	7,716	1,716	28.60%
43610	Utilities	3,311	3,473	3,200	3,200	3,400	200	6.25%
43720	Equipment Maintenance	2,356	72	500	500	400	(100)	-20.00%
43812	Equipment Replacement Payments	99,304	55,475	55,475	55,475	55,475	-	0.00%
43920	Dues and Subscriptions	-	88	200	200	200	-	0.00%
	Total: Services	739,173	723,126	735,276	736,736	792,405	57,129	7.77%
Capital Outlay								
48120	Major Office Equipment	1,250	-	-	-	-	-	-
48710	Minor Office Equipment	-	2,307	3,535	3,535	2,677	(858)	-24.27%
48720	Minor Office Furniture	429	140	200	200	400	200	100.00%
48740	Minor Machinery & Equipment	3,400	-	-	-	-	-	-
	Total: Capital Outlay	5,079	2,447	3,735	3,735	3,077	(658)	-17.62%
Department Total		$ 1,263,281	$ 1,274,000	$ 1,372,698	$ 1,374,158	$ 1,311,020	$ (61,678)	-4.49%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11441 - Finance - Sales Tax - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Accounting Supervisor (Sales Tax), 1 Sales Tax Specialist, 1 Senior Account Clerk, and 1 Account Clerk.

43011 Contractual Services. Sales Tax Division's share (50%) of web reports and electronic payment system ($3,150), creation/revision of scannable or other forms ($6,400) Instream, 3 ShareFile licenses ($561), MailGun email messaging service ($1,080), and other misc. contracts ($2,700.)

43019 Software Maintenance. Sales tax software annual maintenance ($82,263), InStream TeleFrom Software maint. ($18,084).

43026 Software Licensing. One Adobe license ($110).

43036 Contractual Services - ARSSTC Fee. Alaska Remote Sellers Sales Tax Commission collection fees ($573,266); sales are increasing for remote sales driving up the fees.

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

43720 Equipment Maintenance. New scanners purchased in FY24 do not need maintenance contracts for 3 years. Allocation for maintenance costs of Finance Department copier ($500).

43812 Equipment Replacement Payments. Sales tax software upgrades. See schedule below.

48710 Minor Office Equipment. 1 high end desktop ($1,200), 1 printer ($1,000), and 1 UPS Backup ($477).

48720 Minor Office Furniture. 1 Sit to Stand ($400).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-2030
Sales Tax Software	221,900	55,475	55,475	166,425
Total	$ 221,900	$ 55,475	$ 55,475	$ 166,425

Kenai Peninsula Borough
Budget Detail

Fund 100
Finance Department Totals

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,512,977	$ 1,575,503	$ 1,816,489	$ 1,816,038	$ 1,902,766	$ 86,277	4.75%
40120	Temporary Wages	16,210	24,308	13,505	13,505	13,891	386	2.86%
40130	Overtime Wages	8,818	9,604	18,309	18,309	20,101	1,792	9.79%
40210	FICA	128,926	133,088	164,663	164,663	171,362	6,699	4.07%
40221	PERS	402,855	452,154	414,039	414,039	450,209	36,170	8.74%
40321	Health Insurance	594,243	622,866	602,000	602,001	525,001	(76,999)	-12.79%
40322	Life Insurance	2,410	2,758	2,585	2,585	3,874	1,289	49.86%
40410	Leave	216,883	209,926	224,577	224,577	216,349	(8,228)	-3.66%
	Total: Personnel	2,883,322	3,030,207	3,256,167	3,255,717	3,303,553	47,386	1.46%
Supplies								
42120	Computer Software	2,951	492	900	900	900	-	0.00%
42210	Operating Supplies	11,624	12,168	15,500	15,200	15,350	(150)	-0.97%
42250	Uniforms	1,264	785	1,150	1,150	1,150	-	0.00%
42310	Repair/Maintenance Supplies	168	288	600	400	550	(50)	-8.33%
42410	Small Tools & Minor Equipment	2,421	2,934	1,632	1,832	2,050	418	25.61%
	Total: Supplies	18,428	16,667	19,782	19,482	20,000	218	1.10%
Services								
43011	Contractual Services	25,241	30,693	46,822	46,822	46,972	150	0.32%
43017	Investment Portfolio Fees	23,313	23,183	35,000	35,000	36,500	1,500	4.29%
43019	Software Maintenance	271,922	307,334	318,652	303,605	314,777	(3,875)	-1.22%
43026	Software Licensing	44,115	50,213	55,450	71,957	136,460	81,010	146.10%
43036	Contractual Services - ARSSTC Fee	497,024	521,151	521,875	521,875	573,266	51,391	9.85%
43110	Communication	8,274	9,816	9,780	9,780	11,250	1,470	15.03%
43140	Postage and Freight	78,725	85,494	86,580	86,580	93,575	6,995	8.08%
43210	Transportation/Subsistence	6,322	14,499	17,316	17,472	18,701	1,385	8.00%
43220	Car Allowance	24,488	25,200	27,000	27,000	25,200	(1,800)	-6.67%
43260	Training	5,035	6,010	10,345	10,189	5,675	(4,670)	-45.14%
43310	Advertising	10,852	10,541	12,550	12,550	12,050	(500)	-3.98%
43410	Printing	10,187	9,695	8,400	8,400	9,016	616	7.33%
43610	Utilities	21,509	21,828	23,200	23,200	24,234	1,034	4.46%
43720	Equipment Maintenance	3,149	938	2,746	2,746	2,500	(246)	-8.96%
43810	Rents & Operating Leases	474	498	525	525	550	25	4.76%
43812	Equipment Replacement Payments	166,640	60,111	60,111	60,111	60,111	-	0.00%
43920	Dues and Subscriptions	4,127	3,977	5,029	5,029	4,810	(219)	-4.35%
43931	Recording Fees	12,099	14,721	15,000	15,000	15,000	-	0.00%
43932	Litigation Reports	49,450	30,500	63,440	63,440	63,440	-	0.00%
	Total: Services	1,262,946	1,226,402	1,319,821	1,321,281	1,454,087	134,266	10.17%
Capital Outlay								
48120	Major Office Equipment	9,857	-	-	-	-	-	-
48525	Major Computer Software	15,975	-	-	-	-	-	-
48710	Minor Office Equipment	5,871	8,353	13,060	13,510	6,977	(6,083)	-46.58%
48720	Minor Office Furniture	1,960	1,914	2,670	2,670	2,580	(90)	-3.37%
48740	Minor Machinery & Equipment	3,400	-	-	-	-	-	-
	Total: Capital Outlay	37,063	10,267	15,730	16,180	9,557	(6,173)	-39.24%
Department Total		$ 4,201,759	$ 4,283,543	$ 4,611,500	$ 4,612,660	$ 4,787,197	$ 175,697	3.81%

Department Function

Fund 100 **General Fund**

Dept 11510 **Assessing Administration**

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

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

Major Long-Term Issues and Concerns:
Current Computer Assisted Mass Appraisal (CAMA) system has been highly customized from off the shelf systems, making updates and support increasingly difficult. Employees that are familiar with our system are retiring. Vendor is encouraging an upgrade to newest software product and version. Portion of system needs to be compatible with the finance department. Additionally ongoing support costs are compounding.

FY2026 Accomplishments:
- Received and processed over 12,000 75K residential exemptions after election.
- Created an online application process with assistance of IT.
- Cross trained two new staff members on data input, exemptions, real property and personal property procedures.
- Completed all audits of religious properties, including obtaining all documentation and updated applications, as well as ensuring that all applicants qualified for the exemption.
- Updated most exemption deadlines after code change. Prior exemptions were due various dates from 1/15-3/31 those exemptions dates were all moved to 2/15 in an effort to allow those exemptions to show on assessment notices.
- Implemented a residential exemption BOE process with an automated residential appeal packet with mapping data, CAMA data, and exemption data import.
- Completed an updated Split/Merge internal process. This process updated how the department handles updates to ownership, tax roll update and improvement location after a property has a change to the legal description.

FY2027 New Initiatives:
- Expand new online exemptions submittal process to other exemptions.
- Schedule meetings in order to work towards a 3-year plan with Finance Department for a CAMA System upgrade in an effort to find a system that will work with both departments.
- Continue the development process to transition to electronic sales questionnaires and online submission including working with the IT department to develop an access point in SharePoint.
- Rewrite the admin office and procedure manual that was delayed due to new 75K exemption.
- Develop audit procedure for entity exemption do be able to apply online through SharePoint and create steps to audit those annually.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	10	10	10	10

Department Function	
Fund 100	**General Fund**
Dept 11510	**Assessing Administration - Continued**

Priority: 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.

Exemption Program Counts	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Assessment Year	N/A	2023	2024	2025	2026
50K Residential Applications Approved (new)	N/A	909	797	922	-
75K Residential Applications Approved (new)	600	-	-	-	11,817
Senior Citizen Applications Approved (new)	570	590	591	529	517
Disabled Veteran Applications Approved (new)	146	264	79	95	93
Disabled Resident Tax Credit Applications Approved (all)	215	347	161	139	137
Other Exemption Applications Approved (all)	617	696	493	663	785
Parcels with Exemption of Any Type	49,970	40,732	39,301	39,878	41,145

* 50K Residential Exemption ended in 2025 and 75K Residential Exemption started in 2026 after voter approval.

Priority: 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.

Parcel and Change Counts	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Assessment Year	2023	2024	2025	2026
Parcel Count – Real Property	66,422	66,715	67,069	67,395
Parcel Count – Oil & Gas Accounts	209	207	202	202
Personal Property Count	7,517	7,202	7,269	7,280
Ownership Changes	8,500	6,174	6,992	7,315
Address Changes	5,708	4,661	4,614	4,721

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11510 - Assessing Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 654,285	$ 684,198	$ 774,808	$ 774,808	$ 847,781	$ 72,973	9.42%
40120	Temporary Wages	-	-	4,244	13,744	4,236	(8)	-0.19%
40130	Overtime Wages	1,009	2,809	10,322	10,322	9,390	(932)	-9.03%
40210	FICA	56,174	59,048	70,611	70,611	76,948	6,337	8.97%
40221	PERS	178,465	208,953	177,415	177,415	204,132	26,717	15.06%
40321	Health Insurance	289,770	284,362	252,000	252,000	225,001	(26,999)	-10.71%
40322	Life Insurance	1,067	1,259	1,104	1,104	1,722	618	55.98%
40410	Leave	96,572	101,558	99,739	99,739	107,788	8,049	8.07%
	Total: Personnel	1,277,342	1,342,187	1,390,243	1,399,743	1,476,998	86,755	6.24%
Supplies								
42120	Computer Software	-	-	-	-	-	-	-
42210	Operating Supplies	3,432	1,945	4,250	4,250	3,750	(500)	-11.76%
42250	Uniforms	666	526	700	700	700	-	0.00%
42310	Repair/Maintenance Supplies	119	20	44	44	196	152	345.45%
42410	Small Tools & Minor Equipment	404	404	950	950	2,006	1,056	111.16%
	Total: Supplies	4,621	2,895	5,944	5,944	6,652	708	11.91%
Services								
43011	Contractual Services	55,638	59,137	71,100	71,100	78,950	7,850	11.04%
43019	Software Maintenance	137,729	145,367	159,700	159,700	168,200	8,500	5.32%
43026	Software Licensing	-	-	300	300	300	-	0.00%
43110	Communications	4,704	4,415	4,720	4,720	4,720	-	0.00%
43140	Postage and Freight	15,522	14,829	23,625	45,465	24,806	1,181	5.00%
43210	Transportation/Subsistence	4,453	356	11,299	11,299	5,457	(5,842)	-51.70%
43220	Car Allowance	10,800	10,800	10,800	10,800	10,800	-	0.00%
43260	Training	850	890	3,800	3,800	2,390	(1,410)	-37.11%
43310	Advertising	277	-	500	500	250	(250)	-50.00%
43410	Printing	1,438	3,032	3,100	3,100	3,200	100	3.23%
43610	Utilities	5,155	4,501	9,500	9,500	9,880	380	4.00%
43720	Equipment Maintenance	342	378	1,155	1,155	850	(305)	-26.41%
43920	Dues and Subscriptions	773	772	769	769	815	46	5.98%
	Total: Services	237,681	244,477	300,368	322,208	310,618	10,250	3.41%
Capital Outlay								
48120	Major Office Equipment	8,858	-	-	-	-	-	-
48311	Major Machinery & Equipment	-	-	-	-	-	-	-
48525	Major Computer Software	15,975	-	-	-	-	-	-
48710	Minor Office Equipment	7,492	9,112	16,004	16,004	2,787	(13,217)	-82.59%
48720	Minor Office Furniture	1,236	1,048	3,900	3,900	2,400	(1,500)	-38.46%
	Total: Capital Outlay	33,561	10,160	19,904	19,904	5,187	(14,717)	-73.94%
Department Total		$ 1,553,205	$ 1,599,719	$ 1,716,459	$ 1,747,799	$ 1,799,455	$ 82,996	4.84%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11510 - Assessing Administration - Continued

Line-Item Explanations

40110 Regular Wages. Current staff includes: Borough Assessor, Assessment Administration Manager, Title Examiner, Exemption Examiner, Assessment Reporting Analyst, Administrative Assistant, and 4 Assessing Clerks.

42210 Operating Supplies. Reduced due to historical actuals.

42310 Repair/Maintenance Supplies: Increase due to UPS Battery pac only replacement.

42410 Small Tools & Minor Equipment. Replace 1 UPS Battery Back-up ($450), replace 2 printers (1306), and additional small tools (250).

43011 Contractual Services. Increase due to price increases associated with printing and mailing of assessment notices and informational brochures ($71,450). Also provides for electronic copies of recorded documents from all districts ($4,000), DMV data access ($800), shredding service ($200), microfiche certified rolls ($2,000), OK Data ($100), and embroidery on KPB uniforms/apparel ($400).

43019 Software Maintenance. Assessment maint./support ($144,400), CAMA rate tables ($22,600), Pictometry Connect ($500), camera license portion ($450), and service fee for Microfiche ($250).

43260 Training. Reduction due to 1 less Aumentum conference attendee.

43310 Advertising. Reduced due to historical actuals.

43720 Equipment Maintenance. Reduced due to historical actuals.

48710 Minor Office Equipment. Replacement of 1 High End PC ($1200), 2 monitors ($220 ea.), 1 sound bars ($37), 2 phones ($400 ea.), 2 mats for office chairs ($70 ea.),1 Web Cam ($100), 1 fan ($50), and 1 heater ($20).

48720 Minor Office Furniture. Replacement of 2 office chairs ($600 ea.) and 2 sit-stand workstations ($600 ea.).

Department Function

Fund 100 **General Fund**

Dept 11520 **Assessing Appraisal**

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

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

Major Long-Term Issues and Concerns:
Current Computer Assisted Mass Appraisal (CAMA) system has been highly customized from off the shelf systems, making updates and support increasingly difficult. Employees that are familiar with our system are retiring. Vendor is encouraging an upgrade to newest software product and version. Portion of system needs to be compatible with the finance department. Additionally ongoing support costs are compounding.

FY2026 Accomplishments:
- Continued Work with GIS/Planning to obtain specifications for the next 5-year inspection cycle of Pictometry.
- Cross trained new appraisal staff on Pictometry, Proval, inspection procedures, ratio studies and the canvas, sales and appeal processes.
- No major accidents/incidents since 2019.
- Updated department real property appeal packet process with GIS.
- Complete two-year process of working with legal, administration to take one very large chapter of code and make 4 smaller readable sections code and then have that approved by assembly.
- Finalized all land models within the entire Borough.
- Completed online platform for the public to submit applications for disaster relief related valuation adjustments.

FY2027 New Initiatives:
- Schedule meetings in order to work with Finance for an update/new CAMA System that will work with the finance department system as well as assessing.
- Working with Planning Department on an automated plat ownership review through SharePoint.

Performance Measures:

Staffing and Miles	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	12	12	12	12
Staff Miles Traveled	37,426	33,613	20,000	27,000

Priority: 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

Real Property Assessment Roll	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Value (000's)	$7,824,463	$8,903,652	$9,608,502	$10,178,137
% Change From Prior Year	10.35%	13.79%	5.24%	5.93%

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

Inspections	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Improved Parcels	7,664	7,664	8,185	11,289	3,971
Vacant Parcels	15,661	15,661	18,040	12,588	3,004
Total Inspections	23,325	23,325	26,225	23,877	6,975

Department Function

Fund 100 **General Fund**

Dept 11520 **Assessing Appraisal - Continued**

Priority: 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

Appeals	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Informal Review	714	651	788	704	800
Appeals Filed	271	309	369	137	370
Heard by Board of Equalization	32	28	45	25	60
Assessor Value Upheld	27	27	37	18	48

Inspection Areas	Improved Parcels	Vacant Parcels	Total Parcels	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026 Projection	FY2027 Estimate
Anchor Point	2,152	2,842	4,994	301	213	325	695	6,329	443	-
Caribou Hills/Caribou Lake	450	846	1,296	38	20	605	72	898	27	-
Cooper Landing	422	250	672	301	677	70	42	24	67	672
Funny River	1,430	1,674	3,104	366	142	2,797	315	421	142	-
Homer	5,892	3,852	9,744	789	668	773	13,561	1,290	1,043	-
Hope/Sunrise	316	259	575	855	555	59	42	43	25	575
K-Beach	2,878	1,108	3,986	1,590	5,914	761	251	297	5,656	-
Kasilof/Clam Gulch	3,444	2,905	6,349	1,918	343	412	398	9,402	606	-
Kenai	3,058	1,989	5,047	2,405	224	448	389	1,229	6,144	-
Moose Pass	281	292	573	22	813	27	29	66	17	573
Nikiski	3,071	4,076	7,147	7,363	392	4,699	448	1,014	852	-
Nikiski Remote/Pt Possess.	220	764	984	1,141	8	1,190	-	1	13	-
Ninilchik/Deep Creek	1,249	1,546	2,795	115	132	173	316	3,667	215	-
Port Graham/Nanwalek	135	59	194	-	-	-	193	-	-	194
Ridgeway	1,967	1,226	3,193	2,049	154	776	202	255	4,025	-
S Kachemak Bay/Waterfront	379	1,257	1,636	5	784	15	1,979	15	8	-
Seldovia/Barabara Heights	530	629	1,159	963	50	85	1,198	19	98	1,159
Seward	2,227	1,142	3,369	230	3,129	319	348	230	305	3,369
Seward Remote	60	373	433	19	481	-	437	6	3	433
Soldotna	2,043	803	2,846	4,028	2,518	580	192	231	3,777	-
Sterling	3,534	2,216	5,750	530	336	6,613	447	784	389	-
West Side Cook Inlet	298	1,251	1,549	785	9	-	1,771	4	22	-
Total	36,036	31,359	67,395	25,813	17,562	20,727	23,325	26,225	23,877	**6,975**

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

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11520 - Assessing Appraisal

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 795,515	$ 813,149	$ 955,987	$ 955,987	$ 1,001,475	$ 45,488	4.76%
40130	Overtime Wages	1,738	3,570	12,990	12,990	13,142	152	1.17%
40210	FICA	71,017	71,466	88,881	88,881	92,364	3,483	3.92%
40221	PERS	221,867	247,325	220,462	220,462	242,400	21,938	9.95%
40321	Health Insurance	319,228	348,360	308,000	308,000	275,001	(32,999)	-10.71%
40322	Life Insurance	1,342	1,544	1,374	1,374	2,049	675	49.13%
40410	Leave	125,310	115,035	118,492	118,492	114,667	(3,825)	-3.23%
	Total: Personnel	1,536,017	1,600,449	1,706,186	1,706,186	1,741,098	34,912	2.05%
Supplies								
42210	Operating Supplies	1,220	707	2,200	2,200	2,000	(200)	-9.09%
42230	Fuel, Oil & Lubricants	-	-	100	100	100	-	0.00%
42250	Uniforms	391	677	940	940	940	-	0.00%
42310	Repair/Maintenance Supplies	-	-	50	50	50	-	0.00%
42360	Motor Vehicle Supplies	-	203	200	200	200	-	0.00%
42410	Small Tools & Minor Equipment	1,693	451	1,360	1,360	1,060	(300)	-22.06%
	Total: Supplies	3,304	2,038	4,850	4,850	4,350	(500)	-10.31%
Services								
43011	Contractual Services	69,419	637	7,820	7,820	3,820	(4,000)	-51.15%
43110	Communications	5,970	5,933	7,266	7,266	7,266	-	0.00%
43210	Transportation/Subsistence	46,780	39,268	60,142	60,142	59,203	(939)	-1.56%
43220	Car Allowance	37,552	37,428	39,600	39,600	39,600	-	0.00%
43260	Training	900	3,634	8,728	8,728	9,756	1,028	11.78%
43610	Utilities	11,499	12,374	11,204	11,204	11,204	-	0.00%
43750	Vehicle Maintenance	-	38	800	800	800	-	0.00%
43812	Equipment Replacement Payments	16,800	13,660	13,660	13,660	-	(13,660)	-100.00%
43920	Dues and Subscriptions	2,153	1,529	1,980	1,980	2,007	27	1.36%
	Total: Services	191,073	114,501	151,200	151,200	133,656	(17,544)	-11.60%
Capital Outlay								
48710	Minor Office Equipment	5,762	10,306	21,352	21,352	990	(20,362)	-95.36%
48720	Minor Office Furniture	723	633	2,400	2,400	2,400	-	0.00%
	Total: Capital Outlay	6,485	10,939	23,752	23,752	3,390	(20,362)	-85.73%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(951)	-	-	-	-	-	-
	Total: Interdepartmental Charges	(951)	-	-	-	-	-	-
Department Total		$ 1,735,928	$ 1,727,927	$ 1,885,988	$ 1,885,988	$ 1,882,494	$ (3,494)	-0.19%

Line-Item Explanations

40110 Regular Wages. Staff includes: Appraisal Manager, Appraisal Analyst, Principal Appraiser, Lead Appraiser, Personal Real Property Appraiser I II III, 4 Appraisers I II III (depending on exp), Personal Property Appraiser Auditor I II III, and 2 Appraisal Technicians.

42410 Small Tools & Equipment. Tape measures ($1,000) and 1 iPad protective cases ($60 ea.).

43011 Contractual Services. Reduced due to fewer boat/air charters needed in FY27. Boat/air charters for appeal inspections at Kachemak Bay ($1,500) and West Side Cook Inlet properties ($1,000), appraisal photo processing ($1,000), and embroidery required on uniform apparel ($320).

43260 Training. Increase due to an increase in training cost on a per person basis.

48710 Minor Office Equipment. Reduction due to one time purchases in prior year. One time purchases included computers, surface pros, monitors, Ipads, and other minor office equipment. FY27 consists of Webcam (50), 2 mats (70 ea), and 2 Phones (400 ea).

48720 Minor Office Furniture. Replacement of two office chairs ($600 ea.) and 2 sit-stand work stations ($600 ea.)

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11520 - Assessing Appraisal - Continued

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-30
Assessing IPADS/Tablets	$ 71,801	$ -	$ -	$ -

Kenai Peninsula Borough
Budget Detail

Fund 100
Assessing Department Totals

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,449,800	$ 1,497,347	$ 1,730,795	$ 1,730,795	$ 1,817,362	$ 86,567	5.00%
40120	Temporary Wages	-	-	4,244	13,744	4,236	(8)	-0.19%
40130	Overtime Wages	2,747	6,379	23,312	23,312	21,926	(1,386)	-5.95%
40210	FICA	127,191	130,514	159,492	159,492	166,127	6,635	4.16%
40221	PERS	400,332	456,278	397,877	397,877	437,995	40,118	10.08%
40321	Health Insurance	608,998	632,722	560,000	560,000	560,000	-	0.00%
40322	Life Insurance	2,409	2,803	2,478	2,478	2,600	122	4.92%
40410	Leave	221,882	216,593	218,231	218,231	222,242	4,011	1.84%
	Total: Personnel	2,813,359	2,942,636	3,096,429	3,105,929	3,232,488	136,059	4.39%
Supplies								
42120	Computer Software	-	-	-	-	-	-	-
42210	Operating Supplies	4,652	2,652	6,450	6,450	5,750	(700)	-10.85%
42230	Fuel, Oil & Lubricants	-	-	100	100	100	-	0.00%
42250	Uniforms	1,057	1,203	1,640	1,640	1,640	-	0.00%
42310	Repair/Maintenance Supplies	119	20	94	94	246	152	161.70%
42360	Motor Vehicle Supplies	-	203	200	200	200	-	0.00%
42410	Small Tools & Minor Equipment	2,097	855	2,310	2,310	3,066	756	32.73%
	Total: Supplies	7,925	4,933	10,794	10,794	11,002	208	1.93%
Services								
43011	Contractual Services	125,057	59,774	78,920	78,920	82,770	3,850	4.88%
43019	Software Maintenance	137,729	145,367	159,700	159,700	168,200	8,500	5.32%
43026	Software Licensing	-	-	300	300	300	-	0.00%
43110	Communications	10,674	10,348	11,986	11,986	11,986	-	0.00%
43140	Postage and Freight	15,522	14,829	23,625	45,465	24,806	1,181	5.00%
43210	Transportation/Subsistence	51,233	39,624	71,441	71,441	64,660	(6,781)	-9.49%
43220	Car Allowance	48,352	48,228	50,400	50,400	50,400	-	0.00%
43260	Training	1,750	4,524	12,528	12,528	12,146	(382)	-3.05%
43310	Advertising	277	-	500	500	250	(250)	-50.00%
43410	Printing	1,438	3,032	3,100	3,100	3,200	100	3.23%
43610	Utilities	16,654	16,875	20,704	20,704	21,084	380	1.84%
43720	Equipment Maintenance	342	378	1,155	1,155	850	(305)	-26.41%
43750	Vehicle Maintenance	-	38	800	800	800	-	0.00%
43812	Equipment Replacement Payments	16,800	13,660	13,660	13,660	-	(13,660)	-100.00%
43920	Dues and Subscriptions	2,926	2,301	2,749	2,749	2,822	73	2.66%
	Total: Services	428,754	358,978	451,568	473,408	444,274	(7,294)	-1.62%
Capital Outlay								
48120	Major Office Equipment	8,858	-	-	-	-	-	-
48311	Major Machinery & Equipment	-	-	-	-	-	-	-
48525	Major Computer Software	15,975	-	-	-	-	-	-
48710	Minor Office Equipment	13,254	19,418	37,356	37,356	3,777	(33,579)	-89.89%
48720	Minor Office Furniture	1,959	1,681	6,300	6,300	4,800	(1,500)	-23.81%
	Total: Capital Outlay	40,046	21,099	43,656	43,656	8,577	(35,079)	-80.35%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(951)	-	-	-	-	-	-
	Total: Interdepartmental Charges	(951)	-	-	-	-	-	-
Department Total		$ 3,289,133	$ 3,327,646	$ 3,602,447	$ 3,633,787	$ 3,696,341	$ 93,894	2.61%

Department Function

Fund 100 **General Fund**

Dept 21110 **Resource Planning Administration**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Guide land use at the regional scale to promote economic development, improve public roads, facilities, & other services, and maintain environmental quality.
- Keep the Kenai Peninsula unique, prosperous, vibrant, and an attractive place to live by balancing economic benefits of tourism with residents' quality of life.
- Avoid incremental creep of regulation and powers that exceed the responsibility of a 2nd Class Borough.
- Creation of subdivisions without requiring installation agreements of roads built to KPB standards limits the ability of orderly development.
- Drainage issues in several parts of the KPB cause concern for neighboring properties with respect to flooding and environmental damage.
- Provide information and assistance to other municipalities, local community groups, and the public regarding subdivision regulations, local-option zoning, land use regulations, and land use planning.
- Continue to identify procedures that will improve information sharing and problem solving between Borough departments.

FY2026 Accomplishments:

- Completed Material Site classification under new code, established internal tracking for reclamation, bonding and refined permitting tracking system.
- Completed the migration of historic platting data into the Platting SharePoint platform.
- Worked with the City of Homer to adopt a new Comprehensive Plan, including adoption into the KPB Comp Plan.
- Completed and implemented the Safety Action Plan funded by the U.S. Department of Transportation's Sate Streets and Roads for All (SS4A) Grant Program.
- Continued to address the boroughwide impacts of the current spruce bark beetle infestation with grant funding from the Community Projects Funds - 2023 Congressionally Directed Spending Program. This grant provides funds to mitigate hazardous trees on rights-of-way of Borough-owned roads. Worked in high priority areas to remove dead trees on KPB owned property with Homer Electric Association focused in the general Kalifornsky Beach area.
- Convened a KPB wide surveyors meeting, the first in more than 5 years.

FY2027 New Initiatives:

- Work to complete the locally-driven Nikiski community plan. While we anticipated completing this in FY 26, a more extensive community survey and subsequent engagement with the local Advisory Planning Commission delayed completion.
- Will continue to work with AK Department of Transportation (DOT) for major highway upgrades, including through Cooper Landing and the Sterling to Soldotna corridor.
- Work with the AK Department of Transportation and their consultant to mitigate excess water in the Kalifornsky Beach area.
- Continue to update as necessary zoning related chapters of KPB Code Chapter 20.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	8	8	7	7

Priority: Provide quality levels of service while continuously improving our efficiency.
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.

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Front Counter Walk Ins	2,500	2,100	1393	2,000	2,000
Planning Call Log	7,000	5,315	3384	5,500	5,500
Code Compliance Reporting Call Log	50	50	54	50	50
Email Correspondence with Members of the Public	700	538	371	600	600
Generated Special Order Maps and Plats	800	507	363	300	300

Priority: Make every interaction between borough personnel and the public a positive experience.
Goal: 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.

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Platting and Planning Reports Prepared for the Planning Commission	175	169	190	175	175
Public Hearing Notices	7,500	3,556	3,938	7,500	7,500
Recorded Plats	150	158	153	150	150
Platting Notices of Decision Issued	850	415	195	900	900
Gravel Pit Conditional Land Use Permits Issued	5	7	1	5	7
Initiated Code Compliance Investigations	35	35	35	24	35
Platting Deadlines Met per AS 29.40.110 (a) Plat Procedure	100%	100%	100%	100%	100%

Commentary

The Planning Department continues to experience a marked increase in public engagement as documented in several of the Key Measures tracked. As a result, additional staff time and resources are necessary to continue to adequately address this demand, resulting in increased costs to the department. The proposed fee increases serve to address those concerns, and to assure a continued high level of positive public engagement continues throughout the department.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 21110 - Resource Planning Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 554,942	$ 577,919	$ 650,871	$ 590,434	$ 620,606	$ (30,265)	-4.65%
40120	Temporary Wages	13,095	-	3,648	3,648	-	(3,648)	-100.00%
40120	Meeting Allowance PC	29,600	27,225	27,374	27,374	27,375	1	0.00%
40130	Overtime Wages	12,496	12,087	17,718	9,432	9,850	(7,868)	-44.41%
40210	FICA	50,944	52,023	62,520	56,228	59,194	(3,326)	-5.32%
40221	PERS	152,615	170,370	150,806	135,092	146,896	(3,910)	-2.59%
40321	Health Insurance	184,424	179,709	140,000	119,000	125,000	(15,000)	-10.71%
40322	Life Insurance	891	1,060	927	843	1,262	335	36.14%
40410	Leave	62,865	70,466	77,330	70,482	75,705	(1,625)	-2.10%
	Total: Personnel	1,061,872	1,090,859	1,131,194	1,012,533	1,065,888	(65,306)	-5.77%
Supplies								
42020	Signage Supplies	-	-	1,000	3,080	500	(500)	-50.00%
42120	Computer Software	492	-	2,000	3,000	2,000	-	0.00%
42210	Operating Supplies	6,505	3,131	7,500	9,916	7,500	-	0.00%
42230	Fuel, Oil & Lubricants	1,383	1,984	2,500	2,500	2,000	(500)	-20.00%
42250	Uniforms	18	834	500	500	500	-	0.00%
42310	Repair/Maintenance Supplies	-	119	500	500	500	-	0.00%
42360	Motor Vehicle Supplies	27	1,214	2,000	2,000	2,000	-	0.00%
42410	Small Tools & Minor Equipment	6,543	91	2,000	4,038	3,500	1,500	75.00%
	Total: Supplies	14,968	7,373	18,000	25,534	18,500	500	2.78%
Services								
43011	Contractual Services	146,633	3,000	65,000	296,712	28,500	(36,500)	-56.15%
43015	Water/Air Sample Testing	-	5,000	5,000	5,000	5,000	-	0.00%
43019	Software Maintenance	135	500	1,500	1,500	1,500	-	0.00%
43026	Software Licensing	1,559	1,603	4,040	4,040	4,040	-	0.00%
43110	Communications	5,920	5,805	6,000	5,325	6,000	-	0.00%
43140	Postage and Freight	7,927	12,596	20,000	20,000	10,000	(10,000)	-50.00%
43210	Transportation/Subsistence	3,891	1,498	9,630	9,630	9,920	290	3.01%
43210	Transportation/Subsistence PC	6,534	3,987	11,910	11,910	11,420	(490)	-4.11%
43220	Car Allowance	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221	Car Allowance PC	15,600	14,550	16,200	16,200	16,200	-	0.00%
43260	Training	769	-	4,900	4,900	5,250	350	7.14%
43260	Training PC	-	-	1,000	1,000	1,000	-	0.00%
43310	Advertising	8,151	7,984	10,000	10,000	3,500	(6,500)	-65.00%
43410	Printing	1,041	-	1,000	1,000	1,000	-	0.00%
43610	Utilities	9,323	9,131	14,400	14,400	14,400	-	0.00%
43720	Equipment Maintenance	4,500	5,153	5,500	5,500	8,800	3,300	60.00%
43750	Vehicle Maintenance	212	106	2,500	2,500	1,500	(1,000)	-40.00%
43810	Rents & Operating Leases	1,695	350	600	601	500	(100)	-16.67%
43812	Equipment Replacement Payments	5,500	5,500	-	-	-	-	-
43920	Dues and Subscriptions	699	111	1,460	1,460	1,630	170	11.64%
43931	Recording Fees	56	4,640	1,750	1,750	500	(1,250)	-71.43%
	Total: Services	223,745	85,114	185,990	417,028	134,260	(51,730)	-27.81%
Capital Outlay								
48120	Major Office Equipment	-	-	-	14,000	-	-	-
48710	Minor Office Equipment	4,324	8,725	5,864	5,864	3,425	(2,439)	-41.59%
48720	Minor Office Furniture	3,673	-	1,500	1,500	1,500	-	0.00%
	Total: Capital Outlay	7,997	8,725	7,364	21,364	4,925	(2,439)	-33.12%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(31,310)	-	-	-	-	-	-
60004	Mileage Ticket Credits	(688)	-	-	-	-	-	-
61990	Admin Service Fee	550	-	-	-	-	-	-
	Total: Interdepartmental Charges	(31,448)	-	-	-	-	-	-
Department Total		$ 1,277,134	$ 1,192,071	$ 1,342,548	$ 1,476,459	$ 1,223,573	$ (118,975)	-8.86%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 21110 - Resource Planning Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Planning Director, 1 Platting Manager, 1 Platting Specialist, 1 Code Compliance Officer, 1 Administrative Assistant (Planning), 1 Platting Technician, and 1 Senior Clerk Typist. Reflects moving the planner from planning admin to River Center

Reduced. Planner moved from Admin Dept. to the River Center

40120 Temporary Wages. Temporary assistance, has been utilized for front desk and special project needs, none is anticipated

40120 Meeting Allowance PC. Allowance for nine Planning Commissioners.

40130 Overtime Wages. Reduced based on anticipated needs.

42020 Signage Software. Reduced based on anticipated needs.

42230 Fuel, Oil, & Lubricants. Reduced to be more in line with actuals.

42410 Small Tools & Minor Equipment. Reduction based on anticipated needs: 3 replacement iPads for Planning Commission ($750 ea.), 2 UPS-workstations ($500 ea.), and misc. small tools ($250)

43011 Contractual Services. Reduction due to the Advisory Planning Commission budget being moved to the River Center budget and reduction to compliance surveys. Compliance surveys ($15,000), support for municipal/service area planning ($10,000) appeal records ($3,000), and misc. services ($500).

43019 Software Maintenance. Milestone Xprotect for camera system ($135). Reoccurring charges for software updates and enhancements ($1,365).

43026 Software Licensing. Increase due to rising software costs and additional licenses. Eight Zoom licenses for APCs and planning staff ($280 ea.) and six Adobe licenses ($300 ea.).

43140 Postage and Freight. Decrease reflects Conditional land use permit budget being moved to River Center budget. Anticipated mailouts for public hearing notices, as well as increased postage costs.

43210 Transportation/Subsistence. Travel for new and existing staff to attend required training courses which have shifted to primarily in-person attendance.

43220 Car Allowance PC. Allowance for nine Planning Commissioners.

43260 Training. Training courses for new and existing staff including the Alaksa Surveyors Conference and the Municipal Clerk's Conference.

43260 Training PC. Opportunity for commissioners to attend statewide planning conference training.

43310 Advertising. Decrease reflects reduction in number of ads in newspapers for public notice of meetings.

43720 Equipment Maintenance. Increase reflects anticipated FY26 costs. Includes Cannon copy machine maintenance agreement ($5,200) and two Kelley Connect contracts ($1,800 ea.).

43750 Vehicle Maintenance. Decrease due to no scheduled purchase of tires for the Code Compliance vehicle.

43812 Equipment Replacement Payments. See Equipment Replacement Payment Schedule below.

43920 Dues and Subscriptions. Increased due to the inclusion of Garmin & Bushnell.

43931 Recording Fees. Decrease due to moving recording costs for Conditional Land Use Permits (CLUPs) to the River Center.

48710 Minor Office Equipment. Reduction reflects one-time purchases in prior year. Scheduled replacement of high-end desktop for Director ($1,200), scheduled replacement for standard desktop for Platting Clerk ($800), 2 monitor replacements ($225 ea.), replacement of printer for Platting Tec ($475), and miscellaneous equipment ($500).

48720 Minor Office Furniture. Scheduled replacement of office chairs ($900), and miscellaneous furniture ($600).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-30
Large Printer	$ 23,184	$ -	$ -	$ -
2023 Copier	6,528	-	-	-
	$ 29,712	$ -	$ -	$ -

Department Function

Fund 100 **General Fund**

Dept 11232 **Resource Planning – Geographic Information Systems**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Alignment of accumulated data holdings with contemporary GIS platforms and security needs.
- Funding to maintain expected level of GIS services to the public and other Borough departments.
- Continuing education to keep pace with changing software and technology.
- Transitioning to Next Generation 911 standards.
- Effective documentation of systems, processes, & metadata.
- Increased data interoperability among GIS and other enterprise systems.
- Improved organizational awareness of GIS as a foundational business function essential to Borough operations.

FY2026 Accomplishments:

- Identified 160 unsigned intersections in the Nikiski area through a street sign audit; 70 installations have been made to-date, with completion slated for this calendar year.
- Developed and deployed Assessing appeal packet creation application.
- Established a standardized geocoding process for KPB voter records.
- Negotiated a five-year imagery contract with flat annual costs to improve budget predictability.
- Provided SPSCC with data and application updates related to dispatching within southeast Alaska.
- Transitioned 911 Addressing from 3rd party software to ESRI-provided solution (SPSCC savings ~12,000/year).
- Provided Land Management with data and application updates related to tax foreclosure and regular land sales.
- Provided GIS support in development of the grant-funded Safe Streets and Roads for All Comprehensive Action Plan.
- Developed and maintained mobile data collection tools for Assessing, Road Service Area, and Office of Emergency Management.
- Trained new GIS Analyst for the first year of a two-year training schedule while meeting division duties.

FY2027 New Initiatives:

- Collaborate with OEM, Assessing, and other agencies to develop damage assessment mobile applications.
- Coordinate with Platting and Borough Survey Manager to streamline subdivision plat entry in parcel fabric and improve spatial accuracy.
- Continue missing street sign audit in the Anchor Point area.
- Continue to automate certain processes and dataset updates utilizing FME software.
- Develop and prototype a workflow integrating assessment data with spatial building data.
- Continue new GIS Analyst training for second year of two-year training schedule.

Department Function

Fund 100 **General Fund**

Dept 11232 **Resource Planning – Geographic Information Systems – Continued**

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	4	4	4	4

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

Mapping Services	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Estimated
Emergency Service Map Books Distributed (Public Safety)	25	25	25	25	25
Assessors Tax Page Updates Resulting from New Subdivision Plats, Surveys, or Recorded Deeds.	150	150	150	150	150
Data Hub Visits & Major Event Viewers	350,000	279,275	382,271	370,953	350,000

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

Geospatial Data	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Estimated
Street Name Resolutions	5	5	6	2	5
Address Signs Posted	250	140	141	165	250
Street Address Changes	650	650	877	723	650

Commentary

The GIS web page continues to remain the most visited page on the Borough's website with viewers utilizing multiple specifically targeted applications and data downloads.

GIS continues to engage other KPB departments toward reducing inefficient and outdated business practices, and plays a critical role in emergency services and emergency response. More than ever, the GIS division is relied upon to provide accurate and readily available data, high-quality maps, and comprehensive technical assistance to many KPB departments, the public, private businesses, and other agencies. We anticipate the need to continue development in the accuracy of our parcel data as expectations from the public to rely on third-party mapping software continues to increase.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11232 - Resource Planning - Geographic Information Systems

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget $	Difference Between Mayor Proposed & Original Budget %
Personnel								
40110	Regular Wages	$ 198,866	$ 277,711	$ 324,238	$ 324,238	$ 366,465	$ 42,227	13.02%
40120	Temporary Wages	-	-	7,202	7,202	7,198	(4)	-0.06%
40130	Overtime Wages	5,188	2,773	7,018	7,018	2,648	(4,370)	-62.27%
40210	FICA	17,075	23,294	30,360	30,360	33,573	3,213	10.58%
40221	PERS	56,393	82,894	75,779	75,779	87,282	11,503	15.18%
40321	Health Insurance	74,845	98,280	84,000	84,000	100,000	16,000	19.05%
40322	Life Insurance	334	507	470	470	753	283	60.21%
40410	Leave	33,012	40,740	43,408	43,408	46,517	3,109	7.16%
	Total: Personnel	385,713	526,199	572,475	572,475	644,436	71,961	12.57%
Supplies								
42020	Signage Supplies	6,091	18,134	10,000	10,000	10,000	-	0.00%
42120	Computer Software	522	-	800	800	-	(800)	-100.00%
42210	Operating Supplies	3,329	5,971	6,000	6,000	6,000	-	0.00%
42230	Fuel, Oil & Lubricants	-	-	1,000	1,000	1,000	-	0.00%
42250	Uniforms	-	360	380	380	380	-	0.00%
42310	Repair/Maintenance Supplies	-	514	190	190	190	-	0.00%
42360	Motor Vehicle Supplies	-	-	500	500	500	-	0.00%
42410	Small Tools & Minor Equipment	20	103	250	250	500	250	100.00%
	Total: Supplies	9,962	25,082	19,120	19,120	18,570	(550)	-2.88%
Services								
43011	Contractual Services	120,471	85,691	8,700	8,700	9,759	1,059	12.17%
43019	Software Maintenance	2,565	5,490	5,490	6,140	16,125	10,635	193.72%
43026	Software Licensing	72,141	73,396	78,600	78,600	83,746	5,146	6.55%
43110	Communications	1,383	3,049	2,600	2,600	2,600	-	0.00%
43140	Postage and Freight	38	36	145	145	145	-	0.00%
43210	Transportation/Subsistence	901	1,518	11,106	10,016	12,753	1,647	14.83%
43260	Training	100	1,125	3,200	3,200	1,175	(2,025)	-63.28%
43410	Printing	(130)	(428)	1,000	1,000	5,000	4,000	400.00%
43610	Utilities	4,852	4,525	7,875	7,875	7,875	-	0.00%
43720	Equipment Maintenance	-	-	2,000	2,000	2,000	-	0.00%
43812	Equipment Replacement Payments	82,237	92,242	92,242	92,242	10,005	(82,237)	-89.15%
43920	Dues and Subscriptions	-	-	350	790	350	-	0.00%
43931	Recording Fees	115	-	-	-	100	100	-
	Total: Services	284,673	266,644	213,308	213,308	151,633	(61,675)	-28.91%
Capital Outlay								
48120	Major Office Equipment	-	7,032	7,500	7,500	-	(7,500)	-100.00%
48525	Computer Software	15,000	-	-	-	-	-	-
48710	Minor Office Equipment	8,905	6,012	9,150	9,150	4,320	(4,830)	-52.79%
48720	Minor Office Furniture	2,251	1,479	2,700	2,700	1,000	(1,700)	-62.96%
	Total: Capital Outlay	26,156	14,523	19,350	19,350	5,320	(14,030)	-72.51%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(44,782)	(110,452)	(112,965)	(112,965)	(119,360)	(6,395)	5.66%
	Total: Interdepartmental Charges	(44,782)	(110,452)	(112,965)	(112,965)	(119,360)	(6,395)	5.66%
Department Total		$ 661,722	$ 721,996	$ 711,288	$ 711,288	$ 700,599	$ (10,689)	-1.50%

Kenai Peninsula Borough
Budget Detail

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

Line-Item Explanations

40110 Regular Wages. Staff includes: 2 GIS Specialists, 1 GIS Addressing Officer, and 1 GIS Analyst.

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

42120 Computer Software. Reduced due to no planned purchases of new software in FY27.

42410 Small Tools & Equipment. Increase to purchase sign installation tools for Addressing Officer.

43011 Contractual Services. VertiGIS General Enterprise Services Package, per contract ($7,375); ShareFile ($384); and Panda Consulting, parcel fabric specialist ($2,000).

43019 Software Maintenance. FME Flow ($6,125). Increased to purchase second seat for FME Flow ($10,000).

43026 Software Licensing. ESRI ($59,100), VertiGIS ($23,325), BitWarden ($96), Adobe Pro ($1,200) and Crowdstrike ($25).

43210 Transportation/Subsistence. Increase due to increased lodging costs for AK Geosummit, ERSI User Conference, & NAPSG Conference offset against reductions of no planned travel costs for addressing field verification.

43260 Training. Reduction reflects no planned continuing education and reduced/no-fee trainings/conferences for GIS Specialists and GIS Analyst.

43410 Printing. Increase due to multiple emergency services mapbook printing costs.

43812 Equipment Replacement Payments. Decrease due to imagery acquisition costs moving under Capital Projects Funds. Includes vehicle for addressing officer ($10,005).

48120 Major Office Equipment. Reduction due to one-time purchase of plotter in FY 2026.

48710 Minor Office Equipment. Reduction reflects one-time purchases of IT equipment in FY26. Scheduled replacement of GIS Workstation ($3,400), Monitor ($220), and one UPS ($700 ea.).

48720 Minor Office Furniture. Replacement of desk chairs ($1,000).

60000 Charges (To) From Other Depts. Charges to the 911 Communications department for 60% of the wages and benefits of the GIS Addressing Officer and 20% of the GIS Specialist, responsible for all 911 addressing and database management ($119,360).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-30
2025 Vehicle	$ -	$ 10,005	$ 10,005	$ 30,015
Imagery	377,530	82,237	-	-
	$ 377,530	$ 92,242	$ 10,005	$ 30,015

Department Function

Fund 100 — **General Fund**

Dept 21135 — **Resource Planning - River Center**

Mission

The River Center's mission is to balance the social, economic, and environmental interests of the Kenai Peninsula Borough and mitigate conflicting land uses through consistent and objective implementation of zoning regulations.

Program Description

The River Center administers provisions of KPB Title 21 Zoning for regulated lands within the Borough, including: floodplains, anadromous habitat, material sites, and local option zoning districts. As a division of the Planning Department, the River Center also manages Advisory Planning Commissions, and provides departmental reviews on business licensing, platting actions, and comprehensive plans and projects.

Major Long-Term Issues and Concerns:

- Address changes to the Alaska Department of Fish and Game (ADFG) Anadromous Waters Catalog and propose updates to Borough-managed anadromous streams in the Northern district.
- Most federal, state, and local agencies are facing financial and staffing hardships making it difficult to continue to provide resource management services to constituents. The River Center will continue to facilitate the multi-agency mission by working closely with outside resource agencies to ensure the public's needs are met.
- The River Center facilitates various planning and zoning duties of the Planning Administration including material site permitting, Local Option Zoning Districts (LOZDs), and Advisory Planning Commissions (APCs). There is a need to address the evolving configuration of duties carried out at the River Center.
- APCs continue to face both personnel and logistical challenges. In the future, more staff resources and/or a new community model may be required.

FY2026 Accomplishments:

- Completed grant project funded by the National Fish Habitat Partnership to improve river access, riverbank restoration, and serve as an educational opportunity.
- We worked with GIS and IT to create a site visit app for gravel pits that automatically populates site visit data into the GIS mapper and SharePoint, allowing staff to efficiently manage site visits, permits, and compliance issues. This also allowed staff to conduct 3.5 times more site visits for material sites, habitat permits, and floodplain permits.
- The River Center has been facilitating various planning and zoning duties of the Planning Administration. We worked with the administration this year to begin the process of modifying the mission of the River Center to reflect these new duties.

Floodplain Management Program Administration:

- Worked with landowners following the adoption of new regulatory floodplain maps of the Kenai River.
  Maintained consistent communication with the public despite decreased support from the Federal Emergency Management Agency (FEMA) Region X.
- Attended Northwest Floodplain Managers Association conference in Seaside, OR.
- Worked with GIS to create a mapping database that documents and tracks Elevation Certificates that are also pinned to specific structures, as opposed to just the parcel.

Anadromous Waters Habitat Protection District Administration:

- Staff implemented an outreach method to track the success of vegetation management projects over several years.
- Adopted 145 anadromous waterbodies to the KPB 21.18 Appendix in the Western district.
- Participated in partner agency meetings hosted by the Kenai Peninsula Fish Habitat Partnership and Kenai Watershed Forum.

Planning & Zoning Administration:

- Finalized Nikiski APC Community Plan Survey
- Finalized Hope/Sunrise APC Community Plan and adopted into the KPB Comprehensive Plan.
- Created a permit tracking system to manage utility permits in SharePoint.
- As the next step of implementing the new Material Site code, staff classified 114 Prior-Existing Use material sites, and worked with those property owners to submit a reclamation plan.

FY2027 New Initiatives:

- In FY2027, we will continue working with GIS and IT to create a site visit app for habitat and floodplain site visits. This app will be very similar to the prototype developed for gravel pit inspections, and will afford staff the same efficiencies when managing habitat and floodplain matters.
- Continue working with IT on the creation of a tracking system in SharePoint for Local Option Zoning District project reviews. Will meet with IT to create the framework for this system.
- Work with Planning Director and administration to implement a tiered compliance process to manage and categorize compliance issues based on case severity.
- Will assist in the onboarding and training of a new Code Compliance Officer.

Department Function

Fund 100 **General Fund**

Dept 21135 **Resource Planning - River Center - Continued**

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	4	4	5	5

Priority: Timely, thorough, and effective processing of permit applications.
Goal: Maintain high-quality customer service throughout the permit process.
Objective: Provide for appropriate staff time to thoroughly review applications and issue permits.

Permit Management	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Habitat Permits Issued	150	142	127	150	150
Minor Vegetation Permits Issued	75	72	69	75	75
Minor Vegetation Trees Removed	n/a	881	929	1,000	1,000
Habitat Tax Credits Issued	30	38	33	30	30
Floodplain Development Permits Issued	160	155	201	160	160
Permit Processing Time (days)	10	8	8	10	10

Other	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Floodplain Determinations	225	244	214	225	225
Elevation Certificates Approved	10	10	13	10	10
Marijuana/Liquor License Reviews	180	188	190	180	180
Plat Reviews	160	150	160	160	160
Property Transfer Reports (monthly)	n/a	305	296	300	300
Site Visits	200	64	236	250	250

Commentary

Staff will be focusing on strengthening and maintaining the inter-agency cooperation that is vital to supporting the original initiatives of the River Center.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 21135 - Resource Planning - River Center

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 301,481	$ 305,987	345,334	405,771	469,469	$ 124,135	35.95%
40120	Temporary Wages	3,495	-	6,401	6,401	6,399	(2)	-0.03%
40130	Overtime Wages	1,006	3,029	9,303	17,589	13,909	4,606	49.51%
40210	FICA	25,700	25,695	32,225	38,517	43,815	11,590	35.97%
40221	PERS	81,395	87,082	80,167	95,881	113,296	33,129	41.32%
40321	Health Insurance	125,502	131,040	112,000	133,000	125,001	13,001	11.61%
40322	Life Insurance	480	569	492	576	960	468	95.12%
40410	Leave	42,984	42,707	44,149	50,997	60,369	16,220	36.74%
	Total: Personnel	582,043	596,109	630,071	748,732	833,218	203,147	32.24%
Supplies								
42020	Signage Supplies	4,399	2,699	-	195	-	-	-
42120	Computer Software	218	-	500	500	500	-	0.00%
42210	Operating Supplies	7,185	3,128	5,400	5,665	5,900	500	9.26%
42230	Fuel, Oils & Lubricants	638	562	1,850	1,850	1,850	-	0.00%
42250	Uniforms	382	506	550	550	500	(50)	-9.09%
42310	Repair/Maintenance Supplies	3,044	1,106	1,640	1,445	1,640	-	0.00%
42360	Motor Vehicle Supplies	943	-	250	250	500	250	100.00%
42410	Small Tools & Minor Equipment	12,368	859	1,750	1,750	2,750	1,000	57.14%
	Total: Supplies	29,177	8,860	11,940	12,205	13,640	1,700	14.24%
Services								
43011	Contractual Services	27,532	20,801	57,720	77,956	29,120	(28,600)	-49.55%
43019	Software Maintenance	1,253	570	600	611	700	100	16.67%
43026	Software Licensing	1,198	268	1,500	1,500	3,180	1,680	112.00%
43110	Communications	11,490	10,465	13,900	14,088	15,700	1,800	12.95%
43140	Postage and Freight	1,804	7,665	4,500	5,500	18,800	14,300	317.78%
43210	Transportation/Subsistence	3,694	4,315	6,878	6,878	6,450	(428)	-6.22%
43220	Car Allowance	3,603	3,600	3,600	3,600	3,600	-	0.00%
43260	Training	1,070	445	1,970	1,870	1,415	(555)	-28.17%
43310	Advertising	664	-	1,000	1,000	1,000	-	0.00%
43410	Printing	500	735	1,000	1,000	1,000	-	0.00%
43510	Insurance/Litigation Fund Premiums	30,069	33,308	33,853	33,853	33,680	(173)	-0.51%
43610	Utilities	40,094	40,451	42,024	42,024	44,125	2,101	5.00%
43720	Equipment Maintenance	442	569	2,700	2,700	1,000	(1,700)	-62.96%
43750	Vehicle Maintenance	200	-	680	680	680	-	0.00%
43780	Buildings/Grounds Maintenance	23,377	18,941	34,500	33,489	35,625	1,125	3.26%
43810	Rents and Operating Leases	-	-	500	500	1,000	500	100.00%
43812	Equipment Replacement Payments	7,785	7,785	7,785	7,785	7,785	-	0.00%
43920	Dues and Subscriptions	813	732	860	1,447	1,240	380	44.19%
43931	Recording Fees	24	-	100	100	3,000	2,900	2900.00%
	Total: Services	155,612	150,650	215,670	236,581	209,100	(6,570)	-3.05%
Capital Outlay								
48120	Major Office Equipment	8,526	-	-	-	-	-	-
48311	Machinery & Equipment	-	-	-	-	5,400	5,400	-
48710	Minor Office Equipment	6,818	-	500	500	4,100	3,600	720.00%
48720	Minor Office Furniture	2,362	2,047	500	500	2,000	1,500	300.00%
48740	Minor Machinery & Equipment	5,505	-	500	500	1,250	750	150.00%
	Total: Capital Outlay	23,211	2,047	1,500	1,500	12,750	11,250	750.00%
Department Total		$ 790,043	$ 757,666	$ 859,181	$ 999,018	$ 1,068,708	$ 209,527	24.39%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 21135 - Resource Planning - River Center - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Manager, 3 Planners, and 1 Assistant Planner. Increase reflects planner position that was moved to River Center from Planning Administration.

Add: Transferring one Planner from Planning-Admin Division.

42410 Motor Vehicle Supplies. Increase reflects one-time purchase of snow tires.

43011 Contractual Services. Decrease reflects one-time projects accomplished in FY2026 and a redction of janitorial services ($22,800). Also includes contracting an engineer to review no-rise analyses ($5,000), security alarm ($720), miscellaneous small contracts ($600).

43019 Software Maintenance. Increased costs for milestone Xprotect camera system ($700).

43026 Software Licensing. Five AdobePro licenses ($300 ea.), and six Zoom licenses for APCs and the River Center ($280 ea.). Increase reflects costs APC's shifted from Planning Administration.

43110 Communications. Increase reflects absorbed cost of moving Planner from Planning Administration.

43140 Postage and Freight. In addition to River Center-specific mailouts ($4,500), the increase reflects costs shifted from Planning Administration: APC ($12,000), LOZD ($800), gravel pits ($1,500).

43210 Transportation/Subsistence. Includes travel expenses for required site visits, trainings, and conferences, and required travel to out of state floodplain conference.

43260 Training. Training opportunities for staff. Decrease reflects reduced costs incurred by utilizing more online trainings.

43610 Utilities. Increase due to rise in electric and heating costs.

43720 Equipment Maintenance. Decreased based on actuals.

43780 Buildings/Grounds Maintenance. Annual facility maintenance ($23,625), plowing ($4,500), lawn care ($4,500), and sanding ($3,000). Increase reflects wage increase for maintenance staff.

43810 Rents and Operating Leases. Increase due to shifting the cost of APC meeting space leases from Planning Administration.

43920 Dues and Subscriptions. Increase due to added costs of Garmin subscription.

43931 Recording Fees. Increase reflects gravel pit recording fee costs shifted from Planning Administration ($1,500), and recording fees for new Local Option Zoning Districts established ($1,500).

48311 Machinery and Equipment. Current network equipment is no longer supported and must be replaced. Increase reflects two switches and ($1,950 each) and one router ($1,500).

48710 Minor Office Equipment. Scheduled replacement of three computers ($1,200 each), miscellaneous equipment ($500).

48720 Minor Office Furniture. Purchase standing desk for staff ($2,000).

48740 Minor Machinery and Equipment. Purchase of iPad for site visits ($900). Miscellaneous machinery and equipment ($350).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-30
2023 Vehicle	$ 15,570	$ 7,785	$ 7,785	$ 23,355

Kenai Peninsula Borough
Budget Detail

Fund 100
Resource Planning Department Totals

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,055,289	$ 1,161,617	$ 1,320,443	$ 1,320,443	$ 1,456,540	$ 136,097	10.31%
40120	Temporary Wages	46,190	27,225	44,625	44,625	40,972	(3,653)	-8.19%
40130	Overtime Wages	18,690	17,889	34,039	34,039	26,407	(7,632)	-22.42%
40210	FICA	93,719	101,012	125,105	125,105	136,582	11,477	9.17%
40221	PERS	290,403	340,346	306,752	306,752	347,474	40,722	13.28%
40321	Health Insurance	384,771	409,029	336,000	336,000	350,001	14,001	4.17%
40322	Life Insurance	1,705	2,136	1,889	1,889	2,975	1,086	57.49%
40410	Leave	138,861	153,913	164,887	164,887	182,591	17,704	10.74%
	Total: Personnel	2,029,628	2,213,167	2,333,740	2,333,740	2,543,542	209,802	8.99%
Supplies								
42020	Signage Supplies	10,490	20,833	11,000	13,275	10,500	(500)	-4.55%
42120	Computer Software	1,232	-	3,300	4,300	2,500	(800)	-24.24%
42210	Operating Supplies	17,019	12,230	18,900	21,581	19,400	500	2.65%
42230	Fuel, Oil & Lubricants	2,021	2,546	5,350	5,350	4,850	(500)	-9.35%
42250	Uniforms	400	1,700	1,430	1,430	1,380	(50)	-3.50%
42310	Repair/Maintenance Supplies	3,044	1,739	2,330	2,135	2,330	-	0.00%
42360	Motor Vehicle Supplies	970	1,214	2,750	2,750	3,000	250	9.09%
42410	Small Tools & Minor Equipment	18,931	1,053	4,000	6,038	6,750	2,750	68.75%
	Total: Supplies	54,107	41,315	49,060	56,859	50,710	1,650	3.36%
Services								
43011	Contractual Services	294,636	109,492	131,420	383,368	67,379	(64,041)	-48.73%
43015	Water/Air Sample Testing	-	5,000	5,000	5,000	5,000	-	0.00%
43019	Software Maintenance	3,953	6,560	7,590	8,251	18,325	10,735	141.44%
43026	Software Licensing	74,898	75,267	84,140	84,140	90,966	6,826	8.11%
43110	Communications	18,793	19,319	22,500	22,013	24,300	1,800	8.00%
43140	Postage and Freight	9,769	20,297	24,645	25,645	28,945	4,300	17.45%
43210	Transportation/Subsistence	15,020	11,318	39,524	38,434	40,543	1,019	2.58%
43220	Car Allowance	7,203	7,200	7,200	7,200	7,200	-	0.00%
43221	Car Allowance PC	15,600	14,550	16,200	16,200	16,200	-	0.00%
43260	Training	1,939	1,570	11,070	10,970	8,840	(2,230)	-20.14%
43310	Advertising	8,815	7,984	11,000	11,000	4,500	(6,500)	-59.09%
43410	Printing	1,411	307	3,000	3,000	7,000	4,000	133.33%
43510	Insurance/Litigation Fund Premiums	30,069	33,308	33,853	33,853	33,680	(173)	-0.51%
43610	Utilities	54,269	54,107	64,299	64,299	66,400	2,101	3.27%
43720	Equipment Maintenance	4,942	5,722	10,200	10,200	11,800	1,600	15.69%
43750	Vehicle Maintenance	412	106	3,180	3,180	2,180	(1,000)	-31.45%
43780	Buildings/Grounds Maintenance	23,377	18,941	34,500	33,489	35,625	1,125	3.26%
43810	Rents & Operating Leases	1,695	350	1,100	1,101	1,500	400	36.36%
43812	Equipment Replacement Payments	95,522	105,527	100,027	100,027	17,790	(82,237)	-82.21%
43920	Dues and Subscriptions	1,512	843	2,670	3,697	3,220	550	20.60%
43931	Recording Fees	195	4,640	1,850	1,850	3,600	1,750	94.59%
	Total: Services	664,030	502,408	614,968	866,917	494,993	(119,975)	-19.51%
Capital Outlay								
48120	Major Office Equipment	8,526	7,032	7,500	21,500	-	(7,500)	-100.00%
48311	Major Machinery & Equipment	-	-	-	-	5,400	5,400	-
48525	Computer Software	15,000	-	-	-	-	-	-
48710	Minor Office Equipment	20,047	14,737	15,514	15,514	11,845	(3,669)	-23.65%
48720	Minor Office Furniture	8,286	3,526	4,700	4,700	4,500	(200)	-4.26%
48740	Minor Machinery & Equipment	5,505	-	500	500	1,250	750	150.00%
	Total: Capital Outlay	57,364	25,295	28,214	42,214	22,995	(5,219)	-18.50%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(76,092)	(110,452)	(112,965)	(112,965)	(119,360)	(6,395)	5.66%
60004	Mileage Ticket Credits	(688)	-	-	-	-	-	-
61990	Admin Service Fee	550	-	-	-	-	-	-
	Total: Interdepartmental Charges	(76,230)	(110,452)	(112,965)	(112,965)	(119,360)	(6,395)	5.66%
Department Total		$ 2,728,899	$ 2,671,733	$ 2,913,017	$ 3,186,765	$ 2,992,880	$ 79,863	2.74%

Department Function

Fund 100 **General Fund**

Dept 6XXXX **Senior Citizens Grant Program**

Mission

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

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

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

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

Performance Measures:

Priority: Timely, thorough, and effective processing of permit applications.
Goal: Maintain high-quality customer service throughout permit process.
Objective: Provide for appropriate staff time to issue permits according to projected metrics, not to exceed 30 days.
Measures: Population data from the 2020 Federal census is used in determining the allocation of the program funds. The FY2027 allocation is as follows:

Center/Program	Number of Seniors	% of Population in Borough	FY2027 Hold Harmless Adjustment	FY2027 Funding
Anchor Point Seniors	1,153	7.85%	0.00	$ 58,731
Cooper Landing Seniors *	174	1.19%	10,501	19,365
Homer Seniors *	2,624	17.87%	11,261	144,920
Kenai Seniors *	3,596	24.49%	2,675	185,845
Nikiski Seniors	1,175	8.00%	0.00	59,851
Ninilchik Seniors *	640	4.36%	518	33,117
Seldovia Seniors *	211	1.44%	990	11,738
Seward Seniors *	868	5.91%	6,974	51,188
Soldotna Seniors	2,638	17.97%	0.00	134,373
Sterling Seniors	1,603	10.92%	0.00	81,653
Total Senior Centers	**14,682**	**100.00%**	**32,918**	**780,781**
Friendship Center – Homer			7,877	18,818
Forget-Me-Not Day Care			6,395	39,035
Total Senior Program			**47,191**	**838,634**

** In FY2024 the Senior Centers identified experienced a reduction in the percentage of overall senior citizens in their census district; therefore, the Borough provided a hold harmless adjustment for each center, keeping their FY2024 and FY2025 Senior Citizen Grant Program Funding at FY2023 levels. In FY2026, those hold harmless amounts were reduced by 10%. In FY2027, numbers are set to be the same as FY2026.*

Kenai Peninsula Borough
Budget Detail

Fund 100
Senior Citizens Grant Program

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget $	Difference Between Mayor Proposed & Original Budget %
Senior Citizens Grant Program								
62110	Anchor Point Seniors	$ 58,731	$ 58,731	$ 58,731	$ 58,731	$ 58,731	$ -	0.00%
62115	Cooper Landing Seniors	20,532	20,532	19,365	19,365	19,365	-	0.00%
62120	Homer Seniors	146,172	146,172	144,920	144,920	144,920	-	0.00%
62130	Kenai Seniors	186,143	186,143	185,845	185,845	185,845	-	0.00%
62140	Ninilchik Seniors	33,175	33,175	33,117	33,117	33,117	-	0.00%
62150	Seward Seniors	51,962	51,962	51,188	51,188	51,188	-	0.00%
62160	Seldovia Seniors	11,847	11,847	11,738	11,738	11,738	-	0.00%
62170	Soldotna Seniors	134,373	134,373	134,373	134,373	134,373	-	0.00%
62180	Sterling Seniors	81,653	81,653	81,653	81,653	81,653	-	0.00%
63190	Nikiski Seniors	59,851	59,851	59,851	59,851	59,851	-	0.00%
	Total Senior Citizens	784,439	784,439	780,781	780,781	780,781	-	0.00%
Adult Day Care Centers								
62125	Friendship Center - Homer	19,529	19,529	18,818	18,818	18,818	-	0.00%
62195	Forget-Me-Not Care Center	39,910	39,910	39,035	39,035	39,035	-	0.00%
	Total Adult Day Care Centers	59,439	59,439	57,853	57,853	57,853	-	0.00%
Total Senior Citizens Program		$ 843,878	$ 843,878	$ 838,634	$ 838,634	$ 838,634	$ -	0.00%

Line-Item Explanations

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

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

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

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

62140 Ninilchik Senior Citizens: Payroll costs for essential and supportive services and the transportation program.

62150 Seward Senior Citizens: Payroll and supply costs to support congregate meals, home delivered meals and assistance securing benefits and public

62160 Seldovia Senior Citizens: Payroll, freight, and supply costs for senior meals program.

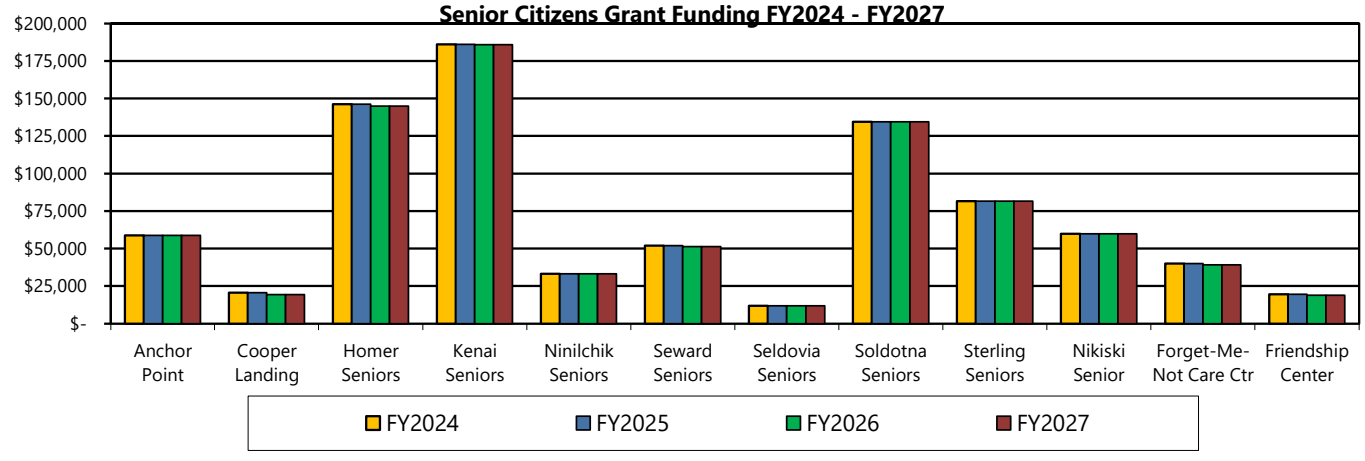
62170 Soldotna Senior Citizens: Payroll and utilities cost to support the nutrition, transportation, and support service programs.

62180 Sterling Senior Citizens: Payroll, contract services, and supplies for general operations and Meals on Wheels program.

62125 Friendship Center – Homer: Supply costs to provide social connection activities and supportive services.

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

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



Department Function

Fund 100 **General Fund**

Dept 94900 **Business and Economic Development**

Program Authority and Descriptions

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

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

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

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

- Host the annual Industry Overview Form to provide updates to legislators, Tribes, cities, businesses, and residents and projects, economic outlooks and emerging technologies.
- Implement and update the 2026-2031 Comprehensive Economic Development Strategy and support local efforts to improve community conditions, provide technical assistance for partners pursuing project funding, support new and growing businesses, and inform the public of planning priorities and progress.
- Support regional efforts to increase housing capacity and affordability for residents by compiling a list of resources of existing development efforts, available government assistance, buyer and business financing structures, planned development, technical assistance programs, stakeholder input and case studies to encourage maximum investment-to-delivery ratios.
- Create a Childcare Economic Impact Study examining the impact of childcare availability, affordability and quality on a community's tax base, economy, workforce and families in order to eliminate barriers and create opportunities for growth.
- Increase access to the Pipeline to Pipeline (P2P) initiative to support the industrial sector's expansion and growth.
- Pursue a Biofuel Development Opportunity (BDO) Initiative, which would provide a rating for viability of new biofuel plants in the region.
- Compile an Alaska Regional Infrastructure and Defense Analysis (ARIDA) to provide a reference and prioritization for external infrastructure funding.
- Continue the Microloan Program that provides financing for small business that have been denied by traditional funding sources, helping business owners become viable candidates for traditional commercial lending.
- Utilize available data across various platforms to expand KPEDD's detailed geographic information system (GIS).

Funding for FY2027 is budgeted at $180,000 to supplement KPEDD personnel costs.

SBDC. The Alaska Small Business Development Center (SBDC), South West Region, requests funding to actively support new and existing businesses through no-cost business advising services, workshops, and educational forums. The Kenai Peninsula Center consists of business advisors in Soldotna, Homer, and Seward. Measurable goals and outcomes include:

• Advising hours:	2,200
• Clients advised:	300
• New businesses started & bought:	40
• Jobs supported:	500
• Capital infusion:	$4.4 million

These goals have been consistently met or exceeded by SBDC.

Funding for FY2027 is budgeted at $140,000 to supplement personnel, contractual, and facilities costs.

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

Funding for FY2027 is budgeted at $100,000 to provide funding for contractual services and activities that will improve the Borough's public relations.

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

Funding for FY2027 is budgeted at $100,000 to provide funding for contractual services and activities that will promote the Kenai Peninsula Borough as a community and entity.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 94900 - Economic Development

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Supplies								
42210	Operating Supplies	$ -	$ 200	$ -	$ -	$ -	$ -	-
	Total: Supplies	-	200	-	-	-	-	-
Services								
Economic Development District								
43009	Contract Services - EDD	175,000	175,000	180,000	180,000	180,000	-	0.00%
Small Business Development Center								
43011	Contract Services	135,000	135,000	140,000	140,000	140,000	-	0.00%
KPB Public Relations								
43016	KPB Public Relations	83,917	-	-	-	-	-	-
42310	Repair/Maintenance	-	175	500	500	500	-	0.00%
43011	Contract Services	-	69,252	88,500	81,250	88,500	-	0.00%
43026	Software Licensing	-	7,000	3,500	4,000	3,500	-	0.00%
43310	Advertising	-	12,750	7,500	14,250	7,500	-	0.00%
KPB Public Relations - Total		83,917	89,177	100,000	100,000	100,000	-	0.00%
KPB Promotion								
43018	KPB Promotion	42,770	-	-	-	-	-	-
43011	Contract Services	-	61,512	88,000	87,500	88,000	-	0.00%
43026	Software Licensing	-	-	3,500	4,000	3,500	-	0.00%
43310	Advertising	-	-	7,500	7,500	7,500	-	0.00%
43810	Rents and Operating Leases	-	720	-	-	-	-	-
43920	Dues & Subscriptions	-	300	1,000	1,000	1,000	-	0.00%
KPB Promotion - Total		42,770	62,532	100,000	100,000	100,000	-	0.00%
Department Total		$ 436,687	$ 461,709	$ 520,000	$ 520,000	$ 520,000	$ -	0.00%

Line-Item Explanations

43009 Economic Development District. The Economic Development District (EDD) works closely with the Mayor's office and the Assembly on economic planning forums and providing access to KPB economic data. ($180,000).

43011 Small Business Development Center (SBDC). Small Business Development Center contract. Program provides counseling and workshops for small businesses and startups ($140,000).

KPB Public Relations:

42310 Repair/Maintenance. Event supplies maintenance

43011 Contract Services. Contract for KPB website maintenance ($17,500), Contract for public relation initiatives ($71,000).

43026 Software Licensing. Digital Asset Manager subscription ($3,500).

43310 Advertising. Radio Ads ($7,500).

KPB Promotion:

43011 Contract Services. Contract for KPB website maintenance ($17,500), contract to promote KPB with emphasis on non-area wide tourism and economic development ($70,500).

43026 Software Licensing. Digital Asset Manager subscription ($3,500).

43310 Advertising. Radio Ads ($5,500), Tourism Ads ($2,000).

43920 Dues & Subscriptions. Alaska Travel Industry Association dues ($300), and Wednesday Market Dues ($700).

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 94910 - Non Departmental

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40511	Other Benefits	$ -	$ 9,524	$ 50,000	$ 50,000	$ 50,000	$ -	0.00%
	Total: Personnel	-	9,524	50,000	50,000	50,000	-	0.00%
Services								
43011	Contractual Services - Facility Mgmt Plan	-	-	-	-	-	-	-
43011	Contractual Services - Zipmart	-	-	-	-	-	-	-
43011	Ed Bond Education Campaign	-	-	-	-	-	-	-
43510	Insurance & Litigation Fund Premiums	161,125	179,572	179,572	179,572	179,572	-	0.00%
	Total: Services	161,125	179,572	179,572	179,572	179,572	-	0.00%
Transfers								
50235	Eastern Peninsula Highway Emergency SA	340,000	350,000	310,000	310,000	300,000	(10,000)	-3.23%
50241	S/D Operations	54,753,114	56,228,307	62,359,080	62,359,080	62,359,080	-	0.00%
50242	Postsecondary Education	906,955	974,864	999,300	999,300	999,300	-	0.00%
50250	Land Trust Fund - Facilities Division	295,805	334,502	360,000	660,000	-	(360,000)	-100.00%
50260	Disaster relief	73,365	45,722	-	-	-	-	-
50264	911 Communications Fund	150,000	150,000	150,000	150,000	150,000	-	0.00%
50290	Solid Waste	21,804,733	11,045,861	11,485,368	11,485,368	11,741,886	256,518	2.23%
50308	School Debt	4,939,652	4,936,951	4,938,328	4,938,328	7,268,564	2,330,236	47.19%
50349	Bond Issue Expense Fund	2,500	1,250	10,000	10,000	10,000	-	0.00%
50400	School Capital Projects	4,000,000	5,340,523	4,100,000	7,600,000	4,100,000	-	0.00%
50401	School Bond Fund Capital Projects	-	-	-	-	-	-	-
50407	General Govt. Capital Projects	265,755	200,000	150,000	197,740	270,000	120,000	80.00%
50411	Solid Waste Fund Capital Projects	-	977,504	1,400,000	1,980,000	1,200,000	(200,000)	-14.29%
50407	General Govt. Capital Projects - PILT	32,207	-	-	-	-	-	-
50441	Nikiski Fire SA Capital Projects - PILT	8,339	-	-	-	-	-	-
50442	Bear Creek Fire SA Capital Projects - PILT	192,583	49,594	-	5,852	-	-	-
50840	Special Assessments	(634,082)	-	-	-	-	-	-
	Total: Transfers	87,130,926	80,635,078	86,262,076	90,695,668	88,398,830	2,136,754	2.48%
Interdepartmental Charges								
60000	Charges (To)/From Other Depts.	(876,430)	(743,233)	(932,964)	(932,964)	(982,691)	(49,727)	5.33%
	Total: Interdepartmental Charges	(876,430)	(743,233)	(932,964)	(932,964)	(982,691)	(49,727)	5.33%
Department Total		$ 86,415,621	$ 80,080,941	$ 85,558,684	$ 89,992,276	$ 87,645,711	$ 2,087,027	2.44%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 94910 - Non Departmental - Continued

Line-Item Explanations

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

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

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

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

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

50264 Transfer to 911 Communications. Providing funding for costs not eligible to covered by the e911 surcharge.

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

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools.

50400 Transfer to School Revenue Capital Projects. Funding for improvements at various schools.

50407 Transfer to the General Government. Funding for equipment and improvements to various general governmental facilities.

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

60000 Charges (to) From Other Departments. ($982,691). Amount included in the operating budget of the Purchasing and Maintenance Departments expected to be charged to the general fund $120,000 and indirect cost recovery from Borough capital projects and grants ($125,000). An admin service fee is charged to the operating budget of service areas and various funds to cover a portion of costs associated with providing general government services ($977,691).

For capital projects information on this department - See the Capital Projects section pages 350-351, 359

Kenai Peninsula Borough
Budget Detail

Fund 100 Total - General Fund

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
40XXX	Total: Personnel	$ 14,903,465	$ 16,259,423	$ 17,468,586	$ 17,494,152	$ 18,147,550	$ 678,964	3.89%
42XXX	Total: Supplies	197,235	146,900	205,387	212,886	206,201	814	0.40%
43XXX	Total: Services	5,696,536	5,408,115	6,468,826	6,784,064	6,427,054	(41,772)	-0.65%
48XXX	Total: Capital Outlay	208,392	118,863	165,728	180,689	123,489	(42,239)	-25.49%
50XXX	Total: Transfers	87,130,926	80,635,078	86,262,076	90,695,668	88,398,830	2,136,754	2.48%
6XXXX	Total: Interdepartmental Charges	(1,663,428)	(1,612,716)	(2,020,892)	(2,020,892)	(2,064,685)	(43,793)	2.17%
Fund Totals		$ 106,473,126	$ 100,955,663	$ 108,549,711	$ 113,346,567	$ 111,238,439	$ 2,688,728	2.48%

Special Revenue Funds

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

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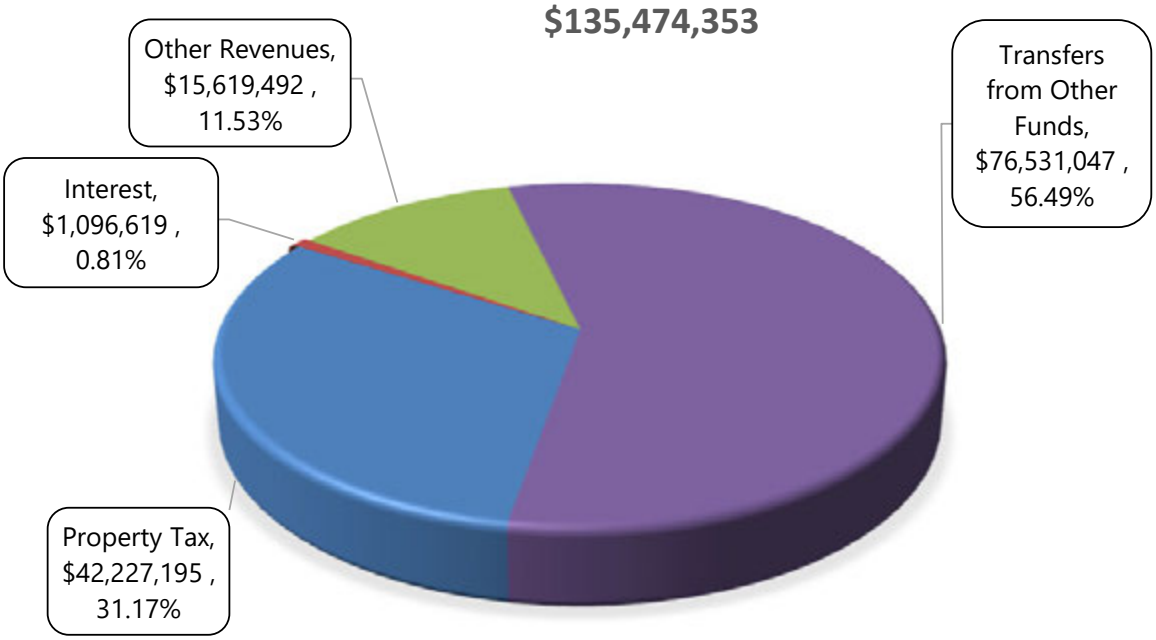
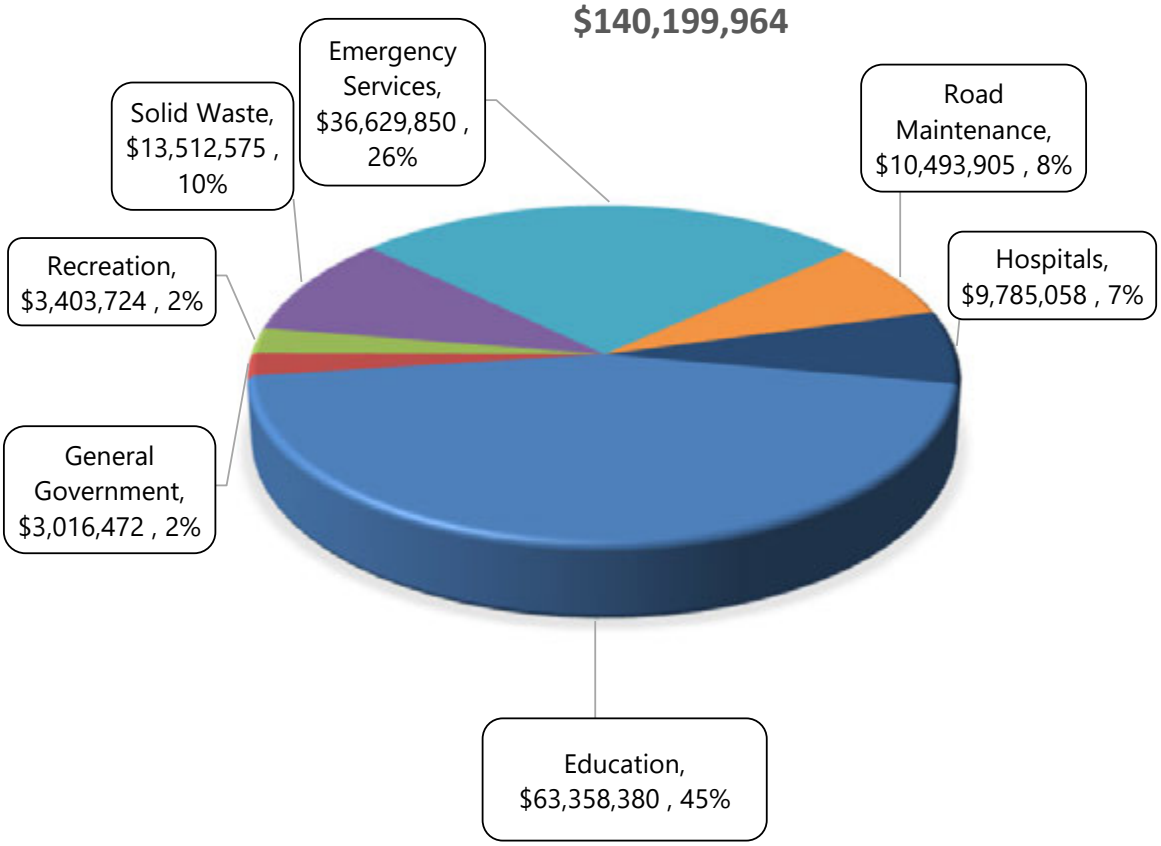
Total Special Revenue Funds - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Property Taxes								
Real	$ 29,695,036	$ 31,106,836	$ 31,543,333	$ 31,594,025	$ 31,546,932	$ 32,182,830	$ 32,082,075	$ 32,722,415
Personal	1,330,223	1,362,315	1,260,763	1,300,873	1,186,438	1,201,833	1,199,721	1,206,530
Oil & Gas (AS 43.56)	8,756,235	8,792,514	8,408,862	8,408,862	8,713,661	8,713,661	8,993,165	8,993,165
Interest	76,426	94,701	76,134	75,549	81,044	82,219	81,640	83,075
Flat Tax	310,445	278,694	276,600	276,182	276,600	281,966	287,439	293,021
Motor Vehicle Tax	420,340	415,180	412,287	412,287	422,520	429,645	438,239	447,006
Total Property Taxes	40,588,705	42,050,240	41,977,979	42,067,778	42,227,195	42,892,154	43,082,279	43,745,212
Federal Revenue	214,518	180,210	-	1,517,653	-	-	-	-
State Revenue	524,036	904,380	-	-	-	-	-	-
Interest Earnings	2,367,989	2,588,896	996,892	996,892	1,096,619	964,279	776,511	760,632
Fees	3,562,195	3,750,708	3,672,348	3,758,208	4,364,542	4,459,228	4,556,573	4,656,657
Other Revenue	17,013,371	12,139,064	11,816,826	11,233,342	11,254,950	11,277,721	11,384,080	9,299,736
Total Revenues	64,270,814	61,613,498	58,464,045	59,573,873	58,943,306	59,593,382	59,799,443	58,462,237
Other Financing Sources:								
Transfer From Other Funds	78,553,515	69,655,499	76,633,094	78,133,094	76,531,047	78,562,374	78,817,557	80,244,977
Total Other Financing Sources	78,553,515	69,655,499	76,633,094	78,133,094	76,531,047	78,562,374	78,817,557	80,244,977
Total Revenues and Other Financing Sources	142,824,329	131,268,997	135,097,139	137,706,967	135,474,353	138,155,756	138,617,000	138,707,214
Expenditures:								
Personnel	32,254,785	33,293,439	36,862,404	37,124,047	38,867,689	39,728,045	40,619,241	41,567,961
Supplies	2,729,628	2,522,401	3,367,350	3,300,473	3,304,383	3,362,231	3,434,705	3,510,133
Services	38,448,636	29,268,530	31,250,659	34,227,375	32,350,021	34,211,603	34,725,149	36,541,850
Capital Outlay	996,024	946,703	837,309	2,153,640	733,056	706,183	716,096	726,114
Interdepartmental Charges	712,200	659,612	520,150	562,768	514,600	533,903	537,769	574,171
Total Expenditures	75,141,273	66,690,685	72,837,872	77,368,303	75,769,749	78,541,965	80,032,960	82,920,229
Operating Transfers To:								
Land Trust Investment Fund	1,185,810	966,276	450,000	450,000	1,000,000	1,200,000	1,000,000	1,000,000
School Operations	40,460,663	40,914,211	46,878,229	46,878,229	45,896,566	43,677,660	44,769,601	45,888,842
Special Revenue Funds	302,908	372,770	324,346	323,634	335,781	346,386	357,364	368,820
Internal Service Funds	109,261	(127,746)	-	-	-	500,000	-	-
Capital Projects Fund	12,951,774	8,027,931	8,356,819	8,356,819	9,802,270	11,520,897	9,305,610	8,946,298
Debt Service Fund	12,283,758	8,314,678	7,570,169	7,570,169	7,395,598	7,384,801	7,449,085	5,243,672
Total Operating Transfers	67,294,174	58,468,120	63,579,563	63,578,851	64,430,215	64,629,744	62,881,660	61,447,632
Total Expenditures and Operating Transfers	142,435,447	125,158,805	136,417,435	140,947,154	140,199,964	143,171,709	142,914,620	144,367,861
Net Results From Operations	388,882	6,110,192	(1,320,296)	(3,240,187)	(4,725,611)	(5,015,953)	(4,297,620)	(5,660,647)
Projected Lapse	-	-	2,817,510	2,543,917	3,331,966	3,476,757	3,409,758	3,550,228
Change in Fund Balance	388,882	6,110,192	1,497,214	(696,270)	(1,393,645)	(1,539,196)	(887,862)	(2,110,419)
Beginning Fund Balance	34,179,183	34,568,065	40,678,257	40,678,257	39,981,987	38,588,342	37,049,146	36,161,284
Ending Fund Balance	$ 34,568,065	$ 40,678,257	$ 42,175,471	$ 39,981,987	$ 38,588,342	37,049,146	$ 36,161,284	$ 34,050,865

SPECIAL REVENUE FUNDS
WHERE THE MONEY COMES FROM FY2027
$135,474,353



SPECIAL REVENUE FUNDS
APPROPRIATIONS BY FUNCTION - FY2027
$140,199,964



Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2027

	Emergency Services							
	Nikiski Fire	Bear Creek Fire	Western Emergency Services	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Eastern Peninsula Highway Emergency SA	Seward Bear Creek Flood
Taxable Value (000's):								
Real	974,150	295,353	618,107	3,802,695	9,223	620,336	-	688,362
Personal	49,497	1,523	46,761	123,925	691	11,432	-	26,816
Oil & Gas (AS 43.56)	1,338,884	-	259,995	157,698	-	-	-	-
Total Taxable Value	2,362,531	296,876	924,863	4,084,318	9,914	631,768	-	715,178
Mill Rate	2.45	3.25	3.15	2.95	1.00	3.26	-	1.00
Property Taxes								
Real	$ 2,386,668	$ 950,298	$ 1,947,037	11,105,771	$ 9,223	$ 2,002,072	$ -	$ 688,362
Personal	118,842	4,851	144,351	358,267	677	36,523	-	26,280
Oil & Gas (AS 43.56)	3,280,266	-	818,984	465,209	-	-	-	-
Interest	11,572	1,048	9,990	18,000	50	1,800	-	1,429
Flat Tax	11,545	4,284	11,101	66,000	766	7,136	-	21,160
Motor Vehicle Tax	38,692	11,799	16,565	129,437	-	29,351	-	8,589
Total Property Taxes	5,847,585	972,280	2,948,028	12,142,684	10,716	2,076,882	-	745,820
Interest Revenue	186,543	30,364	62,718	194,355	-	52,877	34,442	25,854
Other Revenue	600,000	109,418	256,000	1,381,000	-	95,500	-	-
Transfer From Other Funds	-	-	-	10,716	-	-	300,000	-
Total Revenues and Other Financing Sources	6,634,128	1,112,062	3,266,746	13,728,755	10,716	2,225,259	334,442	771,674
Expenditures								
Personnel	5,216,179	556,589	2,420,659	10,014,357	-	1,464,331	-	304,917
Supplies	308,417	26,200	171,000	505,537	-	154,001	2,268	5,450
Services	1,096,873	217,588	475,626	1,698,355	-	345,500	336,890	302,143
Capital Outlay	156,597	20,500	91,770	227,344	-	61,758	-	5,200
Payment to School District	-	-	-	-	-	-	-	-
Interdepartmental Charges	169,452	20,522	78,976	311,140	-	50,640	8,712	(63,512)
Total Expenditures	6,947,518	841,399	3,238,031	12,756,733	-	2,076,230	347,870	554,198
Transfers to Other Funds	1,571,798	323,541	263,035	2,419,172	10,716	334,165	9,320	-
Total Expenditures and Operating Transfers	8,519,316	1,164,940	3,501,066	15,175,905	10,716	2,410,395	357,190	554,198
Net Results From Operations	(1,885,188)	(52,878)	(234,320)	(1,447,150)	-	(185,136)	(22,748)	217,476
Projected Lapse	937,915	50,484	161,902	1,020,539	-	72,668	8,940	62,559
Change in Fund Balance	(947,273)	(2,394)	(72,418)	(426,611)	-	(112,468)	(13,808)	280,035
Beginning Fund Balance	7,461,731	867,539	1,791,935	5,552,994	-	1,510,767	984,067	738,688
Ending Fund Balance	$ 6,514,458	$ 865,145	$ 1,719,517	$ 5,126,383	$ -	$ 1,398,299	$ 970,259	$ 1,018,723

(Continued)

Combined Revenues and Appropriations - Continued
Special Revenue Funds
Fiscal Year 2027

	Emergency Services	Recreation		Road Improvement			Education	
	911 Communications	North Peninsula Recreation	Seldovia Recreation	Roads	Engineer's Estimate Fund	RIAD Match Fund	School Fund	Post-Secondary Education
Taxable Value (000's):								
Real	-	974,150	91,189	6,085,481	-	-	-	-
Personal	-	49,977	1,024	248,213	-	-	-	-
Oil & Gas (AS 43.56)	-	1,395,108	-	1,772,867	-	-	-	-
Total Taxable Value	-	2,419,235	92,213	8,106,561	-	-	-	-
Mill Rate	-	1.00	1.75	1.20	-	-	-	-
Property Taxes								
Real	$ -	$ 974,150	$ 159,581	$ 7,302,577	$ -	$ -	$ -	$ -
Personal	-	48,977	1,756	291,898	-	-	-	-
Oil & Gas (AS 43.56)	-	1,395,108	-	2,127,440	-	-	-	-
Interest	-	8,909	-	19,444	-	-	-	-
Flat Tax	-	4,356	1,909	44,817	-	-	-	-
Motor Vehicle Tax	-	19,338	273	111,472	-	-	-	-
Total Property Taxes	-	2,450,838	163,519	9,897,648	-	-	-	-
Interest Revenue	74,527	41,792	4,000	116,309	500	18,966	-	-
Other Revenue	4,364,542	285,000	1,050	-	-	-	-	-
Transfer From Other Funds	452,515	-	-	-	22,550	-	62,359,080	999,300
Total Revenues and Other Financing Sources	4,891,584	2,777,630	168,569	10,013,957	23,050	18,966	62,359,080	999,300
Expenditures								
Personnel	3,728,633	1,581,144	-	1,217,010	2,000	-	8,030,487	-
Supplies	15,550	123,800	6,000	67,255	-	-	988,505	-
Services	816,831	726,031	188,304	6,413,383	20,000	-	7,919,725	999,300
Capital Outlay	5,750	12,500	-	10,600	-	-	75,350	-
Payment to School District	-	-	-	-	-	-	45,896,566	-
Interdepartmental Charges	119,360	61,087	4,858	240,557	550	-	(551,553)	-
Total Expenditures	4,686,124	2,504,562	199,162	7,948,805	22,550	-	62,359,080	999,300
Transfers to Other Funds	250,000	700,000	-	2,522,550	-	-	-	-
Total Expenditures and Operating Transfers	4,936,124	3,204,562	199,162	10,471,355	22,550	-	62,359,080	999,300
Net Results From Operations	(44,540)	(426,932)	(30,593)	(457,398)	500	18,966	-	-
Projected Lapse	140,584	87,660	11,950	437,184	-	-	-	-
Change in Fund Balance	96,044	(339,272)	(18,643)	(20,214)	500	18,966	-	-
Beginning Fund Balance	2,484,234	2,089,597	133,337	3,876,970	99,265	632,210	2,403,245	-
Ending Fund Balance	$ 2,580,278	$ 1,750,325	$ 114,694	$ 3,856,756	$ 99,765	$ 651,176	$ 2,403,245	$ -

Combined Revenues and Appropriations - Continued
Special Revenue Funds
Fiscal Year 2027

	General Government		Solid Waste	Hospitals			
	Land Trust	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital Debt prior	South Kenai Peninsula Hospital Operations	Total
Taxable Value (000's):							
Real	-	874,387	-	5,825,187	2,553,871	2,575,689	
Personal	-	45,617	-	217,039	99,992	98,891	
Oil & Gas (AS 43.56)	-	1,321,304	-	1,637,027	277,141	177,628	
Total Taxable Value	-	2,241,308	-	7,679,253	2,931,004	2,852,208	
Mill Rate	-	0.24	-	0.01	0.34	1.12	
Property Taxes							
Real	$ -	$ 209,853	$ -	$ 58,252	$ 868,316	$ 2,884,772	$ 31,546,932
Personal	-	10,029	-	2,127	33,317	108,543	1,186,438
Oil & Gas (AS 43.56)	-	317,113	-	16,370	94,228	198,943	8,713,661
Interest	-	272	-	153	1,992	6,385	81,044
Flat Tax	-	700	-	800	50,026	52,000	276,600
Motor Vehicle Tax	-	3,118	-	793	24,219	28,874	422,520
Total Property Taxes	-	541,085	-	78,495	1,072,098	3,279,517	42,227,195
Interest Revenue	71,447	13,918	2,000	80,461	38,938	46,608	1,096,619
Other Revenue	2,016,000	-	1,575,000	4,935,982	-	-	15,619,492
Transfer From Other Funds	645,000	-	11,741,886	-	-	-	76,531,047
Total Revenues and Other Financing Sources	2,732,447	555,003	13,318,886	5,094,938	1,111,036	3,326,125	135,474,353
Expenditures							
Personnel	936,213	-	3,395,170	-	-	-	38,867,689
Supplies	16,600	-	913,800	-	-	-	3,304,383
Services	447,018	557,556	8,561,420	799,435	-	428,043	32,350,021
Capital Outlay	23,502	-	42,185	-	-	-	733,056
Payment to School District	-	-	-	-	-	-	45,896,566
Interdepartmental Charges	35,583	-	-	19,986	-	8,242	514,600
Total Expenditures	1,458,916	557,556	12,912,575	819,421	-	436,285	121,666,315
Transfers to Other Funds	1,000,000	-	600,000	4,264,663	1,492,419	2,772,270	18,533,649
Total Expenditures and Operating Transfers	2,458,916	557,556	13,512,575	5,084,084	1,492,419	3,208,555	140,199,964
Net Results From Operations	273,531	(2,553)	(193,689)	10,854	(381,383)	117,570	(4,725,611)
Projected Lapse	145,892	-	193,689	-	-	-	3,331,966
Change in Fund Balance	419,423	(2,553)	-	10,854	(381,383)	117,570	(1,393,645)
Beginning Fund Balance	2,381,561	397,666	-	2,298,880	1,946,881	2,330,420	39,981,987
Ending Fund Balance	$ 2,800,984	$ 395,113	$ -	$ 2,309,734	$ 1,565,498	$ 2,447,990	$ 38,588,342

Kenai Peninsula Borough
Budget Detail

Special Revenue Fund Total
Expenditure Summary By Line Item

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 14,645,795	$ 14,963,425	$ 18,667,796	$ 18,785,725	$ 20,517,713	$ 1,849,917	9.91%
40111	Special Pay	92,297	108,397	121,960	121,960	130,711	8,751	7.18%
40120	Temporary Wages	852,472	1,020,944	1,223,447	1,223,447	1,227,683	4,236	0.35%
40130	Overtime Wages	2,004,738	2,019,001	1,642,879	1,642,879	1,507,101	(135,778)	-8.26%
40131	FLSA Overtime Wages	99,650	114,452	317,456	317,456	241,384	(76,072)	-23.96%
40210	FICA	1,497,882	1,539,732	1,949,013	1,964,396	2,077,135	128,122	6.57%
40221	PERS	4,536,803	5,085,240	4,665,380	4,706,690	5,264,753	599,373	12.85%
40321	Health Insurance	5,996,438	5,905,796	5,607,795	5,676,879	5,084,050	(523,745)	-9.34%
40322	Life Insurance	23,799	27,426	26,752	27,103	41,920	15,168	56.70%
40410	Leave	2,501,567	2,499,962	2,607,926	2,624,096	2,743,239	135,313	5.19%
40511	Other Benefits	3,344	9,064	32,000	33,416	32,000	-	0.00%
	Total: Personnel	32,254,785	33,293,439	36,862,404	37,124,047	38,867,689	2,005,285	5.44%
Supplies								
42020	Signage Supplies	36,072	13,758	25,000	21,000	20,900	(4,100)	-16.40%
42120	Computer Software	6,646	492	8,925	8,925	8,525	(400)	-4.48%
42210	Operating Supplies	404,046	293,372	583,159	569,595	584,209	1,050	0.18%
42220	Fire/Medical/Rescue Supplies	231,110	226,144	289,600	289,600	277,200	(12,400)	-4.28%
42230	Fuel, Oils and Lubricants	551,938	466,220	704,900	707,734	708,050	3,150	0.45%
42250	Uniforms	98,383	119,437	134,300	134,830	139,493	5,193	3.87%
42263	Training Supplies	19,907	42,594	49,311	49,311	47,936	(1,375)	-2.79%
42310	Repair/Maintenance Supplies	920,057	885,266	1,044,005	1,033,174	982,065	(61,940)	-5.93%
42360	Motor Vehicle Supplies	315,165	351,170	380,700	334,246	378,700	(2,000)	-0.53%
42410	Small Tools & Minor Equipment	124,674	106,762	128,950	133,558	139,805	10,855	8.42%
42960	Recreational Supplies	21,630	17,186	18,500	18,500	17,500	(1,000)	-5.41%
	Total: Supplies	2,729,628	2,522,401	3,367,350	3,300,473	3,304,383	(62,967)	-1.87%
Services								
43011	Contractual Services	7,381,025	6,573,856	7,871,230	10,113,922	7,436,339	(434,891)	-5.53%
43012	Audit Services	337,600	339,549	381,222	381,222	392,976	11,754	3.08%
43014	Physical Examinations	86,814	106,053	146,570	146,718	149,601	3,031	2.07%
43015	Water/Air Sample Testing	158,797	147,826	221,500	209,553	213,700	(7,800)	-3.52%
43019	Software Maintenance	187,464	191,208	251,077	257,130	254,770	3,693	1.47%
43023	Kenai Peninsula College	906,955	974,864	999,300	999,300	999,300	-	0.00%
43026	Software Licensing	232,610	254,672	309,325	309,325	313,009	3,684	1.19%
43050	Solid Waste Fees	2,483	2,228	2,200	2,200	2,700	500	22.73%
43095	Solid Waste Closure/Post-Closure	11,214,895	1,931,398	641,817	641,817	811,882	170,065	26.50%
43100	Land Management Program Services	-	-	15,000	15,000	15,000	-	0.00%
43110	Communications	390,831	393,455	399,611	399,054	414,243	14,632	3.66%
43140	Postage and Freight	15,514	18,031	30,915	31,789	29,715	(1,200)	-3.88%
43210	Transportation/Subsistence	291,762	273,939	387,818	394,618	386,801	(1,017)	-0.26%
43220	Car Allowance	20,721	23,501	25,200	30,242	21,600	(3,600)	-14.29%
43260	Training	61,619	66,676	139,048	139,048	171,475	32,427	23.32%
43310	Advertising	11,139	4,323	21,075	20,988	17,350	(3,725)	-17.67%
43410	Printing	2,177	1,712	4,084	4,084	3,974	(110)	-2.69%
43510	Insurance/Litigation Fund Premiums	6,719,644	7,889,245	8,062,108	8,080,672	8,898,809	836,701	10.38%
43600	Project Management	-	-	4,000	4,000	4,000	-	0.00%
43610	Utilities	1,935,633	1,839,546	2,437,700	2,485,432	2,704,473	266,773	10.94%
43720	Equipment Maintenance	85,641	121,318	185,484	204,071	296,844	111,360	60.04%
43750	Vehicle Maintenance	227,251	135,350	151,425	181,425	181,200	29,775	19.66%
43764	Snow Removal	680,652	328,971	350,000	697,000	350,000	-	0.00%
43780	Buildings/Grounds Maintenance	944,977	917,635	1,227,957	1,237,542	1,203,450	(24,507)	-2.00%
43810	Rents and Operating Leases	194,762	210,593	183,875	173,128	185,110	1,235	0.67%
43812	Equipment Replacement Payments	430,884	635,244	651,163	651,163	640,509	(10,654)	-1.64%
43920	Dues and Subscriptions	21,502	20,796	31,955	31,955	31,261	(694)	-2.17%
43931	Recording Fees	222	1,152	5,000	5,000	3,000	(2,000)	-40.00%
43933	Collection Fees	-	90	500	500	500	-	0.00%
43936	USAD Assessments	12,146	-	-	-	-	-	-
43951	Road Binding Treatment	641,501	798,060	745,000	745,000	745,000	-	0.00%
43952	Road Maintenance	5,244,577	5,030,308	5,330,000	5,330,000	5,441,930	111,930	2.10%
43960	Recreational Program Expenses	6,838	4,672	12,500	12,500	14,500	2,000	16.00%
45110	Land Sale Property Tax	-	20,512	25,000	25,000	15,000	(10,000)	-40.00%
49311	Design Services	-	11,747	-	274,452	-	-	-
	Total: Services	38,448,636	29,268,530	31,250,659	34,234,850	32,350,021	1,099,362	3.52%

Kenai Peninsula Borough
Budget Detail

Special Revenue Fund Total
Expenditure Summary By Line Item - Continued

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Capital Outlay								
#48120	Major Office Equipment	15,662	10,983	6,900	6,900	-	(6,900)	-100.00%
48210	Major Communications Equipment	-	19,159	4,800	4,640	4,000	(800)	-16.67%
48310	Vehicles	41,898	-	-	-	-	-	-
48311	Major Machinery and Equipment	218,681	144,140	91,000	123,679	47,000	(44,000)	-48.35%
48513	Major Recreation Equipment	-	-	27,000	27,000	-	(27,000)	-100.00%
48514	Major Fire Fighting/Rescue Equipment	16,533	41,511	61,000	61,000	14,000	(47,000)	-77.05%
48515	Major Medical Equipment	64,296	82,127	22,000	22,000	22,770	770	3.50%
48519	Training Equipment	-	15,170	-	-	-	-	-
48522	Surveillance Equipment	-	18,696	-	-	-	-	-
48525	Major Computer Software	-	-	13,700	13,700	6,700	(7,000)	-51.09%
48610	Land Purchase	-	53,276	-	1,200,000	-	-	-
48630	Improvements Other Than Buildings	18,721	24,546	15,000	15,000	-	(15,000)	-100.00%
48710	Minor Office Equipment	83,956	92,200	65,911	79,557	74,540	8,629	13.09%
48720	Minor Office Furniture	24,866	26,320	35,612	35,572	33,150	(2,462)	-6.91%
48740	Minor Machinery & Equipment	60,508	49,124	83,650	116,524	100,300	16,650	19.90%
48750	Minor Medical Equipment	34,494	44,153	29,316	29,316	40,226	10,910	37.22%
48755	Minor Recreational Equipment	7,197	22,156	8,500	8,500	4,500	(4,000)	-47.06%
48760	Minor Fire Fighting/Rescue Equipment	390,650	285,111	346,975	376,832	359,675	12,700	3.66%
49433	Plan Reviews	18,562	18,031	25,945	25,945	26,195	250	0.96%
	Total: Capital Outlay	996,024	946,703	837,309	2,146,165	733,056	(104,253)	-12.45%
Transfers To								
50211	Central Emergency Services	9,783	9,256	10,832	10,120	10,716	(116)	-1.07%
50237	Engineer's Estimate Fund	12,000	72,550	22,550	22,550	22,550	-	0.00%
50241	KPBSD Operations	40,460,663	40,914,211	46,878,229	46,878,229	45,896,566	(981,663)	-2.09%
50252	Land Trust Investment Fund	1,276,318	1,056,784	540,508	540,508	1,090,508	550,000	101.76%
50264	911 Communications	281,125	290,964	290,964	290,964	302,515	11,551	3.97%
50340	SW Debt Service Fund	-	-	-	-	-	-	-
50342	Debt Service- Bear Creek Fire	86,931	86,503	85,855	85,855	89,995	4,140	4.82%
50358	Debt Service- CES	1,632,309	1,629,438	1,636,438	1,636,438	1,458,013	(178,425)	-10.90%
50360	Debt Service- CPGH	8,258,716	5,017,038	4,266,949	4,266,949	4,264,663	(2,286)	-0.05%
50361	Debt Service- SPH	2,215,294	1,491,191	1,490,419	1,490,419	1,492,419	2,000	0.13%
50411	SWD Capital Projects	1,125,000	650,000	600,000	600,000	600,000	-	0.00%
50434	Road Service Area Capital Projects	2,200,000	2,320,000	2,200,000	2,200,000	2,500,000	300,000	13.64%
50441	NFSA Capital Projects	260,000	300,000	1,000,000	1,000,000	1,500,000	500,000	50.00%
50442	BCFSA Capital Projects	300,000	225,000	225,000	225,000	225,000	-	0.00%
50443	CES Capital Project	5,700,000	800,000	800,000	800,000	800,000	-	0.00%
50444	APFEMSA Capital Project	75,000	100,000	155,000	155,000	140,000	(15,000)	-9.68%
50446	KES Capital Project/Debt Service	271,000	300,000	300,000	300,000	315,000	15,000	5.00%
50455	911 Capital Projects Fund	200,921	178,538	250,000	250,000	250,000	-	0.00%
50459	NPRSA Capital Project	700,000	696,000	600,000	600,000	700,000	100,000	16.67%
50491	SPH Capital Project	2,119,853	2,458,393	2,226,819	2,226,819	2,772,270	545,451	24.49%
50830	RIAD Projects	109,261	(127,746)	-	-	-	-	-
	Total: Transfers	67,294,174	58,468,120	63,579,563	63,578,851	64,430,215	850,652	1.34%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	76,092	110,148	112,965	112,965	89,015	(23,950)	-21.20%
60001	Charges (To) From Maint/Purchasing	242,182	245,590	260,310	260,310	248,447	(11,863)	-4.56%
60002	Charges (To) From Maint/Other Depts.	(337,383)	(386,403)	(400,000)	(400,000)	(400,000)	-	0.00%
60003	Charges (To) From Maint/Cap Proj	(84,858)	(152,290)	(400,000)	(400,000)	(400,000)	-	0.00%
60004	Mileage Ticket Credits	(4,304)	-	-	-	-	-	-
61990	Administrative Service Fee	820,471	842,567	946,875	989,493	977,138	30,263	3.20%
	Total: Interdepartmental Charges	712,200	659,612	520,150	562,768	514,600	(5,550)	-1.07%
Special Revenue Fund Total		$ 142,435,447	$ 125,158,805	$ 136,417,435	$ 140,947,154	$ 140,199,964	$ 3,782,529	2.77%

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Emergency Services

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

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

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

Nikiski Fire Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Nikiski area, as well as Beluga and Tyonek. There are currently 26 permanent employees and 30 volunteers.

Bear Creek Fire Service Area – this service area provides fire protection and first responder medical service for the area outside the City of Seward's city limits. This service area has 2.5 permanent employees and 25 volunteers.

Western Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, Ninilchik, and surrounding areas. This service area has 13 permanent employees and 25 volunteers.

Central Emergency Service Area – 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 53 permanent employees and 30 volunteers.

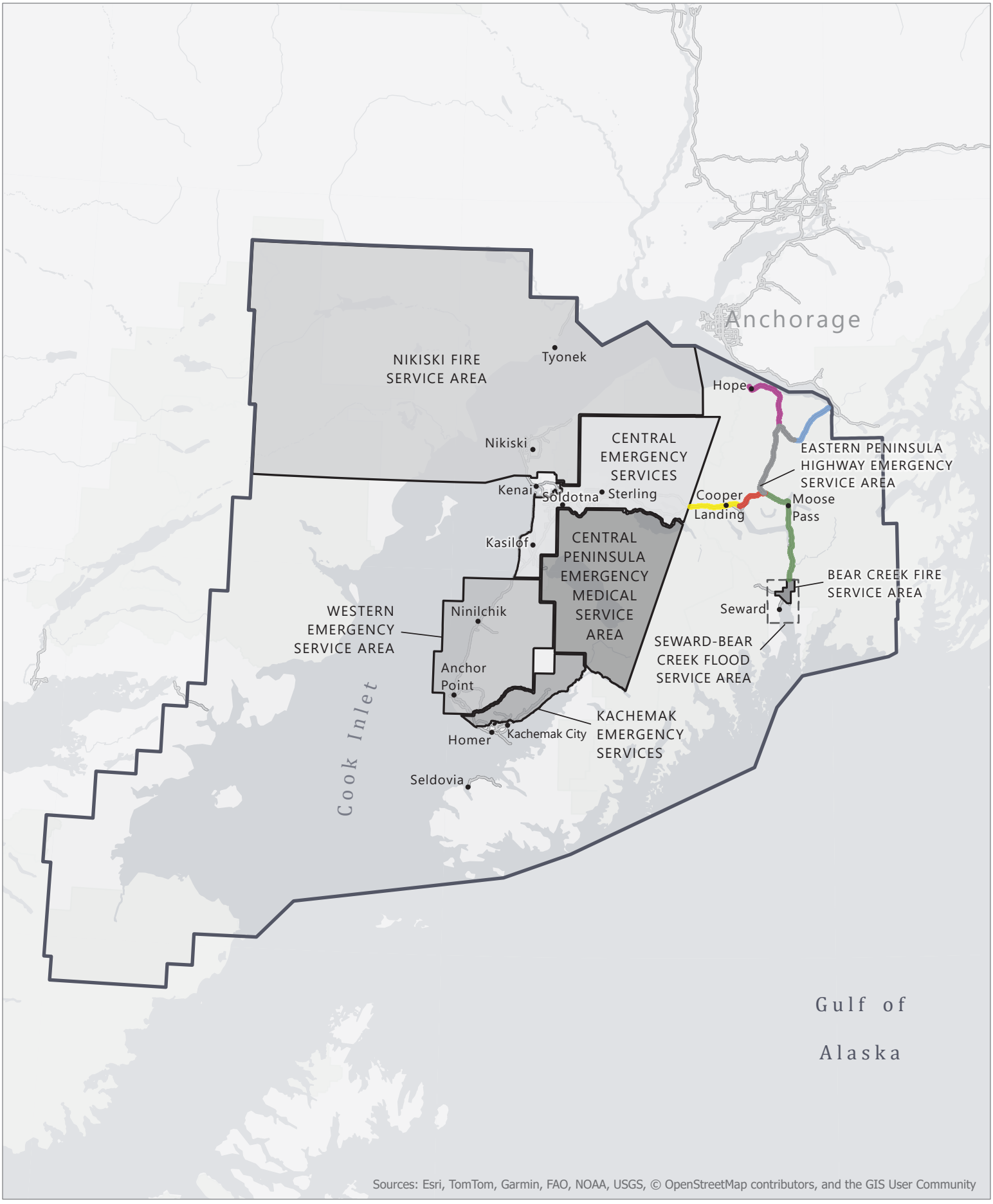
Central Peninsula Emergency Medical Service Area – this service area contracts with CES to provide ambulance and emergency medical for the residents residing in the area from Skilak Lake to Tustumena Lake and surrounding areas not covered by CES.

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 9 permanent employees and 16 volunteers.

Eastern Peninsula Highway Emergency Service Area (EPHESA) – this service area provides fire protection, and emergency medical and ambulance services along the heavily traveled highway between various communities along the Seward Highway, the Sterling Highway, and the Hope Highway. EPHESA has a .5 employee provided by Bear Creek Fire Service Area.

Seward Bear Creek Flood Service Area – this service area was formed to provide flood planning, protection and mitigation services to the residents of the service area, which covers the river drainage area of the City of Seward, Bear Creek, and Lowell Point. There are currently 2 permanent employees.

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



Kenai Peninsula Borough

Emergency Services, Service Areas

Nikiski Fire Service Area

The 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 5,949 within a 5,480 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 26 permanent employees, and 30 volunteer members are cross-trained to respond not only to fire and medical emergencies but also specialize in high angle, confined space, industrial firefighting, and cold-water surface and dive rescue. Five fire stations are located within the service area. Two stations are located on the Kenai Spur Highway, at Milepost 17.9 and 26.5, one station is located on Holt Lamplight, and the other two stations are located in Beluga and Tyonek.

The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is set at 2.45 mills for fiscal year 2027.

Board Members
Tony Jackson
Paul M. Walukewicz
Kathryn Walukewicz
Jasper Covey
Daniel L. Gregory
Alan Bute
Amber L. Oliva-Douglas

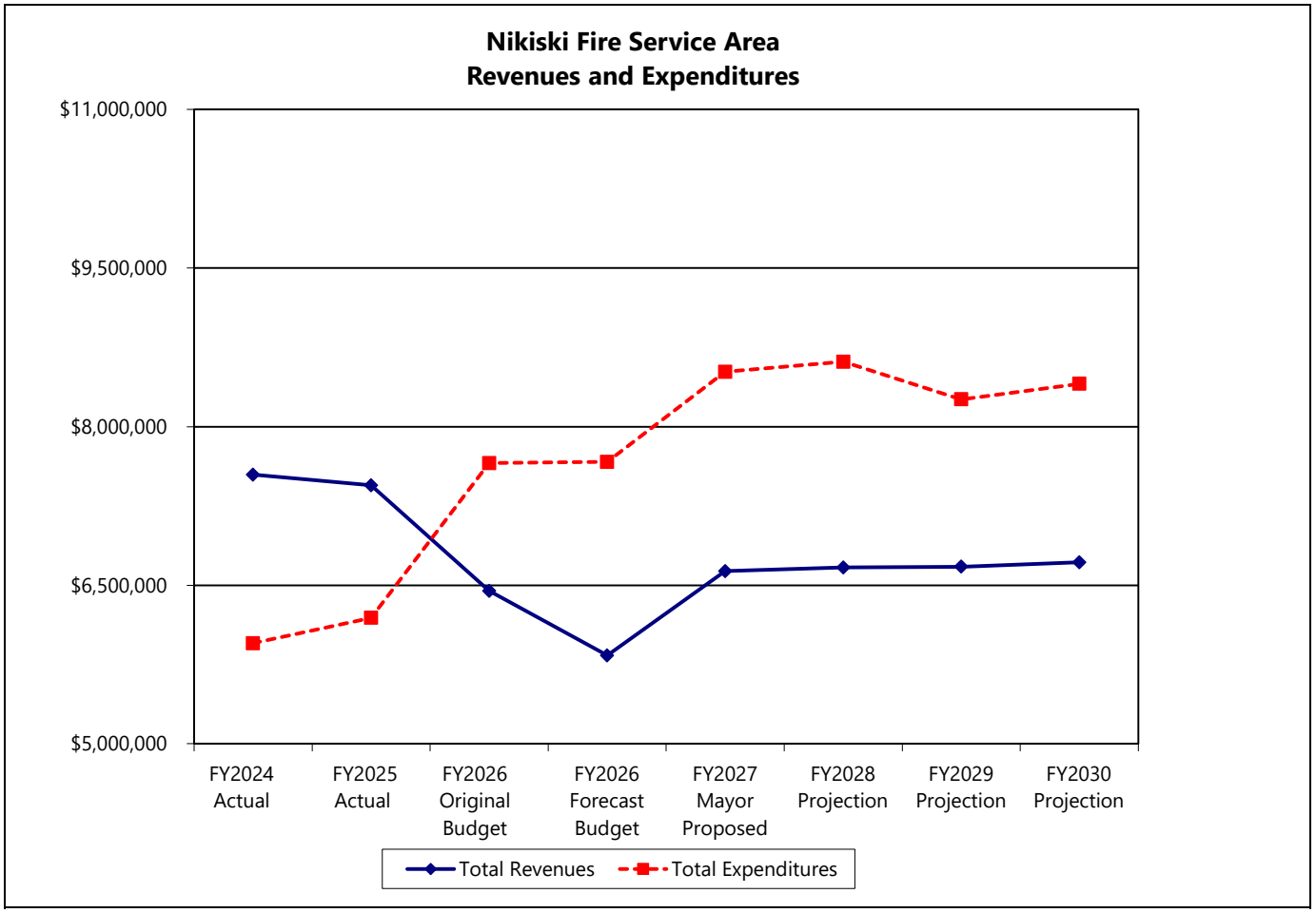
Mill Rate: 2.45

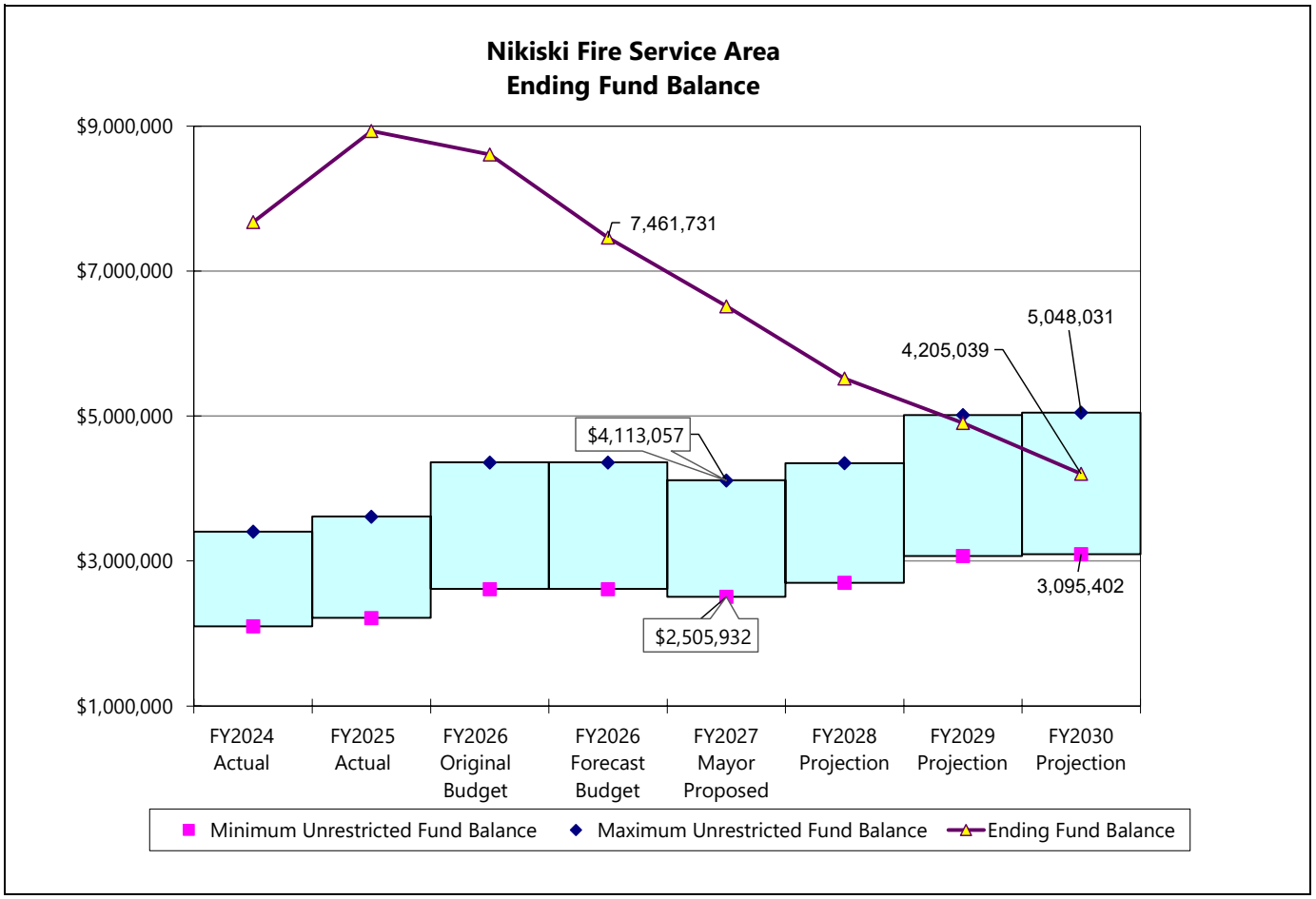
Population: 5,949

Square Miles: 5,480

Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Values (000's)								
Real	745,397	811,990	864,530	865,123	974,150	993,633	1,003,569	1,023,640
Personal	43,741	48,555	50,086	51,835	49,497	50,487	50,992	51,502
Oil & Gas (AS 43.56)	1,126,464	1,163,813	1,231,966	1,231,966	1,338,884	1,338,884	1,338,884	1,338,884
	1,915,602	2,024,358	2,146,582	2,148,924	2,362,531	2,383,004	2,393,445	2,414,026
Mill Rate	2.70	2.70	2.45	2.45	2.45	2.45	2.45	2.45
Revenues:								
Property Taxes								
Real	$ 1,987,385	2,185,993	$ 2,118,099	$ 2,119,551	$ 2,386,668	$ 2,434,401	$ 2,458,744	$ 2,507,918
Personal	120,765	132,052	120,256	124,456	118,842	121,219	122,432	123,656
Oil & Gas (AS 43.56)	3,041,454	3,142,294	3,018,317	3,018,317	3,280,266	3,280,266	3,280,266	3,280,266
Interest	6,023	5,731	10,513	10,525	11,572	11,672	11,723	11,824
Flat Tax	12,481	11,234	11,545	11,545	11,545	11,776	12,012	12,252
Motor Vehicle Tax	38,257	39,126	38,263	38,263	38,692	39,466	40,255	41,060
Total Property Taxes	5,206,365	5,516,430	5,316,993	5,322,657	5,847,585	5,898,800	5,925,432	5,976,976
Federal Revenue	139,304	128,458	-	9,900	-	-	-	-
State Revenue	71,153	151,237	-	-	-	-	-	-
Interest Earnings	443,814	555,809	203,008	203,008	186,543	162,861	137,942	122,597
Other Revenue	1,686,040	1,094,614	926,169	300,000	600,000	606,000	612,060	618,181
Total Revenues	7,546,676	7,446,548	6,446,170	5,835,565	6,634,128	6,667,661	6,675,434	6,717,754
Expenditures:								
Personnel	4,275,576	4,507,835	4,916,482	4,916,482	5,216,179	5,320,503	5,426,913	5,535,451
Supplies	202,103	187,249	318,897	311,697	308,417	301,325	307,352	313,499
Services	832,079	853,331	1,026,110	1,026,110	1,096,873	1,118,810	1,141,186	1,164,010
Capital Outlay	180,725	132,413	165,241	182,231	156,597	127,863	130,420	133,028
Interdepartmental Charges	135,197	142,108	160,668	160,778	169,452	171,713	175,147	178,650
Total Expenditures	5,625,680	5,822,936	6,587,398	6,597,298	6,947,518	7,040,214	7,181,018	7,324,638
Operating Transfers To:								
Special Revenue Fund	66,774	69,111	69,111	69,111	71,798	74,670	77,657	80,763
Capital Projects Fund	260,000	300,000	1,000,000	1,000,000	1,500,000	1,500,000	1,000,000	1,000,000
Total Operating Transfers	326,774	369,111	1,069,111	1,069,111	1,571,798	1,574,670	1,077,657	1,080,763
Total Expenditures and Operating Transfers	5,952,454	6,192,047	7,656,509	7,666,409	8,519,316	8,614,884	8,258,675	8,405,401
Net Results From Operations	1,594,222	1,254,501	(1,210,339)	(1,830,844)	(1,885,188)	(1,947,223)	(1,583,241)	(1,687,647)
Projected Lapse	-	-	889,299	362,851	937,915	950,429	969,437	988,826
Change in Fund Balance	1,594,222	1,254,501	(321,040)	(1,467,993)	(947,273)	(996,794)	(613,804)	(698,821)
Beginning Fund Balance	6,081,001	7,675,223	8,929,724	8,929,724	7,461,731	6,514,458	5,517,664	4,903,860
Ending Fund Balance	$ 7,675,223	8,929,724	$ 8,608,684	$ 7,461,731	$ 6,514,458	$ 5,517,664	$ 4,903,860	$ 4,205,039


Nikiski Fire Service Area
Revenues and Expenditures
$11,000,000
$9,500,000
$8,000,000
$6,500,000
$5,000,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


Nikiski Fire Service Area
Ending Fund Balance
$9,000,000
$7,000,000
$5,000,000
$3,000,000
$1,000,000
7,461,731
5,048,031
4,205,039
$4,113,057
3,095,402
$2,505,932
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 206 **Nikiski Fire Service Area**

Dept 51110

Mission

The Nikiski Fire Department is committed to providing the highest level of public safety services for the community of Nikiski by maintaining highly-trained emergency personnel. We protect lives and property through fire suppression, emergency medical response, disaster management and community risk reduction. Always Ready – Proud to Serve

Program Description:

- The Nikiski Fire Department provides fire protection, emergency medical service, and rescue capabilities to a population of nearly 5,949 citizens within a 5,480 square mile area that includes the Cook Inlet.
- Five fire stations located in the service area; three stations in Nikiski (two on the Kenai Spur Highway and one on Holt Lamplight), one station in Tyonek and one station in Beluga.
- The department has 26 permanent employees, 30 volunteers, and 7 elected fire board members. Two (2) of the permanent employees are currently unfilled.

Major Long-Term Issues and Concerns:

- Aging population, approximately 30% of the KPB is 60+ years of age.
- Recruitment/retention issues for both existing/potential employees.
- Unknown future of oil and gas in our area which is a major source of revenue for the Fire Department.
- Inadequate equipment and facilities in Tyonek and Beluga. Additionally, there is a significant lack of participation in emergency response for residents in Tyonek.
- Radio communications in our service area can be unreliable due to the lack of ALMR infrastructure.

Address the wide variety in potential emergent responses, due to the unique aspect of the NFSA. These could include conventional water rescue, industrial fires, specialized water rescue in the Cook Inlet, open water dive rescue, Wildland SAR, mountain rescue, conventional structure fires, and EMS.

FY2026 Accomplishments:

- Received federal grant for a pickup mounted fire pump/tank. This gives NFD wildland fire response capabilities from Station Three (3), greatly reducing our response times.
- Received three (3) F150 P/U trucks, along with one (1) F250 P/U truck. All of these vehicles replaced "first out" response vehicles that had exceeded the service life expectancy.
- Continued emphasis in the health and wellness program by making physical fitness a top priority. Eighteen (18) full medical evaluations were scheduled for NFD staff.
- Completed promotional testing for the following positions: Training Officer, Senior Captain, two (2) Captains, and three (3) Engineers.
- In conjunction with Marathon Petroleum Corporation, we increased our attendance to the TEEX training facility from one (1) to four (4) NFD employees, to enhance our industrial firefighting capabilities.
- In cooperation with Hilcorp Alaska LLC – Rig Tenders Dock, we established a new contract in regard to water access for the Cook Inlet for the purpose of continuous access throughout the year.
- Met with the CAO of the Tyonek Native Corporation in order to obtain additional funding, due to budget constraints.
- Received the Code Blue FY26 grant for a custom UTV/ambulance that will be designated for Tyonek.
- Established training and standard operating procedures for a department drone program.

FY2027 New Initiatives:

- Increase from 4 to 7 rescue divers to improve response to events. The NFD Dive Rescue Team has responded successfully to multiple incidents.
- Increase the amount of Live Fire Instructors from 1 to 4. This affords greater ability/flexibility in regard to in-house training and reduces training costs.
- Increase off-road capabilities by purchasing an all-terrain vehicle. This will enable access to some of the most challenging terrain throughout the entire year.
- Acquire Island Lake Subdivision parcel, for the Nikiski Fire Department. This lot would be used an access point for water rescue-based training.
- Provide training and support to the communities of Tyonek and Beluga, possibly identifying additional sources of funding to offset fiscal costs for the NFSA/KPB.
- Develop in-house social media content for recruitment/educational objectives.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Full Time Staffing History	25	26	26	26
Volunteer Staffing History (Nikiski, Beluga and Tyonek)	30	30	30	30

Department Function

Fund 206 **Nikiski Fire Service Area - Continued**

Dept 51110

Priority: 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.

Certification Levels	Benchmark	Chiefs (3 FTE's)	Captains (7 FTE's)	Engineers (5 FTE's)	Firefighters (8 FTE's)	Volunteers (30)	FY2025 Totals	FY2026 Projected Totals
Paramedic 1	4	--	--	--	1	3	4	4
Paramedic 2	10	1	4	2	--	--	7	9
EMT 3/AEMT	9	2	2	--	7	1	12	14
Emergency Medical Technician 1	25	--	--	--	--	8	8	15
Emergency Trauma Technician	15	--	--	--	--	13	13	15
Alaska Fire Service Instructor 1	9	3	4	--	--	1	8	10
Alaska Fire Service Instructor 2	4	1	--	--	--	1	2	4
Alaska Live Fire Instructor	4	1	--	--	--	1	2	4
Alaska Fire Officer 1	11	3	6	--	--	1	10	11
Alaska Fire Officer 2	6	2	1	--	--	--	3	6
Alaska Firefighter 1	9	--	1	4	7	1	13	13
Alaska Firefighter 2	26	3	6	5	7	2	23	26
ARFF Firefighter	1	1	--	--	--	--	1	3
Advanced ARFF Firefighter	1	1	--	--	--	--	1	3
Industrial Firefighter	14	3	5			3	11	14
FADO - pumper	23	2	4	5	8	1	20	21
FADO - MWS	23	2	4	5	8	1	20	21
FADO - Aerial	6	1	5	2	--		8	9
Rescue Swimmer	12	2	2	1	--	2	7	12
Swift Water Rescue Boat Operator	19	3	6	2	3	2	16	19
Public Safety Dive Technician	7	--	2	1	--	1	4	7
RIT Instructor	3	1	--	--	--		1	3
Rope Rescue Technician	26	3	6	2	6	3	20	26
Confined Space Rescue Technician	26	3	6	2	6	3	20	26
High Angle/Rope Rescue Instructor	2	1	--	--	--	--	1	2
Alaska Fire Investigator Technician	11	3	6	--	--	1	10	11
Alaska Certified Fire Investigator	1	--	1	--	--	--	1	2
Health and Safety Program Manager - National Fire Academy	3	1	--	--	--	--	1	1
Incident Safety Officer – National Fire Academy	3	1	--	--	--	--	1	1
Managing Fire Officer – National Fire Academy	1	--	--	--	--	--	0	1
ACLS Instructor	3	--	1	--	--	1	2	3
BLS Instructor	3	--	1	--	1	--	2	3

Department Function

Fund 206 **Nikiski Fire Service Area - Continued**

Dept 51110

Priority:

Goal: Respond to the needs of the community, whether it be an emergency, public education, or non-emergent health care

Objective: Reduce injuries; protect life, and property from emergency events such as fires, vehicle accidents, and natural disasters. Prepare the community for such events. Serve under-resourced individuals through MIH.

Nikiski Fire Station		Station #1		Station #2		Station #3	
#1 Incident Type	Benchmark (Minutes)	CY2024 Response Count/ Avg. Response Time	CY2025 Response Count/ Avg. Response Time	CY2024 Response Count/ Avg. Response Time	CY2025 Response Count/ Avg. Response Time	CY2024 Response Count/ Avg. Response Time	CY2025 Response Count/ Avg. Response Time
Fire (Buildings, Automobiles, Forest)	8	5/7.60	15/7.47	13/8.77	19/7.74	2/8.00	7/7.86
Emergency Medical Services and Rescue	8	286/6.72	253/6.81	453/5.79	357/6.11	93/6.19	107/5.79
Explosions & Ruptures	8	-	1/10.00	1/37.00	-	-	-
Hazardous Conditions (Gas, CO, Electrical)	8	9/5.78	41/7.73	21/8.48	44/9.44	12/5.75	11/4.36
Service Calls (Public, Smoke Odor, Standby)	8	26/9.81	24/7.21	105/6.5	67/5.42	14/16.21	33/5.82
Good Intent Call (Cancelled Call, Nothing Found)	8	32/6.91	33/6.21	52/6.43	33/5.96	11/4.27	10/5.89
False Alarm (Fire Alarm Malfunctions)	8	-	5/7.00	13/4.62	12/5.58	1/8.00	-
Special Incident Type Other	8	1/2.00	2/5.5	1/0.00	1/0.00	1/2.00	2/4.00

Call Volume Per Calendar Year	Benchmark	CY2024 Actual	CY2025 Actual	CY2026 Projected	CY2027 Estimated
Fire (Buildings, Automobiles, Forest)	32	22	47	45	50
Emergency Medical Services and Rescue	950	836	717	850	900
Explosions and Ruptures	2	1	1	2	2
Hazardous Conditions (Gas, CO, Electrical)	70	42	96	75	75
Service Calls (Public, Smoke Odor, Standby)	230	145	124	150	150
Good Intent Call (Cancelled Call, Nothing Found)	90	97	76	100	110
False Alarm (Fire Alarm Malfunctions)	17	14	17	20	20
Other	9	3	8	10	10
Total Call Volume	1,200	1,161	1,086	1,252	1,317
Annual Fire Loss (Property and Contents)	$500,000	$650,183	$1,223,448	$1,221,930	$1,357,700

Commentary

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

Kenai Peninsula Borough
Budget Detail

Fund 206
Department 51110 - Nikiski Fire Service Area

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,793,166	$ 1,845,312	$ 2,331,535	$ 2,331,535	$ 2,561,656	$ 230,121	9.87%
40111	Special Pay	28,188	33,495	36,993	36,993	36,952	(41)	-0.11%
40120	Temporary Wages	78,058	140,494	126,308	126,308	126,317	9	0.01%
40130	Overtime Wages	423,498	437,859	379,462	457,183	338,612	(40,850)	-10.77%
40130	Overtime Stand-by Wages	-	-	77,721	-	74,330	(3,391)	-4.36%
40131	FLSA Overtime Wages	26,371	19,863	86,623	86,623	63,951	(22,672)	-26.17%
40210	FICA	198,272	208,312	268,215	268,215	283,246	15,031	5.60%
40221	PERS	615,731	691,001	651,092	651,092	721,293	70,201	10.78%
40321	Health Insurance	769,192	782,248	575,000	575,000	600,000	25,000	4.35%
40322	Life Insurance	2,957	3,447	3,357	3,357	5,241	1,884	56.12%
40410	Leave	340,143	345,804	380,176	380,176	404,581	24,405	6.42%
	Total: Personnel	4,275,576	4,507,835	4,916,482	4,916,482	5,216,179	299,697	6.10%
Supplies								
42210	Operating Supplies	14,212	13,173	48,542	48,542	47,542	(1,000)	-2.06%
42220	Fire/Medical/Rescue Supplies	66,863	59,858	96,700	96,700	81,700	(15,000)	-15.51%
42230	Fuel, Oil and Lubricants	43,811	43,182	82,350	82,350	79,750	(2,600)	-3.16%
42250	Uniforms	19,811	24,685	28,895	28,895	31,270	2,375	8.22%
42263	Training Supplies	688	2,026	3,295	3,295	6,285	2,990	90.74%
42310	Repair/Maintenance Supplies	14,470	4,597	12,765	12,765	10,765	(2,000)	-15.67%
42360	Motor Vehicle Supplies	30,792	29,413	39,600	32,400	37,600	(2,000)	-5.05%
42410	Small Tools & Minor Equipment	11,456	10,315	6,750	6,750	13,505	6,755	100.07%
	Total: Supplies	202,103	187,249	318,897	311,697	308,417	(10,480)	-3.29%
Services								
43011	Contractual Services	187,712	162,442	201,760	201,760	209,437	7,677	3.81%
43014	Physical Examinations	24,671	25,537	38,000	38,000	38,000	-	0.00%
43015	Sample Testing	2,006	810	3,500	3,500	3,500	-	0.00%
43019	Software Maintenance	10,010	10,769	20,500	20,500	20,500	-	0.00%
43026	Software Licensing	35,239	29,466	31,500	31,500	29,050	(2,450)	-7.78%
43110	Communications	29,928	34,851	35,280	35,280	34,800	(480)	-1.36%
43140	Postage and Freight	2,172	695	3,400	3,400	3,600	200	5.88%
43210	Transportation/Subsistence	16,891	20,227	32,800	32,800	35,600	2,800	8.54%
43260	Training	4,283	8,837	24,930	24,930	24,645	(285)	-1.14%
43310	Advertising	-	195	700	700	-	(700)	-100.00%
43410	Printing	-	-	500	500	500	-	0.00%
43510	Insurance/Litigation Fund Premiums	300,572	346,975	323,580	323,580	373,281	49,701	15.36%
43610	Utilities	154,548	142,016	187,300	187,300	191,200	3,900	2.08%
43720	Equipment Maintenance	24,529	25,230	45,800	45,800	55,600	9,800	21.40%
43750	Vehicle Maintenance	(11,946)	9,366	15,500	15,500	15,500	-	0.00%
43780	Building/Grounds Maintenance	32,453	19,205	41,800	41,800	40,800	(1,000)	-2.39%
43810	Rents and Operating Leases	16,181	14,286	16,250	16,250	18,250	2,000	12.31%
43920	Dues and Subscriptions	2,830	2,424	3,010	3,010	2,610	(400)	-13.29%
	Total: Services	832,079	853,331	1,026,110	1,026,110	1,096,873	70,763	6.90%
Capital Outlay								
48120	Major Office Equipment	-	6,093	-	-	-	-	-
48310	Vehicle	41,898	-	-	-	-	-	-
48311	Major Machinery and Equipment	8,717	22,861	-	-	-	-	-
48514	Major Fire Fighting/Rescue Equipment	5,808	-	60,000	60,000	13,000	(47,000)	-78.33%
48515	Major Medical Equipment	15,569	9,709	-	-	-	-	-
48519	Training Equipment	-	8,302	-	-	-	-	-
48710	Minor Office Equipment	16,099	3,864	-	200	-	-	-
48720	Minor Office Furniture	6,131	3,262	2,000	1,800	2,050	50	2.50%
48740	Minor Machinery and Equipment	7,307	5,879	16,150	23,350	20,200	4,050	25.08%
48750	Minor Medical Equipment	12,314	4,833	10,616	10,616	17,026	6,410	60.38%
48755	Minor Recreation Equipment	3,966	5,562	2,000	2,000	2,000	-	0.00%
48760	Minor Fire Fighting/Rescue Equipment	62,916	62,048	74,475	84,265	102,321	27,846	37.39%
	Total: Capital Outlay	180,725	132,413	165,241	182,231	156,597	(8,644)	-5.23%

Kenai Peninsula Borough
Budget Detail

Fund 206
Department 51110 - Nikiski Fire Service Area - Continued

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50264	911 Communications	66,774	69,111	69,111	69,111	71,798	2,687	3.89%
50441	Nikiski Fire Capital Project Fund	260,000	300,000	1,000,000	1,000,000	1,500,000	500,000	50.00%
	Total: Transfers	326,774	369,111	1,069,111	1,069,111	1,571,798	502,687	47.02%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(2,015)		-	-	-	-	-
61990	Admin. Service Fee	137,212	142,108	160,668	160,778	169,452	8,784	5.47%
	Total: Interdepartmental Charges	135,197	142,108	160,668	160,778	169,452	8,784	5.47%
Department Total		$ 5,952,454	$ 6,192,047	$ 7,656,509	$ 7,666,409	$ 8,519,316	$ 862,807	11.27%

Kenai Peninsula Borough
Budget Detail

Fund 206
Department 51110 - Nikiski Fire Service Area - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief, 1 Training Officer, 3 Senior Captains, 3 Captains, 5 Engineers, 10 Firefighters, 1 Mechanic, and 1 Administrative Assistant.

40130 Overtime Wages/Stand-by Wages. Decrease in overtime wages and slight increase in stand-by wages to more accurately show expenditures.

42210 Operating Supplies. Decreased to reflect actuals.

42220 Fire/Medical/Rescue Supplies. Decreased due to taking out Class B Foam and reducing Class A Foam.

42250 Uniforms. Increased $2,375 due to adding new jackets for full-time/volunteers.

42263 Training Supplies. Increased $2,990 due to adding new textbooks.

42310 Repair/Maintenance Supplies. Decreased $2,000 due to removing office maintenance supplies.

42410 Small Tools & Equipment. Increased $6,755 to be more in line with actuals.

43011 Contractual Services. Physician sponsor contract ($135,023), physician sponsor travel/training costs ($2,114), ambulance billing Systems Design ($28,600), Zoll Autopulse preventative maintenance ($8,500), Life Raft repack service ($2,400), EMS training simulator/manikin maintenance ($2,300), EMS/FF instructor fees ($5,000), Medevac helicopter services ($7,500), Mistras Group ladder/pump testing ($4,500), extrication training ($1,600), repair services/embroidery ($2,000), emergency towing ($3,000), PosiChek calibration ($2,500), Quantifit calibration ($1,200), background checks ($1,500), controlled substances disposal ($500), oil disposal ($400), and engraving ($800).

43019 Software Maintenance. Vehicle diagnostic software ($1,000), security camera software ($1,500), CAD/Tyler Tech software ($8,000), G2 US Digital Design dispatch component ($2,000), diesel diagnostic w/ web-based software Cummins ($6,000), computer software maintenance ($500), and Image Trend Fire/EMS Software Support ($1,500).

43026 Software Licensing. Image Trend ($4,000), Target Solutions/Vector Solutions/CrewSense Training Database ($11,000), PS Trax/Station Automation ($6,000), Handtevy ($2,500), Zoom ($800), Image Trend/FLOW MSP App ($4,000), and KnoxBox Cloud software ($750).

43140 Postage and Freight. FedEx ($1,000), Christmas box shipping ($1,700), postage ($400), and Carlile Transport ($500).

43210 Transportation & Subsistence. Increased number of flights to Tyonek.

43260 Training. Decreased due to taking out unnecessary training for FY27.

43510 Insurance and Litigation Fund Premiums. To provide for Liability, Property, and Workers Comp Insurance.

43720 Equipment Maintenance. Hurst tool service/mtc. ($3,000), Stryker service/mtc. ($14,000), electronic sign mtc. ($2,000), Konica Minolta ($2,000), chainsaw tool repairs ($700), extractor/washing machine mtc. (1,200), SCBA bottle mtc./testing ($2,500), dive equipment mtc. ($2,400), air compressor svc./mtc. ($3,000), SCBA flow testing ($5,000), G2 US Digital Design service contract ($10,000), EMS training manikin mtc. ($2,300), and floatsuit mtc./cleaning ($500).

43780 Building/Grounds Maintenance. Decreased due to taking out lawn care.

43810 Rents & Leases. Increased to cover anticipated escalation in cylinder bottle rental prices and tower lease amount.

43920 Dues & Subscriptions. Decreased due to removing CLIA license laboratory fee and for I-Stat enrollment fee.

48514 Major Firefighting Equipment. One-time purchases: Master Stream ($8,000) and Manifold ($5,000) for new engine.

48720 Minor Office Furniture. 4 office chairs ($500 ea.) and 3 shelving units ($350 ea.)

48740 Minor Machinery and Equipment. Mechanic tools/sockets ($5,000), refrigerators for Station #2 ($4,000), dishwasher ($700), and 6 sets of tires ($1,750 per set).

48750 Minor Medical Equipment. 4 Sapphire multi-therapy infusion pump kits ($2,250 ea.), AED X series attachments ($2,400), O2 large cylinder rack ($900), 3 SPO2 pedi reusable sensors ($700 ea.), and other miscellaneous equipment ($2,626).

48755 Minor Recreational Equipment. Wellness & strength training equipment and accessories ($2,000).

48760 Minor Firefighting/Rescue Equipment. Turnout gear ($30,400), boots ($5,600), firefighter gloves ($2,400), helmets ($3,600), rechargeable lights ($2,025), forestry gear ($4,750), SCBA face masks ($3,000), Nomex hoods ($1,000), miscellaneous fire rescue equipment ($5,000), and VFC Grant 10% match ($1,100). One-time purchases for new engine: 6 nozzles ($1,340 ea.), 16 hoses ($1,544 ea.), road safety equip. ($1,250), K12 saw ($2,000), ground monitor ($4,000), 4 appliances ($488 ea.), and water rescue manikin ($1,500).

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

61990 Admin Service Fee. The administrative service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2027 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects info on this department - See the Capital Projects Section - Pages 350-351, 354-355, 363, 403-405

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Bear Creek Fire Service Area

This service area was created on January 25, 1977, to provide fire protection and limited ambulance service for the area outside the City of Seward's city limits. The department is staffed by three permanent employees and 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 two rescue pumpers, three tankers, one brush truck, one ambulance, and one support truck.

Revenue is raised through property taxes. The mill rate is 3.25 mills for fiscal year 2027.

Board Members
Brandon Tatum
Gregory Haas
Andra Woodard
Jeffrey Wolf
Jason Bickling

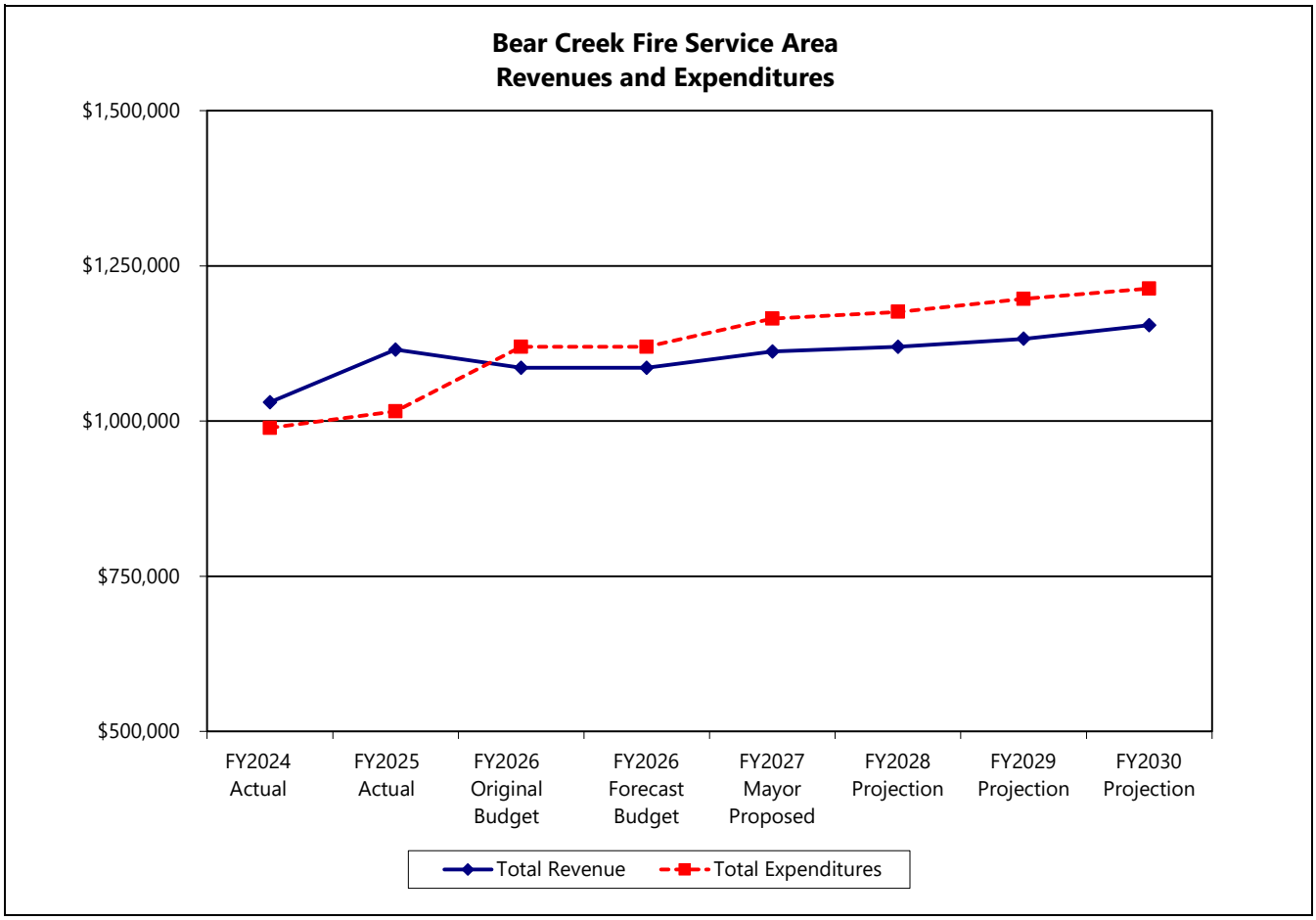
Mill Rate: 3.25

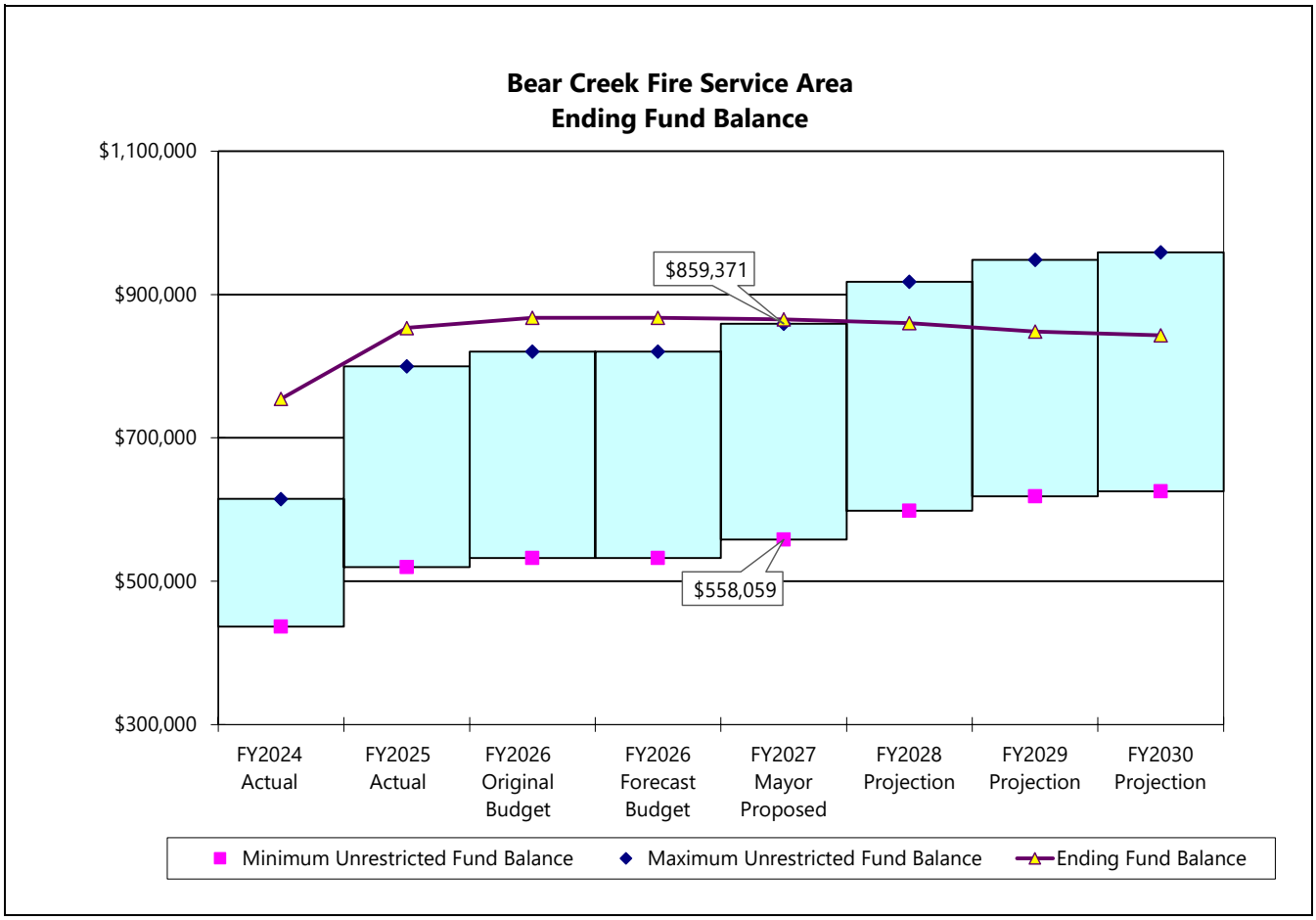
Population: 1,995

Square Miles: 15

Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	254,718	272,174	287,753	287,955	295,353	298,307	301,290	307,316
Personal	3,040	3,495	2,024	2,929	1,523	1,538	1,553	1,569
	257,758	275,669	289,777	290,884	296,876	299,845	302,843	308,885
# Mill Rate	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	$ 825,247	$ 877,944	$ 925,845	$ 925,845	$ 950,298	$ 959,803	$ 979,193	$ 998,777
Personal	9,877	12,236	6,446	6,446	4,851	4,899	4,946	4,997
Interest	2,092	2,419	1,027	1,027	1,048	1,069	1,090	1,112
Flat Tax	4,125	3,999	4,284	4,284	4,284	4,370	4,457	4,546
Motor Vehicle Tax	11,977	11,620	12,332	12,332	11,799	12,035	12,276	12,522
Total Property Taxes	853,318	908,218	949,934	949,934	972,280	982,176	1,001,962	1,021,954
Federal Revenue	3,294	19,561	-	-	-	-	-	-
State Revenue	6,091	11,783	-	-	-	-	-	-
Interest Earnings	48,053	54,151	26,529	26,529	30,364	25,954	17,205	16,967
Other Revenue	119,458	121,191	109,418	109,418	109,418	111,354	113,332	115,354
Total Revenues	1,030,214	1,114,904	1,085,881	1,085,881	1,112,062	1,119,484	1,132,499	1,154,275
Expenditures:								
Personnel	412,843	462,661	540,454	540,454	556,589	567,721	579,075	590,657
Supplies	15,592	21,079	25,890	25,890	26,200	26,724	27,258	27,803
Services	139,718	152,685	199,380	199,380	217,588	221,940	226,379	230,907
Capital Outlay	11,087	42,505	15,100	15,100	20,500	20,705	20,912	21,121
Interdepartmental Charges	14,481	16,973	19,521	19,521	20,522	20,932	21,351	21,778
Total Expenditures	593,721	695,903	800,345	800,345	841,399	858,022	874,975	892,266
Operating Transfers To:								
Special Revenue Fund	8,156	8,441	8,441	8,441	8,546	8,888	9,244	9,614
Debt Service Fund	86,931	86,503	85,855	85,855	89,995	83,948	87,682	86,200
Capital Projects Fund	300,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Total Operating Transfers	395,087	319,944	319,296	319,296	323,541	317,836	321,926	320,814
Total Expenditures and Operating Transfers	988,808	1,015,847	1,119,641	1,119,641	1,164,940	1,175,858	1,196,901	1,213,080
Net Results From Operations	41,406	99,057	(33,760)	(33,760)	(52,878)	(56,374)	(64,402)	(58,805)
Projected Lapse	-	-	48,021	48,021	50,484	51,481	52,499	53,536
Change in Fund Balance	41,406	99,057	14,261	14,261	(2,394)	(4,893)	(11,903)	(5,269)
Beginning Fund Balance	712,815	754,221	853,278	853,278	867,539	865,145	860,252	848,349
Ending Fund Balance	$ 754,221	$ 853,278	$ 867,539	$ 867,539	$ 865,145	$ 860,252	$ 848,349	$ 843,080


Bear Creek Fire Service Area
Revenues and Expenditures
$1,500,000
$1,250,000
$1,000,000
$750,000
$500,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenue
Total Expenditures


Bear Creek Fire Service Area
Ending Fund Balance
$1,100,000
$900,000
$700,000
$500,000
$300,000
$859,371
$558,059
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 207 **Bear Creek Fire Service Area**

Dept 51210

Mission:
Provide rapid emergency fire, E.M.S., and rescue response services in addition to community risk reduction to the residents and visitors of the Bear Creek Fire Service Area.

Program Description:
The Bear Creek Fire Service Area provides support staff consisting of a three-quarter Fire Chief, a three-quarter Fire Technician, and a full-time Fire Technician. The three-quarter Fire Chief and Fire Technician are additional one-quarter time staff for EPHESA. The support staff and a Board of Directors along with Bear Creek Volunteer Fire & EMS, Inc., consisting of 25 volunteers, provide emergency response to the residents of BCFSA and the State of Alaska. The Service Area staff and volunteer responders work cooperatively in providing community fire suppression, rescue and emergency medical services, firefighter and EMS training, and public education to residents in the community, as well as the greater Seward Area.

Major Long-Term Issues and Concerns:
- Availability of housing in the service area (directly ties to recruitment, retention, and funding).
- Limited availability of command staff.
- Response times to calls within service area.
- Limited water source options in the service area.
- Ensuring adequate transport in the service area.

FY2026 Accomplishments:
- Took possession of ambulance purchased in FY25.
- Majority of volunteers are certified at both the Firefighter I at EMT I level.
- Continued growing in-house classes. At EMT II for FY26.
- Achieved response time benchmark for "Working Hours" response.
- Achieved benchmark for certified instructors.
- Completed paving project for the North & South parking lot at the Bear Creek Fire Station.
- Replaced snow machine ahead of scheduled replacement, utilizing a volunteer grant for purchase.

FY2027 New Initiatives:
- Initiate in-house ALS education program. Includes EMT II & III certifications.
- Continue to grow the volunteer shift, with support from paid staff response in an effort to reduce response times during "Non-Working Hours" responses.
- Transition to ambulance for response to EMS calls in the service area.
- Utilize remainder of paving grant funding for additional groundwork associated with storage and training.

Priority: Fire Service Area Staffing and Retention.
Goal: Achieve and Maintain benchmarks in both paid and volunteer staffing.
Objective: 1. Continue to incentivize volunteering through response, training, and shift stipends.
2. Post notifications about up-and-coming activities, photos, training, and events on the road sign and internet.
3. Increase training opportunities for both paid and volunteer staff.

Staffing	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Full Time Staffing History	2.5	2.5	2.5	2.5	2.5
Volunteer Staffing History	30	26	31	25	28

Performance Measures:
Priority: Fire and Emergency Medical Response.
Goal: Improve Response Times and Responder Average - Reduce Time from Call to Enroute.
Objective: 1. Continue 24-hour representation between the paid staff and volunteer responders.
2. Continue personally owned vehicle (POV) response plan for all-call responders for EMS only incidents.

Working Hour vs. Non-Working Hour Calls (Nights/Weekends/Holidays)	CY2023 Actual		CY2024 Actual		CY2025 Actual		CY2026 Projected	
	Working	Non-Working	Working	Non-Working	Working	Non-Working	Working	Non-Working
Call Comparison	58	92	46	100	50	111	51	115

Total Calls vs. Responder Average	CY2023 Actual		CY2024 Actual		CY2025 Actual		CY2026 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders	Calls	Responders
Total Calls & Responder Average	150	4.9	146	5.0	161	5.8	166	5.0

Department Function

Fund 207 **Bear Creek Fire Service Area - Continued**

Dept 51210

Performance Measures (Continued)

Call Volume Report	10 Year Outlook	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Projected
Total Number of Calls	225	150	146	161	166
Total Number of EMS/Rescue Calls	150	102	93	108	111
Total Number of Fire Calls	20	8	5	24	16
Total Number of Other Calls	35	13	17	19	22
Total Number of Cancelled Enroute	20	28	31	10	17
Average Response Times	**Benchmark**				
Working Hours: From the Time of Call to Enroute	3:00	7:10	5:23	3:14	3:00
Non-Working Hours: From the Time of Call to Enroute	5:00	7:10	7:25	6:41	6:30

Priority: Emergency Fire/Medical Training.
Goal: Increase the Standard of Certifications for Responders
Objective: 1. Maintain EMT I benchmark for all volunteers with two years at Bear Creek.
2. Achieve Firefighter I as a basic Level of training for all volunteers with two years at Bear Creek.
3. Maintain benchmark for EMS and Fire Instructors for in-house courses.
4. Expand certified EMS and Fire Courses to include EMT II & III, and FF II.

Certification Level of Responders	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
NR/ETT – (# of Certifications/Responders)	5	3/26	6/31	0/25	3/28
EMT – I/II/III (# of Certifications/Responders)	25	23/26	25/31	25/25	25/28
Fire Ground Support/Basic Firefighter (# of Cert./Resp.)	5	8/26	10/31	2/25	5/28
FFI/FFII/Fire Officer (# of Certifications/Responders)	25	21/26	21/31	23/25	23/28
EMS/Fire Instructors	10	5	8	10	10
Certified EMS and Fire Training (Support Courses for basic level of Training)	80 sessions 320 hrs.	93 sessions 268 hrs.	76sessions 356 hrs.	96 sessions 506 hrs.	80 sessions 320 hrs.
Company Training (Non-Certified Trainings)	60 sessions 140 hrs.	123 sessions 271 hrs.	64 sessions 169 hrs.	50 sessions 118 hrs.	60 sessions 140 hrs.

Priority: Community/Public Fire Education
Goal: Increase Community Risk Reduction Efforts
Objective: 1. Increase contact with the public through community activities, open house, and other public safety programs.
2. Continue efforts educating children in fire prevention and EMS education through increased school involvement.
3. Continue pre-plan program focusing on developing and maintaining annual building familiarizations on commercial properties in the service area.

Community Risk Reduction	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Open Houses/First Aid Stations/Activities Exposing the General Public to Fire Prevention Education	15	15	14	14	15
In-School Visits for Fire Prevention Education	2	2	2	2	2
Community Q-CPR and/or First Aid Courses	12	12	8	8	12
Kenai Public Schools EMS Courses (Students Certified)	CPR 30 ETT 3	CPR 41 ETT 3	CPR 40 ETT 5	CPR 30 ETT 5	CPR 30 ETT 3
Building Familiarizations in Service Area (Num/Percent)	65/100%	31/50%	64/100%	65/100%	65/100%

Commentary
The department administration, with the support of volunteers, will continue to build upon and foster the relationship with the Service Area Board and Assembly to move the Service Area ahead financially and as a vital community service.

Kenai Peninsula Borough
Budget Detail

Fund 207
Department 51210 - Bear Creek Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 201,873	$ 221,300	$ 233,243	$ 233,243	$ 249,167	$ 15,924	6.83%
40120	Temporary Wages	14,070	16,855	69,056	69,056	71,007	1,951	2.83%
40130	Overtime Wages	3,511	6,526	10,608	36,493	10,912	304	2.87%
40130	Overtime Stand-by Wages	-	-	25,885		26,715	830	3.21%
40210	FICA	18,251	20,244	28,576	28,576	29,982	1,406	4.92%
40221	PERS	52,885	68,353	60,594	60,594	67,140	6,546	10.80%
40321	Health Insurance	92,625	98,280	84,000	84,000	75,000	(9,000)	-10.71%
40322	Life Insurance	315	387	332	332	508	176	53.01%
40410	Leave	29,313	30,716	28,160	28,160	26,158	(2,002)	-7.11%
	Total: Personnel	412,843	462,661	540,454	540,454	556,589	16,135	2.99%
Supplies								
42120	Computer Software	-	-	500	500	-	(500)	-100.00%
42210	Operating Supplies	1,659	1,807	3,000	3,000	3,000	-	0.00%
42220	Fire/Medical/Rescue Supplies	1,607	1,711	3,500	3,500	3,500	-	0.00%
42230	Fuel, Oils and Lubricants	4,324	5,273	4,750	4,750	5,000	250	5.26%
42250	Uniforms	1,671	4,786	4,500	4,500	4,500	-	0.00%
42263	Training Supplies	1,182	2,295	2,340	2,340	2,500	160	6.84%
42310	Repair/Maintenance Supplies	1,022	506	2,500	2,500	2,500	-	0.00%
42360	Motor Vehicle Supplies	1,206	2,731	3,000	3,000	3,000	-	0.00%
42410	Small Tools & Minor Equipment	2,921	1,970	1,800	1,800	2,200	400	22.22%
	Total: Supplies	15,592	21,079	25,890	25,890	26,200	310	1.20%
Services								
43011	Contractual Services	21,614	21,396	24,973	24,973	25,678	705	2.82%
43014	Physical Examinations	1,262	-	11,000	11,000	12,000	1,000	9.09%
43019	Software Maintenance	454	466	745	745	540	(205)	-27.52%
43026	Software Licensing	5,287	5,792	5,700	5,700	5,975	275	4.82%
43110	Communications	6,433	6,644	7,500	7,500	8,500	1,000	13.33%
43140	Postage and Freight	13	39	100	100	100	-	0.00%
43210	Transportation/Subsistence	1,955	3,804	6,210	6,210	6,950	740	11.92%
43260	Training	945	2,539	2,240	2,240	3,100	860	38.39%
43410	Printing	-	-	250	250	250	-	0.00%
43510	Insurance/Litigation Fund Premiums	45,571	51,329	52,662	52,662	66,230	13,568	25.76%
43610	Utilities	43,214	43,070	50,000	50,000	50,000	-	0.00%
43720	Equipment Maintenance	2,328	6,015	11,075	11,075	11,275	200	1.81%
43750	Vehicle Maintenance	450	5,650	15,000	15,000	15,000	-	0.00%
43780	Buildings/Ground Maintenance	9,593	4,904	10,000	10,000	10,000	-	0.00%
43810	Rents & Operating Leases	118	270	420	420	420	-	0.00%
43920	Dues and Subscriptions	481	767	1,505	1,505	1,570	65	4.32%
	Total: Services	139,718	152,685	199,380	199,380	217,588	18,208	9.13%
Capital Outlay								
48514	Major Fire Fighting/Rescue Equipment	-	20,488	-	-	-	-	-
48740	Minor Machinery & Equipment	-	744	1,100	1,100	5,000	3,900	354.55%
48750	Minor Medical Equipment	1,545	-	-	-	1,500	1,500	-
48760	Minor Fire Fighting Equipment	9,542	21,273	14,000	14,000	14,000	-	0.00%
	Total: Capital Outlay	11,087	42,505	15,100	15,100	20,500	5,400	35.76%
Transfers								
50264	911 Communications	8,156	8,441	8,441	8,441	8,546	105	1.24%
50342	Bear Creek Debt Service	86,931	86,503	85,855	85,855	89,995	4,140	4.82%
50442	Bear Creek Capital Projects	300,000	225,000	225,000	225,000	225,000	-	0.00%
	Total: Transfers	395,087	319,944	319,296	319,296	323,541	4,245	1.33%

Kenai Peninsula Borough
Budget Detail

Fund 207
Department 51210 - Bear Creek Administration - Continued

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges							
61990 Admin Service Fee	14,481	16,973	19,521	19,521	20,522	1,001	5.13%
Total: Interdepartmental Charges	14,481	16,973	19,521	19,521	20,522	1,001	5.13%
Department Total	$ 988,808	$ 1,015,847	$ 1,119,641	$ 1,119,641	$ 1,164,940	$ 45,299	4.05%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Fire Chief and 2 Firefighter Technicians (0.25 of the Fire Chief and 0.25 of one of the Fire Technician are reimbursed through contract agreement with EPHESA).

42120 Computer Software. Decreased to reflect actuals.

42410 Small Tools and Minor Equipment. Increased to reflect historical actuals and expected expenses in FY27.

43011 Contractual Services. Medical Director's program ($16,928), out-of-state background checks and DMV checks on perspective employees ($750), air quality testing for SCBA compressor ($600), and EMT I/Bridge course ($2,400), small miscellaneous contracts ($5,000).

43014 Physical Examinations. Increase reflects higher cost of examinations and a larger number of high-level examinations.

43019 Software Maintenance. Milestone Surveillance ($540).

43026 Software Licensing. Vector Solutions educational software ($4,000), EDispatches cellular-based dispatch software ($1,700), and Zoom License ($275).

43110 Communications. Increased due to the addition of cell stipends for two employees.

43210 Transportation & Subsistence. Increase reflects higher cost of meals and lodging associated with meetings/courses. Includes travel to Juneau for Fire Chief's Legislative Conference, travel and lodging for Firefighter's Conference, annual awards banquet meal, monthly Medical Director run review & leadership meetings, administrative travel and per diem to Soldotna for budget/dispatch/service area-related meetings, and meal allowance for volunteers on long-term incidents and in-house courses.

43260 Training. Increased to cover the expected increase of testing fees for initial EMS and Fire courses.

43510 Insurance and Litigation Fund Premiums. Premiums for coverage of workers' compensation, property, liability, and other insurance.

43720 Equipment Maintenance. Includes power gurney maintenance contract ($1,500), radio programming & maintenance ($4,000), extrication equipment annual maintenance ($1,200), air pack annual maintenance ($1,800), compressor maintenance (1,500), fit tester calibration ($675), and Konica Minolta copier contract ($600).

48740 Minor Machinery & Equipment. Increased due to purchase of 1 router ($1,500), 1 switch ($1,950), 0.5 switch split with SBCFSA ($975), and misc. minor machinery and equipment ($575).

48750 Minor Medical Equipment. Increase due to 10% Match for Code Blue Grant. ($1,500).

48760 Minor Firefighting/Rescue Equipment Purchase three sets of structural firefighting gear ($12,500) and 10% Match plus shipping for Volunteer Fire Capacity Grant ($1,500).

50264 Transfer to 911 Communications. To cover charges from E911 for the cost of operating the E911 dispatch center in Soldotna.

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

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

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

For capital projects information of this department - See the Capital Projects section - Pages 350-351, 364

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Western Emergency Service Area

Originally established in October 1983, and expanded 612 square miles to include the Ninilchik area in February 2021, this service area provides fire protection and emergency services in the Anchor Point, Ninilchik , Happy Valley, Clam Gulch, Nikolaevsk and Caribou Hills. The service area covers 45 miles of the Sterling Highway, all of the Old Seward Highway, Oil Well Road, and the majority of the North Fork Loop. The department is staffed by 13 full-time permanent employees and 25 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

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

The major source of revenue is property tax. The mill rate is set at 3.15 mills for fiscal year 2027.

Board Members
Dawson Slaughter
Mark Ball
Katherine Covey
Janice Nofziger
Janet Cully

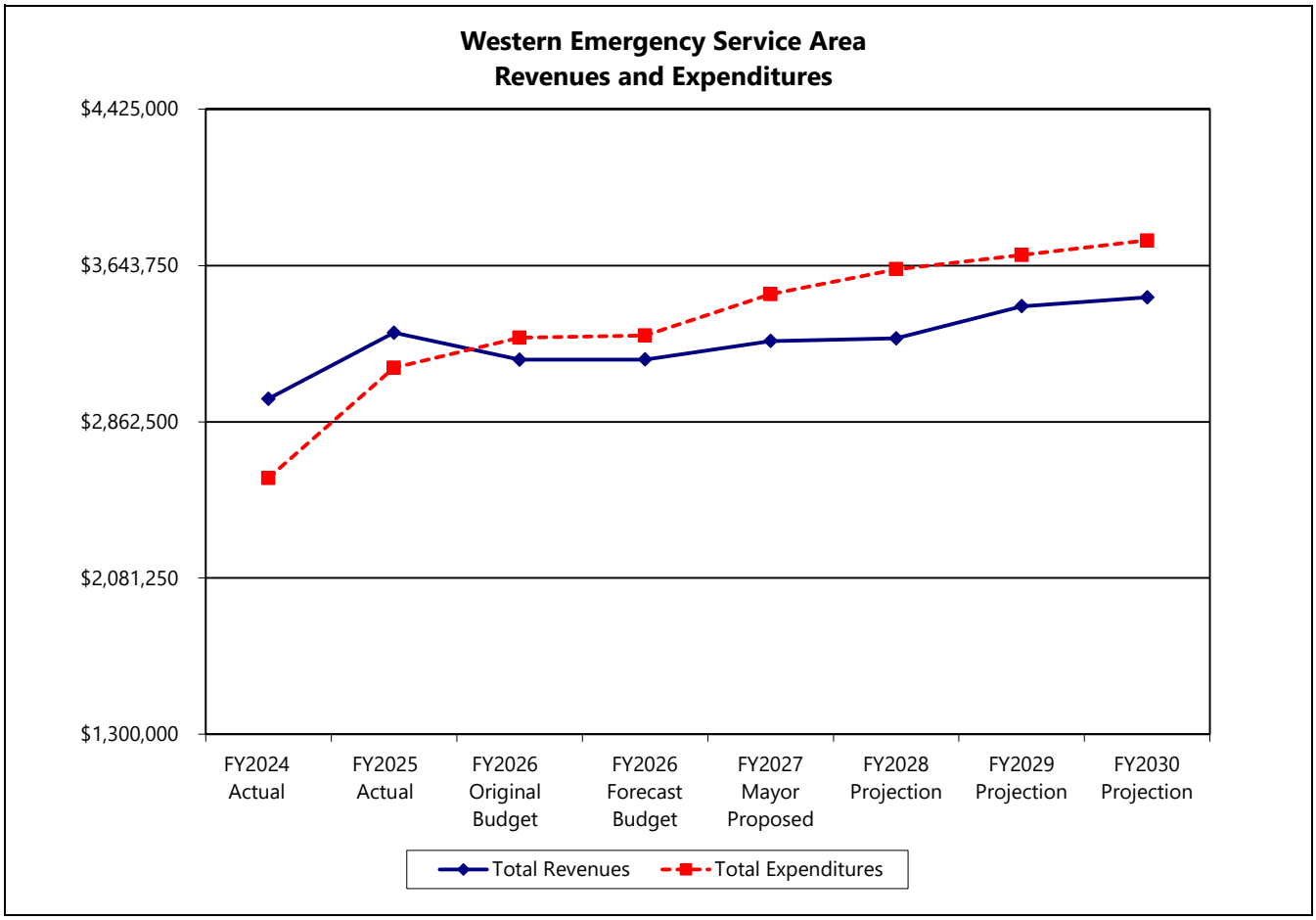
Mill Rate: 3.15

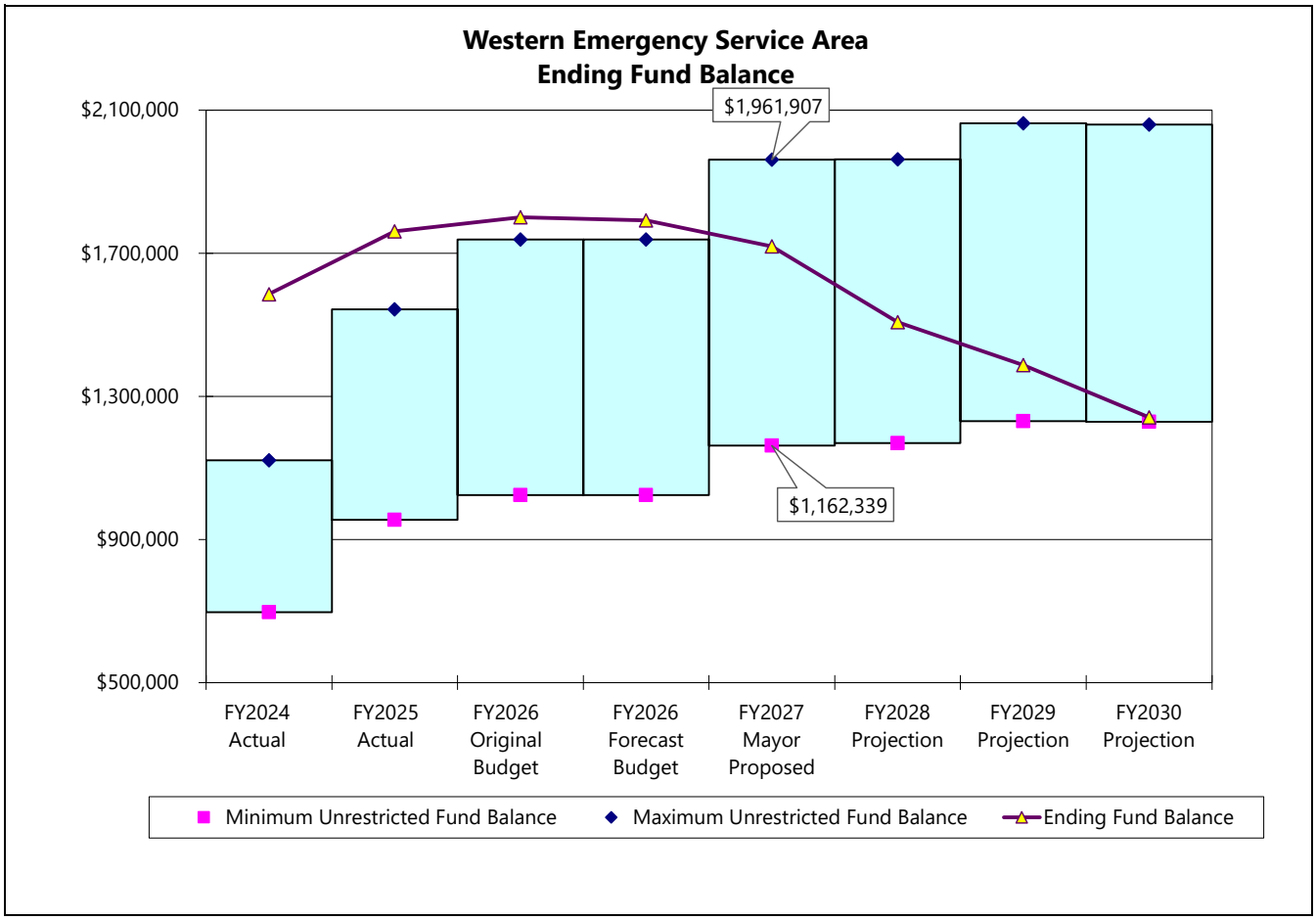
Population: 4,704

Square Miles: 826

Fund: 209 Western Emergency Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	479,562	537,102	607,775	607,775	618,107	624,288	630,531	643,142
Personal	48,763	48,073	47,883	48,049	46,761	47,229	47,701	47,701
Oil & Gas (AS 43.56)	253,206	255,740	245,715	245,715	259,995	259,995	259,995	259,995
	781,531	840,915	901,373	901,539	924,863	931,512	938,227	950,838
Mill Rate	2.95	3.15	3.15	3.15	3.15	3.15	3.30	3.30
Revenues:								
Property Taxes								
Real	$ 1,396,945	$ 1,676,918	$ 1,914,491	$ 1,914,491	$ 1,947,037	$ 1,966,507	$ 2,080,752	$ 2,122,369
Personal	143,757	151,649	147,815	148,327	144,351	145,796	154,265	154,265
Oil & Gas (AS 43.56)	746,959	805,580	774,002	774,002	818,984	818,984	857,984	857,984
Interest	5,468	9,794	5,577	5,577	9,990	10,040	10,090	10,140
Flat Tax	11,719	12,665	11,101	11,101	11,101	11,157	11,213	11,269
Motor Vehicle Tax	15,352	17,778	15,116	15,116	16,565	16,896	17,234	17,579
Total Property Taxes	2,320,200	2,674,384	2,868,102	2,868,614	2,948,028	2,969,380	3,131,538	3,173,606
Federal Revenues	34,357	10,000	-	-	-	-	-	-
State Revenues	27,086	52,692	-	-	-	-	-	-
Interest Earnings	114,411	140,335	58,406	58,406	62,718	51,586	45,217	41,618
Other Revenue	481,841	430,270	247,000	247,000	256,000	258,560	263,731	269,006
Total Revenues	2,977,895	3,307,681	3,173,508	3,174,020	3,266,746	3,279,526	3,440,486	3,484,230
Expenditures:								
Personnel	1,731,523	2,227,776	2,240,151	2,240,151	2,420,659	2,493,279	2,543,145	2,594,008
Supplies	124,825	148,440	191,000	171,000	171,000	174,420	177,908	181,466
Services	330,889	360,358	438,778	438,778	475,626	485,139	494,842	504,739
Capital Outlay	138,623	102,142	61,500	92,875	91,770	92,688	93,615	94,551
Interdepartmental Charges	58,147	70,968	73,286	73,286	78,976	81,138	82,738	84,369
Total Expenditures	2,384,007	2,909,684	3,004,715	3,016,090	3,238,031	3,326,664	3,392,248	3,459,133
Operating Transfers To:								
Special Revenue Fund	31,167	32,258	32,258	32,258	32,527	33,828	35,181	36,588
Capital Projects Fund	75,000	100,000	155,000	155,000	140,000	173,875	178,222	182,678
Land Trust Investment Fund	90,508	90,508	90,508	90,508	90,508	90,508	90,508	90,508
Total Operating Transfers	196,675	222,766	277,766	277,766	263,035	298,211	303,911	309,774
Total Expenditures and Operating Transfers	2,580,682	3,132,450	3,282,481	3,293,856	3,501,066	3,624,875	3,696,159	3,768,907
Net Results From Operations	397,213	175,231	(108,973)	(119,836)	(234,320)	(345,349)	(255,673)	(284,677)
Projected Lapse	-	-	149,015	150,805	161,902	133,067	135,690	138,365
Change in Fund Balance	397,213	175,231	40,042	30,969	(72,418)	(212,282)	(119,983)	(146,312)
Beginning Fund Balance	1,188,522	1,585,735	1,760,966	1,760,966	1,791,935	1,719,517	1,507,235	1,387,252
Ending Fund Balance	$ 1,585,735	$ 1,760,966	$ 1,801,008	$ 1,791,935	$ 1,719,517	$ 1,507,235	$ 1,387,252	$ 1,240,940
Land Loan with LTIF (Liability)	526,480	461,531	393,430	393,430	322,022	247,148	168,639	86,318
Unrestricted Ending Fund Balance	$ 1,059,255	$ 1,299,435	$ 1,407,578	$ 1,398,505	$ 1,397,495	$ 1,260,087	$ 1,218,613	$ 1,154,622


Western Emergency Service Area
Revenues and Expenditures
$4,425,000
$3,643,750
$2,862,500
$2,081,250
$1,300,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


Western Emergency Service Area
Ending Fund Balance
$2,100,000
$1,700,000
$1,300,000
$900,000
$500,000
$1,961,907
$1,162,339
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 209 **Western Emergency Service Area**

Dept 51410

Mission

Western Emergency Services is committed to meeting the needs and exceeding the expectations of the citizens of our community with effective emergency and non-emergency services by protecting life and property through firefighter/EMS training, public fire education, and fire prevention.

Program Description

Western Emergency Service Area is responsible for providing fire suppression and rescue for the protection of life and property and emergency medical services to an 826 square-mile area which includes Anchor Point, Ninilchik, Happy Valley, Clam Gulch, Nikolaevsk, and Caribou Hills. The service area covers 45 miles of the Sterling Highway, all of the Old Sterling Highway and Oil Well Road, and the majority of the North Fork Loop.

Major Long-Term Issues and Concerns:

- Meeting minimum staffing requirement of 2 per station, to continue decreased response times.
- Continued volunteer recruitment and retention.
- Obtaining funds to replace aging apparatus and utility vehicles. Current revenue does not support any realistic replacement plan without significant grant funding.
- Obtaining funding for the renovation and expansion of Station 3 in Anchor Point.
- Secure funding for live-fire training facility within the service area.
- Construction of a new station in Happy Valley to address a 10-mile stretch along the Sterling Highway between Ninilchik and Anchor Point that are not within 5 miles of a station.

FY2026 Accomplishments:

- Purchased drones for Western Emergency Service search and rescue and fire reconnaissance drone program.
- Painted the interior living areas of both stations & the exterior of Station 3 with substantial savings to the service area by hiring volunteers to complete the project.
- Replaced all apparatus bay lighting with LED fixtures in Station 1 to more efficient fixtures and bulbs to reduce utility bill.
- Purchased video laryngoscopes with Code Blue grant award funding, which provides for better response.
- Received grant funding for purchase of 3 wildland firefighting skid units, tool boxes and wildland tools, to provide for stronger wildland response.
- Purchased 2 new emergency response pickups with snow plows and wildland fire skid units to provide access for apparatus on unplowed properties and to increase wildland firefighting capabilities.
- Purchased new command SUV to replace 18 year-old command vehicle that will be converted to a utility vehicle.

FY2027 New Initiatives:

- Complete FAA pilot training for unmanned aircraft to fully implement search and rescue and fire reconnaissance drone program.
- Implement engineer training program for qualified career staff to promote to Engineer position.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	10	13	13	13

Priority: Public Safety
Goal: Provide the highest level of fire and emergency medical training and certifications for department members.
Objective: Continue with ongoing, quality training to meet State of Alaska fire and EMS training standards.
Measures: Certification and qualifications of employees and volunteer members.

Department Personnel	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
EMS Trained	28	28	21	22	25
Fire Trained	28	28	27	23	25
Total Responders Available	30	30	31	30	30

Department Function

Fund 209 **Western Emergency Service Area - Continued**

Dept 51410

Certified First Responders	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Emergency Trauma Technician	2	0	1	2	2
Emergency Medical Technician 1	9	9	5	9	10
Emergency Medical Technician 2	0	2	3	0	0
Emergency Medical Technician 3	3	6	4	3	3
Advanced Emergency Medical Technician	7	5	6	7	10
Mobile Intensive Care Paramedic	4	5	3	4	5
Exterior Firefighter/FFI/FFII	27	27	27	27	27
Certified Fire Investigator	2	2	2	2	2
Alaska Fire Service Instructor 1	12	10	10	12	12
Alaska Fire Service Instructor 2	2	3	2	2	2
Live Fire Instructor	3	3	3	3	3
ETT/EMT Instructor	4	4	4	4	5

Priority: Fire and Emergency Medical Response
Goal: Respond to all emergency calls in a timely and safe manner**,** while providing the highest level of emergency services to our community.
Objective: Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies.

Call Volume by Calendar Year	Benchmark	CY2024 Actual	CY2025 Actual	CY2026 Projected	CY2027 Estimated
Fires (Buildings, Vehicles, Wildland)	45	27	41	45	49
Overpressure Rupture, Explosion, Overheat (no fire)	2	0	1	2	2
Emergency Medical Services & Rescue	609	519	559	609	670
Hazardous Conditions	13	11	12	13	14
Service Calls (Public, Smoke Odor, Standby)	70	31	64	70	77
Good Intent Calls (Cancelled, Nothing Found)	87	69	79	87	96
False Alarms	20	10	18	20	22
Severe Weather & Natural Disaster	3	1	2	3	3
Total Call Volume	**849**	**668**	**776**	**849**	**933**
Total Ambulance Transports	405	320	370	405	445
Fire Responder Average	6	6	6	6	6
EMS Responder Average	3	3	3	3	3
Annual Fire Loss	**$1,500,000**	**$148,900**	**$1,462,980**	**$1,500,000**	**$2,000,000**

Kenai Peninsula Borough
Budget Detail

Fund 209
Department 51410 - Western Emergency Service Area

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 715,205	$ 928,219	$ 1,055,455	$ 1,055,455	$ 1,197,357	$ 141,902	13.44%
40111	Special Pay	8,480	11,156	12,961	12,961	13,715	754	5.82%
40120	Temporary Wages	89,000	89,250	134,004	134,004	133,996	(8)	-0.01%
40130	Overtime Wages	199,479	212,192	113,939	113,939	110,679	(3,260)	-2.86%
40131	FLSA Overtime Wages	14,089	20,988	33,445	33,445	26,242	(7,203)	-21.54%
40210	FICA	86,029	105,487	118,464	118,464	130,899	12,435	10.50%
40221	PERS	235,031	343,863	272,295	272,295	319,191	46,896	17.22%
40321	Health Insurance	262,481	363,877	336,000	336,000	300,000	(36,000)	-10.71%
40322	Life Insurance	1,117	1,637	1,513	1,513	2,443	930	61.47%
40410	Leave	120,612	151,107	162,075	162,075	186,137	24,062	14.85%
	Total: Personnel	1,731,523	2,227,776	2,240,151	2,240,151	2,420,659	180,508	8.06%
Supplies								
42120	Computer Software	492	492	-	-	-	-	-
42210	Operating Supplies	11,439	11,426	27,500	27,500	27,500	-	0.00%
42220	Fire/Medical/Rescue Supplies	32,554	19,963	36,000	36,000	36,000	-	0.00%
42230	Fuel, Oils and Lubricants	28,928	29,505	38,000	38,000	38,000	-	0.00%
42250	Uniforms	13,987	14,057	15,000	15,000	15,000	-	0.00%
42263	Training Supplies	1,619	2,758	8,000	8,000	8,000	-	0.00%
42310	Repair/Maintenance Supplies	9,710	6,884	9,500	9,500	9,500	-	0.00%
42360	Motor Vehicle Supplies	21,227	47,217	50,000	30,000	30,000	(20,000)	-40.00%
42410	Small Tools & Minor Equipment	4,869	16,138	7,000	7,000	7,000	-	0.00%
	Total: Supplies	124,825	148,440	191,000	171,000	171,000	(20,000)	-10.47%
Services								
43011	Contractual Services	40,810	39,714	59,108	40,308	36,661	(22,447)	-37.98%
43014	Physical Examinations	7,035	19,348	15,000	15,148	12,271	(2,729)	-18.19%
43019	Software Maintenance	3,926	4,126	4,565	4,565	4,595	30	0.66%
43026	Software Licensing	20,551	17,124	29,210	29,210	26,360	(2,850)	-9.76%
43110	Communications	31,025	34,057	33,500	33,500	35,000	1,500	4.48%
43140	Postage and Freight	-	40	300	300	300	-	0.00%
43210	Transport/Subsistence	13,268	14,585	27,734	27,586	25,450	(2,284)	-8.24%
43260	Training	4,666	10,877	8,800	8,800	10,000	1,200	13.64%
43510	Insurance/Litigation Fund Premiums	121,278	146,956	147,789	147,789	183,169	35,380	23.94%
43610	Utilities	52,481	49,411	55,000	55,000	55,000	-	0.00%
43720	Equipment Maintenance	5,377	736	6,000	24,800	31,900	25,900	431.67%
43750	Vehicle Maintenance	1,036	735	15,000	15,000	15,000	-	0.00%
43780	Buildings/Grounds Maintenance	26,622	16,270	31,500	31,500	31,500	-	0.00%
43810	Rents and Operating Leases	1,162	4,758	1,450	1,450	4,660	3,210	221.38%
43920	Dues and Subscriptions	1,652	1,621	3,822	3,822	3,760	(62)	-1.62%
	Total: Services	330,889	360,358	438,778	438,778	475,626	36,848	8.40%
Capital Outlay								
48311	Major Machinery and Equipment	19,422	17,248	-	-	-	-	-
48514	Major Fire Fighting/Rescue Equipment	10,725	-	-	-	-	-	-
48515	Major Medical Equipment	-	17,495	-	-	770	770	-
48710	Minor Office Equipment	5,114	2,801	3,000	14,375	3,000	-	0.00%
48720	Minor Office Furniture	11,388	3,160	-	-	-	-	-
48740	Minor Machinery & Equipment	2,929	3,200	1,500	21,500	26,000	24,500	1633.33%
48750	Minor Medical Equipment	10,727	23,165	6,000	6,000	11,000	5,000	83.33%
48760	Minor Fire Fighting/Rescue Equipment	78,318	35,073	51,000	51,000	51,000	-	0.00%
	Total: Capital Outlay	138,623	102,142	61,500	92,875	91,770	30,270	49.22%
Transfers								
50264	911 Communications	31,167	32,258	32,258	32,258	32,527	269	0.83%
50252	Loan Payment - Land Acquisition	90,508	90,508	90,508	90,508	90,508	-	0.00%
50444	Western Emergency Capital Projects	75,000	100,000	155,000	155,000	140,000	(15,000)	-9.68%
	Total: Transfers	196,675	222,766	277,766	277,766	263,035	(14,731)	-5.30%

Kenai Peninsula Borough
Budget Detail

Fund 209
Department 51410 - Western Emergency Service Area - Continued

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges							
61990 Admin Service Fee	58,147	70,968	73,286	73,286	78,976	5,690	7.76%
Total: Interdepartmental Charges	58,147	70,968	73,286	73,286	78,976	5,690	7.76%
Department Total	$ 2,580,682	$ 3,132,450	$ 3,282,481	$ 3,293,856	$ 3,501,066	$ 218,585	6.66%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief, 1 Senior Captain, 2 Captains, 6 Firefighters/Engineers, 1 Firefighter Technician, and 1 Mechanic.

40120 Temporary Wages. Volunteer stipends for shifts, responses, and training.

42360 Motor Vehicle Repair Supplies. Reduction due to funds being moved to 48740 for replacement of aged tires on fire apparatus per IRS rules.

43011 Contractual Services. Reduction due to moving equipment maintenance expenses to 43720, medical director contract ($17,161), ambulance billing service ($9,500), drug disposal services ($1,700), annual appreciation, training & retention banquet ($4,000), towing services ($1,000), background checks ($1,300), and embroidery/screen printing/sewing repair service ($2,000).

43014 Physical Examinations. Firefighter physicals ($11,771), and CDL drug testing ($500).

43019 Software Maintenance. Security camera software ($420), training maintenance database software ($500), CAD interface software ($3,500), and scheduling software maintenance ($175).

43026 Software Licensing. Fire/EMS records management software ($4,950), pediatric guide and protocol software ($1,000), training maintenance database software ($6,000), vehicle diagnostic software ($1,600), vehicle maintenance & equipment inventory supply software ($4,700), scheduling software ($5,100), EMS evaluation software ($1,200), dispatch alerting software ($660), video conferencing license ($550), and PDF software license ($600).

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium in Anchorage, Alaska State Firefighter Conference, and Leadership Summit in Juneau.

43260 Training. Alaska State Firefighter conference, EMS Symposium, annual training for EMT, Firefighter and Haz-Mat Ops classes, Leadership Summit.

43510 Insurance and Litigation Fund Premiums. To provide for Liability, Property, and Workers Comp Insurance.

43720 Equipment Maintenance. SCBA cylinder hydrotesting ($1,500), Konica Minolta ($3,000), radio maintenance ($1,800), medical equipment service contract ($14,000), compressor service contract ($5,600), and annual ground ladder/aerial/pump testing ($6,000).

43810 Rents and Operating Leases. Post office box rental ($160) Medical O2 cylinder rent (1,000), porta potty rental ($1,000), and misc. equipment rental (2,500).

43920 Dues and Subscriptions. International, Alaska, and local Association memberships for Fire Chiefs and other fire/EMS-related memberships, dues, licensing, and subscriptions.

48515 Medical Equipment. Code Blue Grant Match ($770).

48710 Minor Office Equipment. Communication equipment, radio, accessories, and phone replacements when damaged beyond repair ($3,000).

48740 Minor Machines & Equipment. Apparatus tire replacement ($20,000), iPad replacements ($4,500), and miscellaneous replacement of minor equipment ($1,500).

48750 Minor Medical Equipment. Ballistic vest replacements ($8,000) suction units, stethoscopes, and thermometer replacements ($3,000).

48760 Minor Firefighting/Rescue Equipment. 8 sets of new turnout gear, and other related PPE per 10-year replacement plan ($44,000), VFC grant matching funds ($2,000), hand tools, nozzles, and gas monitor replacements when damaged ($5,000).

50252 Loan Payment to LTIF Fund-Land Acquisition. Annual Payment to LTIF for Land acquisition ($90,508); payment 6 of 10.

50444 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document.

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

For capital projects information of this department - See the Capital Projects section - Pages 350-351, 365

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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 53 permanent employees and 30 volunteers. There are 8 fire stations, 5 staffed stations (1 being part-time/volunteer staffed) and 3 un-staffed sub-stations.

Board Members
Steve Tachick
Ralph Linn
Ryan Kapp
Marty Hall
Gary Hale

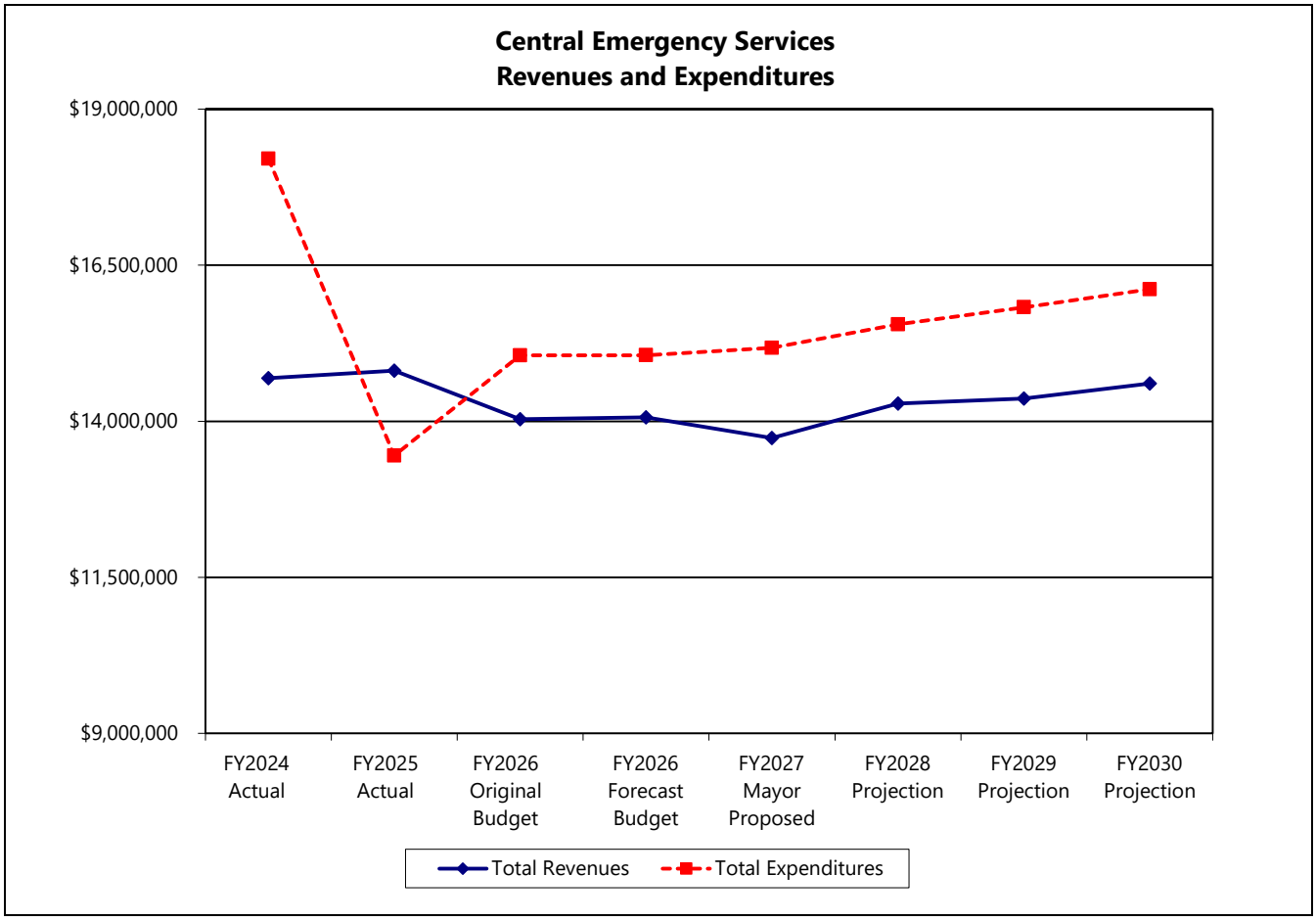
Mill Rate: 2.95

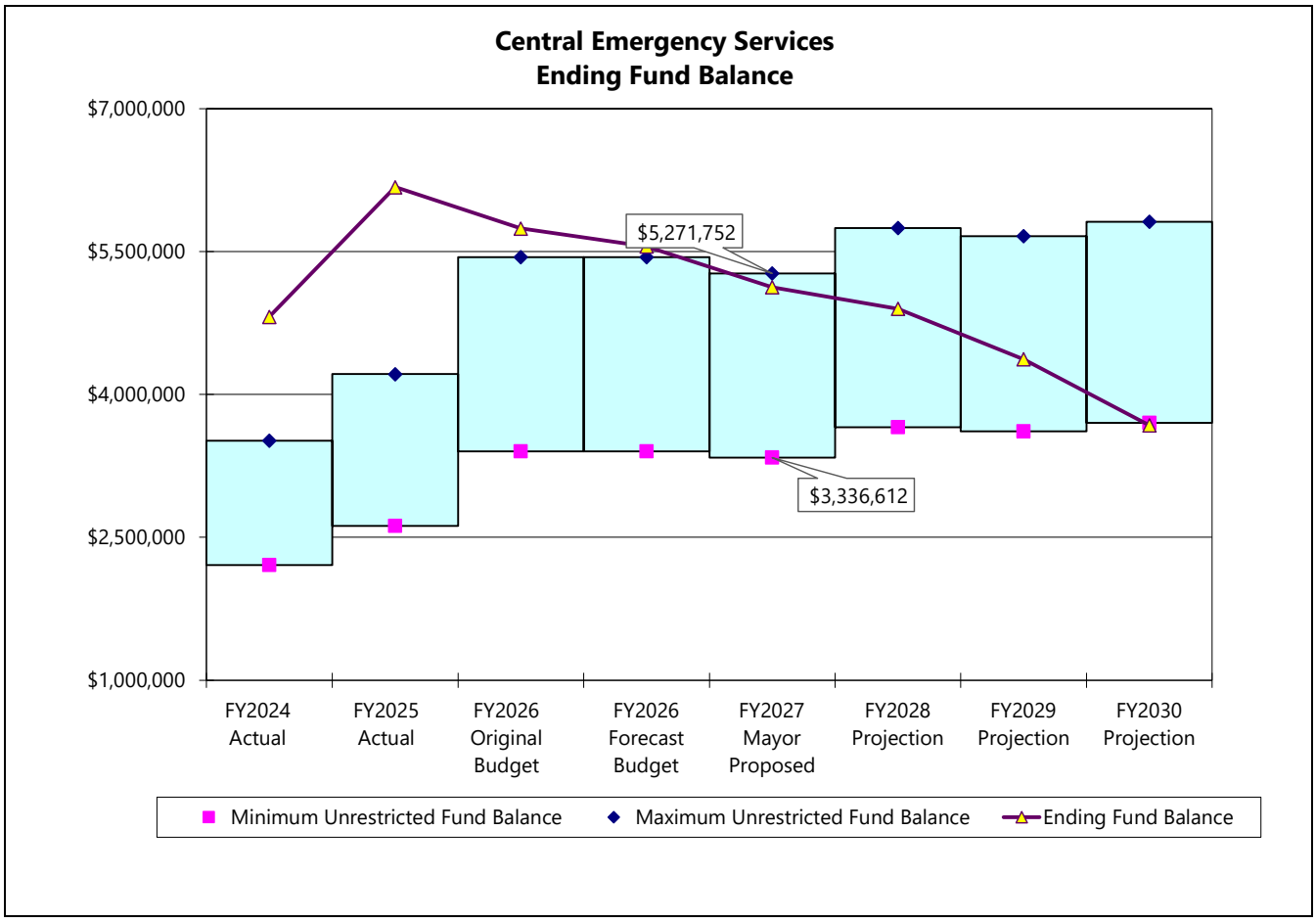
Population: 25,333

Square Miles: 1,000

Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	3,234,126	3,508,625	3,770,834	3,776,545	3,802,695	3,878,749	3,917,536	3,995,887
Personal	122,994	128,243	133,191	137,444	123,925	125,784	127,042	128,312
Oil & Gas (AS 43.56)	128,233	139,737	140,803	140,803	157,698	157,698	157,698	157,698
	3,485,353	3,776,605	4,044,828	4,054,792	4,084,318	4,162,231	4,202,276	4,281,897
Mill Rate	2.85	3.21	2.95	2.95	2.95	2.95	2.95	2.95
Revenues:								
Property Taxes								
Real	$ 10,305,367	$ 11,181,503	$ 11,012,721	$ 11,029,400	$ 11,105,771	$ 11,442,310	$ 11,556,731	$ 11,787,867
Personal	389,423	408,041	385,055	397,351	358,267	363,642	363,642	363,642
Oil & Gas (AS 43.56)	411,629	448,555	415,369	415,369	465,209	465,209	465,209	465,209
Interest	22,663	26,857	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	74,794	72,832	66,000	66,000	66,000	67,320	68,666	70,039
Motor Vehicle Tax	128,628	130,245	123,551	123,551	129,437	132,026	134,667	137,360
Total Property Taxes	11,332,504	12,268,033	12,020,696	12,049,671	12,142,684	12,488,867	12,607,642	12,843,219
Federal Revenues	20,948	10,059	-	-	-	-	-	-
State Revenues	148,046	277,536	-	-	-	-	-	-
Interest Earnings	556,452	420,209	207,095	207,095	194,355	153,791	97,999	87,379
Other Revenue	2,622,481	1,824,855	1,793,500	1,793,500	1,381,000	1,631,000	1,647,310	1,663,783
Total Revenues	14,680,431	14,800,692	14,021,291	14,050,266	13,718,039	14,273,658	14,352,951	14,594,381
Operating Transfers From:								
Special Revenue Fund	9,783	9,256	10,832	10,832	10,716	10,831	10,948	11,160
Total Operating Transfers	9,783	9,256	10,832	10,832	10,716	10,831	10,948	11,160
Total Revenues and Operating Transfers	14,690,214	14,809,948	14,032,123	14,061,098	13,728,755	14,284,489	14,363,899	14,605,541
Expenditures:								
Personnel	8,632,010	8,644,006	9,765,963	9,765,963	10,014,357	10,214,644	10,418,937	10,627,316
Supplies	400,664	419,674	534,017	518,832	505,537	515,648	525,961	536,480
Services	1,200,503	1,274,991	1,636,911	1,638,861	1,698,355	1,749,306	1,801,785	1,855,839
Capital Outlay	231,326	261,544	224,292	240,977	227,344	231,891	234,210	236,552
Interdepartmental Charges	260,090	265,005	304,030	304,030	311,140	317,787	324,522	331,405
Total Expenditures	10,724,593	10,865,220	12,465,213	12,468,663	12,756,733	13,029,276	13,305,415	13,587,592
Operating Transfers To:								
Special Revenue Fund	148,690	153,894	153,894	153,894	161,159	165,994	170,974	176,103
Capital Projects Fund	5,700,000	800,000	800,000	800,000	800,000	900,000	900,000	900,000
Debt Service Fund	1,632,309	1,629,438	1,636,438	1,636,438	1,458,013	1,458,013	1,449,888	1,451,232
Total Operating Transfers	7,480,999	2,583,332	2,590,332	2,590,332	2,419,172	2,524,007	2,520,862	2,527,335
Total Expenditures and Operating Transfers	18,205,592	13,448,552	15,055,545	15,058,995	15,175,905	15,553,283	15,826,277	16,114,927
Net Results From Operations	(3,515,378)	1,361,396	(1,023,422)	(997,897)	(1,447,150)	(1,268,794)	(1,462,378)	(1,509,386)
Projected Lapse	-	-	589,313	374,060	1,020,539	1,042,342	931,379	815,256
Change in fund balance	(3,515,378)	1,361,396	(434,109)	(623,837)	(426,611)	(226,452)	(530,999)	(694,130)
Beginning Fund Balance	8,330,813	4,815,435	6,176,831	6,176,831	5,552,994	5,126,383	4,899,931	4,368,932
Ending Fund Balance	$ 4,815,435	$ 6,176,831	$ 5,742,722	$ 5,552,994	$ 5,126,383	$ 4,899,931	$ 4,368,932	$ 3,674,802


Central Emergency Services
Revenues and Expenditures
$19,000,000
$16,500,000
$14,000,000
$11,500,000
$9,000,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


Central Emergency Services
Ending Fund Balance
$7,000,000
$5,500,000
$4,000,000
$2,500,000
$1,000,000
$5,271,752
$3,336,612
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 211 **Central Emergency Service Area**

Dept 51610

Mission

"Central Emergency Services is dedicated to protecting the lives and property of our community and visitors by providing professional emergency services through incident response, training, public education and fire prevention."
Teamwork-Integrity-Dedication-Pride

Program Description:

- CES serves a population of 25,333 citizens within a 1,000 square mile service area.
- CES operates four staffed stations and one part-time/volunteer staffed stations, as well as three fill site stations.
- Staffing consists of 50 career, 3 support, and 30 volunteer personnel.

Major Long-Term Issues and Concerns:

- Staffing all Stations full-time, supplemented with volunteers, with limited revenue.
- Planning for Arc Loop Fill Station/Fleet Maintenance Shop
- Meeting the needs of training, staffing and succession planning for the service area.
- Address long term funding and alternative funding in order to maintain and deliver current levels of fire protection and emergency services.
- Monitor trends throughout the fire service to improve efficiency and effectiveness.

FY2026 Accomplishments:

Administration:

- New Soldotna Fire Station (Station #1) was completed in June. This new station will improve emergency response capability and reduce costs by operating a multipurpose headquarters and fire station.
- Sterling fire pumper/tanker was placed in service. This will create better service to the public as well as lowering ongoing maintenance costs.
- New personnel scheduling software was implemented. This has improved the management and efficiency of personnel staffing of fire stations for full-time and volunteer emergency responders.
- Delivered a Field Training Evaluator course and manual for current CES training staff, providing more support in evaluating new hires.
- Started trial of 48/96 firefighter schedule to assist with recruiting, retention, improved moral, turnover reduction, and training costs. This will improve work-life balance and readiness, enhancing safety and quality emergency response for the community.

Operations/Training:

- Trained two firefighters to the paramedic level at KPC. Increases local advanced life support capability, providing faster access to higher level medical care during critical emergencies and improving overall patient outcomes in our community.
- 8 newly hired firefighters and 3 volunteers attended Advanced EMT class locally. This expands medical response capacity, ensuring faster, higher quality care to the community.
- Alaska Firefighter 1 class delivered, having classes hosted by CES enhances recruitment and retention of volunteers.
- Alaska Fire Instructor 1 class delivered, creating more in-house state certified instructors, helping maintain state accreditations and reducing costs of outside training
- Alaska Fire Officer 1 training in-house strengthened leadership skills and supported succession planning, improving personnel and incident management, and using public funds responsibly.
- Provided multiple certifications and trainings in house, including Firefighter 1, Firefighter 2, Fire Apparatus Driver Operator and Hazmat. Offering training in house ensures our personnel are trained to our standards and reduces overall training costs compared to external training.

FY2027 New Initiatives:

- Complete Summer/Fall full-time staffing for Kasilof Station #6, giving our Kasilof residents the same staffing level as Kalifornsky Beach, Sterling and Funny River.
- Plans to hold second Swiftwater Rescue certification training with department instructors, increasing the number of certified water rescue personnel on staff and reducing overall cost of training for this certification.
- Procure a new ambulance to be stationed at the Kasilof Fire Station will improve response times, increase transport availability, and provide more reliable emergency medical coverage for residents in the southern portion of the service area.
- Create a ground ladder inspection and repair program, saving funds in contracting services by doing inspections and repairs in-house.
- Continue training project by completing purchase of live fire car/pressurized vehicle, and building props to improve training operations, increasing the skill level of personnel to deliver better services.
- Purchase and installation of air purification filter systems in fire apparatus bays for stations 3, 4, 5 and 6. Reducing airborne contaminants, protecting personnel and equipment.

Department Function

Fund 211 **Central Emergency Service Area - Continued**

Dept 51610

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Full Time Staffing History	49	49	53	53
Volunteer Staffing History	30	30	30	30

Priority: Emergency Medical Services (EMS)
Goal: Ensure timely response and highest level of service per emergency medical response.
Objective: Provide advanced level EMS care on scene within 8 minutes 90% of the time. (NFPA 1710)

EMS Response Time Analysis	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Average Response Time	8:00	6:43	6:54	6:55	6:57
% of Calls Under 8 Minute Response Time	90%	79.53%	86%	85%	80%
% of Calls Advanced Life Support (ALS) Paramedic Response	95%	98.19%	99%	98%	95%

Priority: Fire and Emergency Medical Training
Goal: Provide the highest level of fire and emergency pre-hospital training and certifications for department members.
Objective: Continue with on-going, quality training to meet State of Alaska fire and EMS training standards.

Certification Levels	Benchmark	Chiefs (3 FTE's)	Captains (8 FTE's)	Engineers (20 FTE's)	Firefighters (19 FTE's)	Vols. (28)	FY2026 Totals	FY2027 Totals (Est.)
Paramedic 2	15	-	5	5	1	-	12	11
Paramedic 1	10	-	-	4	7	1	9	12
Advanced-Emergency Medical Technician	12	-	2	5	5	2	17	14
Emergency Medical Technician 2	4	-	-	1	-	1	4	2
Emergency Medical Technician 1	20	1	-	-	7	10	18	18
Emergency Trauma Technician	10	1	-	-	-	1	1	2
Alaska Fire Service Instructor 2	5	2	2	-	2	-	5	6
Alaska Fire Service Instructor 1	25	2	8	7	9	3	22	29
Alaska Fire Officer 1	20	2	9	4	5	2	17	22
Alaska Firefighter 2	48	2	9	13	9	2	43	37
Alaska Firefighter 1	60	2	8	13	23	11	53	58
Basic Firefighter	12	-	-	-	-	7	13	7
Dive Rescue Technician	9	-	3	4	0	-	8	7
Forestry Red Card	12	-	5	4	3	-	14	12
Alaska Fire Investigator Tech.	6	-	4	1	1	2	6	8
Alaska Certified Fire Investigator	5	-	3	-	1	-	3	4

Department Function

Fund 211 **Central Emergency Service Area - Continued**

Dept 51610

Priority: Fire and Emergency Medical Response
Goal: Respond to all emergency calls in a timely and safe manner**,** while providing the highest level of emergency services to our community.
Objective: Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies. Reduce the amount of property loss due to fire by arriving on scene within 8 minutes.

CES Annual NFPA Survey	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Fire (Buildings, Vehicles, Wildland)	71	63	97	80
Emergency Medical Service & Rescue	2,277	2,308	2,133	2,218
Explosions & Ruptures	0	6	3	2
Hazardous Conditions (Gas, CO, Electrical)	203	145	163	170
Service Calls (Lift Assist, Smoke Odor, Agency Stand-By)	237	224	249	259
Good Intent Call (Cancelled Call, Public Assist, Nothing Found)	254	276	301	313
False Alarm (Fire Alarm Malfunctions)	136	119	130	135
Fire Calls Average Response Time	9:40	9:32	9:35	9:40
EMS Calls Average Response Time	6:43	6:54	7:01	7:10
Average Response Times All Calls	8:51	7:53	8:15	8:00
Total Calls	3,178	3,143	3,268	3,398

Commentary

The Central Emergency Service Area has completed the new Soldotna Fire Station #1, and administrative offices and station operations are now operating under one roof. As personnel continue settling into and optimizing use of the new facility, the consolidated Headquarters/Fire Station strengthens coordination during emergency incidents, improves daily operational efficiency, and reduces long-term overhead costs.

Transitioning to full-time staffing at Kasilof Fire Station #6 remains a priority. Personnel have been hired and are currently completing required fire and EMS training to allow for full-time staffing of the Kasilof Fire Station. Once training benchmarks are met, consistent coverage will be implemented, strengthening response capabilities and reducing response times in the southern portion of the service area.

CES will continue efforts to recruit and retain volunteer responders who, when available, supplement minimum staffing levels and enhance overall response capability. Maintaining a well-trained and reliable combination workforce remains a priority.
Long-term planning efforts include development of a water fill-site and maintenance shop at the Arc Loop Training Site. Establishing a fill-site in the south Soldotna area would improve water supply access for residents within the 5-mile ISO radius, potentially resulting in reduced home fire insurance premiums.

CES remains committed to developing and training the next generation of emergency responders. While turnover presents ongoing challenges, continued improvements in training delivery, scheduling, and workforce development will help mitigate risk and ensure a prepared and capable department ready to meet increasing service demands.

Kenai Peninsula Borough
Budget Detail

Fund 211
Department 51610 - Central Emergency Services

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 3,558,120	$ 3,562,427	$ 4,713,040	$ 4,713,040	$ 5,102,810	$ 389,770	8.27%
40111	Special Pay	55,629	57,879	63,366	63,366	70,901	7,535	11.89%
40120	Temporary Wages	127,173	193,459	184,525	184,525	182,468	(2,057)	-1.11%
40130	Overtime Wages	983,668	906,575	680,475	680,475	584,258	(96,217)	-14.14%
40131	FLSA Overtime Wages	59,190	64,854	176,277	176,277	135,392	(40,885)	-23.19%
40210	FICA	405,710	404,808	517,369	517,369	542,655	25,286	4.89%
40221	PERS	1,269,443	1,375,736	1,255,702	1,255,702	1,383,756	128,054	10.20%
40321	Health Insurance	1,458,356	1,379,970	1,402,500	1,402,500	1,180,000	(222,500)	-15.86%
40322	Life Insurance	5,660	6,324	6,736	6,736	10,450	3,714	55.14%
40410	Leave	709,061	691,974	765,973	765,973	821,667	55,694	7.27%
	Total: Personnel	8,632,010	8,644,006	9,765,963	9,765,963	10,014,357	248,394	2.54%
Supplies								
42120	Computer Software	1,967	-	2,475	2,475	2,475	-	0.00%
42210	Operating Supplies	24,631	22,704	36,810	36,810	36,710	(100)	-0.27%
42220	Fire/Medical/Rescue Supplies	115,690	121,076	128,400	128,400	131,000	2,600	2.02%
42230	Fuel, Oils and Lubricants	97,381	80,186	135,000	135,000	135,000	-	0.00%
42250	Uniforms	21,610	27,495	43,652	43,652	44,902	1,250	2.86%
42263	Training Supplies	12,130	26,122	27,800	27,800	22,900	(4,900)	-17.63%
42310	Repair/Maintenance Supplies	30,117	25,414	28,530	28,530	24,500	(4,030)	-14.13%
42360	Motor Vehicle Supplies	70,941	98,987	101,750	83,696	72,750	(29,000)	-28.50%
42410	Small Tools & Minor Equipment	26,197	17,690	29,600	32,469	35,300	5,700	19.26%
	Total: Supplies	400,664	419,674	534,017	518,832	505,537	(28,480)	-5.33%
Services								
43011	Contractual Services	209,431	195,706	231,840	231,840	238,242	6,402	2.76%
43014	Physical Examinations	47,719	53,034	59,170	59,170	64,030	4,860	8.21%
43015	Water/Air Sample Testing	52	521	8,000	8,000	1,200	(6,800)	-85.00%
43019	Software Maintenance	39,104	39,553	62,314	62,314	57,274	(5,040)	-8.09%
43026	Software Licensing	45,924	47,604	60,620	60,620	63,488	2,868	4.73%
43110	Communications	91,762	84,842	82,736	82,736	99,210	16,474	19.91%
43140	Postage and Freight	654	529	1,500	1,500	1,500	-	0.00%
43210	Transportation/Subsistence	14,025	28,654	70,381	70,381	65,834	(4,547)	-6.46%
43220	Car Allowance	-	42	-	-	-	-	-
43260	Training	8,529	13,922	33,785	33,785	51,430	17,645	52.23%
43310	Advertising	-	125	1,750	1,750	1,750	-	0.00%
43410	Printing	-	-	515	515	515	-	0.00%
43510	Insurance/Litigation Fund Premiums	498,237	524,591	640,490	640,490	662,712	22,222	3.47%
43610	Utilities	155,303	157,605	197,640	197,640	207,522	9,882	5.00%
43720	Equipment Maintenance	13,766	48,918	72,194	70,694	73,944	1,750	2.42%
43750	Vehicle Maintenance	3,055	10,051	11,200	11,200	11,200	-	0.00%
43780	Buildings/Grounds Maintenance	53,256	45,393	74,147	74,147	75,700	1,553	2.09%
43810	Rents and Operating Leases	14,787	13,379	18,055	18,055	13,580	(4,475)	-24.79%
43920	Dues and Subscriptions	4,899	6,022	10,574	10,574	9,224	(1,350)	-12.77%
49311	Design Services	-	4,500	-	3,450	-	-	-
	Total: Services	1,200,503	1,274,991	1,636,911	1,638,861	1,698,355	61,444	3.75%
Capital Outlay								
48311	Major Machinery & Equipment	11,997	-	-	5,054	6,000	6,000	-
48514	Major Fire Fighting/Rescue Equipment	-	21,023	-	-	-	-	-
48515	Major Medical Equipment	17,853	54,923	22,000	22,000	22,000	-	0.00%
48630	Improvements Other than Buildings	-	12,789	-	-	-	-	-
48710	Minor Office Equipment	8,976	8,614	11,292	11,292	17,540	6,248	55.33%
48720	Minor Office Furniture	377	8,284	12,000	12,000	12,000	-	0.00%
48740	Minor Machinery & Equipment	8,348	2,863	13,800	25,431	21,750	7,950	57.61%
48750	Minor Medical Equipment	1,240	13,725	7,700	7,700	5,700	(2,000)	-25.97%
48755	Minor Recreation Equipment	-	4,965	2,500	2,500	2,500	-	0.00%
48760	Minor Fire Fighting/Rescue Equipment	182,535	134,358	155,000	155,000	139,854	(15,146)	-9.77%
	Total: Capital Outlay	231,326	261,544	224,292	240,977	227,344	3,052	1.36%

Kenai Peninsula Borough
Budget Detail

Fund 211
Department 51610 - Central Emergency Services - Continued

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50264	911 Communications	148,690	153,894	153,894	153,894	161,159	7,265	4.72%
50358	CES Debt Service	1,632,309	1,629,438	1,636,438	1,636,438	1,458,013	(178,425)	-10.90%
50443	CES Capital Projects	5,700,000	800,000	800,000	800,000	800,000	-	0.00%
	Total: Transfers	7,480,999	2,583,332	2,590,332	2,590,332	2,419,172	(171,160)	-6.61%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(1,486)	-	-	-	-	-	-
61990	Admin Service Fee	261,576	265,005	304,030	304,030	311,140	7,110	2.34%
	Total: Interdepartmental Charges	260,090	265,005	304,030	304,030	311,140	7,110	2.34%
Department Total		$ 18,205,592	$ 13,448,552	$ 15,055,545	$ 15,058,995	$ 15,175,905	$ 120,360	0.80%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief, 1 Training Officer, 1 Fire Marshal, 4 Senior Captains, 4 Captains, 38 Engineers-EMTs, 2 Mechanics, and 1 Administrative Assistant.

42263 Training Supplies and Materials. Reduced due to lower need for ACLS cards and training posters.

42310 Repair/Maintenance Supplies. Overall decrease now that Station 1 is complete.

42360 Vehicle Repair and Maintenance Supplies. Decreased due to category change for tires.

42410 Small Tools & Minor Equip. Increase for required tire purchases.

43011 Contractual Services. Medical director contract ($135,156), ambulance billing ($46,200), UL aerial ladder testing ($7,000), paramedic refresher instructor fees ($5,500), custodial services ($8,400), drain haz-mat removal ($8,000), bunker gear repair ($4,200), medical director travel/training ($2,161), vehicle towing ($5,000), DEA drug disposal ($750), background checks ($1,000), annual bond audit fee ($1,500), Debt Arbitrage reports ($3,000), SAR Instructor fee ($5,000), and other miscellaneous small contracts ($5,375).

43015 Water Testing. Overall decrease due to water testing being done inhouse through chargebacks (43780).

43019 Software Maintenance. Fire station alerting ($34,635), fire records management software ($5,333), security camera software ($2,150), CAD Integration (split with 911, $7,300), station encoder interface software ($7,386), training maintenance database software ($410), and ambulance diagnostics ($60).

43026 Software Licensing. Fire records software ($22,719). fire scenario training software ($2,000), pediatric guide software ($2,350), Microsoft Outlook software w/upgrades ($3,194), training maintenance database software ($12,000), vehicle diagnostic software ($1,500), key secure system ($1,350), Sim Man trainer ($1,400), vehicle maintenance equipment inventory supply software ($11,000), Zoom ($825), Survey App ($300), Crowdstrike ($150), 5 Adobe licenses ($300 each), E-Dispatches ($2,200), and G2 Voice Alert software ($1,000).

43110 Communications. Overall increase due to new fire station and WISP tower service at Stations 3 and 5.

43260 Training. Overall increase due to inhouse training (Inland Search and Rescue and Deep Diver Training) and online training (Handtevy).

43510 Insurance and Litigation Fund Premiums. To provide for Liability, Property, and Workers Comp Insurance. Increase due to new Fire Station 1 placed in service.

43610 Utilities. Includes utilities for five manned stations, fill sites, training site; and temporary costs for old Station 1 in Soldotna.

43720 Equipment Maintenance. Appliance repair ($1,000), copier maintenance ($3,000), exercise equipment maintenance/repair ($1,500), gas monitor calibration/repair ($600), dive cylinder testing ($1,800), fire extinguisher service / maintenance ($2,500), ladder maintenance ($1,500), Posichek annual calibration ($2,000), radio equipment maintenance ($3,000), SCBA repairs ($2,500), eDraulics equipment maintenance ($4,000), powercot/lifepack service contract ($44,544), Knox box repairs ($500), dive equipment maintenance ($3,500) and misc. repairs ($2,000).

43810 Rents and Operating Leases. Decreased due to SPREP library rental no longer needed. Booth rentals for public education ($80), oxygen cylinder rental ($4,600), portable toilet rental for training site ($4,000), propane tank rental ($1,000), room rental for awards ($1,000), bunker gear rental ($2,000), and tool rental ($900).

48311 Machinery and Equipment. Tires $6,000.

48515 Medical Equipment. Portable CPR device for ambulance ($22,000).

48710 Minor Office Equipment. Replace five standard desktop computers ($800 each), five monitors ($220 each), five sound bars ($37 each), one laptop ($953), two printers ($776 each), and five network switches ((3 at Station 4, 1 at Station 5, 1 at Station 6) $1950 each).

48720 Minor Office Furniture. Six chairs for Station 6 ($300 each), two office chairs ($450 each), five mattress replacements ($500 each), three recliners ($2,000 each), and one dining table ($800).

48740 Minor Machines and Equipment. H2S and HCN Monitors/Sensors ($750), Station 6 dishwasher ($1,100), Station 6 TV ($500), Station 3 Refrigerator ($1,200), and vacuum cleaners for Stations 3, 4, 6 ($400 each), Tires ($17,000).

48750 Minor Medical Equipment. Lifepack charger unit ($1,500), Lucas batteries ($1,700), and stair chair medic 6 ($2,500).

48755 Minor Recreation Equipment. Commercial dumbbell set for Station 5 ($2,500).

48760 Minor Firefighting/Rescue Equipment. Decrease due to a reduction in FF rescue tools, dive vests, and dive suits needed. Bunker gear ($67,354) firefighter tools to outfit apparatus per ISO, SCBA tanks, rescue tools, nozzles, supply, and wildland hose ($30,500), wildland equipment ($5,000), water dive/rescue ($19,500), cold weather PPE coats ($5,000), responder coats ($4,000), swift water suits ($2,500), and SCBA face masks ($6,000).

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

For capital projects information on this department - See the capital projects section - Pages 350-351, 355, 366, 406-408

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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 2027 is 1.00, which is the maximum allowed.

Board Members
Steve Tachick
Ralph Linn
Ryan Kapp
Marty Hall
Gary Hale

Mill Rate: 1.00

Population: 1

Square Miles: 1,120

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

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	7,879	8,695	8,995	8,995	9,223	9,315	9,408	9,596
Personal	759	726	696	696	691	698	705	712
	8,638	9,421	9,691	9,691	9,914	10,013	10,113	10,308
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	$ 7,848	$ 8,120	$ 8,995	$ 9,038	$ 9,223	$ 9,315	$ 9,408	$ 9,596
Personal	759	726	682	696	677	684	691	698
Interest	25	24	50	38	50	51	52	53
Flat Tax	343	350	766	348	766	781	797	813
Total Property Taxes	8,975	9,220	10,493	10,120	10,716	10,831	10,948	11,160
Total Revenues	8,975	9,220	10,493	10,120	10,716	10,831	10,948	11,160
Operating Transfers To:								
Central Emergency Services	9,783	9,256	10,832	10,120	10,716	10,831	10,948	11,160
Total Operating Transfers	9,783	9,256	10,832	10,120	10,716	10,831	10,948	11,160
Total Expenditures and Operating Transfers	9,783	9,256	10,832	10,120	10,716	10,831	10,948	11,160
Net Results From Operations	(808)	(36)	(339)	-	-	-	-	-
Beginning Fund Balance	844	36	-	-	-	-	-	-
Ending Fund Balance	$ 36	$ -	$ (339)	$ -	$ -	$ -	$ -	$ -

Kenai Peninsula Borough
Budget Detail

Fund 220
Department 52110 - Central Peninsula EMSA Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50211	Central Emergency Services	$ 9,783	$ 9,256	$ 10,832	$ 10,120	$ 10,716	(116)	-1.07%
	Total: Transfers	9,783	9,256	10,832	10,120	10,716	(116)	-1.07%
Department Total		$ 9,783	$ 9,256	$ 10,832	$ 10,120	$ 10,716	$ (116)	-1.07%

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 area's one mill rate to CES (See CES for description of activity, pages 189-197).

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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 9 permanent full-time employees and 16 volunteers. Five service area residents are appointed by the mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

Revenue is raised through property tax. The mill rate is set at 3.26 mills for fiscal year 2027.

Additional funding is provided through ambulance billing fees and interest income.

Board Members
Jeff Serio
Milli Martin
Michael Wojciak
Frank Klima
Derek Haws

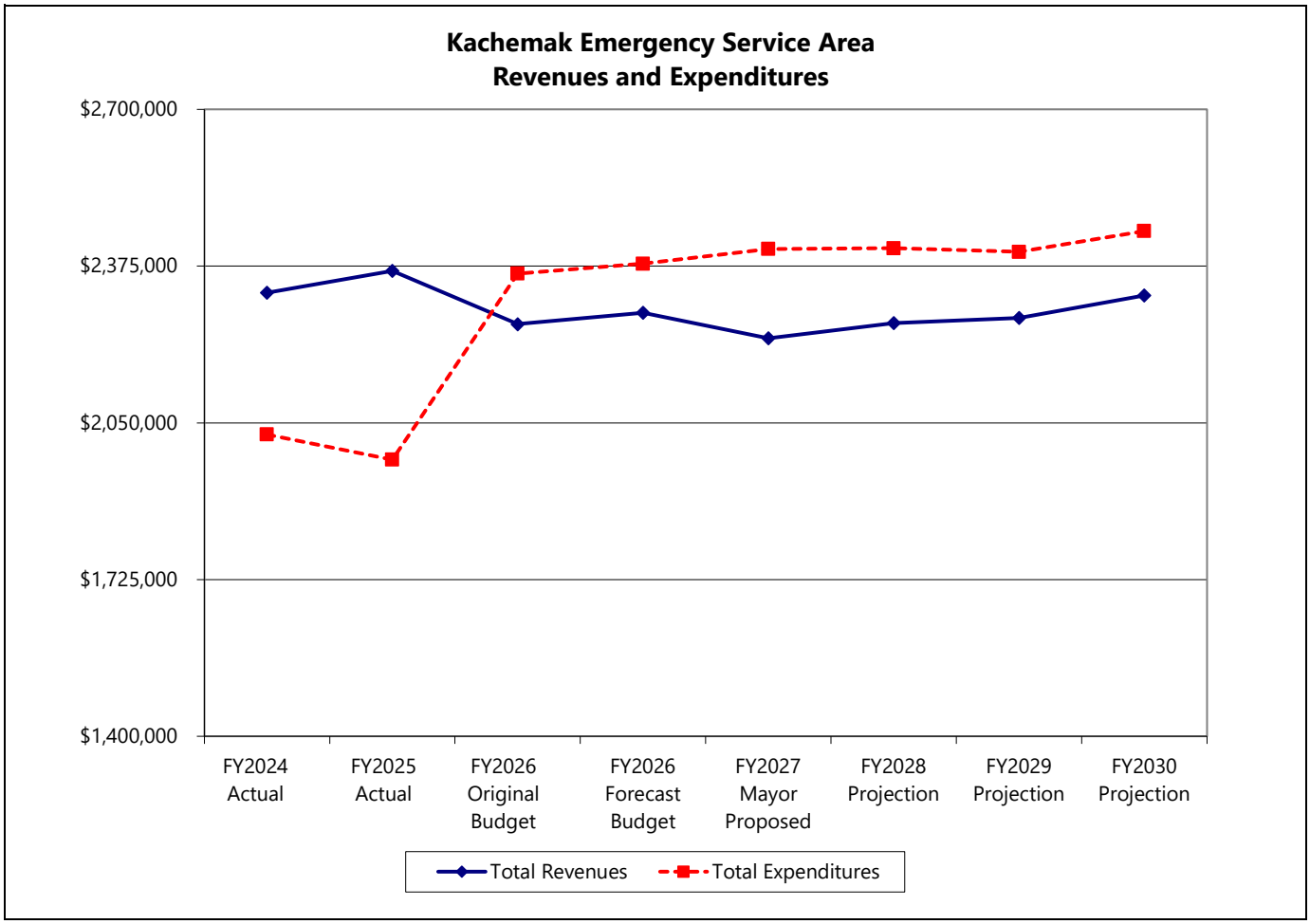
Mill Rate: 3.26

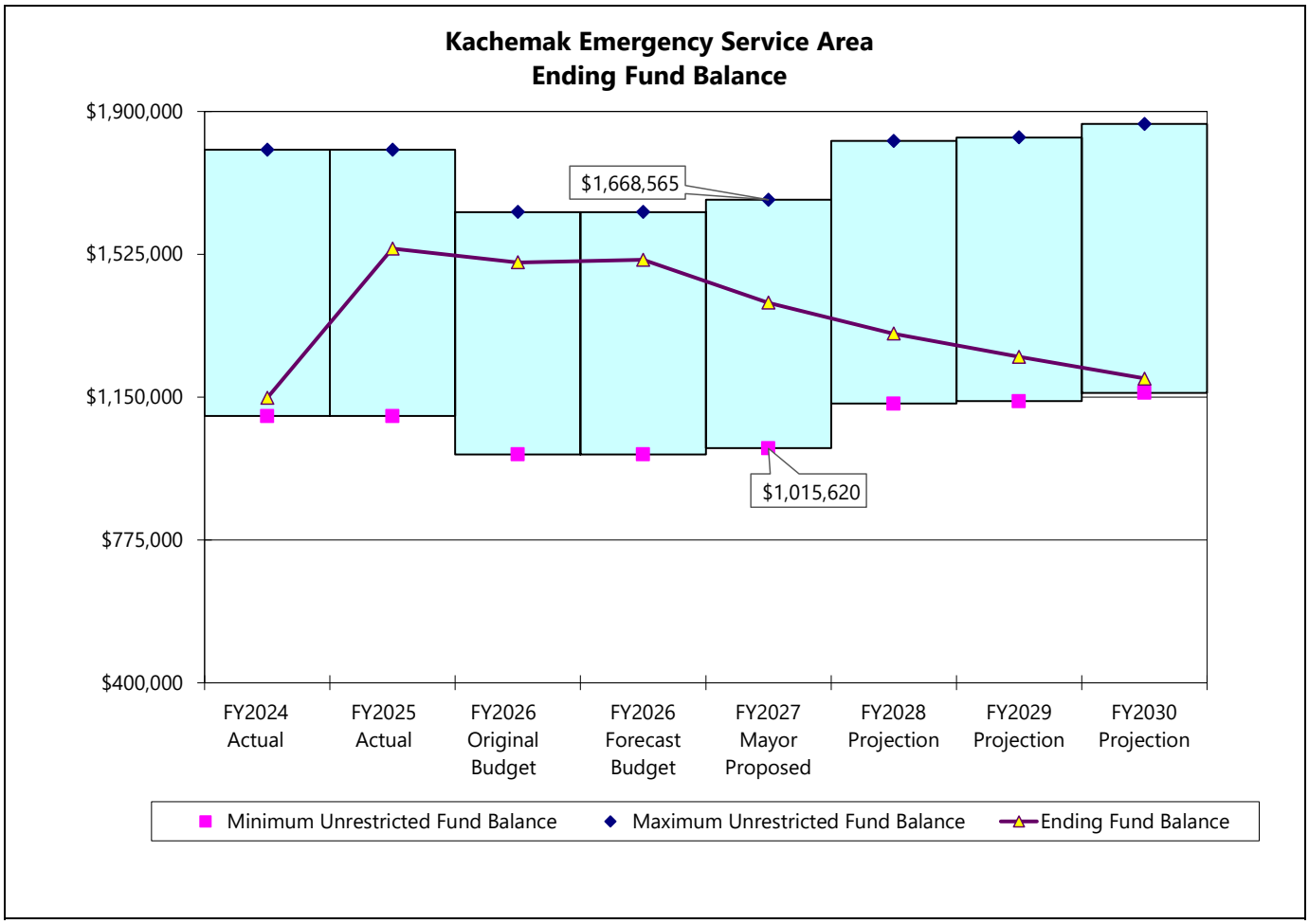
Population: 4,609

Square Miles: 214

Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	525,675	570,494	633,386	633,715	620,336	626,539	632,804	645,460
Personal	9,178	9,514	10,235	10,865	11,432	11,546	11,661	11,778
	534,853	580,008	643,621	644,580	631,768	638,085	644,465	657,238
Mill Rate	3.66	3.66	3.26	3.26	3.26	3.26	3.26	3.26
Revenues:								
Property Taxes								
Real	$ 1,907,541	$ 2,087,155	$ 2,044,190	$ 2,065,911	$ 2,002,072	$ 2,042,517	$ 2,062,941	$ 2,104,200
Personal	33,938	34,782	32,699	34,712	36,523	36,887	37,255	37,628
Interest	3,369	5,298	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	9,114	9,427	7,136	7,136	7,136	7,279	7,425	7,574
Motor Vehicle Tax	28,298	30,403	28,117	28,117	29,351	29,938	30,537	31,148
Total Property Taxes	1,982,260	2,167,065	2,113,942	2,137,676	2,076,882	2,118,457	2,140,031	2,182,460
Federal Revenue	16,615	3,683	-	-	-	-	-	-
State Revenue	18,996	28,431	-	-	-	-	-	-
Interest Earnings	71,971	89,413	45,241	45,241	52,877	41,949	26,344	25,117
Other Revenue	230,030	76,570	95,500	95,500	95,500	96,455	101,278	106,342
Total Revenues	2,319,872	2,365,162	2,254,683	2,278,417	2,225,259	2,256,861	2,267,653	2,313,919
Expenditures:								
Personnel	1,176,047	1,224,587	1,412,390	1,412,390	1,464,331	1,493,618	1,523,490	1,553,960
Supplies	110,965	106,399	164,001	164,001	154,001	157,081	160,223	163,427
Services	289,477	242,545	323,327	322,077	345,500	352,410	359,458	366,647
Capital Outlay	118,545	41,735	91,758	113,075	61,758	62,376	63,000	63,630
Interdepartmental Charges	42,372	40,382	49,787	50,289	50,640	51,637	52,654	53,692
Total Expenditures	1,737,406	1,655,648	2,041,263	2,061,832	2,076,230	2,117,122	2,158,825	2,201,356
Operating Transfers To:								
Special Revenue Fund	17,504	18,117	18,117	18,117	19,165	19,932	20,729	21,558
Capital Projects Fund	271,000	300,000	300,000	300,000	315,000	275,000	225,000	225,000
Total Operating Transfers	288,504	318,117	318,117	318,117	334,165	294,932	245,729	246,558
Total Expenditures and Operating Transfers	2,025,910	1,973,765	2,359,380	2,379,949	2,410,395	2,412,054	2,404,554	2,447,914
Net Results From Operations	293,962	391,397	(104,697)	(101,532)	(185,136)	(155,193)	(136,901)	(133,995)
Projected Lapse	-	-	68,807	72,164	72,668	74,099	75,559	77,047
Change in Fund Balance	293,962	391,397	(35,890)	(29,368)	(112,468)	(81,094)	(61,342)	(56,948)
Beginning Fund Balance	854,776	1,148,738	1,540,135	1,540,135	1,510,767	1,398,299	1,317,205	1,255,863
Ending Fund Balance	$ 1,148,738	$ 1,540,135	$ 1,504,245	$ 1,510,767	$ 1,398,299	$ 1,317,205	$ 1,255,863	$ 1,198,915


Kachemak Emergency Service Area
Revenues and Expenditures
$2,700,000
$2,375,000
$2,050,000
$1,725,000
$1,400,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


Kachemak Emergency Service Area
Ending Fund Balance
$1,900,000
$1,525,000
$1,150,000
$775,000
$400,000
$1,668,565
$1,015,620
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 212 **Kachemak Emergency Service Area**

Dept 51810

Mission Commitment

Kachemak Emergency Services Area (KES) protects lives and property through fire protection, rescue, and emergency medical services with honor, skill, and dedication.

Program Description

KES provides fire suppression, rescue, and emergency medical services to a 214-square mile area surrounding the City of Homer on the South Kenai Peninsula. KESA operates out of two stations, one of which is volunteer staffed and one of which has a fulltime crew. KES is here to help provide the safest environment possible in this community.

Major Long-Term Issues and Concerns:

- Sustainability of responses for Kachemak community without commercial or industrial revenue.
- Recruitment and retention of active volunteer responders.
- Modifications to Station 2 to incorporate living quarters and office space.
- Addition of storage space at Station 1 to protect brush units during winter months; sleeping quarters for volunteer staff.
- Support for a response plan for the Kachemak Selo community.

FY2026 Accomplishments:

- Personnel conducted or attended Firefighter 2, Fire Officer, and Fire Instructor training.
- Six KES personnel became CPR Instructors to improve community outreach capabilities and have taught CPR and First Aid classes for the local schools.
- One KES member has become an Advanced EMS Instructor, increasing in-house training capability.
- Reduced average response times by 10 ½ minutes.

FY2027 New Initiatives:

- Increase the number of in-house EMS Instructors by two to improve EMS training capability and reduce training costs
- Continue development of community-based response capability for outlying regions and incidents outside of KES's area of responsibility.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Full-Time Staffing History	9	9	9	9
Volunteer Staffing History	12	12	15	16

Priority: Fire and Emergency Medical Response
Goal: Respond to all emergency calls in a timely and safe manner, while providing the highest level of emergency services to our community.
Objective: Reduce injuries; protect life and property from fire, motor vehicle accidents, and environmental emergencies.

Call Volume by Calendar Year	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Projected
Fires (buildings, vehicles, others)	18	21	19	23
Emergency Medical Services and Rescue	158	159	138	162
Hazardous Conditions (leaks, wires down, etc.)	7	9	8	11
All Other Responses	76	76	68	78
Total Call Volume	259	265	233	274

Department Function

Fund 212 **Kachemak Emergency Service Area - Continued**

Dept 51810

Priority: Fire and Emergency Medical Response
Goal: Ensure arrival of effective force to the scene of fire and emergency incidents.
Objective: Assemble effective response force per NFPA 1720 for rural areas with volunteer departments.

Responders per Call	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Projected
Emergency Medical Calls (NFIRS 300 series)	4	4	4	4	4
Structure fires	6	7	6	6	6
All others	4	5	3	3	3

Priority: Fire and Emergency Medical Response
Goal: Increase Service Level for Fire and Rescue Response
Objective: 1. Increase number of ALS responders available through training of existing personnel and recruitment of new personnel.
2. Increase level of capability for firefighters through training of existing personnel and recruitment of new personnel.

Department Personnel	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Projected
BLS Trained	10	14	13	9	8
ALS Trained	9	11	7	9	13
Firefighter I trained	8	11	5	3	6
Firefighter II trained	8	6	6	8	10
Total responders available	25	29	21	20	25

Commentary
Overall, Kachemak Emergency Services continues to see a steady call volume, and population growth estimates by the US Census Bureau and the Alaska Department of Labor and Workforce Development suggest this trend will continue for at least the next 15 years. The transition to 24-hour coverage has enabled KESA consistently to deliver fire and EMS resources to customers in a timelier manner than previously possible, having taken 10 ½ minutes off of our average response times when compared to the previous year of 40-hour coverage. In addition, intrinsic training resources will allow KES steadily to improve its capabilities.

Kenai Peninsula Borough
Budget Detail

Fund 212
Department 51810 - Kachemak Emergency Service Area

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 568,579	$ 539,132	$ 711,991	$ 711,991	$ 770,802	$ 58,811	8.26%
40111	Special Pay	-	5,867	8,640	8,640	9,143	503	5.82%
40120	Temporary Wages	13,129	39,235	23,538	23,538	13,605	(9,933)	-42.20%
40130	Overtime Wages	75,382	91,255	71,915	71,915	88,629	16,714	23.24%
40131	FLSA Overtime Wages	-	8,747	21,111	21,111	15,799	(5,312)	-25.16%
40210	FICA	53,027	56,857	73,074	73,074	78,527	5,453	7.46%
40221	PERS	164,792	184,072	181,680	181,680	207,480	25,800	14.20%
40321	Health Insurance	229,851	221,430	224,000	224,000	175,000	(49,000)	-21.88%
40322	Life Insurance	891	976	1,017	1,017	1,568	551	54.18%
40410	Leave	70,396	77,016	95,424	95,424	103,778	8,354	8.75%
	Total: Personnel	1,176,047	1,224,587	1,412,390	1,412,390	1,464,331	51,941	3.68%
Supplies								
42210	Operating Supplies	15,444	16,805	21,500	21,500	21,500	-	0.00%
42220	Fire/Medical/Rescue Supplies	14,396	23,536	25,000	25,000	25,000	-	0.00%
42230	Fuel, Oils and Lubricants	28,230	18,039	40,000	40,000	40,000	-	0.00%
42250	Uniforms	11,588	13,059	10,100	10,100	10,100	-	0.00%
42263	Training Supplies	2,842	8,222	5,151	5,151	5,151	-	0.00%
42310	Repair/Maintenance Supplies	7,953	2,950	15,150	15,150	15,150	-	0.00%
42360	Motor Vehicle Supplies	21,509	14,278	37,000	37,000	27,000	(10,000)	-27.03%
42410	Small Tools & Minor Equipment	9,003	9,510	10,100	10,100	10,100	-	0.00%
	Total: Supplies	110,965	106,399	164,001	164,001	154,001	(10,000)	-6.10%
Services								
43011	Contractual Services	28,553	21,452	33,778	33,778	34,566	788	2.33%
43014	Physical Examinations	120	2,296	10,000	10,000	10,000	-	0.00%
43019	Software Maintenance	2,441	3,151	2,700	2,711	2,800	100	3.70%
43026	Software Licensing	10,153	12,515	11,393	11,393	11,393	-	0.00%
43110	Communications	18,833	18,609	20,000	20,000	20,000	-	0.00%
43140	Postage and Freight	258	823	1,515	1,515	1,515	-	0.00%
43210	Transportation & Subsistence	32,112	18,750	24,919	24,908	23,391	(1,528)	-6.13%
43260	Training	8,934	4,359	6,650	6,650	8,870	2,220	33.38%
43410	Printing	-	-	510	510	500	(10)	-1.96%
43510	Insurance/Litigation Fund Premiums	83,855	88,832	100,507	100,507	112,501	11,994	11.93%
43610	Utilities	41,310	40,868	46,350	46,350	48,204	1,854	4.00%
43720	Equipment Maintenance	13,190	10,045	19,000	19,000	15,000	(4,000)	-21.05%
43750	Vehicle Maintenance	23,829	8,386	15,000	15,000	25,000	10,000	66.67%
43780	Building/Grounds Maintenance	18,160	7,512	25,000	23,750	25,000	-	0.00%
43810	Rents and Operating Leases	2,804	4,043	3,500	3,500	3,500	-	0.00%
43920	Dues and Subscriptions	4,925	904	2,505	2,505	3,260	755	30.14%
	Total: Services	289,477	242,545	323,327	322,077	345,500	22,173	6.86%
Capital Outlay								
48311	Major Machinery and Equipment	9,727	-	-	-	-	-	-
48514	Major Fire Fighting/Rescue Equipment	-	-	1,000	1,000	1,000	-	0.00%
48515	Major Medical Equipment	30,874	-	-	-	-	-	-
48630	Improvements other than buildings	-	-	15,000	15,000	-	(15,000)	-100.00%
48710	Minor Office Equipment	8,751	6,009	18,258	18,258	3,258	(15,000)	-82.16%
48740	Minor Machinery & Equipment	3,186	937	-	1,250	-	-	-
48750	Minor Medical Equipment	8,668	2,430	5,000	5,000	5,000	-	0.00%
48760	Minor Fire Fighting/Rescue Equipment	57,339	32,359	52,500	72,567	52,500	-	0.00%
	Total: Capital Outlay	118,545	41,735	91,758	113,075	61,758	(30,000)	-32.69%
Transfers								
50264	911 Communications	17,504	18,117	18,117	18,117	19,165	1,048	5.78%
50446	KES Capital Projects	271,000	300,000	300,000	300,000	315,000	15,000	5.00%
	Total: Transfers	288,504	318,117	318,117	318,117	334,165	16,048	5.04%

Kenai Peninsula Borough
Budget Detail

Fund 212
Department 51810 - Kachemak Emergency Service Area - Continued

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges								
61990	Administrative Service Fee	42,372	40,382	49,787	50,289	50,640	853	1.71%
	Total: Interdepartmental Charges	42,372	40,382	49,787	50,289	50,640	853	1.71%
Department Total		$ 2,025,910	$ 1,973,765	$ 2,359,380	$ 2,379,949	$ 2,410,395	$ 51,015	2.16%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief, 2 Captains, 1 Administrative Assistant, and 4 56-Hour Firefighters.

Reclassified from FY26: 1 Firefighter Technician to Administrative Assistant.

40120 Temporary Wages. Decrease due to interest from volunteers to help cover open shifts if available.

42360 Motor Vehicle Supplies. Continue multi-year tire replacement plan on large fire apparatus. Reduce by $10,000 to put in vehicle maintenance; more service being done by licensed mechanics.

43011 Contractual Services. Contract services re: new logo for 25-year anniversary (2,500). Also includes contracts for medical director contract ($17,161), Image Trend support ($1,257), ambulance billing service ($2,060), turnout gear repairs ($1,030), UL pump and ladder testing ($9,270), fire extinguisher service ($670), and misc. small contracts ($618).

43019 Software Maintenance. Security camera system ($600) and CrewForce CAD software ($2,200).

43026 Software Licensing. IamResponding emergency notification system ($660), Handtevy medical protocol software ($793), ImageTrend report writing ($1,600), Vector Solutions for narcotics tracking, vehicle checks, training documentation ($6,788), Zoom ($268), KNOX narcotics security ($584), and other small software licenses ($700).

43210 Transportation & Subsistence. Reduction from last year reflects Alaska State Firefighters Conference being in Soldotna/Kenai area in FY27 with reduced travel costs. Includes attendance at FDIC, travel to and attendance at Alaska EMS symposium, Alaska Fire Chiefs Conference, Alaska State Firefighters Conference; and rehab (nutrition and fluids) on incident scenes of extended duration.

43260 Training. Increase reflects higher training costs including FDIC and AK Fire Chiefs Summit. Alaska State Firefighters Conference, Alaska Fire Chiefs Summit, Alaska EMS symposium, miscellaneous recertifications and training; and Fire Department Instructors Conference to conduct classes locally that result in State and National certifications.

43510 Insurance and Litigation Fund Premiums. Increase in premium for coverage for workman's compensation, property, liability, and other insurance.

43610 Utilities. Increased due to anticipated 4% cost increase for utilities.

43720 Equipment Maintenance: Decrease due to one-time expenditure in FY26 for planned refurbishment of old Station 1 compressor to install and use at Station 2. This project is on hold for pending design and Station 2 refurbishment.

43750 Vehicle Maintenance Increase reflects shift from in-house vehicle maintenance to services being performed by licensed mechanics. This also resulted in a decrease to Motor Vehicle Supplies.

43810 Rents & Operating Leases. Includes repeater site rental, propane tank lease, O2 cylinder rental, and postage meter rental.

43920 Dues & Subscriptions Increase for department NAEMT subscription for members - training and CEU resources

48514 Major Firefighting Equipment. $1,000 for matching VFC grant.

48630 Improvements Other Than Buildings. Decrease due to a one-time purchase in FY26

48710 Minor Office Equipment. Reduced due to one-time purchase of radio headsets in FY26. Purchase of 2 replacement computers for medic units ($1,629 ea.).

48750 Minor Medical Equipment. Miscellaneous minor equipment ($5,000) part of which is the match amount/local funding portion for minor medical equipment purchased through the Code Blue Grant.

48760 Minor Firefighting/Rescue Equipment. Purchase 5 sets of new turnout gear (helmets, boots, gloves and other related PPE - 3 will be one time purchase for new personnel and the other 2 will continue 10-year replacement plan - $27,500), hoses/nozzles/adaptors ($5,000), forcible entry/extrication/ventilation tools ($5,000), flashlights/scene lights ($3,000), traffic management equipment ($3,000), thermal imaging cameras ($3,000), SCBA masks ($3,000), and miscellaneous minor firefighting equipment ($3,000).

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

50446 Transfer to KES Capital Projects Fund. FY2026 transfer to fund capital projects.

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

For capital projects information on this department - See the Capital Projects Section - Pages 350-351, 355, 367, 409

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Eastern Peninsula Highway Emergency Service Area

This service area was created on May 16, 2017, to provide fire protection and emergency services along the heavily traveled highways that serve as the sole road connections between various communities of the Kenai Peninsula and Turnagain Pass. The department is staffed by 0.50 contracted FTEs. Five Borough residents are appointed by the mayor and confirmed by the Assembly to serve on its board.

The response area covered by the service area is between milepost 8.5 and 75 along the Seward Highway, between mile post 37 and 58 along the Sterling Highway, and between milepost 0 and 13 along the Hope Highway near the communities of Hope, Cooper Landing, Moose Pass, and Seward. Emergency services will be contracted with community volunteer groups in the area.

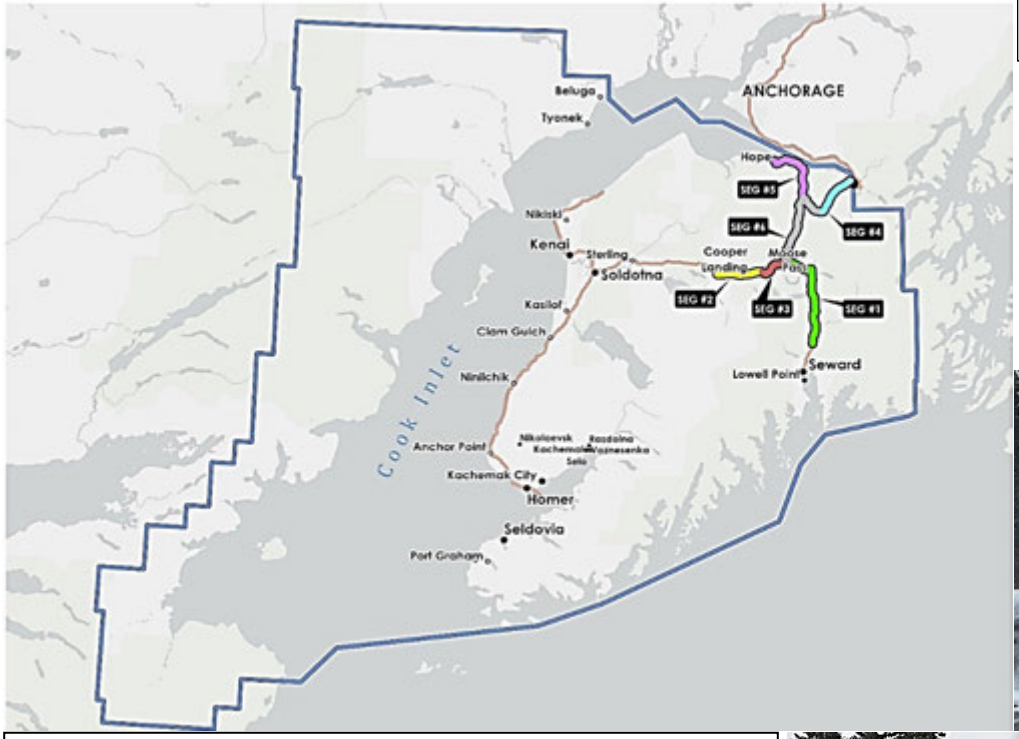
The major source of revenue is a transfer from the General Fund utilizing the federal Payment in Lieu of Taxes (PILT) funds.

Board Members
Sean Carrington
Jessica Hogan
Rachel Sullivan
Judy Ingersoll
Vacant

Mill Rate: 0.00

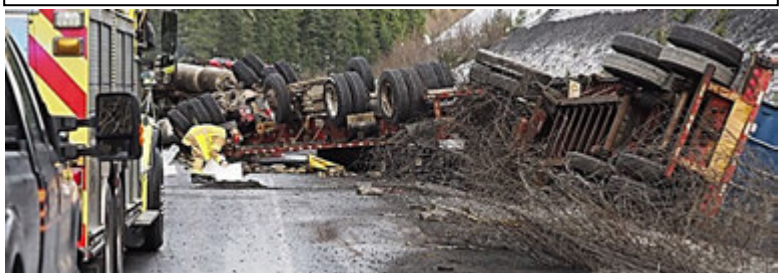
Population: 0

Highway Miles:103.5



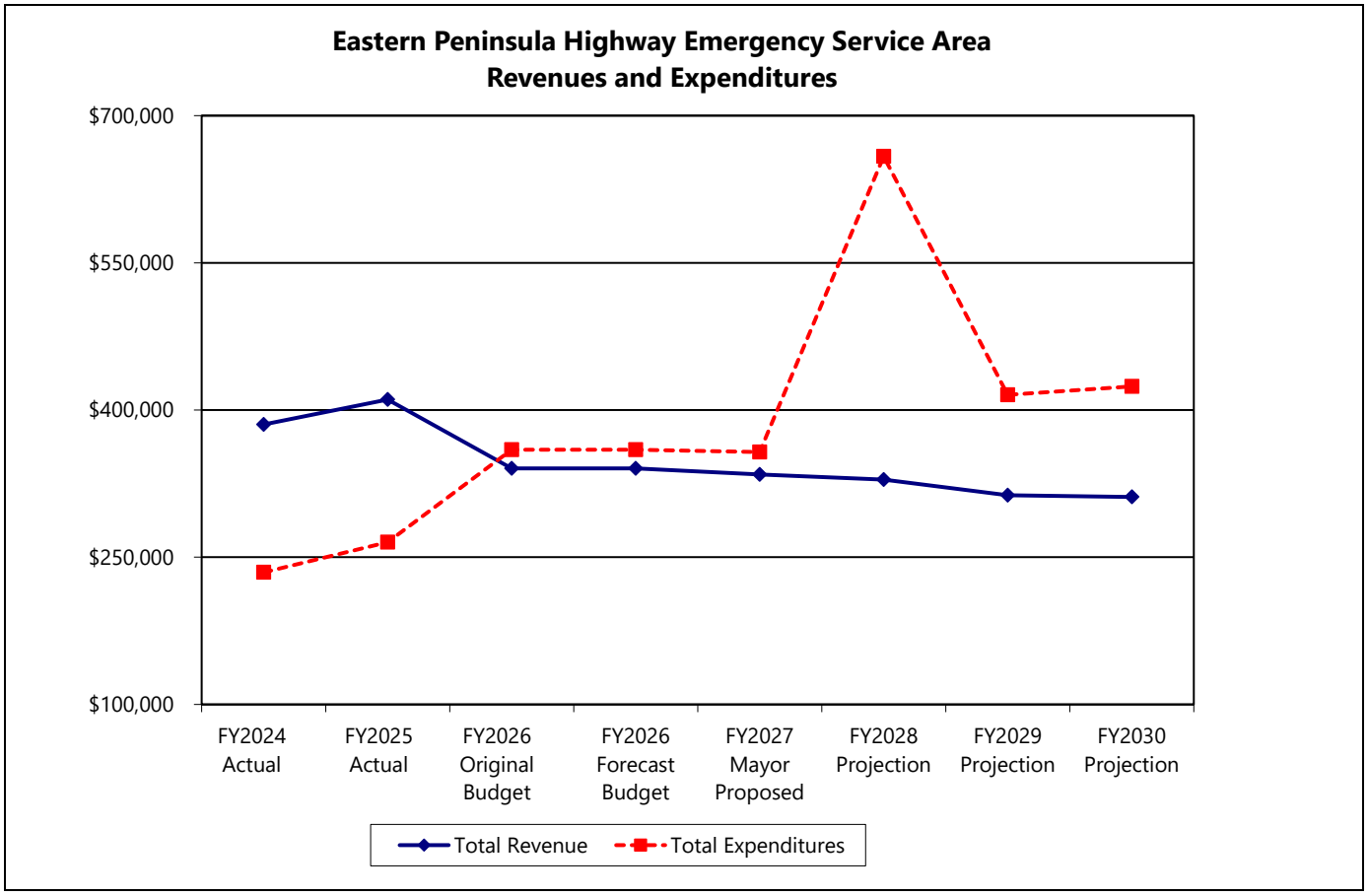
EPHESA DISPATCH RESPONSE AREAS

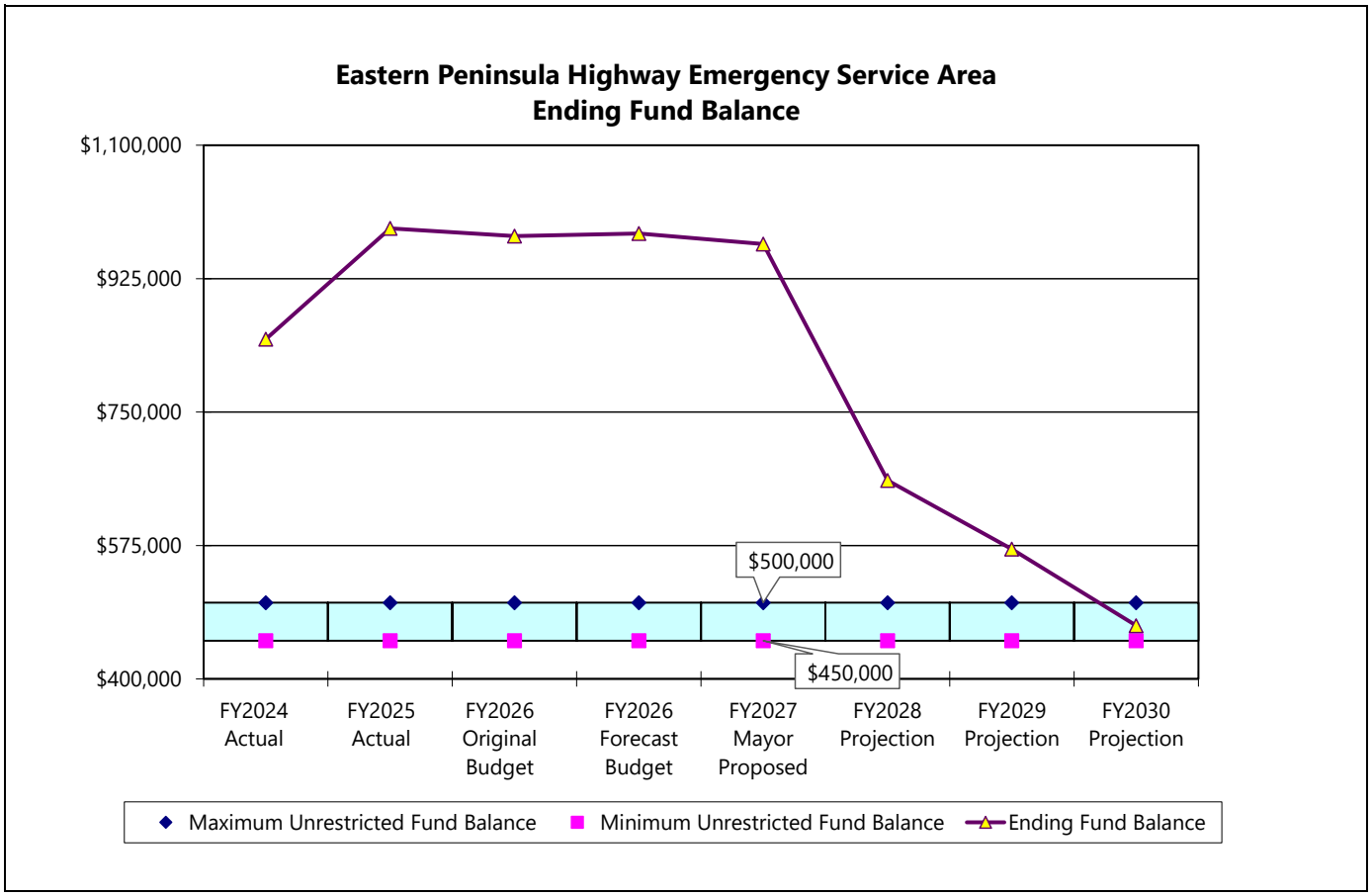
Segment#1: Seward Hwy MP 8.5 to Seward Hwy MP 37
Segment#2: Sterling Hwy MP 46 to Sterling Hwy MP 58
Segment#3: Seward Hwy MP 37 (Sterling Y) to Sterling Hwy MP45
Segment#4: Seward Hwy MP 51 to Seward Hwy MP 75 (Borough boundary)
Segment#5: Hope Hwy (Seward Hwy MP 55) to end of Hope Hwy
Segment#6: Seward Hwy MP 37.1 to Seward Hwy MP 50



Fund: 235 Eastern Peninsula Highway Emergency Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Interest Earnings	$ 45,226	$ 60,686	$ 30,487	$ 30,487	$ 34,442	$ 29,108	$ 13,207	$ 11,403
Total Revenues	45,226	60,686	30,487	30,487	34,442	29,108	13,207	11,403
Operating Transfers From:								
General Fund	340,000	350,000	310,000	310,000	300,000	300,000	300,000	300,000
Total Operating Transfers	340,000	350,000	310,000	310,000	300,000	300,000	300,000	300,000
Total Revenues and Operating Transfers	385,226	410,686	340,487	340,487	334,442	329,108	313,207	311,403
Expenditures:								
Supplies	925	961	1,893	1,893	2,268	2,313	2,359	2,406
Services	219,296	242,134	339,808	339,808	336,890	623,628	386,101	393,823
Capital Outlay	-	6,868	-	-	-	7,005	7,145	7,288
Interdepartmental Charges	5,505	6,249	8,771	8,771	8,712	15,824	9,890	10,088
Total Expenditures	225,726	256,212	350,472	350,472	347,870	648,770	405,495	413,605
Operating Transfers To:								
Special Revenue Fund	8,834	9,143	9,143	9,143	9,320	9,693	10,081	10,484
Total Operating Transfers	8,834	9,143	9,143	9,143	9,320	9,693	10,081	10,484
Total Expenditures and Operating Transfers	234,560	265,355	359,615	359,615	357,190	658,463	415,576	424,089
Net Results From Operations	150,666	145,331	(19,128)	(19,128)	(22,748)	(329,355)	(102,369)	(112,686)
Projected Lapse	-	-	9,018	12,267	8,940	19,463	12,165	12,408
Change in Fund Balance	150,666	145,331	(10,110)	(6,861)	(13,808)	(309,892)	(90,204)	(100,278)
Beginning Fund Balance	694,931	845,597	990,928	990,928	984,067	970,259	660,367	570,163
Ending Fund Balance	$ 845,597	$ 990,928	$ 980,818	$ 984,067	$ 970,259	$ 660,367	$ 570,163	$ 469,885


Eastern Peninsula Highway Emergency Service Area
Revenues and Expenditures
$700,000
$550,000
$400,000
$250,000
$100,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenue
Total Expenditures


Eastern Peninsula Highway Emergency Service Area
Ending Fund Balance
$1,100,000
$925,000
$750,000
$575,000
$400,000
$500,000
$450,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Maximum Unrestricted Fund Balance
Minimum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 235 **Eastern Peninsula Highway Emergency Service Area**

Dept 51710

Mission

The mission of the Eastern Peninsula Highway Emergency Service Area is to provide consistent and coordinated response to incidents requiring fire and emergency medical services along this heavily traveled highway corridor.

Program Description:

- The Eastern Peninsula Highway Emergency Service Area provides fire protection and emergency medical services within the highway corridor between mileposts 8.5 - 75 of the Seward Highway, mile 0 – 13 of the Hope Highway, and mile 37-58 of the Sterling Highway, consisting of 103.5 highway miles.
- The Service Area has 0.50 contracted FTE employees, and 5 appointed board members.

Major Long-Term Issues and Concerns:

- Poor communication along the highway corridor limits people being able to call 911, and limits the ability of agencies to communicate and coordinate with each other.
- Providing consistent, coordinated responses that can provide reliable resources to all emergencies along the highway corridor.
- Restricted and lack of maintenance of the Seward Highway and Hope Highway limiting first responder and ambulance response.
- Limited access to year-round water sources.

FY2026 Accomplishments:

- Provided agency-strengthening stipends to the contracted agencies of Cooper Landing, Hope/Sunrise, and Moose Pass, which have improved both the speed and effectiveness of response in the service area.

FY2027 New/Incomplete Initiatives:

- Continue to maintain match funding for legislative request to construct tower and critical communications infrastructure under the Turnagain Pass Communications Platform Segment.
- Initiate 3-year grant program for the purpose to provide adequate water sites in the Cooper Landing, Hope, and Moose Pass Communities.
- Continue to incentivize reduced response times and responder availability.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Contracted Staffing History	0.50	0.50	0.50	0.50

Priority: Consistent Emergency Medical/Fire/Rescue Extrication Response on the Highway Corridor
Goal: 100% coverage for all identified segments and emergency response activities.

Percent Covered in Service Area	Response % Covered by Primary Dispatch							
	Benchmark	First Response		Ground Transport		Fire/ Extrication	
		CY24	CY25	CY24	CY25	CY24	CY25
103.5 Miles of Highway	100%	97.8%	89.2%	100%	96.7%	100%	100%

- All Percentages reflect responses that qualified for payment (Adequate Apparatus/Adequate Personnel).

Department Function

Fund 235 **Eastern Peninsula Highway Emergency Service Area - Continued**

Dept 51710

Priority: Public Safety
Goal: Improve coverage through tiered dispatch.
Objective: 1. Improve the success of Primary Dispatch Response for Medical/Fire/Rescue Extrication.
2. Award dispatch priority based on agency strength and location.
3. Improve communications.
Measures: Call Volume per segment, % of primary, secondary, and tertiary response in each segment for ea. level of service.

Call Volume per Segment	Segment 1 **8.5 to 37 Seward Hwy**		Segment 2 **46 to 58 Sterling Hwy**		Segment 3 **37 to 45.9 Sterling Hwy**		Segment 4 **62.1 to 75 Seward Hwy**		Segment 5 **0 to 13 Hope Hwy**		Segment 6 **37.1 to 62 Seward Hwy**	
	CY24	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**
EPHESA – *MVC	14	16	8	6	3	5	21	24	0	1	17	15
EPHESA – EMS Calls Only	3	5	2	4	2	3	3	4	1	0	7	6
EPHESA – Fire Calls Only	0	3	2	3	0	0	1	5	0	1	3	3

*MVC: Motor Vehicle Collisions

Primary Dispatch	Segment 1		Segment 2		Segment 3		Segment 4		Segment 5		Segment 6	
	CY24	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**
First Responder	100%	91.7%	91.7%	84.6%	100%	75%	100%	100%	100%	0%	88.9%	95.8%
Ground Transport	100%	100%	100%	84.6%	100%	100%	100%	100%	100%	100%	100%	95.8%
Fire/Rescue Extrication	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%	100%	100%

Secondary Dispatch	Segment 1		Segment 2		Segment 3		Segment 4		Segment 5		Segment 6	
	CY24	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**	**CY24**	**CY25**
First Responder	0%	8.3%	8.3%	15.4%	0%	25%	0%	0%	0%	0%	11.1%	4.2%
Ground Transport	0%	0%	0%	15.4%	0%	0%	0%	0%	0%	0%	0%	4.2%
Fire/Rescue Extrication	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

- All Percentages reflect responses that qualified for payment (Adequate Apparatus/Adequate Personnel).
- No Tertiary Dispatches needed in CY2025.

Priority: Public Safety
Goal: Improve Response Times by Interior Agencies on the Highway Corridor
Objective: 1. Award dispatch priority based on agency strength and location.
2. Award dispatch priority based on Dispatch to Enroute Times.
3. Financially incentivize agencies to improve Response Times.

Average Enroute Times	**Cooper Landing**			**Moose Pass**			**Hope**			***SVAC**		
Benchmark: Under 15 Min.	**FY24**	**FY25**	**FY26**	**FY24**	**FY25**	**FY26**	**FY24**	**FY25**	**FY26**	**FY24**	**FY25**	**FY26**
Dispatch to Enroute Times	5m 20s	5m 13s	7m 3s	13m28s	5m 54s	5m 11s	N/A	N/A	6m 45s	12m 0s	8m 6s	7m 49s

*Seward Volunteer Ambulance Corps

Kenai Peninsula Borough
Budget Detail

Fund 235
Department 51710 - Eastern Peninsula Highway Emergency Service Area

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Supplies								
42210	Operating Supplies	$ -	$ -	$ 750	$ 750	$ 750	$ -	0.00%
42250	Uniforms	-	-	18	18	18	-	0.00%
42263	Training Supplies	925	961	1,125	1,125	1,500	375	33.33%
	Total: Supplies	925	961	1,893	1,893	2,268	375	19.81%
Services								
43011	Contractual Services	208,168	229,801	322,563	322,563	319,781	(2,782)	-0.86%
43019	Software Maintenance	-	-	113	113	135	22	19.47%
43026	Software Licensing	2,172	2,172	2,400	2,400	2,400	-	0.00%
43110	Communications	2,126	2,212	2,500	2,500	2,700	200	8.00%
43140	Postage and Freight	-	-	100	100	100	-	0.00%
43210	Transportation/Subsistence	1,877	1,046	4,150	4,150	3,900	(250)	-6.02%
43260	Training	200	-	2,400	2,400	2,400	-	0.00%
43510	Insurance/Litigation Fund Premiums	3,244	5,540	3,167	3,167	3,054	(113)	-3.57%
43610	Utilities	1,509	1,363	2,200	2,200	2,200	-	0.00%
43720	Equipment Maintenance	-	-	115	115	120	5	4.35%
43780	Buildings/Grounds Maintenance	-	-	100	100	100	-	0.00%
	Total: Services	219,296	242,134	339,808	339,808	336,890	(2,918)	-0.86%
Capital Outlay								
48519	Training Equipment	-	6,868	-	-	-	-	-
	Total: Capital Outlay	-	6,868	-	-	-	-	-
Transfers								
50264	911 Communications	8,834	9,143	9,143	9,143	9,320	177	1.94%
	Total: Transfers	8,834	9,143	9,143	9,143	9,320	177	1.94%
Interdepartmental Charges								
61990	Admin Service Fee	5,505	6,249	8,771	8,771	8,712	(59)	-0.67%
	Total: Interdepartmental Charges	5,505	6,249	8,771	8,771	8,712	(59)	-0.67%
Department Total		$ 234,560	$ 265,355	$ 359,615	$ 359,615	$ 357,190	$ (2,425)	-0.67%

Kenai Peninsula Borough
Budget Detail

Fund 235
Department 51710 - Eastern Peninsula Highway Emergency Service Area - Continued

Line-Item Explanations

42263 Training Supplies. Increased to cover cost of propane for car fire trainer. Increased ($375).

43011 Contractual Services. Decrease due to reduction in Agency-Performance Stipends ($138,750). Other services: Agency-Strengthening Stipends ($60,000), new Time Stipends (20,000), contracted personnel ($79,581), Medical Director contract ($14,000), instructor-provided training for Fire/Extrication/HAZMAT Course ($3,550), ETT course ($1,500), and EMT I course ($2,400).

43019 Software Maintenance. Milestone Surveillance ($115) and Zoom license ($20).

43026 Software Licensing. Cellular-based dispatch software ($2,400).

43210 Transportation & Subsistence. Decrease reflects actuals from travel to agency locations. Includes travel to Juneau for Fire Chief's Legislative Conference, and administrative travel to Soldotna and contracted agencies.

43510 Insurance & Litigation Fund Premiums. Premiums are for coverage of workers' compensation, property, liability, and other insurance.

50264 911 Communications. To cover E911 Dispatch fee from Soldotna.

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

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Seward-Bear Creek Flood Service Area

Established in August 2003, this service area was established to provide flood planning, protection and mitigation services to the residents of the service area. The service area is overseen by an elected seven-member board, each serving one to three-year terms. The department is staffed by 2 permanent employees.

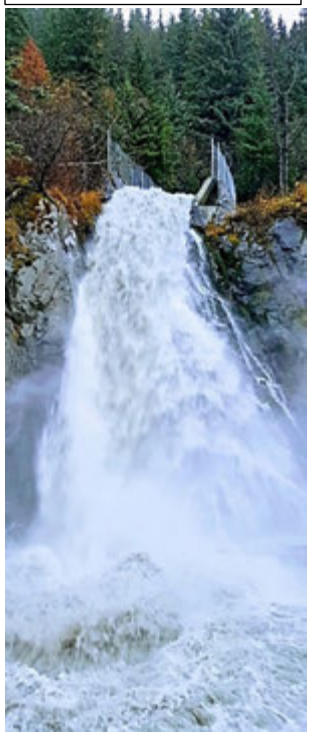
Revenue is raised through property tax. The mill rate is set at 1.00 mill for fiscal year 2027.

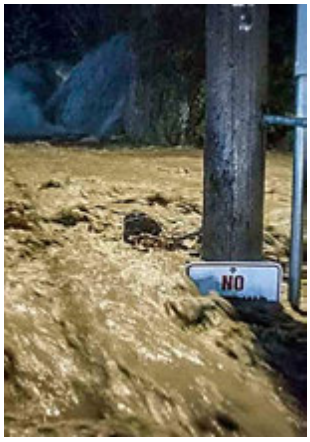
Board Members
David Hettick Sr.
Robert (Bob) Reisner
Maile Branson
Rodney Roemmich
Steven Taylor
Thomas Swann
Isaac Elhard

Mill Rate: 1.00

Population: 4,593

Square Miles: 87

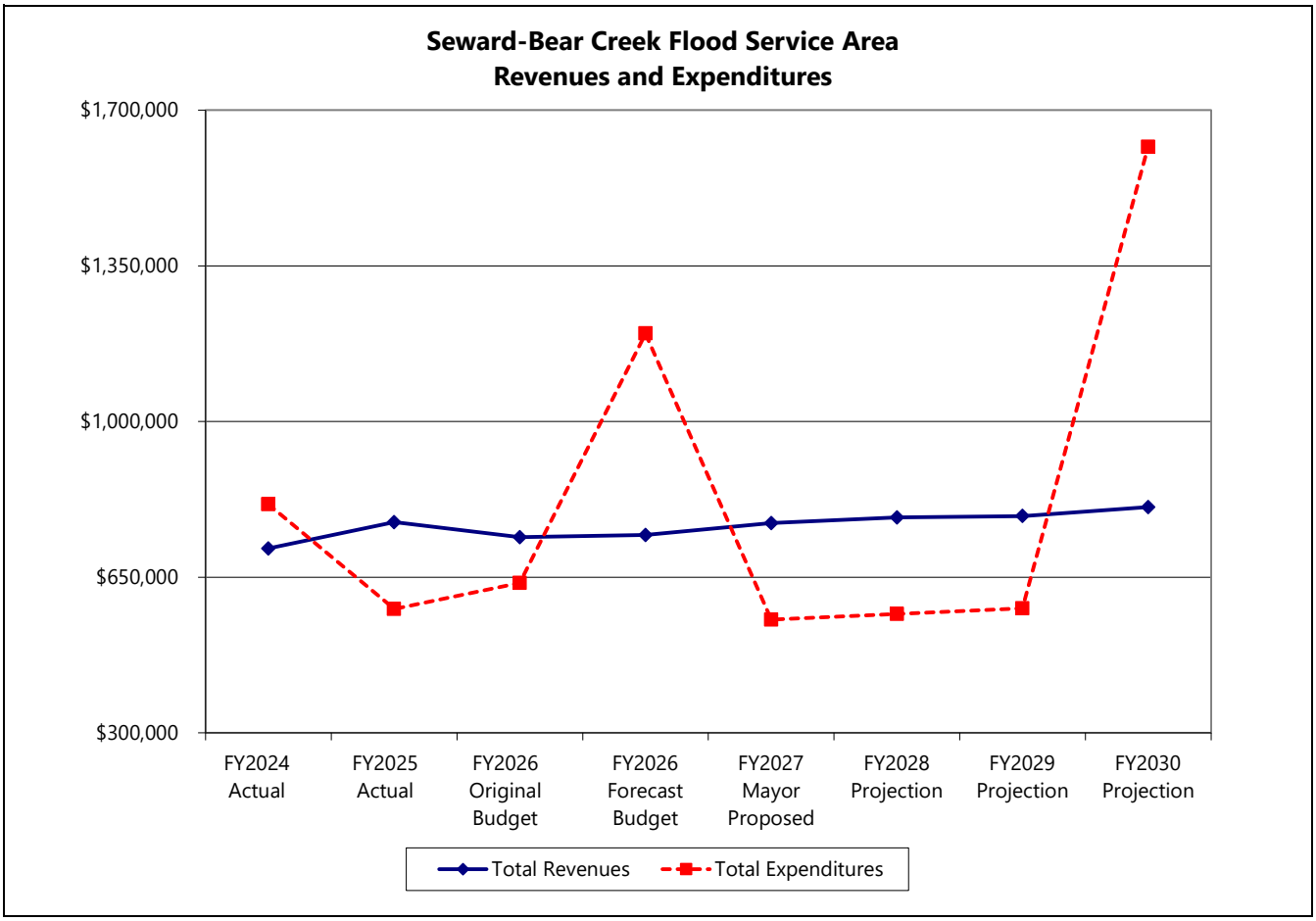


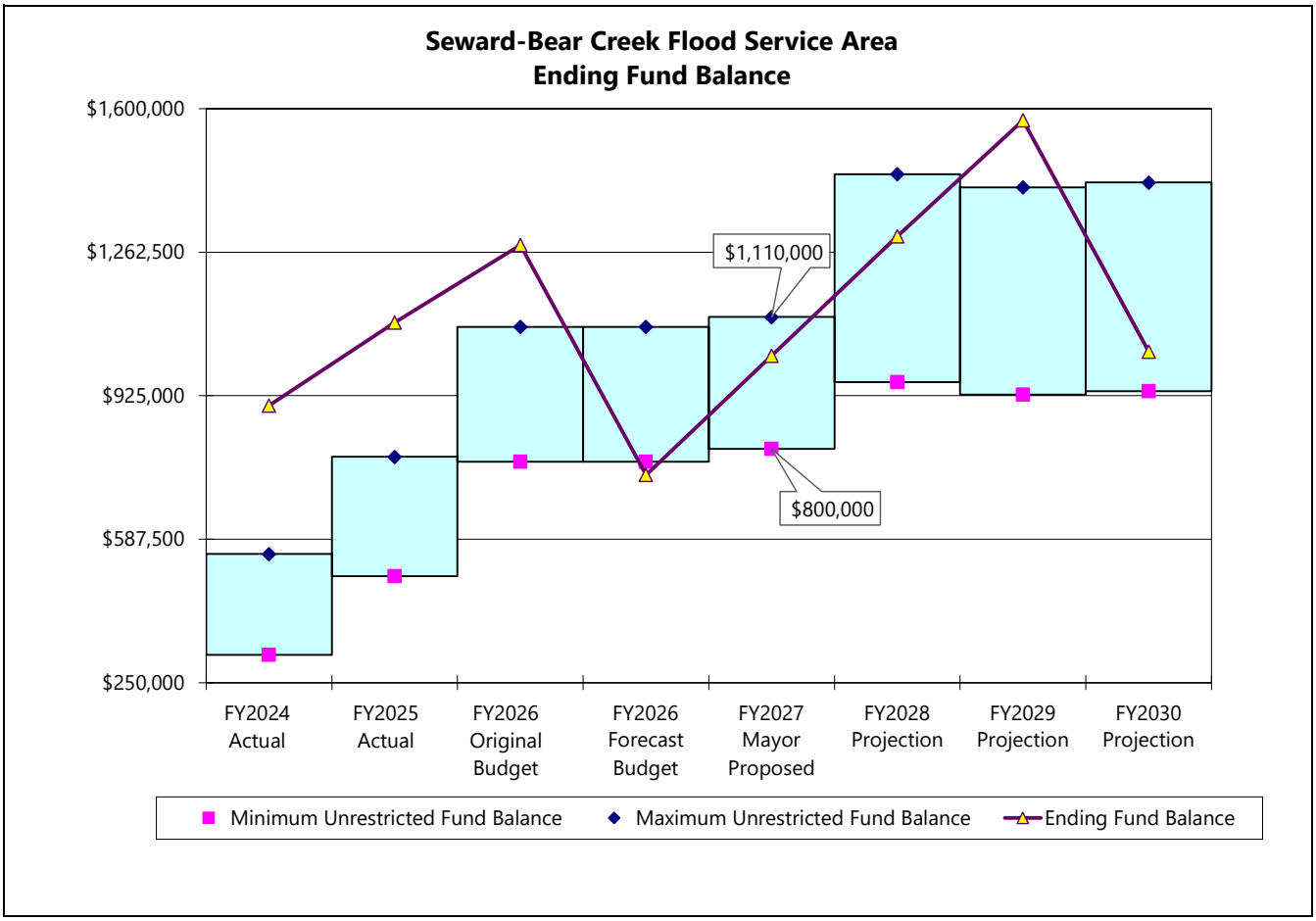


Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	594,702	637,787	673,867	674,095	688,362	695,246	702,198	716,242
Personal	26,827	29,646	21,183	26,390	26,816	27,084	27,355	27,629
Oil & Gas (AS 43.56)	144	-	-	-	-	-	-	-
	621,673	667,433	695,050	700,485	715,178	722,330	729,553	743,871
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	$ 594,988	$ 634,996	$ 673,867	$ 674,095	$ 688,362	$ 695,246	$ 702,198	$ 716,242
Personal	27,711	31,078	20,759	25,862	26,280	26,542	26,808	27,076
Oil & Gas (AS 43.56)	144	-	-	-	-	-	-	-
Interest	1,571	1,976	1,389	1,389	1,429	1,444	1,458	1,487
Flat Tax	28,777	28,891	21,160	21,160	21,160	21,583	22,015	22,455
Motor Vehicle Tax	8,545	8,633	7,744	7,744	8,589	8,761	8,936	9,115
Total Property Taxes	661,736	705,574	724,919	730,250	745,820	753,576	761,415	776,375
Federal Revenue	-	1,202	-	-	-	-	-	-
State Revenue	4,013	6,490	-	-	-	-	-	-
Interest Earnings	48,872	60,487	14,790	14,790	25,854	30,562	25,996	31,451
Total Revenues	714,621	773,753	739,709	745,040	771,674	784,138	787,411	807,826
Total Revenues and Operating Transfers	714,621	773,753	739,709	745,040	771,674	784,138	787,411	807,826
Expenditures:								
Personnel	258,076	259,219	264,802	264,802	304,917	311,015	317,235	323,580
Supplies	2,526	3,087	6,250	6,250	5,450	5,559	5,670	5,783
Services *	502,469	300,729	390,490	940,490	302,143	308,186	314,350	1,320,637
Capital Outlay	31,257	1,384	-	-	5,200	5,304	5,410	5,518
Interdepartmental Charges	19,858	14,110	(24,727)	(13,727)	(63,512)	(63,203)	(62,888)	(37,567)
Total Expenditures	814,186	578,529	636,815	1,197,815	554,198	566,861	579,777	1,617,951
Total Expenditures and Operating Transfers	814,186	578,529	636,815	1,197,815	554,198	566,861	579,777	1,617,951
Net Results From Operations	(99,565)	195,224	102,894	(452,775)	217,476	217,277	207,634	(810,125)
Projected Lapse	-	-	79,348	94,674	62,559	63,810	65,086	266,388
Change in Fund Balance	(99,565)	195,224	182,242	(358,101)	280,035	281,087	272,720	(543,737)
Beginning Fund Balance	1,001,130	901,565	1,096,789	1,096,789	738,688	1,018,723	1,299,810	1,572,530
Ending Fund Balance	$ 901,565	$ 1,096,789	$ 1,279,031	$ 738,688	$ 1,018,723	$ 1,299,810	$ 1,572,530	$ 1,028,793

* FY2030 Proposed revetment project in Seward Bear Creek Flood Service Area


Seward-Bear Creek Flood Service Area
Revenues and Expenditures
$1,700,000
$1,350,000
$1,000,000
$650,000
$300,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


Seward-Bear Creek Flood Service Area
Ending Fund Balance
$1,600,000
$1,262,500
$925,000
$587,500
$250,000
$1,110,000
$800,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

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

Dept 21212

Mission

The mission of the Seward-Bear Creek Flood Service Area is to provide flood planning, protection, and mitigation services in coordination with the appropriate agencies to reduce the risk of flood damage to private and public property through addressing issues that best reflect a fair use of the tax-levy for watershed-wide benefit.

Program Description

The Seward-Bear Creek Flood Service Area is responsible for providing hazard planning and mitigation services to the Seward-Bear Creek and Lowell Point communities. The Board of Directors is tasked to determine flood-planning needs in order to advise and facilitate hazard-reduction measures.

Major Long-Term Issues and Concerns:

- Disposal of material excavated from area creeks and determining areas outside the floodplain for gravel depositing.
- Engineering Revetments for Box Canyon Creek, SC15, and Kwechak Creek as a water diversion structure.
- Saving funds to construct Revetments

SBCFSA requests assistance from KPB Departments on these long-term issues:

- Bridge replacements at the intersections of Forest Road and Lost Creek, and Nautical Ave and the Seward Highway.
- KPB land development, Rip Rap supply and stockpile locations.

FY2026 Accomplishments

- Continued working in partnership with Trout Unlimited, US Fish and Wildlife, City of Seward, and the Kachemak Heritage Land Trust on design and placement of two fish culverts on Nash Road using funds from a Trout Unlimited Grant.
- Utilized drone equipment to save time and money on mitigation project quality control and to be able to survey the service area in a timelier manner.
- Continued to work in an advisory capacity with the Alaska Railroad to remove unclassified excavation from Japanese Creek.
- Contracted and managed projects that removed 105,000 CY (cubic yards) of sediment from the Salmon Creek drainage.
- Completed emerging situation repairs to address rapidly eroding embankments at Kwechak Creek.
- Published news letter informing the public of our department's accomplishments.

FY2027 New Initiatives:

- Continue partnership with US Fish & Wildlife Service, State of Alaska Fish & Game, Kachemak Heritage Land Trust, and other local stakeholders on fish culvert design and placement using grant funds. Trout Unlimited will develop design plans for the second of two culverts.
- Building fund balance for the construction of a Revetment along Bruno Road.
- Pursuing grant funds for design plans along Lost Creek extending the mitigation area down to the highway crossing.
- Partner with land management on annual Photogrammetry of the watershed. This will provide a better understanding of the localized sedimentation and better forecast mitigation needs.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Service Area Staffing History	1.75	1.75	2	2

Priority/Goal: Public Outreach and Education
Goal: Raise public awareness of floodplain risks, mitigation efforts, and the National Flood Insurance Program
Objective: 1. Send out educational mailings to all service area property owners.
2. Conduct community work sessions/public meetings.

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Number of Bulk Educational Mailings	1	1	1	1	1
Number of Community Work Sessions/Public Meetings	2	2	2	2	2

Department Function

Fund 259 **Seward-Bear Creek Flood Service Area - Continued**

Dept 21212

Priority/Goal: Flood Mitigation
Goal: Prioritize, plan, and facilitate flood mitigation projects
Objective: 1. Obtain grant funding for risk assessment or mitigation projects.
2. Complete in-stream and multi-agency mitigation projects.

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Grant/Partnership Mitigation Funding Applications	1	1	1	2	2
In-Stream Mitigation Projects	7	7	7	4	5
Multi-Agency Mitigation Projects	1	1	1	1	1

Commentary
In-progress and completed FY26 mitigation projects approved by the service area board under contractual services:

Flood Mitigation Projects (project costs expended in FY26)
- Upper Kwechak Restoration Project – $669,971.
- SC-15 Berm Restoration-$14,500.
- Spruce Creek Mitigation- Spring 2026.

Multi-Agency Mitigation Projects (project costs expended in FY26)
- Multiple projects in the planning phase.

Emerging Situation Projects (project costs expended in FY26)
- Kwechak Creek- $11,065.

Kenai Peninsula Borough
Budget Detail

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

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 133,020	$ 137,169	$ 148,812	$ 148,812	$ 177,256	$ 28,444	19.11%
40130	Overtime Wages	-	339	1,311	1,311	1,421	110	8.39%
40210	FICA	10,943	11,441	13,106	13,106	15,777	2,671	20.38%
40221	PERS	34,839	38,781	33,412	33,412	41,914	8,502	25.45%
40321	Health Insurance	65,479	57,485	53,000	53,000	50,000	(3,000)	-5.66%
40322	Life Insurance	205	241	210	210	358	148	70.48%
40410	Leave	13,590	13,763	14,951	14,951	18,191	3,240	21.67%
	Total: Personnel	258,076	259,219	264,802	264,802	304,917	40,115	15.15%
Supplies								
42120	Computer Software	492	-	-	-	-	-	-
42210	Operating Supplies	646	388	2,250	2,250	2,250	-	0.00%
42230	Fuel, Oil and Lubricants	223	257	1,000	1,000	1,000	-	0.00%
42250	Uniforms	-	1,323	1,000	1,000	500	(500)	-50.00%
42360	Motor Vehicle Supplies	-	266	1,000	1,000	500	(500)	-50.00%
42410	Small Tools & Minor Equipment	1,165	853	1,000	1,000	1,200	200	20.00%
	Total: Supplies	2,526	3,087	6,250	6,250	5,450	(800)	-12.80%
Services								
43011	Contractual Services	473,246	272,259	353,600	903,600	265,000	(88,600)	-25.06%
43019	Software Maintenance	-	1,463	1,600	1,800	1,150	(450)	-28.13%
43026	Software Licensing	1,006	477	1,306	1,306	1,400	94	7.20%
43110	Communications	2,676	2,444	3,087	3,087	4,225	1,138	36.86%
43140	Postage and Freight	25	73	600	600	200	(400)	-66.67%
43210	Transportation and Subsistence	6,039	6,113	9,137	8,937	10,838	1,701	18.62%
43220	Car Allowance	3,596	3,766	3,600	3,600	-	(3,600)	-100.00%
43260	Training	645	565	1,125	1,125	2,000	875	77.78%
43310	Advertising	841	-	700	700	200	(500)	-71.43%
43510	Insurance/Litigation Fund Premiums	885	854	773	773	915	142	18.37%
43610	Utilities	3,224	2,997	4,571	4,571	4,571	-	0.00%
43720	Equipment Maintenance	274	267	400	400	880	480	120.00%
43750	Vehicle Maintenance	285	123	325	325	1,000	675	207.69%
43810	Rents and Operating Leases	8,656	8,662	8,650	8,650	8,650	-	0.00%
43920	Dues and Subscriptions	1,071	666	1,016	1,016	1,114	98	9.65%
	Total: Services	502,469	300,729	390,490	940,490	302,143	(88,347)	-22.62%
Capital Outlay								
48311	Machinery and Equipment	29,330	-	-	-	-	-	-
48710	Minor Office Equipment	1,432	-	-	-	5,200	5,200	-
48720	Minor Office Furniture	495	-	-	-	-	-	-
48740	Minor Machinery and Equipment	-	1,384	-	-	-	-	-
	Total: Capital Outlay	31,257	1,384	-	-	5,200	5,200	-
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	-	(40,259)	(40,259)	(77,029)	(36,770)	91.33%
61990	Admin. Service Fee	19,858	14,110	15,532	26,532	13,517	(2,015)	-12.97%
	Total: Interdepartmental Charges	19,858	14,110	(24,727)	(13,727)	(63,512)	(38,785)	156.85%
Department Total		$ 814,186	$ 578,529	$ 636,815	$ 1,197,815	$ 554,198	$ (82,617)	-12.97%

Kenai Peninsula Borough
Budget Detail

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

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Service Area Program Manager and 1 Administrative Assistant.

Change: FT Admin Assistant was reclassed from a .75/.25 split with General Services to full time at Seward Bear Creek Flood and charge-outs to other departments.

42250 Uniforms. Decreased due to anticipated need.

42360 Motor Vehicle Supplies. Decreased due to actuals.

42410 Small Tools & Minor Equipment. Increased due to one-time purchase of a projector screen for board meetings.

43011 Contractual Services. Decrease due to different flood remediation projects with different costs. Projects approved by the board are: vegetation control on Scheffler Creek and 4th of July Creek ($15,000), downed tree removal on Lost Creek and Sawmill Creek ($40,000), emerging situations ($30,000), bank restoration on Upper Sawmill Creek ($40,000), gravel extraction in Japanese Creek ($40,000), and revetment design for Box Canyon Creek ($100,000).

43019 Software Maintenance. Reduced based on actuals. Trimble Survey Software ($1,150).

43026 Software Licensing. Adobe Acrobat ($300), Zoom ($550), and Trimble ($550).

43110 Communications. Increased to add Admin Assistant cell phone stipend.

43140 Postage and Freight. Decreased due to actuals.

43210 Transportation and Subsistence. Increased for travel to out-of-state floodplain conference and addition of pistol safety training. Also includes mileage for in-field work in personal vehicle, travel for meetings/training in Anchorage & Soldotna, and board meetings.

43220 Car Allowance. Decreased due to Program Manger's use of Borough vehicle in lieu of car allowance.

43260 Training. Increased due to cost of additional pistol safety class.

43310 Advertising. Decreased due to actuals.

43720 Equipment Maintenance. Increased due to GNSS equipment warranty expiration.

43750 Vehicle Maintenance. Increase due to deferred maintenance needs.

48710 Minor Office Equipment. To purchase high-end laptop needed for survey equipment software for Program Manager ($2,500) and network equipment ($2,700).

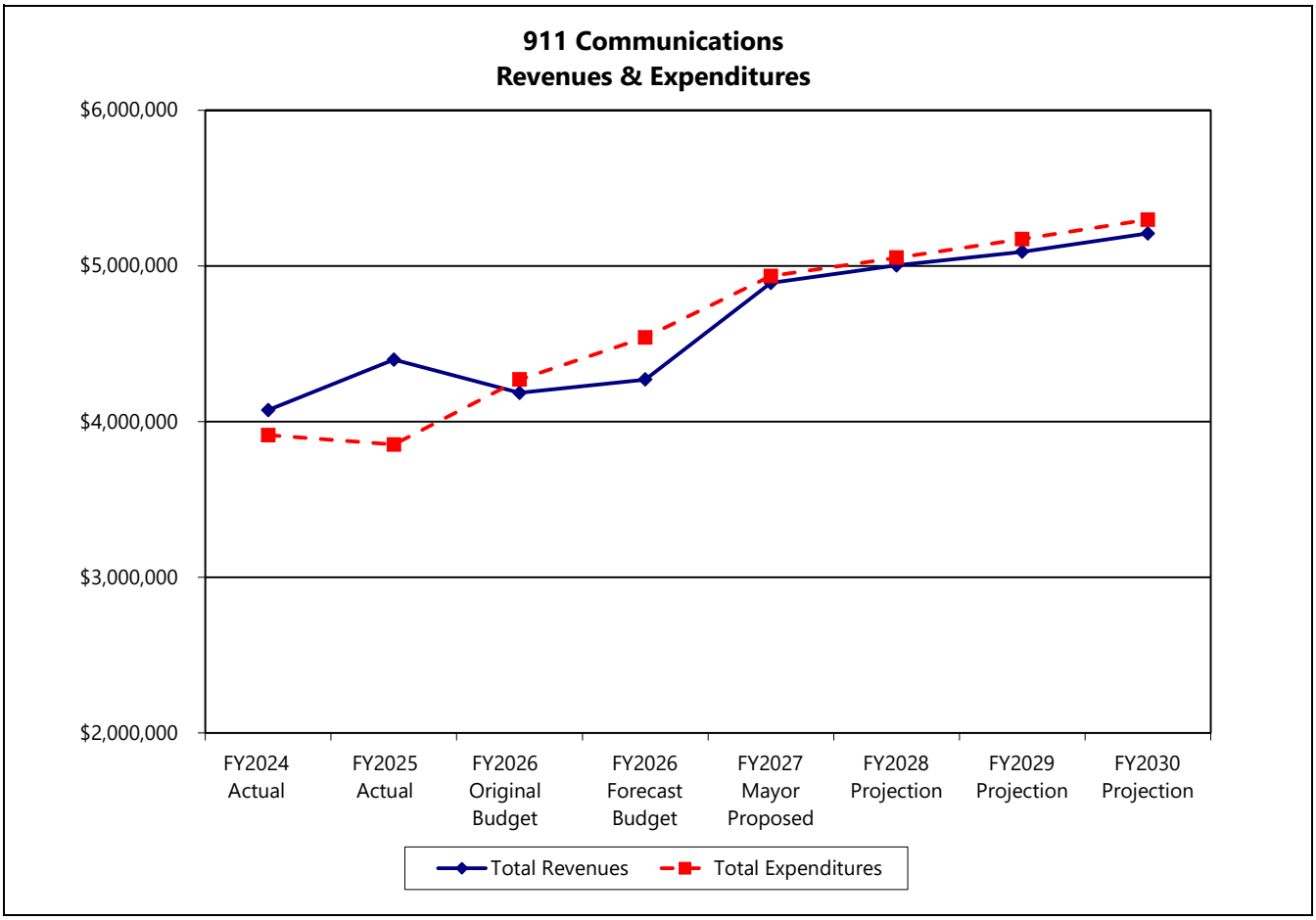
48740 Minor Machinery and Equipment. Decreased due to actuals.

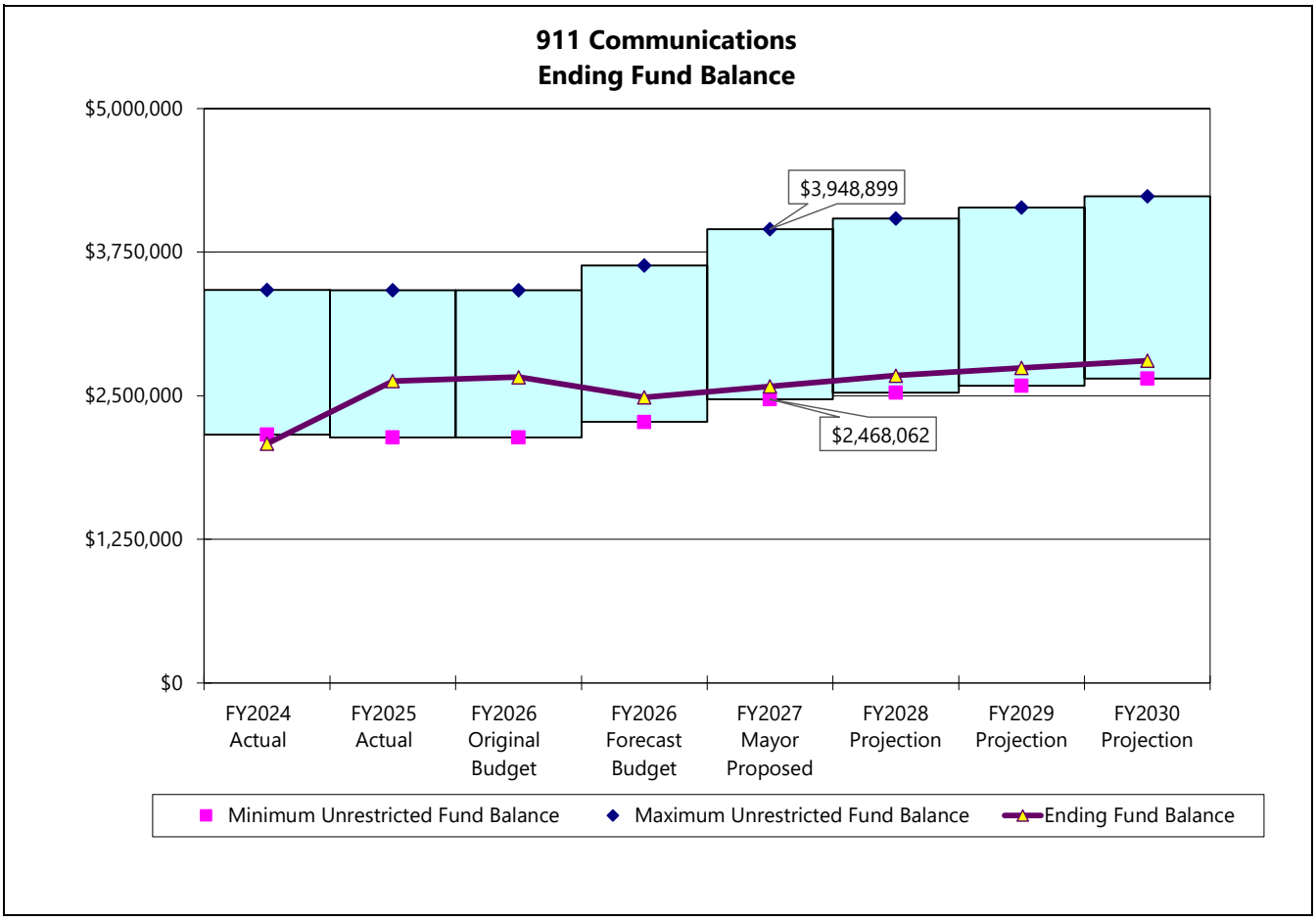
60000 Charges (To) From Other Depts. This reflects a ($46,684) charge back for up to 25% of the SBCFSA Manager's salary for Road Service Area purposes & a ($30,345) charge back for up to 25% of the Admin Assistant's salary for General Service purposes.

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

Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
E911 Surcharge Charges	$ 1,428,584	$ 1,447,749	$ 1,450,000	$ 1,450,000	$ 1,450,000	$ 1,457,250	$ 1,464,536	$ 1,471,859
Fees for service	2,133,611	2,302,959	2,222,348	2,308,208	2,914,542	3,001,978	3,092,037	3,184,798
State revenues	48,047	68,787	-	-	-	-	-	-
Interest earnings	29,743	135,286	71,701	71,701	74,527	77,408	53,492	54,815
Other Revenue	3,463	2,729	-	-	-	-	-	-
Total Revenues	3,643,448	3,957,510	3,744,049	3,829,909	4,439,069	4,536,636	4,610,065	4,711,472
Operating Transfers From:								
General Fund	150,000	150,000	150,000	150,000	150,000	152,250	154,534	156,852
Nikiski Fire Service Area	66,774	69,111	69,111	69,111	71,798	74,670	77,657	80,763
Bear Creek Fire Service Area	8,156	8,441	8,441	8,441	8,546	8,888	9,244	9,614
Western Emergency Service Area	31,167	32,258	32,258	32,258	32,527	33,828	35,181	36,588
Central Emergency Service Area	148,690	153,894	153,894	153,894	161,159	167,605	174,309	181,281
Kachemak Emergency Service Area	17,504	18,117	18,117	18,117	19,165	19,932	20,729	21,558
EPHESA	8,834	9,143	9,143	9,143	9,320	9,693	10,081	10,484
Total Operating Transfers	431,125	440,964	440,964	440,964	452,515	466,866	481,735	497,140
Total Revenues and Operating Transfers	4,074,573	4,398,474	4,185,013	4,270,873	4,891,584	5,003,502	5,091,800	5,208,612
Expenditures:								
Personnel	2,990,540	2,891,088	3,168,115	3,439,115	3,728,633	3,821,849	3,917,395	4,015,330
Supplies	7,743	8,175	14,550	14,550	15,550	15,939	16,337	16,745
Services	635,640	663,945	720,369	720,369	816,831	837,252	858,183	879,638
Capital Outlay	2,995	1,879	5,000	5,000	5,750	5,894	6,041	6,192
Interdepartmental Charges	76,092	110,148	112,965	112,965	119,360	122,344	125,403	128,538
Total Expenditures	3,713,010	3,675,235	4,020,999	4,291,999	4,686,124	4,803,278	4,923,359	5,046,443
Operating Transfers To:								
Capital Projects Fund - 911	200,921	178,538	250,000	250,000	250,000	250,000	250,000	250,000
Total Operating Transfers	200,921	178,538	250,000	250,000	250,000	250,000	250,000	250,000
Total Expenditures and Operating Transfers	3,913,931	3,853,773	4,270,999	4,541,999	4,936,124	5,053,278	5,173,359	5,296,443
Net Results From Operations	160,642	544,701	(85,986)	(271,126)	(44,540)	(49,776)	(81,559)	(87,831)
Projected Lapse	-	-	120,630	128,760	140,584	144,098	147,701	151,393
Change in Fund Balance	160,642	544,701	34,644	(142,366)	96,044	94,322	66,142	63,562
Beginning Fund Balance	1,921,257	2,081,899	2,626,600	2,626,600	2,484,234	2,580,278	2,674,600	2,740,742
Ending Fund Balance	$ 2,081,899	$ 2,626,600	$ 2,661,244	$ 2,484,234	$ 2,580,278	$ 2,674,600	$ 2,740,742	$ 2,804,304


911 Communications
Revenues & Expenditures
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


911 Communications
Ending Fund Balance
$5,000,000
$3,750,000
$2,500,000
$1,250,000
$0
$3,948,899
$2,468,062
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 264 **911 Communications**

Dept 11255

Mission

Our mission is to enhance the quality of life of the Kenai Peninsula Borough citizens by serving as the communications link between the citizen and the public safety services.

Program Description

The Soldotna Public Safety Communications Center (SPSCC) is responsible for providing emergency and routine public safety radio, telephone, 9-1-1 and computer-aided dispatching services to multiple law enforcement, fire, and EMS agencies. We will strive to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner. We recognize that service is our one and only product and we share a common ongoing goal to provide it at the highest possible level. We recognize that our strength and success are tied directly to the unique contributions of each of us working in the spirit of cooperation and teamwork.

Major Long-Term Issues and Concerns:

- Increased facility space to accommodate personnel, office and storage.

FY2026 Accomplishments:

- Began permanently dispatching for DPS in southeast Alaska.
- Collaborated closely with the CPGH Mobile Crisis team on development and deployment, delivering benefits to people in crisis and strengthening the community as a whole.
- In 2025, SPSCC staff played a crucial role in assisting a neighboring PSAP with a computer-aided dispatch (CAD) project. The engagement required substantial time and effort and ultimately resulted in the PSAP integrating with our CAD system, enhancing interoperability and delivering additional benefits beyond the initial goals.

FY2027 New Initiatives:

- Continue to exploring new AI technology for 911 call taking and Quality Improvement.
- QI Program – Complement with AI QA for all three disciplines (EMS/Fire/Law Enforcement)
- Establish and provide a Wellness/Quiet Room for employees.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	23	23	24.5	25.5

CAD Calls	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
CAD (Computer Aided Dispatch) Calls for Service Law Enforcement	63,270	64,160	68,207	76,733	76,733
CAD (Computer Aided Dispatch) Calls for Service EMS/Fire	7,007	7,665	7,685	8,069	8,069

Department Function

Fund 264 **911 Communications - Continued**

Dept 11255

Priority: Training
Goal: Educate our staff
Objective: Have all staff complete and pass EMD and EFD classes and receive certification.

Staff Training	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Percent of Staff Passing EMD, EFD Classes	100%	100%	100%	100%	100%

Priority: 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).

9-1-1 Call Data	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Average 9-1-1 Time to Answer	:10	:03	:03	:03	:03
Total 9-1-1 Calls Received		30,834	31,468	32,098	33,172
Average 9-1-1 Call Duration		2:39	2:19	2:19	2:19
E911 Surcharge		$ 2.00	$ 2.00	$ 2.00	$2.00

Kenai Peninsula Borough
Budget Detail

Fund 264
Department 11255 - 911 Communications

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,455,693	$ 1,392,156	$ 1,741,403	$ 1,894,863	$ 2,109,603	$ 368,200	21.14%
40120	Temporary Wages	16,935	25,188	27,496	27,496	27,505	9	0.03%
40130	Overtime Wages	171,932	205,190	74,448	74,448	82,767	8,319	11.17%
40210	FICA	138,833	136,055	162,201	175,380	193,447	31,246	19.26%
40221	PERS	417,142	431,764	413,071	448,079	513,657	100,586	24.35%
40321	Health Insurance	562,778	493,191	534,500	590,500	562,500	28,000	5.24%
40322	Life Insurance	2,367	2,586	2,506	2,713	4,307	1,801	71.87%
40410	Leave	224,860	204,958	212,490	225,636	234,847	22,357	10.52%
	Total: Personnel	2,990,540	2,891,088	3,168,115	3,439,115	3,728,633	560,518	17.69%
Supplies								
42120	Computer Software	-	-	450	450	450	-	0.00%
42210	Operating Supplies	1,778	2,125	3,000	3,000	4,000	1,000	33.33%
42263	Training Supplies	521	210	1,100	1,100	1,100	-	0.00%
42310	Repair/Maintenance Supplies	2,565	4,844	7,000	7,000	7,000	-	0.00%
42410	Small Tools & Minor Equipment	2,879	996	3,000	3,000	3,000	-	0.00%
	Total: Supplies	7,743	8,175	14,550	14,550	15,550	1,000	6.87%
Services								
43011	Contractual Services	181,827	182,151	182,741	185,781	188,495	5,754	3.15%
43019	Software Maintenance	121,386	112,222	130,100	130,100	140,176	10,076	7.74%
43026	Software Licensing	41,119	69,211	77,186	77,186	80,483	3,297	4.27%
43110	Communications	98,811	99,563	110,000	106,960	110,000	-	0.00%
43210	Transportation/Subsistence	3,341	983	6,950	6,950	6,950	-	0.00%
43260	Training	8,145	8,663	20,200	20,200	20,200	-	0.00%
43410	Printing	-	-	100	100	100	-	0.00%
43510	Insurance/Litigation Fund Premiums	12,713	14,495	13,551	13,551	13,061	(490)	-3.62%
43610	Utilities	55,677	57,376	61,500	61,500	61,500	-	0.00%
43720	Equipment Maintenance	17,074	16,997	17,250	17,250	94,475	77,225	447.68%
43780	Buildings/Ground Maintenance	11,427	17,985	16,500	16,500	17,100	600	3.64%
43810	Rents and Operating Leases	19,800	19,800	19,800	19,800	19,800	-	0.00%
43812	Equipment Replacement Payments	63,163	63,163	63,163	63,163	63,163	-	0.00%
43920	Dues and Subscriptions	1,157	1,336	1,328	1,328	1,328	-	0.00%
	Total: Services	635,640	663,945	720,369	720,369	816,831	96,462	13.39%
Capital Outlay								
48710	Minor Office Equipment	2,995	1,824	2,000	2,000	2,750	750	37.50%
48720	Minor Office Furniture	-	55	3,000	3,000	3,000	-	0.00%
	Total: Capital Outlay	2,995	1,879	5,000	5,000	5,750	750	15.00%
Transfers								
50455	911 Capital Projects Fund	200,921	178,538	250,000	250,000	250,000	-	0.00%
	Total: Transfers	200,921	178,538	250,000	250,000	250,000	-	0.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	76,092	110,148	112,965	112,965	119,360	6,395	5.66%
	Total: Interdepartmental Charges	76,092	110,148	112,965	112,965	119,360	6,395	5.66%
Department Total		$ 3,913,931	$ 3,853,773	$ 4,270,999	$ 4,541,999	$ 4,936,124	$ 665,125	15.57%

Kenai Peninsula Borough
Budget Detail

Fund 264
Department 11255 - 911 Communications - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Emergency Communications Coordinator, 1 911 Operations Manager, 4 Shift Supervisors, 1 Shift Supervisor/Training Officer, 14.5 Public Safety Dispatchers, 1 Quality Assurance Specialist, 1 CAD Specialist, 1 Radio Technician, and 1 911 Technical Specialist (IT).

Added: FT Radio Tech

42310 Repair & Maintenance Supplies. Includes spare parts not under warranty or support ($7,000).

42410 Small Tools & Minor Equipment. Dispatch headsets and bases ($3,000).

43011 Contractual Services. Payments to cities for E911 services ($158,400), EMD sponsoring physician ($15,895), Telelanguage services ($250), janitorial services ($8,400), shredding ($200), and Message switch service ($3100), GIS Solacom consulting ($2,000), and misc contract services ($250.)

43019 Software Maintenance. Solacom Guardian technical support call handling annual maintenance ($47,056), security camera software renewal ($199), CAD software maintenance ($47,500), Solarwinds software maintenance ($1,256), AudioCodes Voice Gateways annual technical support & hardware support ($11,235), Cisco contract support renewals ($10,820), TimeClock scheduling software ($940), Stancil maintenance ($20,950), and FortiNet fortiGate Renewal ($220).

43026 Software Licensing. EMD, EFD, AQUA protocol software and card set support and updates ($22,400), Pacific Applied Technology-ASPIN connectivity ($1,900), Microsoft Windows Server ($8,000), Zoom license ($277), PowerDMS policy-procedure training platform ($7,750), Prepared Live ($4,039), Blue Zone licensing-APSIN ($597), 911 Datamaster ALI/GIS database software tech support and licensing ($13,000), VMWare renewal foundation for 911 servers ($19,880), and Red Hat Enterprise server support ($2,640).

43110 Communications. Dedicated long distance circuits, trunks, and data lines/connectivity ($107,300) and cell phone stipend for IT Specialist, Emergency Communications Coordinator, and Operations Manager ($2700).

43210 Transportation/Subsistence. Travel costs and lodging for annual conferences with subject matter pertaining to 911, public safety, and emerging technologies ($6950).

43260 Training. IAED EMD/EFD recertifications, BLS , miscellaneous staff training, supervisory training, emergency dispatch professional conference, EMD/EFD courses , and mental health and peer support training.

43720 Equipment Maintenance. Increasing due to radio maintenance contract ($93,600), Bizhub maintenance contact ($750), and misc. maintenance ($125).

43780 Buildings/Grounds Maintenance. Grounds maintenance, elevator maintenance, generator/building maintenance, and snow removal.

43810 Rents and Operating Leases. 911 backup center location lease.

48710 Minor Office Equipment. Wireless intercom system ($2,000) and KPB network router ($750).

48720 Minor Office Furniture. Dispatch chair replacement ($1,500) and ergonomic office furniture ($1,500).

60000 Charges (To) From Other Departments. These are charges from Resource Planning - GIS for 60% of the wages and benefits of the Addressing Officer and 20% of the GIS Specialist, responsible for all 911 addressing and database management ($119,360).

For capital projects information on this department - See the Capital Projects Section - Pages 350-351, 354, 362

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-30
Call Manager Software	$ 184,005	$ 36,801	$ 36,801	$ 108,202
Logger FY22	105,448	26,362	26,362	9,670
	$ 289,453	$ 63,163	$ 63,163	$ 117,872

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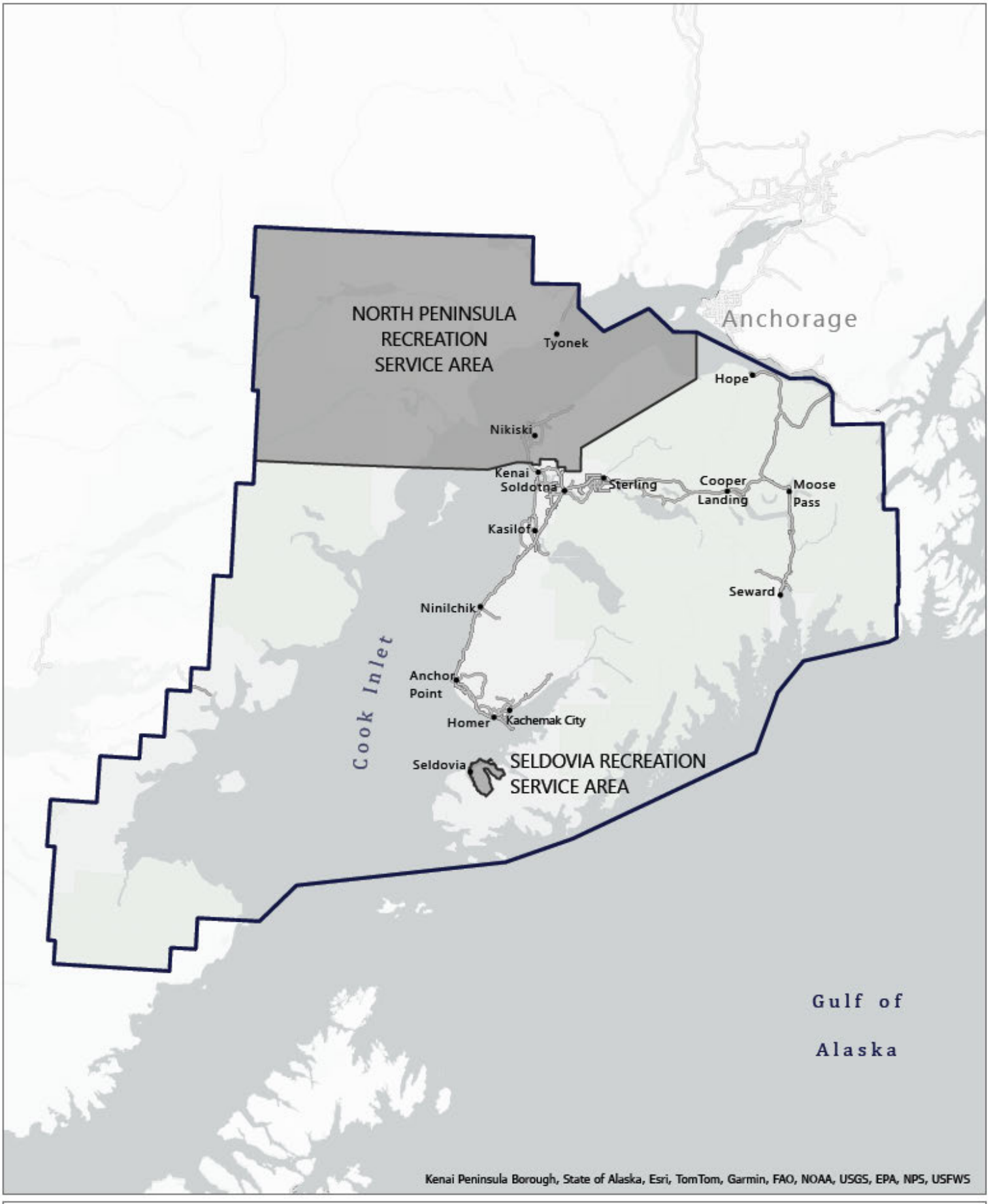
Recreation Service Areas

The Borough has two (2) recreation service areas, the North Peninsula Recreation Service Area and the Seldovia Recreation Service Area. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget

The major source of revenue for each of these service areas is property tax. Additional funding is provided through user fees, state grants and interest earnings.

North Peninsula Recreation Service Area – this service area provides recreation services for the residents of Nikiski and Tyonek.

Seldovia Recreational Service Area – this service area provides recreational services for the residents of Seldovia.



Kenai Peninsula Borough

Recreation Service Areas

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 11 permanent employees. Programs include basketball, volleyball, flag football, pickle ball, kickball, hockey, teen night, open gym activities, community classes and aquatic programs. The service area sponsors "Family Fun in the Midnight Sun" in June as a community wide event. The Boys & Girls Club of South-Central Alaska is contracted to provide the recreation services for the Village of Tyonek.

Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an indoor swimming pool with waterslide, multipurpose fields, community playgrounds, covered natural ice rink, trail systems, skateboard park, racquet ball courts with exercise area, disc golf course and a community center. The Nikiski Community Recreation Center (NCRC) currently houses a teen center, full swing golf simulator, gymnasium used for sporting activities and leagues, and banquet room and classroom/training spaces used for rentals for small and large group gatherings.

Revenues are derived primarily through property tax. The mill rate for fiscal year 2027 is set at 1.00 mills. Other revenues include facility user fees, program fees, and interest income.

Board Members
Kristen (Mae) Snow
Christopher Roofe
Felix J. Martinez II
Erin Belotte
Stacy A. Oliva

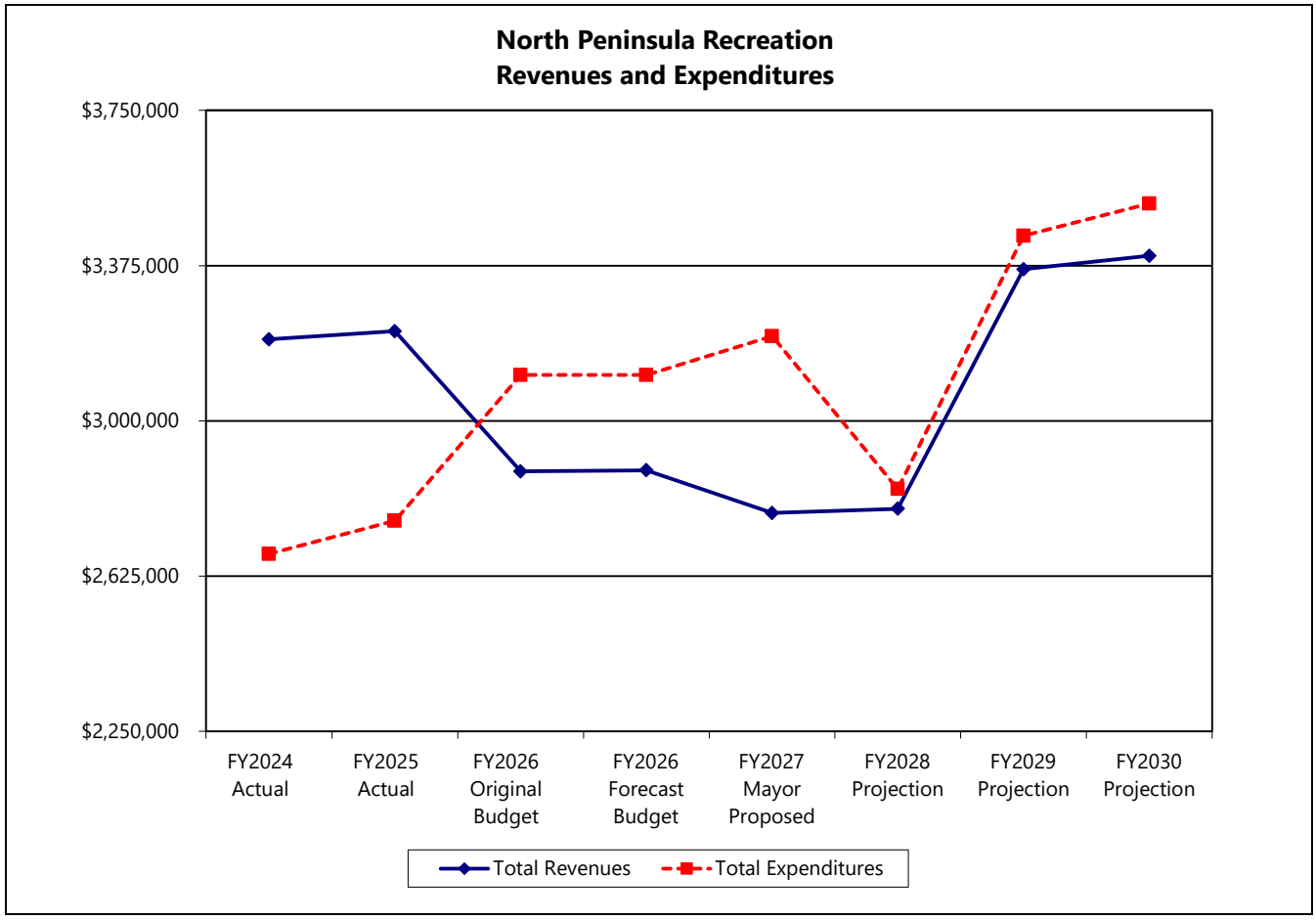
Mill Rate: 1.00

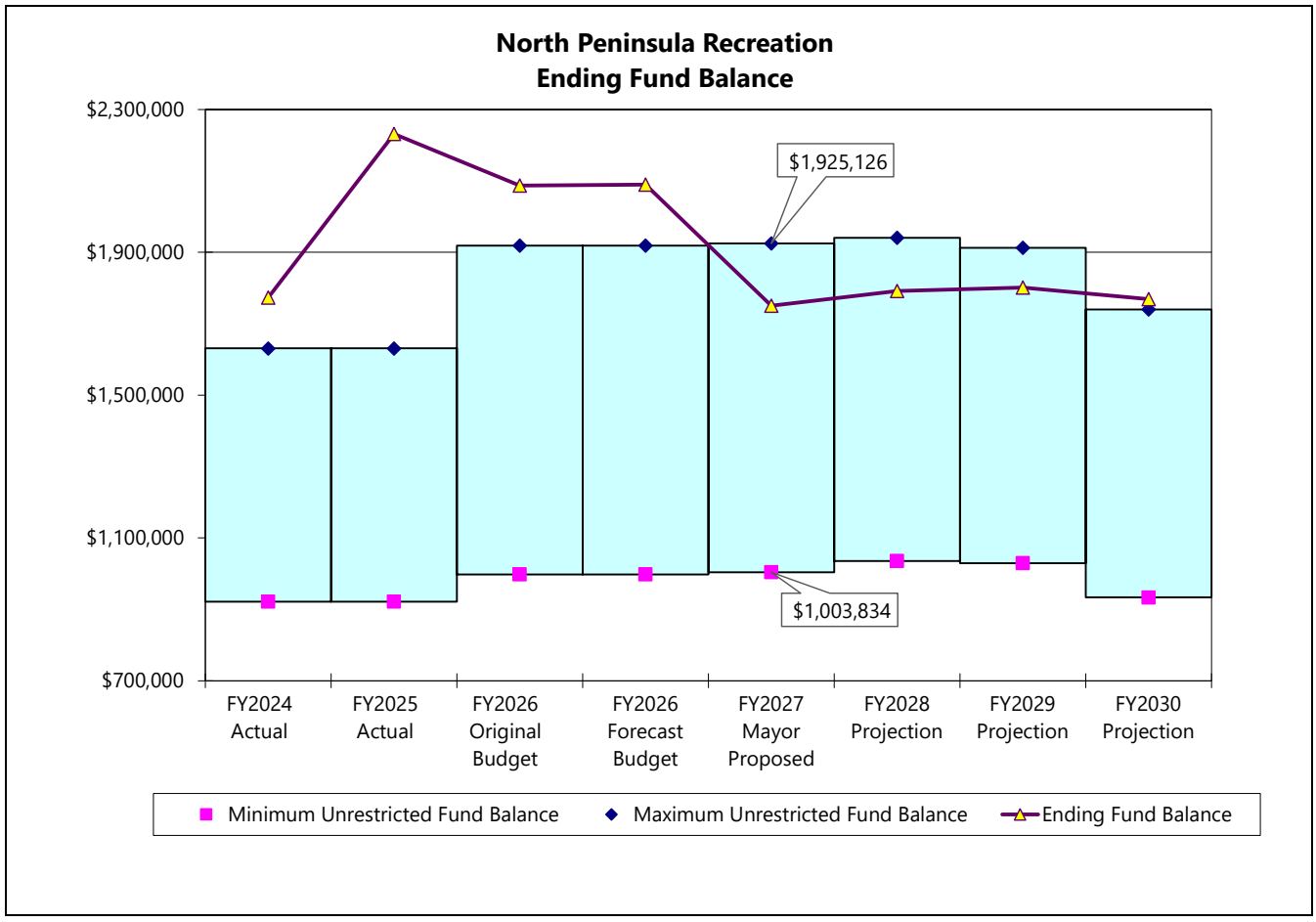
Population: 5,949

Square Miles: 5,530

Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	745,397	811,990	864,530	865,123	974,150	983,892	993,731	1,013,606
Personal	44,427	49,175	50,634	52,383	49,977	50,477	50,982	51,492
Oil & Gas (AS 43.56)	1,171,423	1,214,439	1,281,633	1,281,633	1,395,108	1,395,108	1,395,108	1,395,108
	1,961,247	2,075,604	2,196,797	2,199,139	2,419,235	2,429,477	2,439,821	2,460,206
Mill Rate	1.40	1.30	1.15	1.15	1.00	1.00	1.23	1.23
Revenues:								
Property Taxes								
Real	$ 1,043,430	$ 1,053,833	$ 994,210	$ 994,891	$ 974,150	$ 983,892	$ 1,222,289	$ 1,246,735
Personal	62,544	63,577	57,065	59,036	48,977	49,467	61,454	62,068
Oil & Gas (AS 43.56)	1,639,993	1,578,770	1,473,878	1,473,878	1,395,108	1,395,108	1,715,983	1,715,983
Interest	2,895	2,816	8,566	8,566	8,909	9,265	9,636	10,021
Flat Tax	6,437	5,418	4,356	4,356	4,356	4,443	4,532	4,623
Motor Vehicle Tax	19,837	18,838	19,840	19,840	19,338	19,725	20,120	20,522
Total Property Taxes	2,775,136	2,723,252	2,557,915	2,560,567	2,450,838	2,461,900	3,034,014	3,059,952
State Revenue	17,350	25,692	-	-	-	-	-	-
Interest Earnings	117,284	157,715	34,973	34,973	41,792	35,007	35,827	36,030
Other Revenue	287,467	310,018	285,000	285,000	285,000	290,700	296,514	302,444
Total Revenues	3,197,237	3,216,677	2,877,888	2,880,540	2,777,630	2,787,607	3,366,355	3,398,426
Total Revenues and Other Financing Sources	3,197,237	3,216,677	2,877,888	2,880,540	2,777,630	2,787,607	3,366,355	3,398,426
Expenditures:								
Personnel	1,260,127	1,291,114	1,550,259	1,550,259	1,581,144	1,612,767	1,653,086	1,702,679
Supplies	105,347	104,014	123,800	123,800	123,800	126,276	128,802	132,666
Services	560,198	588,506	726,201	726,201	726,031	740,552	755,363	778,024
Capital Outlay	4,842	28,421	49,089	49,089	12,500	(6,120)	(6,242)	(6,429)
Interdepartmental Charges	47,440	50,334	61,234	61,234	61,087	61,837	63,275	65,174
Total Expenditures	1,977,954	2,062,389	2,510,583	2,510,583	2,504,562	2,535,312	2,594,284	2,672,114
Operating Transfers To:								
Capital Projects Fund	700,000	696,000	600,000	600,000	700,000	300,000	300,000	300,000
Debt Service	-	-	-	-	-	-	552,750	552,750
Total Operating Transfers	700,000	696,000	600,000	600,000	700,000	300,000	852,750	852,750
Total Expenditures and Operating Transfers	2,677,954	2,758,389	3,110,583	3,110,583	3,204,562	2,835,312	3,447,034	3,524,864
Net Results From Operations	519,283	458,288	(232,695)	(230,043)	(426,932)	(47,705)	(80,679)	(126,438)
Projected Lapse	-	-	87,870	87,870	87,660	88,736	90,800	93,524
Change in Fund Balance	519,283	458,288	(144,825)	(142,173)	(339,272)	41,031	10,121	(32,914)
Beginning Fund Balance	1,254,199	1,773,482	2,231,770	2,231,770	2,089,597	1,750,325	1,791,356	1,801,477
Ending Fund Balance	$ 1,773,482	$ 2,231,770	$ 2,086,945	$ 2,089,597	$ 1,750,325	$ 1,791,356	$ 1,801,477	$ 1,768,563


North Peninsula Recreation
Revenues and Expenditures
$3,750,000
$3,375,000
$3,000,000
$2,625,000
$2,250,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


North Peninsula Recreation
Ending Fund Balance
$2,300,000
$1,900,000
$1,500,000
$1,100,000
$700,000
$1,925,126
$1,003,834
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 225 **North Peninsula Recreation Service Area**

Dept 61110

Mission

To provide a variety of quality programs, community activities and recreational opportunities that create positive experiences.

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). NPRSA also provides recreational, education, aquatics, athletics and fitness programming people of all ages.

Major Long-Term Issues and Concerns:

- Maintain sustainable services and operations with the increased costs of providing services.
- Filling full-time position with qualified parks and recreation professionals.
- Finding new revenues streams to support the offerings for the ever-expanding needs of the community.

FY2026 Accomplishments:

Administration:

- Completed the pool lobby renovation project which help with more efficient traffic flow, and made the lobby feel more spacious.
- Partnership with Apogee North where they provide a unique home school opportunity for kids in the community

Operations:

- Reintroduced our Aquafit and Circuit Training programs to serve the adult fitness population.
- Friday night teen night programs have continued to flourish with the help of several of our community members and churches stepping up to help provide some activities at our Recreation Center.
- The Nikiski Open disc golf tournament continues to grow as we had players from all over the state come to Nikiski for a weekend of Disc Golf. This tournament and our course has become a must play event for those in the disc golf community across the state.
- Partnered with the Kenai Quilters to host the North Kenai Quilt Show. The Show featured exhibits made by quilters from across the Kenai Peninsula. As a result of the show NPRSA has partnered with the Kenai Quilters to develop some sewing offerings for people of all ages.
- On several occasions throughout the year staff has dealt with unexpected breaks or emergency repair situations, and yet with determination and quick problem-solving staff was able to keep our facilities operational for the public when most places would have shut down to handle the situation.

FY2027 New Initiatives:

- Continue to work towards completion of the NPRSA Master Plan to ensure we are moving in the direction the community wants and supports.
- Complete the remodel of the Recreation Center, which will make the building warmer and inviting to the public; with better programming space and new furniture also.
- Develop programming that serves both the home school and after school needs of the community. The programming should be unique and innovated to the area that allow kids to explore a wide variety activities and interests.
- Develop specialized aquatics programs that meet the needs of those in the community that we are not currently serving. Ideas for programming include stroke clinic, diving, synchronized swimming.
- Explore development of aquatic programs that go beyond typical pool use, i.e. Kayak/Canoe Safety, Family water safety courses, etc.

Performance Measures:

Priority: Staffing
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.

Staffing	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Estimated	FY2027 Proposed
Permanent Staffing History (FTEs)	11	11	11	11	11
Temporary Staffing History (FTEs)	7	6	6	6	6
Total Staff Hours	34,210	29,780	31,780	33,000	35,040
Estimated # Volunteers/Volunteer Hours	600-800/ 900-1,200	617/803	689/936	750/1,000	750/1,200

Department Function

Fund 225 **North Peninsula Recreation Service Area - Continued**

Dept 61110

Staff Certifications/License	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
ARC Lifeguard Certified (Incl. CPR/AED/First Aid)	25-30	15	15	20-25	20-25
ARC Professional CPR/First Aid/AED	15	7	6	12	15
ARC Water Safety Instructor/Lifeguard Instructor	6/1	2/1	2/1	5/1	6/1
NRPA Certified Pool Operator	7	5	2	5	7
NRPA Aquatic Facility Operator	1	1	1	1	1
NRPA Certified Playground Safety Inspector	1-2	0	0	0	1
Safe Sport & Concussion Training	15	7	7	10	15

Priority: 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.

Community Events & Special Programs	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Recreation	35	23	23	29	35
Aquatics	12	8	8	10	12

Priority: Attendance/Participation—Admissions/Programs/Classes/Events/Reservations/Leagues/Memberships/Punch Cards
Goal: Increase participation and attendance of NPRSA facilities, programs and events.
Objective: 1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
2. Develop partnerships with schools and local community organizations to further optimize the delivery of services to the community.
3. Increase public awareness of programs and facilities through schools, businesses and community organizations.

Nikiski Pool- Attendance/Participation	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Admissions/Classes/Programs	65,000	56,888	58326	58,000	65,000
Events	500	303	375	450	500
Facility Reservations (Rental Attendance)	3,500	2,668	2712	3,000	3,500
Learn To Swim Programs/Classes	3,500	809	1500	1,750	3,500
Memberships/Punch Cards	25,000	22,559	23,871	24,000	25,000
Spectators	800	623	649	725	800
Nikiski Community Recreation Center- Attendance/Participation					
Admissions/Classes/Programs	28,000	20,237	21,758	23,000	28,000
Events	7,000	5,128	5430	6,000	7,000
Facility Reservations (Rental Attendance)	8,000	5,516	5924	7,000	8,000
Leagues	700	408	376	550	700
Memberships/Punch Cards	1,800	1,671	1747	1,750	1,800
Spectators	7,000	5,145	5689	6,500	7,000

Department Function

Fund 225 **North Peninsula Recreation Service Area - Continued**

Dept 61110

Commentary

For FY27 the North Peninsula Recreation Service Area is dedicated to offering top notch recreational programs, classes, leagues, and events. This year we are focused on reaching more of our homeschool population while looking to reintroduce our afterschool program. These programs will continue to stress healthy living and an active lifestyle while also introducing some new skills and hobbies meant to enhance the participants quality of life.

We strive to create additional aquatics programming that take young kids from learn to swim and give them a pathway to continue their aquatic journey into their pre-teen, teenage, and adult years. With all the bodies of water our community encounters in their daily life, we feel it is important that we offer unique and specialized water safety classes/clinics for families. Boating, kayaking and paddleboarding have become popular activities for kids in our community and we can play a vital role ensuring they know how to enjoy those activities safely.

We are excited about the continued work and completion of our Master Plan so that we can continue to meet the needs of the people we serve. This master plan will provide us with the community input we need to set the direction of where NPRSA is headed over the next 7 years. This FY27 budget was created to be fiscally responsible while also addressing some aging infrastructure issues. The goal of NPRSA is to take care of what we do have so we can better support the recreational opportunities our community desires. We will continue to engage with partners and volunteers to keep the staffing cost down while continuing to grow programs and offerings.

Kenai Peninsula Borough
Budget Detail

Fund 225
Department 61110 - North Peninsula Recreation Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 567,513	$ 563,992	$ 730,312	$ 730,312	$ 776,037	$ 45,725	6.26%
40120	Temporary Wages	184,142	191,286	189,375	189,375	202,480	13,105	6.92%
40130	Overtime Wages	3,587	1,087	3,113	3,113	3,111	(2)	-0.06%
40210	FICA	62,543	61,892	93,096	93,096	82,879	(10,217)	-10.97%
40221	PERS	150,602	162,479	165,155	165,155	182,047	16,892	10.23%
40321	Health Insurance	210,753	233,966	282,500	282,500	252,500	(30,000)	-10.62%
40322	Life Insurance	904	1,014	1,041	1,041	1,583	542	52.07%
40410	Leave	79,867	75,398	83,667	83,667	78,507	(5,160)	-6.17%
40511	Other Benefits	216	-	2,000	2,000	2,000	-	0.00%
	Total: Personnel	1,260,127	1,291,114	1,550,259	1,550,259	1,581,144	30,885	1.99%
Supplies								
42020	Signage Supplies	-	4,031	-	-	-	-	-
42120	Computer Software	-	-	1,000	1,000	1,000	-	0.00%
42210	Operating Supplies	50,865	50,893	56,500	56,500	56,500	-	0.00%
42230	Fuel, Oils and Lubricants	6,092	3,035	7,300	7,300	7,300	-	0.00%
42250	Uniforms	1,232	832	2,000	2,000	2,000	-	0.00%
42310	Repair/Maintenance Supplies	25,322	26,807	38,000	38,000	38,000	-	0.00%
42360	Motor Vehicle Supplies	950	1,931	1,500	1,500	1,500	-	0.00%
42410	Small Tools & Minor Equipment	4,985	4,756	5,000	5,000	5,000	-	0.00%
42960	Recreational Supplies	15,901	11,729	12,500	12,500	12,500	-	0.00%
	Total: Supplies	105,347	104,014	123,800	123,800	123,800	-	0.00%
Services								
43011	Contractual Services	36,856	36,564	38,243	38,243	38,243	-	0.00%
43019	Software Maintenance	1,010	1,038	1,150	1,150	1,150	-	0.00%
43026	Software Licensing	3,652	3,757	4,770	4,770	4,770	-	0.00%
43110	Communications	8,934	9,216	9,000	9,000	9,500	500	5.56%
43140	Postage and Freight	260	-	300	300	300	-	0.00%
43210	Transportation/Subsistence	2,137	2,194	-	-	-	-	-
43220	Car Allowance	14	-	-	-	-	-	-
43260	Training	723	923	3,160	3,160	5,630	2,470	78.16%
43310	Advertising	3,350	3,067	6,000	6,000	6,000	-	0.00%
43510	Insurance/Litigation Fund Premiums	158,157	191,566	194,253	194,253	231,308	37,055	19.08%
43610	Utilities	304,019	301,072	390,195	390,195	350,000	(40,195)	-10.30%
43720	Equipment Maintenance	2,884	1,462	1,500	1,500	1,500	-	0.00%
43750	Vehicle Maintenance	933	910	2,000	2,000	2,000	-	0.00%
43780	Buildings/Grounds Maintenance	26,236	30,792	61,000	61,000	61,000	-	0.00%
43810	Rents and Operating Leases	6,004	4,960	6,000	6,000	6,000	-	0.00%
43920	Dues and Subscriptions	591	366	630	630	630	-	0.00%
43960	Recreation Program Expenses	4,438	619	8,000	8,000	8,000	-	0.00%
	Total: Services	560,198	588,506	726,201	726,201	726,031	(170)	-0.02%
Capital Outlay								
48120	Major Office Equipment	-	-	6,900	6,900	-	(6,900)	-100.00%
48513	Major Recreational Equipment	-	-	27,000	27,000	-	(27,000)	-100.00%
48710	Minor Office Equipment	2,677	9,570	3,577	3,577	2,800	(777)	-21.72%
48720	Minor Office Furniture	-	2,463	9,112	9,112	7,200	(1,912)	-20.98%
48740	Minor Machinery and Equipment	-	5,261	-	-	2,500	2,500	-
48755	Minor Recreational Equipment	2,165	11,127	2,500	2,500	-	(2,500)	-100.00%
	Total: Capital Outlay	4,842	28,421	49,089	49,089	12,500	(36,589)	-74.54%
Transfers								
50459	North Pen Rec Capital Projects	700,000	696,000	600,000	600,000	700,000	100,000	16.67%
	Total: Transfers	700,000	696,000	600,000	600,000	700,000	100,000	16.67%

Kenai Peninsula Borough
Budget Detail

Fund 225
Department 61110 - North Peninsula Recreation Administration - Continued

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(803)	-	-	-	-	-	-
61990	Admin Service Fee	48,243	50,334	61,234	61,234	61,087	(147)	-0.24%
	Total: Interdepartmental Charges	47,440	50,334	61,234	61,234	61,087	(147)	-0.24%
Department Total		$ 2,677,954	$ 2,758,389	$ 3,110,583	$ 3,110,583	$ 3,204,562	$ 93,979	3.02%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director, 1 Recreation Supervisor, 1 Pool Supervisor, 1 Maintenance Mechanic II, 2 Shift Supervisors, 1 Admin Assistant, 1 Lifeguard, 2 Instructor-Lifeguards, and 1 General Maintenance Operator.

43011 Contractual Services. Contract with Boys & Girls Club to provide recreation services for the Village of Tyonek ($14,000), HVAC service contract ($18,213), background check/screening services ($1,050), water testing ($1,250), security monitoring ($1,780), bus services ($1,000), hazardous waste pickup ($150), and fire extinguisher service (800).

43019 Software Maintenance. Milestone (CCTV software) ($1,150).

43026 Software Licensing. Zoom ($275), Canva ($200), Registration software ($3,495), Adobe license ($300), and Survey Monkey ($500).

43210 Transportation/Subsistence. No cost associated with training this fiscal year, training will be delivered via web or on premise.

42360 Training. Life guard certifications, certified pool operator certifications and exams, 1st Aid/CPR/AED certification for general staff. Increased this year due to the cost associated leadership and customer service training for full time staff.

43510 Insurance Premium. Insurance premium for property, workmans' compensation and liability. Increase due to increase in value of property and equipment and associated premiums for FY27.

43610 Utilities. Decrease to be more in line with prior year acutals.

48710 Minor Office Equipment. Scheduled replacement of 1 standard PC for library ($800), 1 High End PC for Director ($1,200), and 1 new placement PC for public use at rec center ($800).

48720 Minor Office Furniture. 20 Stackable rolling chairs for classroom spaces ($300 ea), 4 small Tables of pool deck ($300 ea)

48740 MInor Machinery and Equipment. Swimsuit spinner for the pool ($2,500).

50459 Transfer. Transfer to capital project fund to support long term capital improvement plan. FY2027 includes a master plan development, various improvements at the recreation center and pool, general equipment replacement, and a warming hut at the ice rink.

61990 Admin Service Fee. The admin service fee is to cover a portion of costs associated with providing general government services. The FY2027 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 350-351, 355, 368, 410-411

Seldovia Recreation Service Area

This service area was established on October 4, 2011 to provide recreational services for the Seldovia community. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board and provide oversight of the operations, each serving a three-year term.

The Seldovia Recreational Service Area is based out of and utilizes the Sea Otter Community Center, formerly known as the Seldovia Community Center, located adjacent to Susan B. English School. Services to be provided may include but are not limited to senior citizens and youth programs, musical instruction and practice, accommodation of visiting schools during field trips, facility rental for organizations and individuals for meetings and celebrations, adult education, high speed internet access, community gatherings, construction and support for recreational assets within the service area, arts and crafts instruction and facilitation, science and nature education and outdoor activities.

The major source of revenue is property tax. The mill rate for fiscal year 2027 is set at 1.75 mills.

Board Members
Elizabeth Diament, Chair
Jenifer Cameron
Valisa Higman
Paul A. Cziko
Marcia Patrick

Mill Rate: 1.75

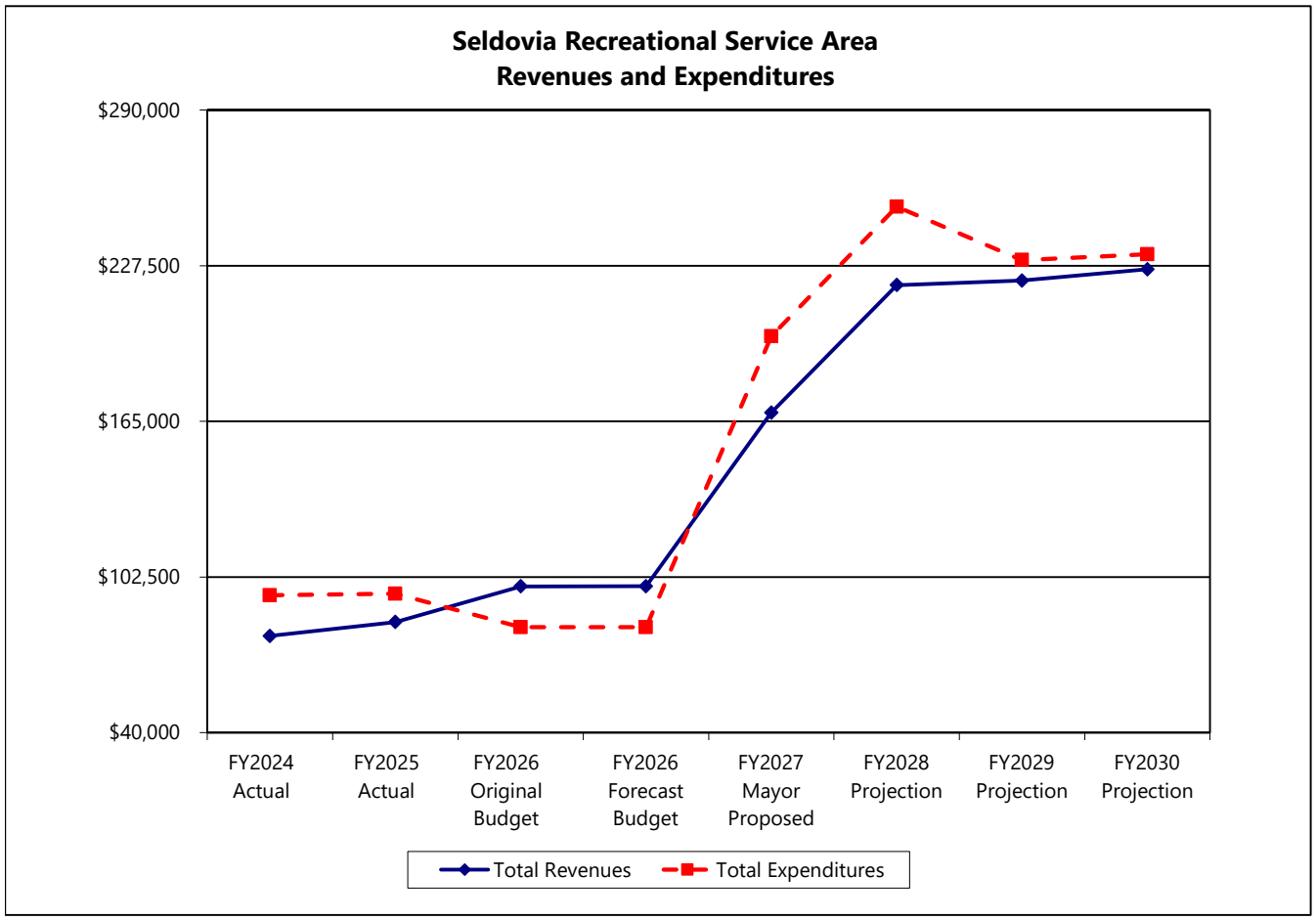
Population: 419

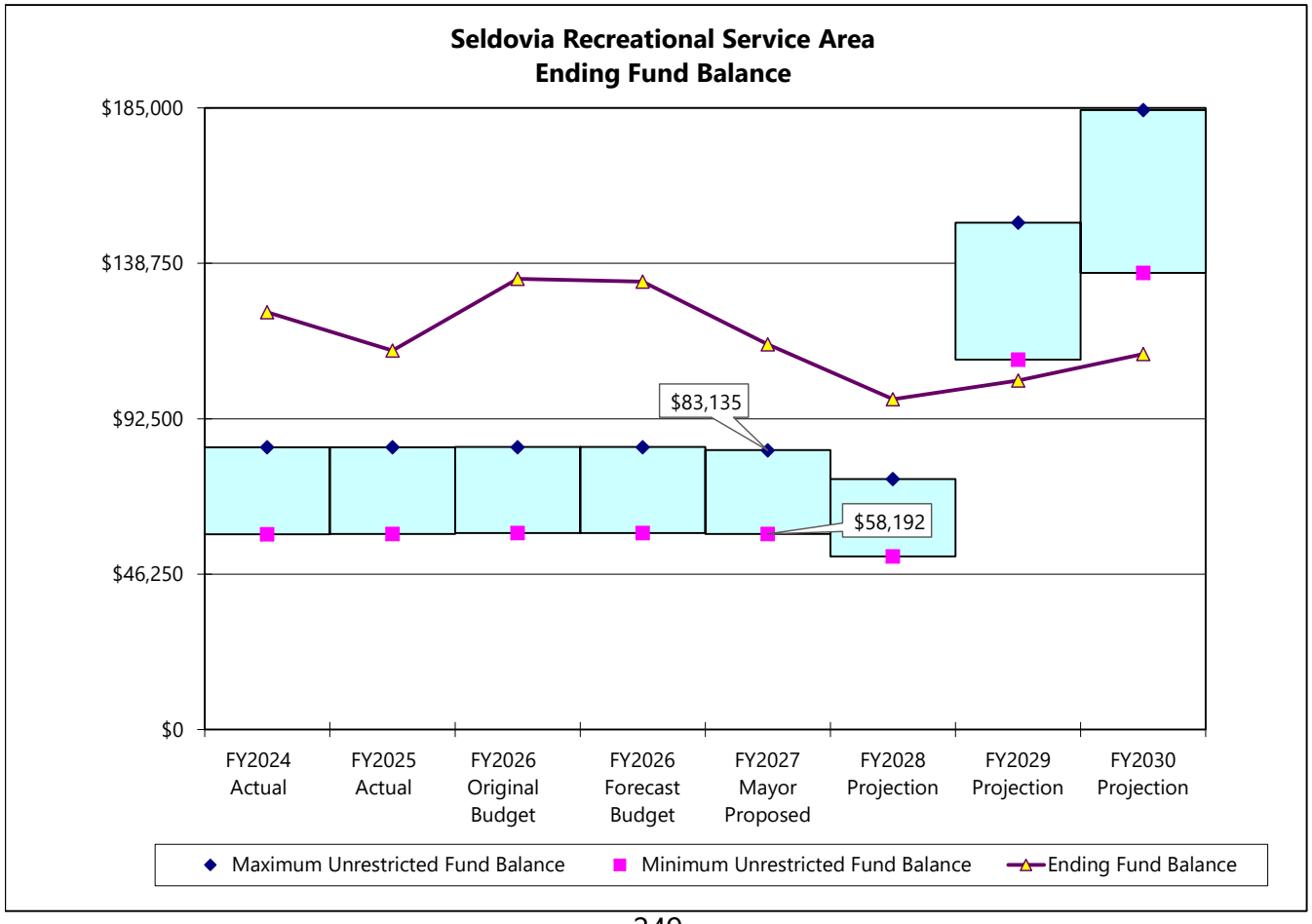
Square Miles: 43

Fund: 227 Seldovia Recreational Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	89,969	89,757	91,922	91,922	91,189	92,101	93,022	94,882
Personal	1,112	1,113	1,281	1,305	1,024	1,034	1,044	1,054
	91,081	90,870	93,203	93,227	92,213	93,135	94,066	95,936
Mill Rate	0.75	0.75	1.00	1.00	1.75	2.30	2.30	2.30
Revenues:								
Property Taxes								
Real	$ 65,558	$ 70,014	$ 91,922	$ 91,922	$ 159,581	$ 211,832	$ 213,951	$ 218,229
Personal	1,090	1,100	1,255	1,279	1,756	2,331	2,353	2,376
Interest	199	814	-	-	-	-	-	-
Flat Tax	2,290	1,900	1,909	1,909	1,909	1,947	1,986	2,026
Motor Vehicle Tax	279	267	282	282	273	278	284	290
Total Property Taxes	69,416	74,095	95,368	95,392	163,519	216,388	218,574	222,921
Interest Earnings	7,824	7,704	2,348	2,348	4,000	2,294	1,967	2,078
Other Revenue	1,585	2,650	1,050	1,050	1,050	1,050	1,050	1,050
Total Revenues	78,825	84,449	98,766	98,790	168,569	219,732	221,591	226,049
Expenditures:								
Personnel	-	948	-	-	-	-	-	-
Supplies	8,439	6,711	9,000	9,000	6,000	6,120	6,242	6,367
Services	59,561	63,659	69,871	69,871	188,304	234,904	213,953	216,093
Capital Outlay	24,819	22,198	1,500	1,500	-	4,000	4,000	4,000
Interdepartmental Charges	2,320	2,338	2,009	2,009	4,858	6,126	5,605	5,662
Total Expenditures	95,139	95,854	82,380	82,380	199,162	251,150	229,800	232,122
Total Expenditures and Operating Transfers	95,139	95,854	82,380	82,380	199,162	251,150	229,800	232,122
Net Results From Operations	(16,314)	(11,405)	16,386	16,410	(30,593)	(31,418)	(8,209)	(6,073)
Projected Lapse	-	-	4,943	4,119	11,950	15,069	13,788	13,927
Change in Fund Balance	(16,314)	(11,405)	21,329	20,529	(18,643)	(16,349)	5,579	7,854
Beginning Fund Balance	140,527	124,213	112,808	112,808	133,337	114,694	98,345	103,924
Ending Fund Balance	$ 124,213	$ 112,808	$ 134,137	$ 133,337	$ 114,694	$ 98,345	$ 103,924	$ 111,778

*Services Expense pending 710 fund


Seldovia Recreational Service Area
Revenues and Expenditures
$290,000
$227,500
$165,000
$102,500
$40,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


Seldovia Recreational Service Area
Ending Fund Balance
$185,000
$138,750
$92,500
$46,250
$0
$83,135
$58,192
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Maximum Unrestricted Fund Balance
Minimum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 227 **Seldovia Recreational Service Area**

Dept 61210

Mission

To provide healthy, year-round recreational activities, facilities and services that meet the recreational and enrichment needs of the whole community.

Program Description

The Seldovia Recreational Service Area (SRSA) provides healthy, year-round recreation and enrichment opportunities for the entire community. The SRSA sponsors the Sea Otter Community Center (SOCC) and a program coordinator. Together, these assets sponsor and host recreational and enrichment programs, while also providing a free or low-cost space for individuals and organizations to gather for community-wide events, youth-specific activities, community education classes, meetings, private events and more. In collaboration with other local organizations, the SRSA Board supports the development and implementation of additional facilities and activities within the Service Area. in the SA beyond the SOCC

Major Long-Term Issues & Concerns:

- Given the relative isolation of the SRSA, recreational and enrichment opportunities and facilities are relatively limited. Building and maintaining recreational assets that meet community needs can be challenging.
- Due to location, it can be difficult to source cost effective supplies for events and large gatherings for area residents.
- Coordinating with and maintaining productive working relationships with the City of Seldovia, Seldovia Arts Council, Seldovia Village Tribe, Susan B. English School, Kasitsna Bay Lab, Center for Alaskan Coastal Studies, the Research Reserve and others to combine resources to support the needs of the residents.
- Many organizations, programs and events in Seldovia are coordinated by enthusiastic volunteers. Given the low population base in the SRSA, especially during winter months – finding local volunteers that are additionally willing to coordinate or lead SRSA programming can be challenging.
- The continuation of pool operations of the Susan B English pool to provide pool recreation and promote water safety for residents.

FY2026 Accomplishments:

- Successfully transitioned to a new coordinator for the SOCC.
- Continued a partnership with the Kachemak Bay Environmental Education Alliance and Susan B English School to provide place-based science enrichment open to all children in SRSA, enabling local and out of town scientists to engage our community.
- Improved collaboration with the City of Seldovia concerning the Seldovia Ice Rink, which has been established on the City's waterfront property. The rink is being utilized for hockey and skating, an excellent opportunity for increased community engagement and promotes healthy activity.
- Improved set-up and operations of the ice rink, leveraging and coordinating local volunteer support.
- Expanded collaboration with the Seldovia Village Tribe and Susan B. English School this year has allowed for more coordinated youth/teen/adult activities and sports, including basketball and volleyball nights, and coordinated recreation programs that complement one another, enhancing the opportunities available for our residents.
- We are supporting activities that extend beyond SOCC-led programming, providing the facility for more Seldovia Arts Council musical and cultural events, such as the earth day film festival, drama camp and a monthly lecture series.
- Pottery classes have had full enrollment and waiting lists throughout the year. This programming is coordinated through SOCC support by a community volunteer, through collaboration with Susan B English School. Classes are offered for children by age groups, as well as adult classes and open studio time.
- Our successful initiatives, including weekly Craft sessions, Teen Hangouts, Basketball and Volleyball Nights with volunteer support, Mama Social gatherings, and morning yoga, will not only continue but also expand.

FY2027 New Initiatives:

- Introduce additional art and educational classes focusing on Alaska's rich cultural heritage, including classes in beading, sewing, basket weaving, carving, and other traditional skills.
- Offer more adult-focused activities to promote exercise and overall health and well-being of our community. This initiative will include activities such as basketball, volleyball, pickleball, badminton, and dance classes.
- To support community resilience and food independence, SRSA plans to support agricultural education with programs such as seed swaps, soil sampling, gardening classes, food storage and preparation, using local and guest presenters.
- Explore mechanisms to collaborate with Susan B. English School's wood shop to provide a new activity for the community, using the model developed for the Pottery Studio.
- Continue to improve recreational skating services, streamline rink installation and maintenance, and scheduling. A moveable covered storage structure will be constructed to house the snowblower, communal equipment and supplies.

Department Function

Fund 227 **Seldovia Recreational Service Area - Continued**

Dept 61210

Performance Measures:

Priority: Number of Patron Visits and Utilization of the Facility.

Goal: Maintain the levels of participation and attendance at SOCC facility programs and events to maximize participant-hours use and track the number of hours the facility is being used by community members.

Objective: 1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
2. Maintain and develop new partnerships with local community organizations to optimize the delivery of services to the community.
3. Document the time the facility is being used by community member to assist in managing the coordinator and ensuring maximum benefit to the Service Area.

Attendance/Participation	**Benchmark**	**FY2024 Actual**	**FY2025 Actual**	**FY2026 Projected**	**FY2027 Estimated**
Gatherings & Events	250	200	511	500	550
Community Education Classes	350	230	274	200	400
Youth Programming	1,000	1,550	1,188	900	1,000

Attendance/Participation	**Benchmark**	**FY2024 Actual**	**FY2025 Actual**	**FY2026 Projected**	**FY2027 Estimated**
Meetings	200	235	184	180	200
Private Building Rentals	250	245	111	250	150
Adult Programs	1,400*	1,200	1,257	1,400	1,500

Volunteers	**Benchmark**	**FY2024 Actual**	**FY2025 Actual**	**FY2026 Projected**	**FY2027 Estimated**
Number of Volunteers	30	31	28	28	31
Quantity of Volunteer Hours	500**	250	529	600	600

Facility Utilization	**Benchmark**	**FY2024 Actual**	**FY2025 Actual**	**FY2026 Projected**	**FY2027 Estimated**
Patrons in the Facility	4,000	4,000	3,525	3,600	4,000

* There has been an increased focus on teen/adult programming

**The increase in Volunteer hours is attributed to the largely volunteer effort maintaining the Ice Rink

Kenai Peninsula Borough
Budget Detail

Fund 227
Department 61210 - Seldovia Recreational Service Area

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Personnel Expense	$ -	$ 501	$ -	$ -	$ -	$ -	-
40210	FICA	-	38	-	-	-	-	-
40221	PERS	-	110	-	-	-	-	-
40321	Health Insurance	-	256	-	-	-	-	-
40410	Leave	-	43	-	-	-	-	-
	Total: Personnel	-	948	-	-	-	-	-
Supplies								
42210	Operating Supplies	1,140	665	800	800	800	-	0.00%
42250	Uniforms	-	3	-	-	-	-	-
42310	Repair/Maintenance Supplies	1,359	100	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	211	486	2,100	2,100	100	(2,000)	-95.24%
42960	Recreational Supplies	5,729	5,457	6,000	6,000	5,000	(1,000)	-16.67%
	Total: Supplies	8,439	6,711	9,000	9,000	6,000	(3,000)	-33.33%
Services								
43011	Contractual Services	37,172	38,625	42,434	42,434	157,000	114,566	269.99%
43026	Software Licensing	160	190	130	130	130	-	0.00%
43110	Communications	1,849	2,594	2,600	2,600	2,600	-	0.00%
43220	Car Allowance	-	2	-	-	-	-	-
43510	Insurance/Litigation Fund Premiums	3,255	4,046	3,885	3,885	5,322	1,437	36.99%
43610	Utilities	12,810	12,250	14,322	14,322	14,752	430	3.00%
43780	Buildings/Grounds Maintenance	1,784	1,743	1,900	1,900	1,900	-	0.00%
43920	Dues and Subscriptions	131	156	100	100	100	-	0.00%
43960	Recreational Program Expenses	2,400	4,053	4,500	4,500	6,500	2,000	44.44%
	Total: Services	59,561	63,659	69,871	69,871	188,304	118,433	169.50%
Capital Outlay								
48630	Improvements Other Than Buildings	18,721	11,757	-	-	-	-	-
48710	Minor Office Equipment	-	990	-	-	-	-	-
48720	Minor Office Furniture	618	5,890	-	-	-	-	-
48740	Minor Machinery & Equipment	4,414	3,059	-	-	-	-	-
48755	Minor Recreational Equipment	1,066	502	1,500	1,500		(1,500)	-100.00%
	Total: Capital Outlay	24,819	22,198	1,500	1,500	-	(1,500)	-100.00%
Interdepartmental Charges								
61990	Admin Service Fee	2,320	2,338	2,009	2,009	4,858	2,849	141.81%
	Total: Interdepartmental Charges	2,320	2,338	2,009	2,009	4,858	2,849	141.81%
Department Total		$ 95,139	$ 95,854	$ 82,380	$ 82,380	$ 199,162	$ 116,782	141.76%

Line-Item Explanations

42410 Small Tools & Minor Equipment. Shovels for ice rink maintenance.

43011 Contractual Services. Increase due to taking over pool expenses ($120,000). Contract with City of Seldovia for administrative, program and janitorial services at the Sea Otter Community Center as well as ARPA General Liability Insurance through the City of Seldovia ($37,000).

43026 Software Licensing. Microsoft Office subscription ($130).

43510 Insurance and Litigation Fund Premiums. General property and liability insurance increased premium.

43610 Utilities. Increased utility costs reflected for FY27 at 3%.

43780 Buildings and Grounds Maintenance. Funds to support quarterly chargebacks of Borough maintenance of the SOCC and installation estimate to replace the timeworn front door.

48630 Improvements Other than Buildings. Decrease due to completion of one-time projects: roof repair, flooring replacement, and Waterfront Ice Rink.

48755 Minor Recreational Equipment. Decreased due to Ice Rink Liner being replaced in FY26 budget

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services.

Road Improvement Funds

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

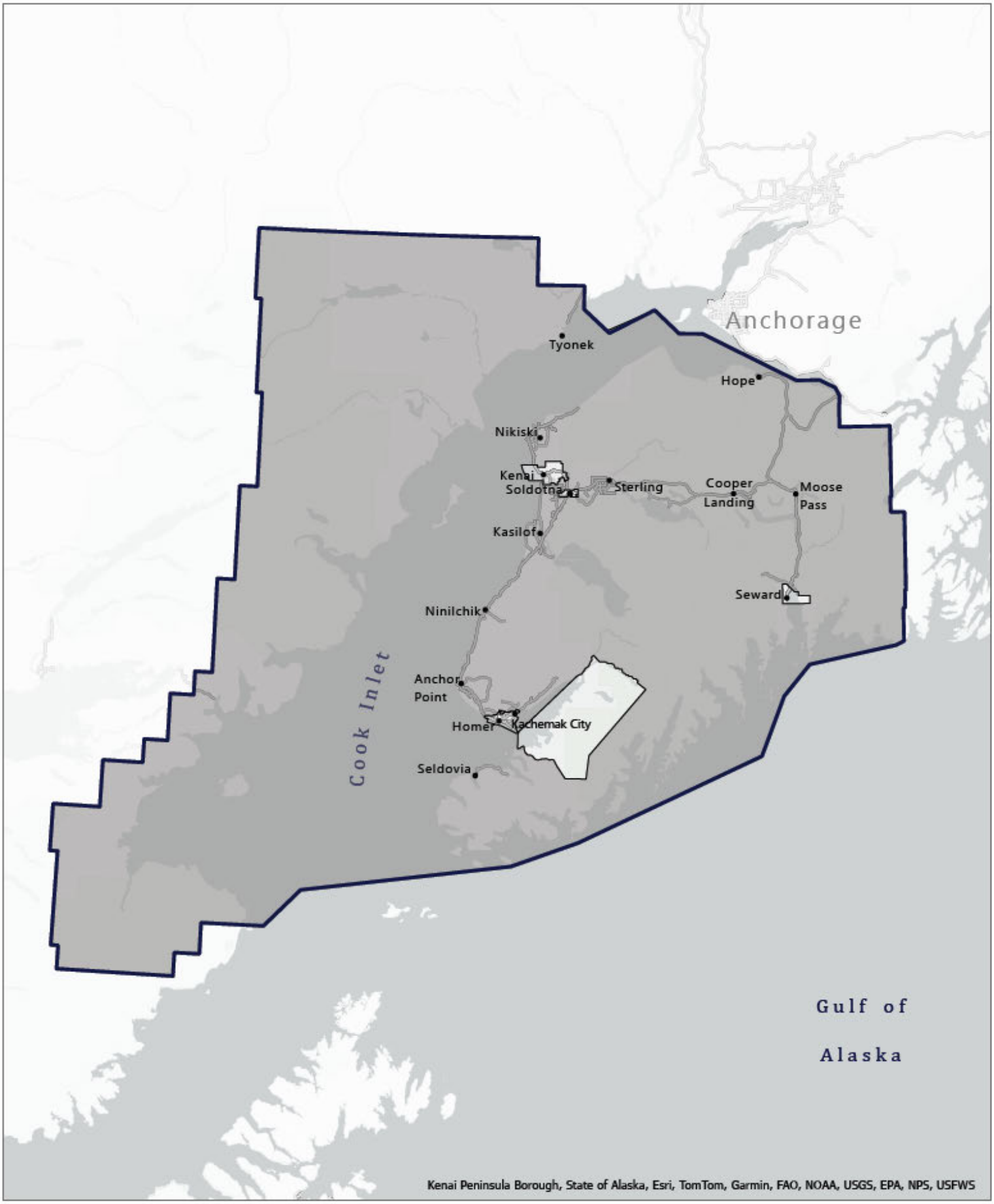
The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 6.75 permanent employees.

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

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

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

Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detailed expenditures of this fund are in the Capital Improvement Fund section of this document, see pages 350-351, 356, 369-370, and 412-415.



Kenai Peninsula Borough

Road Service Area

Road Service Area

Four road maintenance service areas were established in 1982 after voter approval. During fiscal year 1991-92 the Borough Assembly consolidated the four areas into one borough-wide area for greater efficiency. A seven-member board, with at least one representative from each service area and two at-large members, is appointed by the Mayor and confirmed by the Assembly for three-year terms. The Roads Director and 5.75 staff members oversee the maintenance of over 661.5 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2027 is set at 1.20 mills. Revenue is raised through property taxes.

Board Members
Heidi Covey
Paul Hartley
James Fellman
Ed Holsten
Michele Hartline
Kathryn Thomas
Vacant

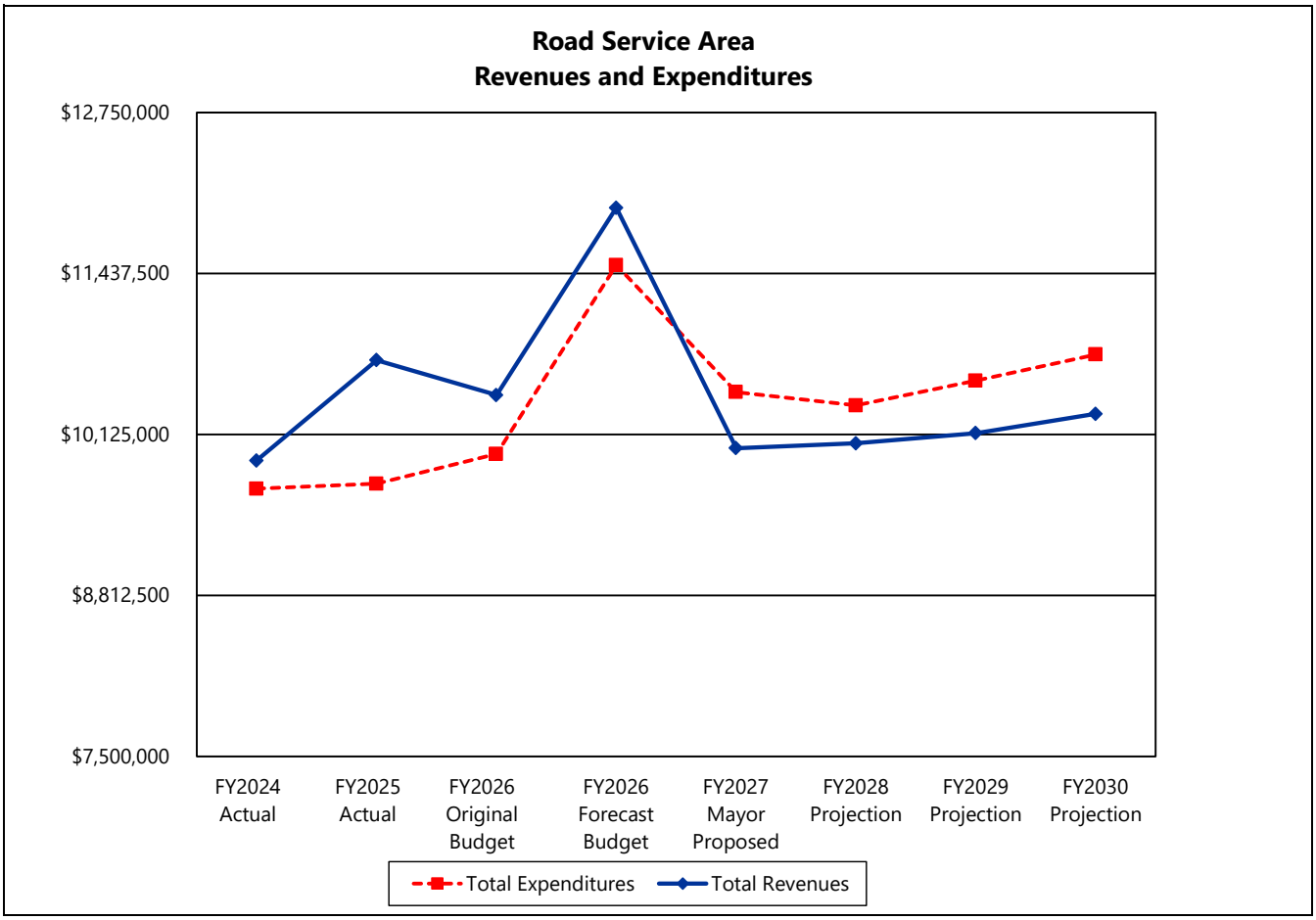
Mill Rate: 1.20

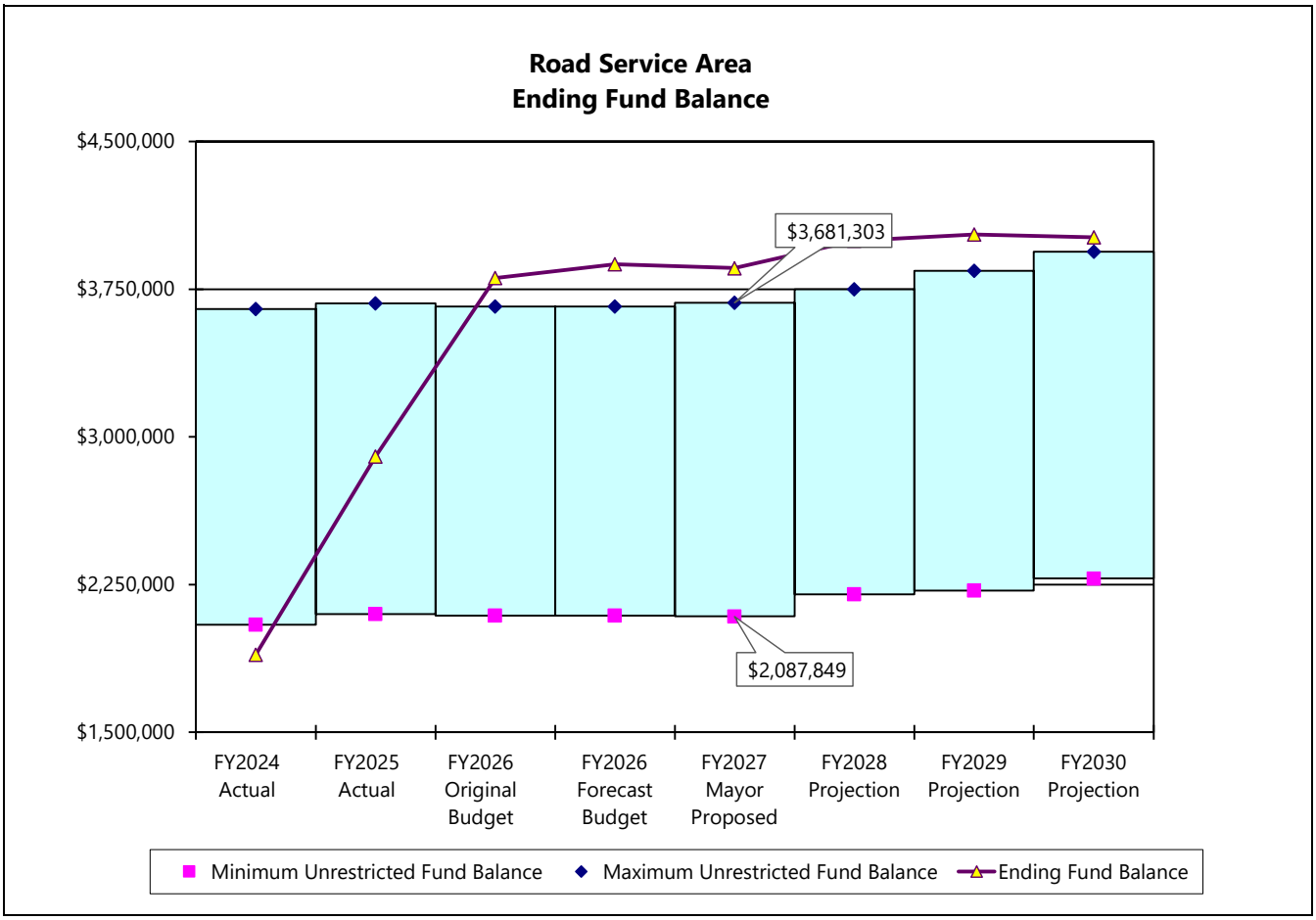
Population: 39.706

Square Miles: 24,131

Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	5,073,488	5,518,509	5,953,018	5,960,092	6,085,481	6,146,336	6,207,799	6,331,955
Personal	215,066	244,561	255,361	262,350	248,213	250,695	253,202	255,734
Oil & Gas (AS 43.56)	1,522,296	1,574,325	1,633,639	1,633,639	1,772,867	1,772,867	1,772,867	1,772,867
	6,810,850	7,337,395	7,842,018	7,856,081	8,106,561	8,169,898	8,233,868	8,360,556
Mill Rate	1.40	1.40	1.30	1.30	1.20	1.20	1.20	1.20
Revenues:								
Property Taxes								
Real	$ 7,046,602	$ 7,689,045	$ 7,738,923	$ 7,748,120	$ 7,302,577	$ 7,375,603	$ 7,449,359	$ 7,598,346
Personal	300,465	354,970	325,330	334,234	291,898	294,817	297,766	300,743
Oil & Gas (AS 43.56)	2,131,214	2,204,055	2,123,731	2,123,731	2,127,440	2,127,440	2,127,440	2,127,440
Interest	19,234	25,014	20,376	20,376	19,444	19,596	19,749	20,053
Flat Tax	51,292	49,239	44,817	44,817	44,817	45,713	46,627	47,560
Motor Vehicle Tax	110,045	112,898	110,469	110,469	111,472	113,701	115,975	118,295
Total Property Taxes	9,658,852	10,435,221	10,363,646	10,381,747	9,897,648	9,976,870	10,056,916	10,212,437
Federal Revenue	-	7,247	-	1,507,753	-	-	-	-
State Revenue	18,510	27,989	-	-	-	-	-	-
Interest Earnings	235,222	260,202	82,782	82,782	116,309	77,135	79,924	80,554
Other Revenues	900	830	-	-	-	-	-	-
Total Revenues	9,913,484	10,731,489	10,446,428	11,972,282	10,013,957	10,054,005	10,136,840	10,292,991
Total Revenues and Operating Transfers	9,913,484	10,731,489	10,446,428	11,972,282	10,013,957	10,054,005	10,136,840	10,292,991
Expenditures:								
Personnel	1,137,133	1,161,192	1,193,949	1,236,337	1,217,010	1,241,350	1,272,384	1,310,556
Supplies	72,203	55,390	67,255	67,255	67,255	68,600	69,972	71,371
Services	6,074,492	5,926,969	6,250,158	7,747,778	6,413,383	6,573,718	6,738,061	6,906,513
Capital Outlay	4,743	9,323	3,729	3,729	10,600	10,812	11,028	11,249
Interdepartmental Charges	182,214	178,822	229,143	229,143	240,557	245,213	250,117	255,119
Total Expenditures	7,470,785	7,331,696	7,744,234	9,284,242	7,948,805	8,139,693	8,341,562	8,554,808
Operating Transfers To:								
Special Revenue Funds	12,000	72,550	22,550	22,550	22,550	22,550	22,550	22,550
Capital Project Fund	2,200,000	2,320,000	2,200,000	2,200,000	2,500,000	2,200,000	2,200,000	2,200,000
Total Operating Transfers	2,212,000	2,392,550	2,222,550	2,222,550	2,522,550	2,222,550	2,222,550	2,222,550
Total Expenditures and Operating Transfers	9,682,785	9,724,246	9,966,784	11,506,792	10,471,355	10,362,243	10,564,112	10,777,358
Net Results From Operations	230,699	1,007,243	479,644	465,490	(457,398)	(308,238)	(427,272)	(484,367)
Projected Lapse	-	-	425,933	510,633	437,184	447,683	458,786	470,514
Change in Fund Balance	230,699	1,007,243	905,577	976,123	(20,214)	139,445	31,514	(13,853)
Beginning Fund Balance	1,662,905	1,893,604	2,900,847	2,900,847	3,876,970	3,856,756	3,996,201	4,027,715
Ending Fund Balance	$ 1,893,604	$ 2,900,847	$ 3,806,424	$ 3,876,970	$ 3,856,756	$ 3,996,201	$ 4,027,715	$ 4,013,862


Road Service Area
Revenues and Expenditures
$12,750,000
$11,437,500
$10,125,000
$8,812,500
$7,500,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Expenditures
Total Revenues


Road Service Area
Ending Fund Balance
$4,500,000
$3,750,000
$3,000,000
$2,250,000
$1,500,000
$3,681,303
$2,087,849
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 236 **Road Service Area**

Dept 33950

Mission

Maintain safe and accessible roads within the KPB Road Service Area while reacting to ever-changing weather conditions throughout the region. Continue to provide the highest level of road maintenance possible within the limits of service area funding. Striving to prevent budgetary impacts that would pass on additional burden to taxpayers in the form of an increased RSA mill rate.

Program Description:

- Winter road maintenance includes plowing snow, serration and/or sanding of ice-covered roads, thawing culverts to aid drainage, and "winging" ditches to maintain the width of the travel way.
- Summer road maintenance includes grading and shaping roads, clearing brush, ditching, replacing lost gravel, placing culverts to improve drainage, applying dust control, making pavement repairs and other tasks as time and available funds allow.

Major Long-Term Issues and Concerns:

- Continue to address code compliance issues throughout the borough.
- Securing qualified road maintenance contractors and closely monitor and report on work performance.
- Increase the current level of road maintenance by finding efficiencies within the department and partnering with contractors to do the same.
- Upgrading existing "grandfathered" roads with maintenance funds due to lack of capital funding via grants.
- Rehabilitating roads and bridges, decreasing maintenance costs by making it easier for equipment to service.

FY2026 Accomplishments:

- Continue utilizing E1 gravel on a high traffic roadway to improve road surface integrity and resistance to degradation; which reduces maintenance costs. Currently diagnosing impacts. Continued to work with Code Compliance to resolve Right-of-Way issues; Code revisions are drafted and review process with Legal is underway.
- Investigated over 130 Right-of-Way conflict complaints with some leading to citation.
- Dedicated approximately 345 labor hours to Right-of-Way enforcement efforts.
- Bridge Design Basis report was completed by Nelson Engineering identifying bridge deficiencies, repair estimates and comparisons of repair vs. replacement.
- Began engineering design for repair of the top three bridges identified in the Bridge Design Basis report.
- GIS has improved the mapping program; allowing the system to begin adding complaints and permit information in the road tracking system for non-maintained roads.

FY2027 New Initiatives:

- Work with IT to build a platform that allows us to share permit requests with the planning department, land management and the River Center to improve interdepartmental communications and additional permitting needs.
- Begin routine repairs and maintenance of bridges based on the findings of the bridges design basis report.
- Continue to work with GIS to improve mapping tools for documenting maintenance concerns, new road improvements and road maintenance inspections in the field. A part of this is development of "offline" abilities for areas without network service.
- Continue to update the new "Road Tracking" database platform that supports tracking of issue associated with unmaintained and undeveloped ROW sections.
- Work with a consultant to develop new strategies for promoting road improvements, potentially utilizing the KPB road standard and an engineer involved design/build process to address targeted road issues more economically than employing the traditional CIP process.
- Work on reviewing and updating RSA policies. This will help find any improvements and efficiencies that could be implemented to make the RSA more effective in road maintenance and long-term planning.

Department Function

Fund 236 **Road Service Area - Continued**

Dept 33950

Performance Measures:

Priority: Fiscal Health
Goal: Absorption of increased operating costs where possible to enable the department to stay within the current 1.3 mill funding level.
Objective: Control public expense by maintaining current mill rate, and keeping expenditures as prudent as possible without reduction of current services.

Staffing, Mill Rate and Miles	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	6.75	6.75	6.75	6.75
Mill Rate	1.4	1.4	1.3	1.2
Number of Miles Maintained	650.4	659.5	660.7	661.5

Maintenance Cost per Mile by Region	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
North (127.7 Miles)	$4,175	$4,175	$5,123	$4,919	$5,100
South (114.1 Miles)	$8,727	$8,727	$9,522	$8,902	$9,300
East (39.7 Miles)	$16,660	$16,660	$17,428	$14,532	$15,000
West (194.9 Miles)	$4,900	$4,900	$5,053	$5,035	$5,250
Central (184.3 Miles)	$4,600	$4,600	$4,765	$4,620	$4,700

Priority: Improve Public Service
Goal: Ensure maintenance service is as timely as possible, and that the public is made better aware of adopted RSA maintenance policies.
Objective: 1. Improve roads through brushing, ditching, and other maintenance & capital projects to enhance safety, and reduce overall expenditures needed to care for borough roads.
2. Enhance Road Service Area public profile through improved public outreach.
3. Improve roads/driving conditions by eliminating safety hazards and obstructions that prevent road maintenance, interruption to traffic flow, and prevention of emergencies services.
4. Enhance Road Service Area public profile through responding to public complaints (Customer Service).

Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Applied Calcium Chloride Application by Mile	200	232	278	250	230
Brushing by Mile	260	252	302	338	302
Right–of-Way Permits Processed	175	200	225	200	200
Abandoned/Junk Vehicles	75	130	40	35	40
Unauthorized Encroachments	15	20	16	20	20
Enforcement Labor Hours	700	348	345	350	345

Kenai Peninsula Borough
Budget Detail

Fund 236
Department 33950 - Road Service Area

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 552,997	$ 569,930	$ 610,876	$ 634,725	$ 658,600	$ 47,724	7.81%
40120	Temporary Wages	-	-	34,499	34,499	34,503	4	0.01%
40130	Overtime Wages	44,668	45,271	54,712	54,712	58,693	3,981	7.28%
40210	FICA	51,227	52,447	62,061	63,858	65,574	3,513	5.66%
40221	PERS	160,650	178,024	150,709	155,841	166,970	16,261	10.79%
40321	Health Insurance	231,828	222,461	193,000	202,064	152,500	(40,500)	-20.98%
40322	Life Insurance	889	1,039	876	961	1,342	466	53.20%
40410	Leave	94,874	92,020	87,216	89,677	78,828	(8,388)	-9.62%
	Total: Personnel	1,137,133	1,161,192	1,193,949	1,236,337	1,217,010	23,061	1.93%
Supplies								
42020	Signage Supplies	16,740	9,606	20,000	16,000	16,000	(4,000)	-20.00%
42120	Computer Software	492	-	500	500	100	(400)	-80.00%
42210	Operating Supplies	4,604	3,709	3,500	3,500	3,500	-	0.00%
42230	Fuel, Oils and Lubricants	33,798	29,053	35,000	35,000	35,000	-	0.00%
42250	Uniforms	-	658	255	255	255	-	0.00%
42310	Repair/Maintenance Supplies	119	480	500	3,500	500	-	0.00%
42360	Motor Vehicle Supplies	7,564	10,063	4,500	4,500	9,000	4,500	100.00%
42410	Small Tools & Minor Equipment	8,886	1,821	3,000	4,000	2,900	(100)	-3.33%
	Total: Supplies	72,203	55,390	67,255	67,255	67,255	-	0.00%
Services								
43011	Contractual Services	131,242	31,121	114,000	1,338,183	164,000	50,000	43.86%
43019	Software Maintenance	50	51	-	55	-	-	-
43026	Software Licensing	360	268	1,360	1,360	1,360	-	0.00%
43110	Communications	8,298	8,255	9,000	9,115	9,000	-	0.00%
43140	Postage and Freight	711	1,323	2,000	2,000	2,000	-	0.00%
43210	Transportation/Subsistence	4,146	3,595	6,046	10,999	6,046	-	0.00%
43220	Car Allowance	4,180	3,750	3,600	8,442	3,600	-	0.00%
43310	Advertising	2,497	115	2,600	2,545	2,600	-	0.00%
43410	Printing	-	-	40	40	40	-	0.00%
43510	Insurance/Litigation Fund Premiums	28,000	25,217	24,225	24,225	25,520	1,295	5.35%
43610	Utilities	7,001	6,728	6,582	6,582	6,582	-	0.00%
43720	Equipment Maintenance	1,275	1,025	1,500	1,500	1,500	-	0.00%
43750	Vehicle Maintenance	578	9,730	4,000	4,000	4,000	-	0.00%
43920	Dues and Subscriptions	76	176	205	205	205	-	0.00%
43951	Road Binding Treatment	641,501	798,060	745,000	745,000	745,000	-	0.00%
43952	Road Maintenance	5,244,577	5,030,308	5,330,000	5,330,000	5,441,930	111,930	2.10%
49311	Design Service	-	7,247	-	263,527	-	-	-
	Total: Services	6,074,492	5,926,969	6,250,158	7,747,778	6,413,383	163,225	2.61%
Capital Outlay								
48120	Major Office Equipment	-	1,630	-	-	-	-	-
48710	Minor Office Equipment	2,378	7,693	3,229	833	9,600	6,371	197.31%
48720	Minor Office Furniture	-	-	500	500	500	-	0.00%
48740	Minor Machinery & Equipment	2,365	-	-	2,396	500	500	-
	Total: Capital Outlay	4,743	9,323	3,729	3,729	10,600	6,871	184.26%
Transfers								
50237	Engineers Estimate Fund	12,000	72,550	22,550	22,550	22,550	-	0.00%
50434	Road Service Area Capital Projects	2,200,000	2,320,000	2,200,000	2,200,000	2,500,000	300,000	13.64%
	Total: Transfers	2,212,000	2,392,550	2,222,550	2,222,550	2,522,550	300,000	13.50%

Kenai Peninsula Borough
Budget Detail

Fund 236
Department 33950 - Road Service Area - Continued

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	-	40,259	40,259	46,684	6,425	15.96%
61990	Admin Service Fee	182,214	178,822	188,884	188,884	193,873	4,989	2.64%
	Total: Interdepartmental Charges	182,214	178,822	229,143	229,143	240,557	11,414	4.98%
Department Total		$ 9,682,785	$ 9,724,246	$ 9,966,784	$ 11,506,792	$ 10,471,355	$ 504,571	5.06%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Roads Director, 1 Lead Inspector 3 Road Inspectors, and 1.75 Administrative Assistants.

40120 Temporary Wages. Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road brushing, tree removal, and culvert marker installation.

40130 Overtime Wages. Overtime while on call on the weekend, after normal business hours, after-hour meetings, and sign installation.

43011 Contract Services. Increase due to consulting work for program revisions. Abandoned vehicle removal from Borough rights-of-way (ROW), ROW encroachments enforcement ($80,000), steam thaw, tree removal, and culvert clearing ($30,000), consutlng services to develop a more defined program for road improvements ($50,000), and janitorial services ($4,000).

43026 Software Licensing. Decrease due to Granicus' one-time cost for platform implementation being completed. Granicus meetings platform ($1,000), Zoom ($260), and Otter AI ($100).

43210 Transportation/Subsistence. Mileage costs for road inspectors.

43310 Advertising. Decrease due to reduction in required advertising associated with contracting.

43952 Road Maintenance. Increase due to annual CPI and in anticipation of increases due to contract renewals.

48710 Minor Office Equipment. Increased to refletct actual needs in FY27. The switch at Poppy Lane is reaching the end of support and must be replaced ($1,950), replace three Surface Pro 7 reaching end of support ($2,400 ea), and replace three docking stations ($150 ea).

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

48740 Minor Machinery & Equipment. Electric chainsaw for tree and limb removal ($500).

50237 Engineer's Estimate Fund. Annual transfer to estimate fund that is used for projects that require initial engineering to estimate long term project cost.

50434 Transfer to Capital Projects Fund. Annual transfer to long-term capital projects fund. See capital project section of this document.

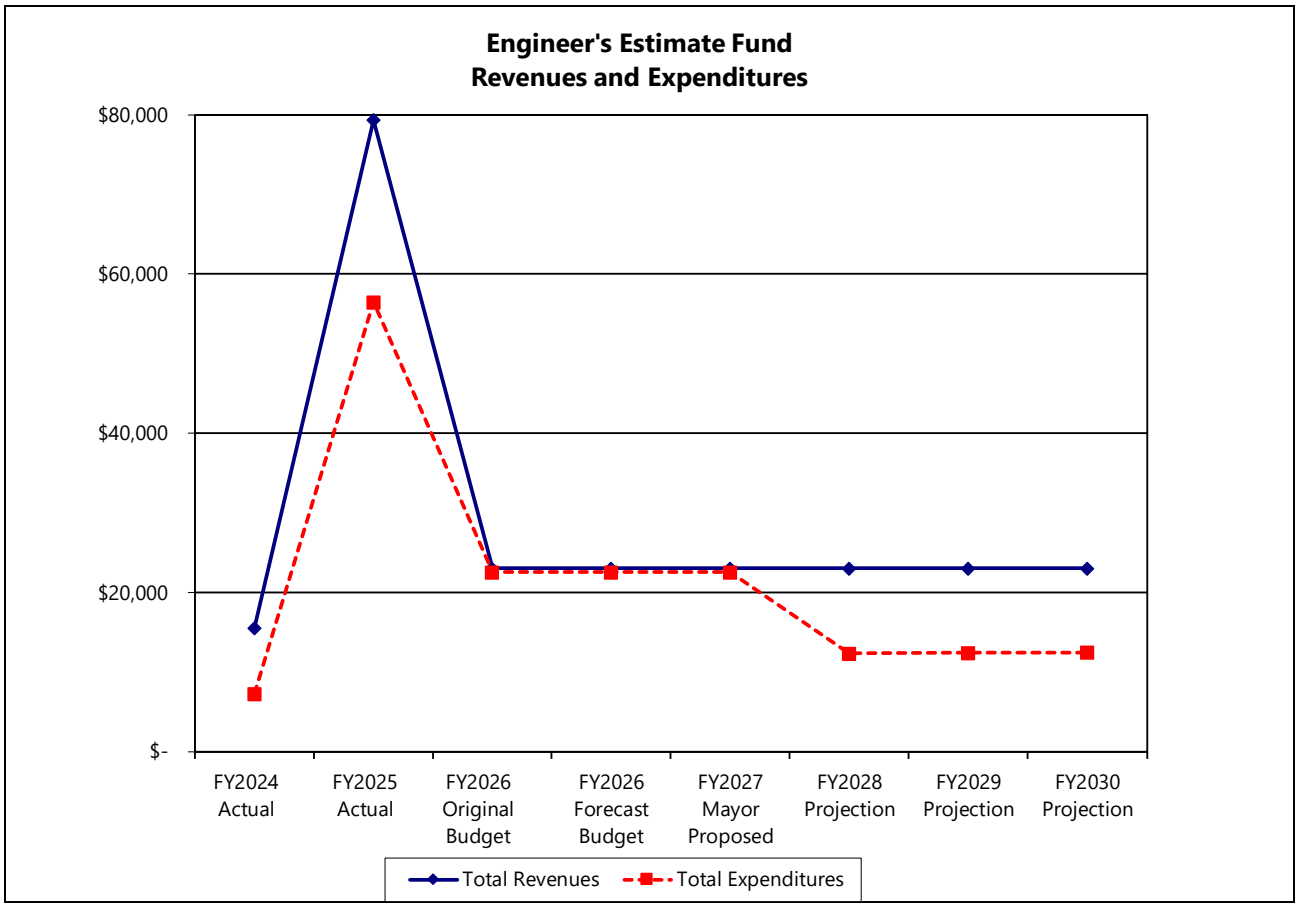
60000 Charges (To) From Other Depts. This reflects a ($46,684) charge back for up to 25% of the SBCFSA Manager's salary for Road Service Area purposes.

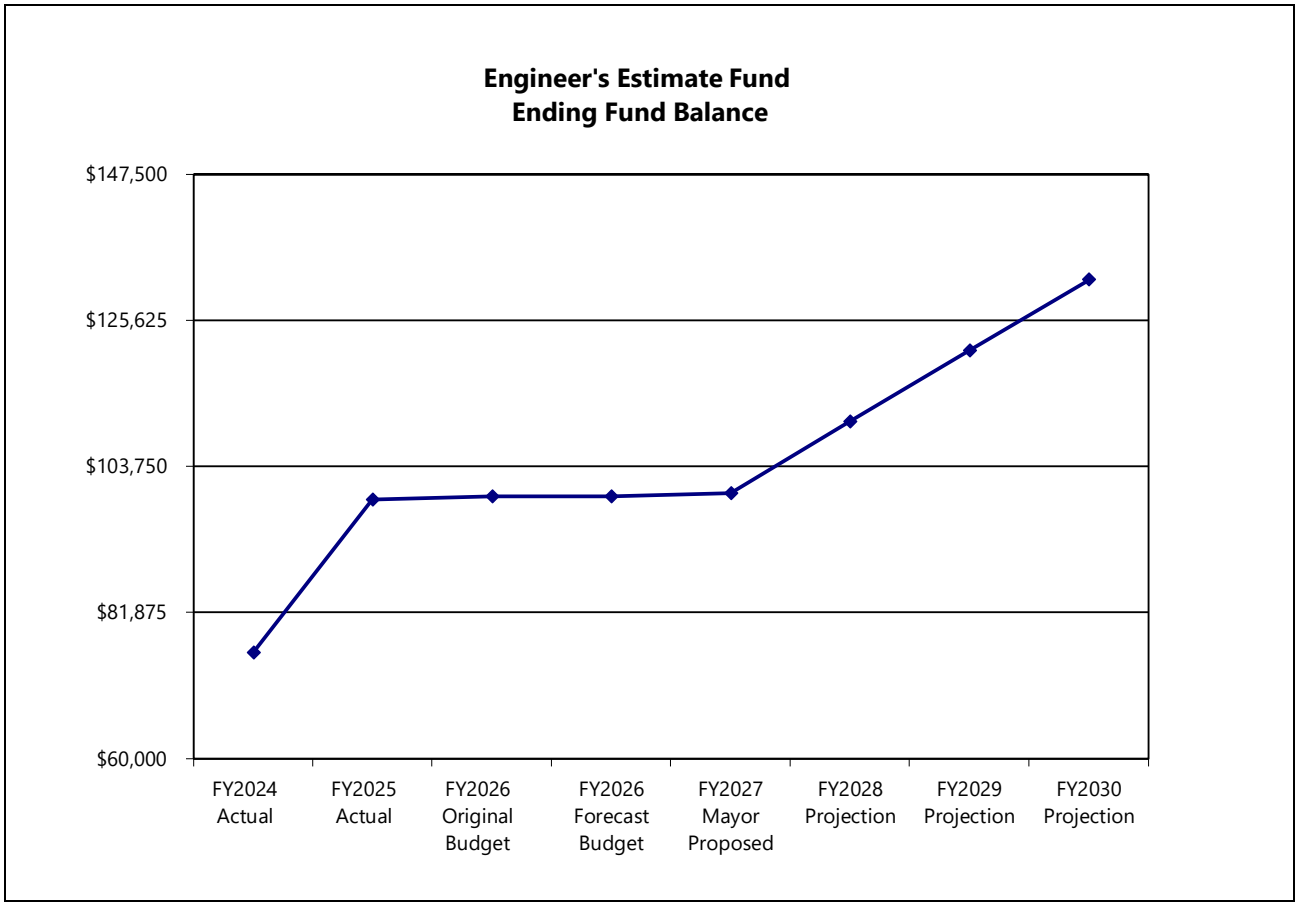
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2027 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 350-351, 356, 369-370, 412-415

Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Interest Earnings	$ 3,592	$ 6,837	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
Total Revenues	3,592	6,837	500	500	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	12,000	72,550	22,550	22,550	22,550	22,550	22,550	22,550
Total Operating Transfer	12,000	72,550	22,550	22,550	22,550	22,550	22,550	22,550
Total Revenues and Operating Transfers	15,592	79,387	23,050	23,050	23,050	23,050	23,050	23,050
Expenditures:								
Personnel	-	-	2,000	2,000	2,000	2,040	2,091	2,154
Services	7,122	55,137	20,000	20,000	20,000	10,000	10,000	10,000
Interdepartmental Charges	178	1,378	550	550	550	301	302	304
Total Expenditures	7,300	56,515	22,550	22,550	22,550	12,341	12,393	12,458
Net Results From Operations	8,292	22,872	500	500	500	10,709	10,657	10,592
Change in Fund Balance	8,292	22,872	500	500	500	10,709	10,657	10,592
Beginning Fund Balance	67,601	75,893	98,765	98,765	99,265	99,765	110,474	121,131
Ending Fund Balance	$ 75,893	$ 98,765	$ 99,265	$ 99,265	$ 99,765	$ 110,474	121,131	$ 131,723


Engineer's Estimate Fund
Revenues and Expenditures
$80,000
$60,000
$40,000
$20,000
$-
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


Engineer's Estimate Fund
Ending Fund Balance
$147,500
$125,625
$103,750
$81,875
$60,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection

Kenai Peninsula Borough
Budget Detail

Fund 237
Department 33950 - Engineer's Estimate Fund

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ -	$ -	$ 1,320	$ 1,320	$ 1,320	$ -	0.00%
40210	FICA	-	-	80	80	80	-	0.00%
40221	PERS	-	-	300	300	300	-	0.00%
40321	Health Insurance	-	-	298	298	298	-	0.00%
40322	Life Insurance	-	-	2	2	2	-	0.00%
	Total: Personnel	-	-	2,000	2,000	2,000	-	0.00%
Services								
43011	Contractual Services	7,122	55,137	20,000	20,000	20,000	-	0.00%
	Total: Services	7,122	55,137	20,000	20,000	20,000	-	0.00%
Interdepartmental Charges								
61990	Admin Service Fee	178	1,378	550	550	550	-	0.00%
	Total: Interdepartmental Charges	178	1,378	550	550	550	-	0.00%
Department Total		$ 7,300	$ 56,515	$ 22,550	$ 22,550	$ 22,550	$ -	0.00%

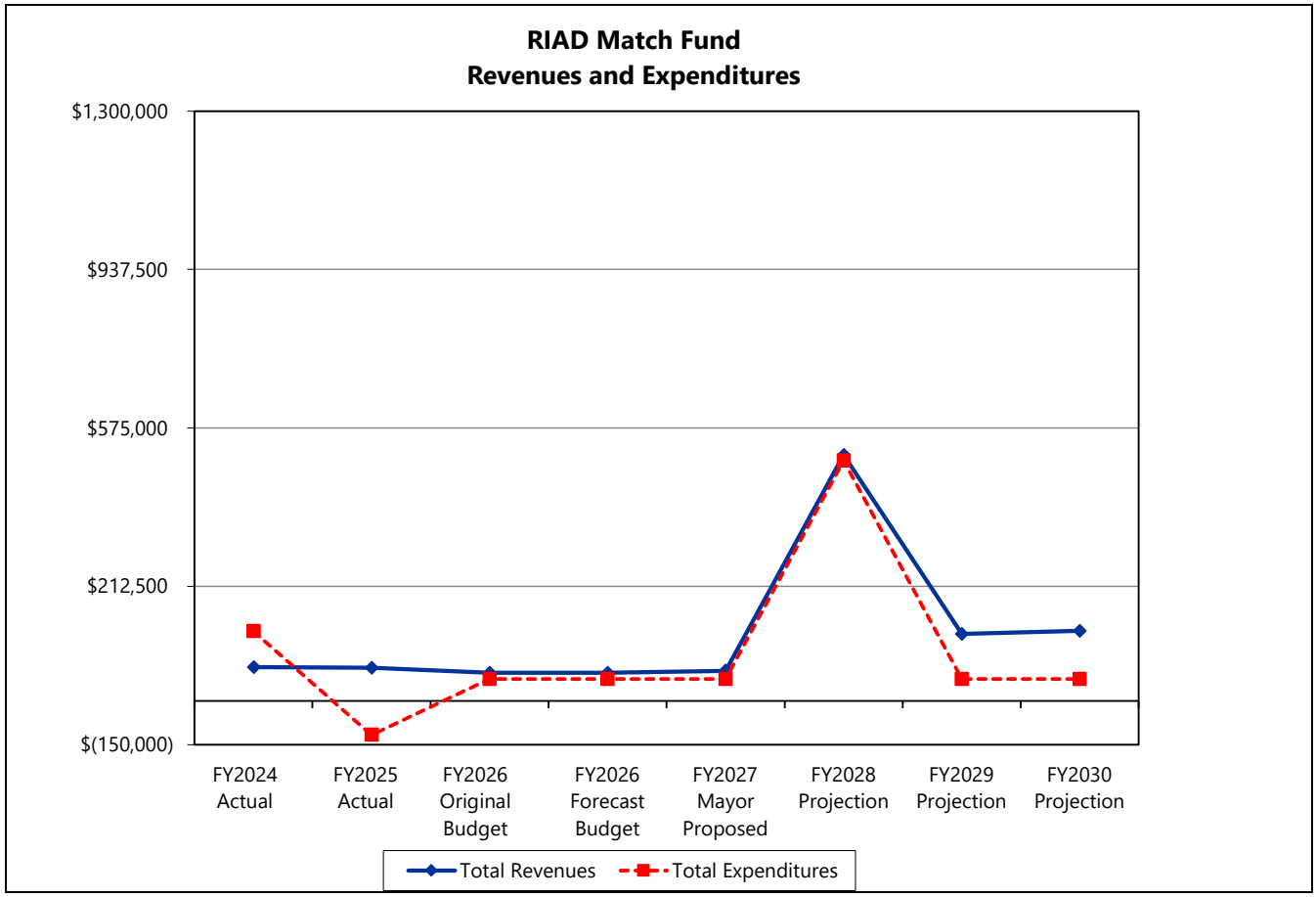
Line-Item Explanations

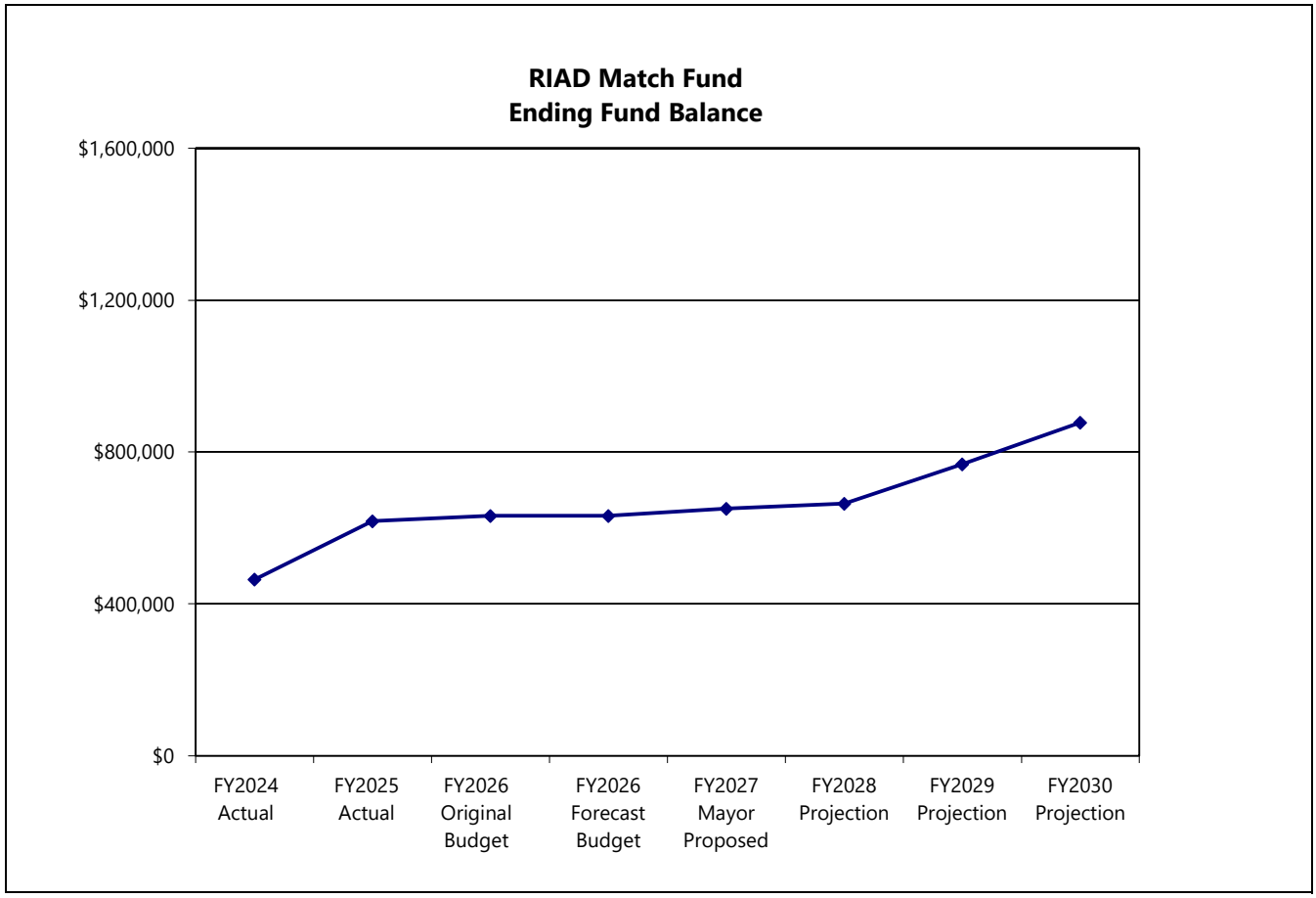
43011 Contractual Services. Contingency funding for projects that require preliminary cost estimates.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2027 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Interest Earnings	$ 27,061	$ 25,696	$ 14,272	$ 14,272	$ 18,966	$ 13,024	$ 13,284	$ 20,146
Total Revenues	27,061	25,696	14,272	14,272	18,966	13,024	13,284	20,146
Operating Transfers From:								
Special Revenue Fund	-	-	-	-	-	500,000	90,000	90,000
Total Operating Transfer	-	-	-	-	-	500,000	90,000	90,000
Total Revenues and Operating Transfers	27,061	25,696	14,272	14,272	18,966	513,024	103,284	110,146
Expenditures:								
Transfers	109,261	(127,746)	-	-	-	500,000	-	-
Total Expenditures	109,261	(127,746)	-	-	-	500,000	-	-
Total Expenditures and Operating Transfers	109,261	(127,746)	-	-	-	500,000	-	-
Net Results From Operations	(82,200)	153,442	14,272	14,272	18,966	13,024	103,284	110,146
Change in Fund Balance	(82,200)	153,442	14,272	14,272	18,966	13,024	103,284	110,146
Beginning Fund Balance	546,696	464,496	617,938	617,938	632,210	651,176	664,200	767,484
Ending Fund Balance	$ 464,496	$ 617,938	$ 632,210	$ 632,210	$ 651,176	$ 664,200	$ 767,484	$ 877,630


RIAD Match Fund
Revenues and Expenditures
$1,300,000
$937,500
$575,000
$212,500
$(150,000)
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


RIAD Match Fund
Ending Fund Balance
$1,600,000
$1,200,000
$800,000
$400,000
$0
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection

Kenai Peninsula Borough
Budget Detail

Fund 238
Department 33950 - RIAD Match Fund

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50830	RIAD Projects	$ 109,261	$ (127,746)	$ -	$ -	$ -	$ -	-
	Total: Transfers	109,261	(127,746)	-	-	-	-	-
Department Total		$ 109,261	$ (127,746)	$ -	$ -	$ -	$ -	-

Line-Item Explanations

43011 Contractual Services. There are two RIADs in process currently, but are not yet to an engineer estimate status. Contribution will be determined and funded through appropriation once project numbers are determined.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2027 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

School Funded

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY2027 budget year is $62,359,080.

Operational funding for the school district is appropriated as follows: $45,896,566 for local effort and in-kind of $16,651,514 consisting of $10,126,165 for maintenance, $81,600 for utilities, $5,927,900 for property, liability insurance and worker's compensation, $174,162 for audit cost, and $152,687 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 $7,278,564 for school related debt of which $1,795,380 is expected to be reimbursed from the State of Alaska, and $4,100,000 for school district capital projects. Total funding provided for school purposes is $71,942,264. Total funding for schools represents approximately **67%** of the Borough's General Fund budget; sales tax revenues provide approximately **67%** of the Borough's funding provided for schools, the balance comes from property taxes and other revenue sources.

Key Measures

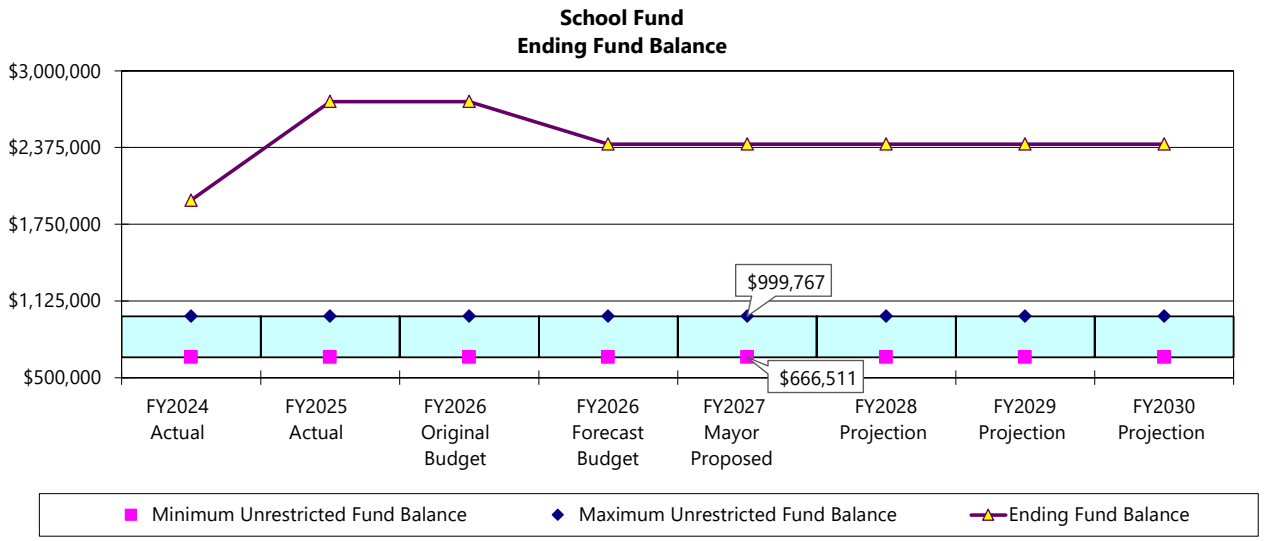
	FY24 Actual	FY25 Actual	FY26 Estimated	FY27 Projected
# of students	8,301	8,263	8,230	8,104
Operational Funding				
Funding from sales tax	$ 47,547,330	$ 48,368,849	$ 47,500,000	$ 48,100,000
Funding from property tax	7,205,784	7,859,458	14,859,080	14,259,080
Total funding	$ 54,753,114	$ 56,228,307	$ 62,359,080	$ 62,359,080
Mill rate equivalent in funding	5.62	5.35	5.52	5.37
Borough funding per student	$ 6,596	$ 6,805	$ 7,577	$ 7,695
Non-Operational Funding:				
School capital projects	$ 4,000,000	$ 5,340,523	$ 7,600,000	$ 4,100,000
School Debt Service (net of State payment)	2,500,038	3,141,281	3,152,687	5,483,184
Total Borough Funding	$ 61,253,152	$ 64,710,111	$ 73,111,767	$ 71,942,264
Total mill rate equivalent in funding	6.54	6.33	6.63	6.36
Total mill rate equivalent in funding (net of debt reimbursement from State)	6.29	6.16	6.47	6.20
Equivalent mill rate, net of sales tax	1.41	1.55	2.27	2.06

Postsecondary Education Fund

The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. Funding is restricted to operations and may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the Borough. Funds may not be used for capital improvements or construction of facilities.

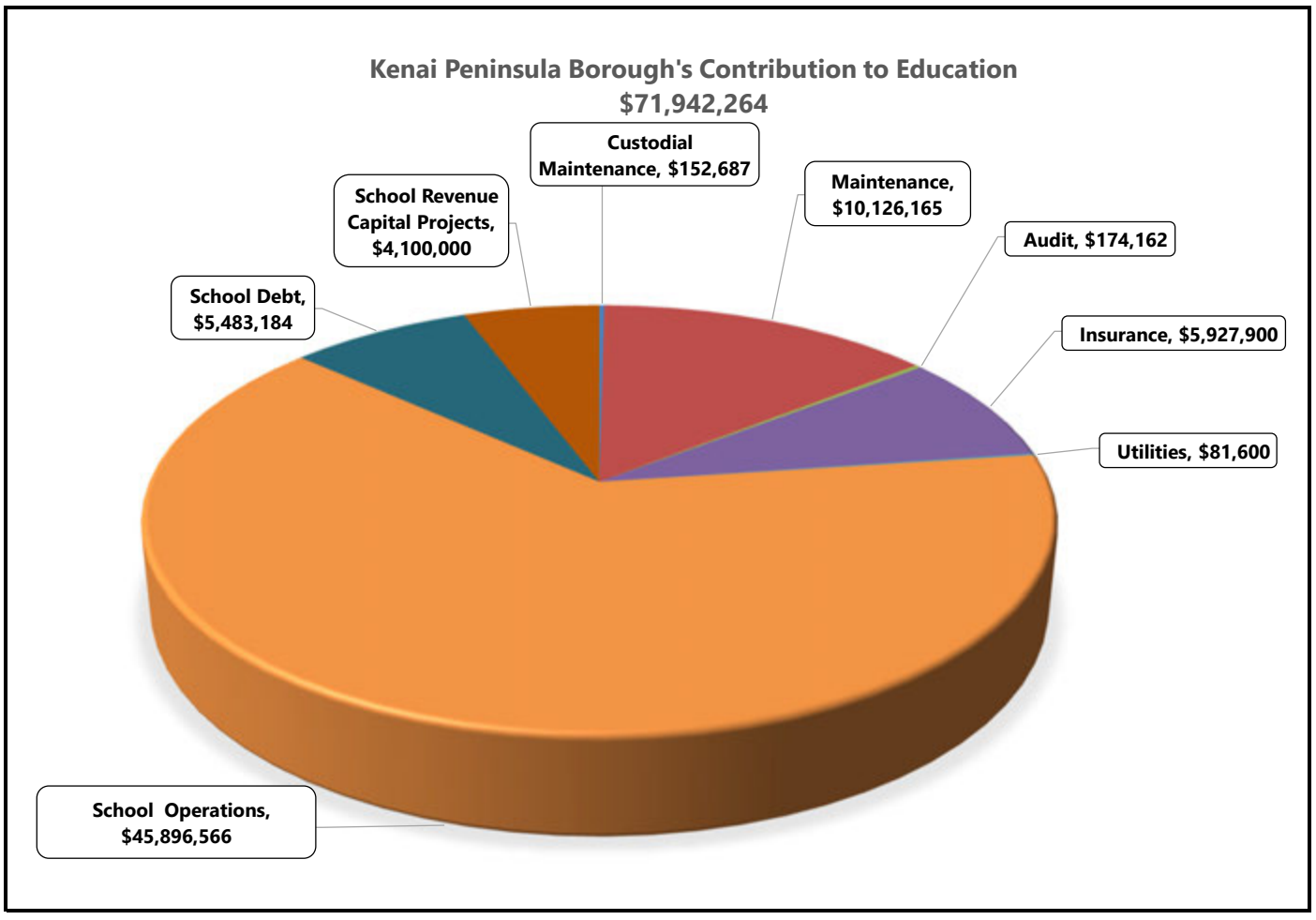
Fund: 241 School Fund - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
State Revenue	$ 108,813	$ 163,535	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenue	150	2,350	-	-	-	-	-	-
Total Revenues	108,963	165,885	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	54,753,114	56,228,307	62,359,080	62,359,080	62,359,080	60,551,737	62,065,530	63,617,168
Total Operating Transfers	54,753,114	56,228,307	62,359,080	62,359,080	62,359,080	60,551,737	62,065,530	63,617,168
Total Revenues and Other Financing Sources	54,862,077	56,394,192	62,359,080	62,359,080	62,359,080	60,551,737	62,065,530	63,617,168
Expenditures:								
Custodial Maintenance	142,822	149,147	144,691	144,691	152,687	156,504	160,417	164,427
Maintenance	9,313,144	8,982,375	9,688,754	10,035,754	10,126,165	10,379,319	10,638,802	10,904,772
Non-Departmental:								
Audit	144,600	143,045	166,908	166,908	174,162	178,516	182,979	187,553
Insurance Premium	4,501,908	5,324,653	5,398,898	5,398,898	5,927,900	6,076,098	6,228,000	6,383,700
Utilities	77,405	76,347	81,600	81,600	81,600	83,640	85,731	87,874
School Operations	40,460,663	40,914,211	46,878,229	46,878,229	45,896,566	43,677,660	44,769,601	45,888,842
Total Expenditures	54,640,542	55,589,778	62,359,080	62,706,080	62,359,080	60,551,737	62,065,530	63,617,168
Total Expenditures and Operating Transfers	54,640,542	55,589,778	62,359,080	62,706,080	62,359,080	60,551,737	62,065,530	63,617,168
Net Results From Operations	221,535	804,414	-	(347,000)	-	-	-	-
Change in Fund Balance	221,535	804,414	-	(347,000)	-	-	-	-
Beginning Fund Balance	1,724,296	1,945,831	2,750,245	2,750,245	2,403,245	2,403,245	2,403,245	2,403,245
Ending Fund Balance	1,945,831	2,750,245	2,750,245	2,403,245	2,403,245	2,403,245	2,403,245	2,403,245
Restricted Fund Balance	377,519	377,519	377,519	377,519	377,519	377,519	377,519	377,519
Unrestricted Fund Balance	1,568,312	2,372,726	2,372,726	2,025,726	2,025,726	2,025,726	2,025,726	2,025,726
Total Fund Balance	$ 1,945,831	$ 2,750,245	$ 2,750,245	$ 2,403,245	2,403,245	2,403,245	2,403,245	2,403,245



Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2024 Actual Taxable Value 9,744,380,000	Mill Rate Equivalent	FY2025 Actual Taxable Value 10,510,915,000	Mill Rate Equivalent	FY2026 Forecast Budget Taxable Value 11,294,178,000	Mill Rate Equivalent	FY2027 Proposed Budget Taxable Value 11,601,786,000	Mill Rate Equivalent
Local Effort to School District								
Custodial Maintenance	$ 142,822	0.01	$ 149,147	0.01	$ 144,691	0.01	$ 152,687	0.01
Maintenance	9,313,144	0.96	8,982,375	0.85	10,035,754	0.89	10,126,165	0.87
Audit	144,600	0.01	143,045	0.01	166,908	0.01	174,162	0.02
Insurance	4,501,908	0.46	5,324,653	0.51	5,398,898	0.48	5,927,900	0.51
Utilities	77,405	0.01	76,347	0.01	81,600	0.01	81,600	0.01
School Operations	40,460,663	4.15	40,914,211	3.89	46,878,229	4.15	45,896,566	3.96
Total Expenditures and Operating Transfers	54,640,542	5.61	55,589,778	5.29	62,706,080	5.55	62,359,080	5.37
State on-behalf payment - PERS	108,813	0.01	163,535	0.02	-	-	-	-
Federal Coronavirus Funds	-	-	-	-	-	-	-	-
Other Revenue	150	-	2,350	-	-	-	-	-
Fund Balance - unspent funds	221,535	0.02	804,414	0.08	(347,000)	(0.03)	-	-
Total Local Effort to School District	54,753,114	5.62	56,228,307	5.35	62,359,080	5.37	62,359,080	5.37
Other Educational Funding								
School Debt	2,500,038	0.26	3,141,281	0.30	3,152,687	0.28	5,483,184	0.47
School Revenue Capital Projects	4,000,000	0.41	5,340,523	0.51	7,600,000	0.67	4,100,000	0.35
Total Other Educational Funding	6,500,038	0.67	8,481,804	0.81	10,752,687	0.95	9,583,184	0.83
Total Education from Borough	$ 61,253,152	6.29	$ 64,710,111	6.16	$ 73,111,767	6.47	$ 71,942,264	6.20



Department Function

Fund 241 **School Fund**

Dept 11235 **Human Resources – Custodial Maintenance**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Managing unforeseen demands/recovery efforts in a timely manner during or after situations such as floods, power outages, severe weather etc.

FY2026 Accomplishments:

- Maintained a zero-accident rate through adherence to safety protocols.
- Improved recovery strategies for unplanned facility incidents; which will result in better reaction and cleanup when these situations arise.
- Went above and beyond stated scope of department and performed minor maintenance and repairs to facilities.
- Successfully implemented a maintenance plan for custodial equipment, which will lower costs overall by keeping equipment in better condition for longer.

FY2027 New Initiatives:

- Supply management and efficiently using products to ensure minimal waste to help maintain costs while maintaining quality standards and services.
- Work with Borough Administrative Building departments to create a feedback system in order to improve upon custodial services and processes.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History*	1.25	1.25	1.25	1.25

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

Priority: 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.

Percentage of Timely Response*	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Custodial	100%	100%	100%	100%	100%

*Percentages gauged by number of complaints received by Human Resources

Kenai Peninsula Borough
Budget Detail

Fund 241
Department 11235 - School Fund Custodial Maintenance

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 66,576	$ 69,369	$ 70,071	$ 70,071	$ 77,960	$ 7,889	11.26%
40120	Temporary Wages	-	-	901	901	1,199	298	33.07%
40130	Overtime Wages	349	112	1,989	1,989	1,193	(796)	-40.02%
40210	FICA	5,452	5,729	6,550	6,550	7,215	665	10.15%
40221	PERS	17,713	19,462	16,470	16,470	18,973	2,503	15.20%
40321	Health Insurance	40,950	40,950	35,000	35,000	31,250	(3,750)	-10.71%
40322	Life Insurance	100	118	101	101	160	59	58.42%
40410	Leave	8,347	9,721	9,861	9,861	10,965	1,104	11.20%
	Total: Personnel	139,487	145,461	140,943	140,943	148,915	7,972	5.66%
Supplies								
42210	Operating Supplies	84	172	257	257	257	-	0.00%
42250	Uniforms	624	624	624	624	648	24	3.85%
42310	Repair/Maintenance Supplies	-	56	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	640	785	500	500	500	-	0.00%
	Total: Supplies	1,348	1,637	1,481	1,481	1,505	24	1.62%
Services								
43011	Contractual Services	913	925	950	950	950	-	0.00%
43110	Communications	67	65	130	130	130	-	0.00%
43210	Transportation/Subsistence	-	-	30	30	30	-	0.00%
43610	Utilities	1,007	1,059	1,057	1,057	1,057	-	0.00%
43720	Equipment Maintenance	-	-	100	100	100	-	0.00%
	Total: Services	1,987	2,049	2,267	2,267	2,267	-	0.00%
Department Total		$ 142,822	$ 149,147	$ 144,691	$ 144,691	$ 152,687	$ 7,996	5.53%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 full-time Lead Custodian and 1.5 custodians.

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

43011 Contractual Services. Window washing at the main Borough building, Human Resources, and Records offices ($950).

43210 Tranportation/Subsistence: To cover minimum trips for custodial staff when rquired.

Department Function

Fund 241 **School Fund**

Dept 41010 **Facilities Maintenance**

Mission

Maintain Borough schools and administrative facilities to a level that provides a safe and secure environment for all occupants. Conduct comprehensive preventative maintenance programs that promote long system and equipment life. Manage and administer project upgrades that replace building components that are end of life and contribute to enhanced efficiencies or code compliance.

Program Description

The Kenai Peninsula Borough Maintenance Department oversees the repair, maintenance, and operational support of all Kenai Peninsula Borough School District facilities, as well as designated Borough-owned 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 our fire alarm systems aren't supported currently.
- While the current budget trend has been able to keep pace with basic maintenance, progress is slow with respects to the replacement of many of our aged HVAC control systems. Funding of approximately $5,000,000 will be needed, spread over several years, to replace these systems.
- Additionally, facility security and intrusion management continue to be an important need for District and Borough facilities.

FY2026 Accomplishments:

- Complete full replacement of Fire Alarm systems at West Homer Elementary and Cooper Landing Schools.
- Ninilchik Leach field repair and upgrade.
- Replaced well at Skyview Middle School
- Replace 30,000 sq ft of Asphalt at Seward High
- Asphalt patching, crack sealing, seal coating and striping at McNeil Canyon and West Homer Elementary Schools.
- Replaced all 20 classroom windows at Nikiski North Star Elementary.
- Replaced 343 wall lockers at Kenai Central High School
- Refinished 145,000 square feet of gym flooring.
- Replaced 10,000 sq ft of flooring at 6 schools
- Upgraded Administrative building Fire Alarm system
- Designed several projects including Nikiski and Skyview boiler replacements. Kenai Middle chair lift. Designed KCHS Votec parking lot refurbishment, for FY27 Construction
- Continue with the prioritized upgrade of safety and security systems (fire control systems, intercoms, access card systems and HALO sensors) area wide. Design for fire alarm system upgrades at KBeach Elementary, card access systems at several facilities.
- Continue upgrading HVAC control systems area wide.
- Continue with prioritized, area wide repairs or replacements of windows at Mountain View Elementary
- Relocating two portables to Chapman Elementary

FY2027 New Initiatives:

- Area wide flooring upgrades.
- Replace boilers at 2 schools, design future projects.
- Replace bleachers at Nikiski Middle/ High School
- North Star septic replacement.
- Mountain View classroom window replacement
- Upgrade water quality monitoring system
- Replacement of Hope School fire alarm.
- Nanwalek and Port Graham playground upgrades
- Start on a replacement Generator upgrade at North Star Elementary, order replacement generator for Kenai Middle School.
- Continue area wide LED lighting upgrades to improve schools.
- Sifting prioritized monies to Fire Alarm upgrades and replacements.
- Continue with asphalt improvements, including redressing lots to gravel for cost savings.
- Continue upgrading HVAC control systems area wide.
- Identify, count and prioritize septic tanks for future replacement.
- Replacement of the Seward High Gym Floor.

Department Function	
Fund 241	**School Fund**
Dept 41010	**Facilities Maintenance - Continued**

Performance Measures

Staffing History	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Maintenance Staff	48.75	49.25	49.75	49.00

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	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Boroughwide	12,377	11,669	11,669	11,713	12,000

Commentary:
The Kenai Peninsula Borough Maintenance Department is dedicated to economically and efficiently maintaining our facilities. Recognized as one of the finest organizations of its kind in the state, we take pride in our commitment to excellence. To continue this trend, it is crucial to attract and hire the best staff possible. Additionally, we must persist in identifying sources of funding that support the necessary and required improvements to our aging facilities.

Kenai Peninsula Borough
Budget Detail

Fund 241
Department 41010 - School Fund Maintenance Department

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 3,303,661	$ 3,344,246	$ 4,102,000	$ 4,102,000	$ 4,486,478	$ 384,478	9.37%
40120	Temporary Wages	176,070	161,388	235,391	235,391	236,250	859	0.36%
40130	Overtime Wages	21,362	22,651	17,416	17,416	20,513	3,097	17.78%
40210	FICA	302,150	303,330	383,069	383,069	416,008	32,939	8.60%
40221	PERS	932,386	1,033,661	935,275	935,275	1,065,285	130,010	13.90%
40321	Health Insurance	1,280,360	1,276,343	1,224,997	1,224,997	1,100,000	(124,997)	-10.20%
40322	Life Insurance	5,505	6,247	5,890	5,890	9,168	3,278	55.65%
40410	Leave	542,423	532,576	494,429	494,429	517,870	23,441	4.74%
40511	Other Benefits	3,201	1,664	30,000	30,000	30,000	-	0.00%
	Total: Personnel	6,567,118	6,682,106	7,428,467	7,428,467	7,881,572	453,105	6.10%
Supplies								
42120	Computer Software	2,219	-	3,000	3,000	3,500	500	16.67%
42210	Operating Supplies	40,577	43,931	45,000	45,000	45,000	-	0.00%
42230	Fuel, Oils and Lubricants	90,776	65,600	95,000	95,000	100,000	5,000	5.26%
42250	Uniforms	19,134	18,295	17,056	17,056	18,000	944	5.53%
42263	Training Supplies	-	-	500	500	500	-	0.00%
42310	Repair/Maintenance Supplies	733,281	746,873	788,610	788,610	750,000	(38,610)	-4.90%
42360	Motor Vehicle Supplies	41,096	33,435	40,000	40,000	40,000	-	0.00%
42410	Small Tools & Minor Equipment	27,563	17,858	30,000	30,000	30,000	-	0.00%
	Total: Supplies	954,646	925,992	1,019,166	1,019,166	987,000	(32,166)	-3.16%
Services								
43011	Contractual Services	45,834	65,306	55,000	61,600	75,000	20,000	36.36%
43014	Physical Examinations	3,776	4,538	3,800	3,800	4,000	200	5.26%
43015	Water/Air Sample Testing	23,736	17,919	21,000	21,000	20,000	(1,000)	-4.76%
43019	Software Maintenance	1,065	9,429	13,500	13,500	14,000	500	3.70%
43026	Software Licensing	57,395	58,613	65,850	65,850	70,000	4,150	6.30%
43050	Solid Waste Fees	2,483	2,228	1,700	1,700	2,200	500	29.41%
43110	Communications	44,368	47,709	45,000	45,000	45,000	-	0.00%
43140	Postage and Freight	7,650	11,268	13,000	13,000	13,000	-	0.00%
43210	Transportation/Subsistence	177,431	157,783	165,000	165,000	165,000	-	0.00%
43220	Car Allowance	470	154	-	-	-	-	-
43260	Training	19,371	11,843	25,750	25,750	30,000	4,250	16.50%
43310	Advertising	1,036	-	1,225	1,225	-	(1,225)	-100.00%
43410	Printing	-	896	199	199	199	-	0.00%
43610	Utilities	101,473	96,333	110,848	110,848	111,000	152	0.14%
43720	Equipment Maintenance	2,867	4,001	3,550	3,550	3,550	-	0.00%
43750	Vehicle Maintenance	3,173	12,516	12,000	12,000	15,000	3,000	25.00%
43764	Snow Removal	680,652	328,971	350,000	697,000	350,000	-	0.00%
43780	Buildings/Grounds Maintenance	602,504	595,247	675,000	667,500	675,000	-	0.00%
43810	Rents & Operating Leases	2,887	4,146	3,500	4,400	3,500	-	0.00%
43812	Equipment Replacement Payments	118,728	142,860	134,039	134,039	132,347	(1,692)	-1.26%
43920	Dues and Subscriptions	1,973	4,477	4,500	4,500	5,000	500	11.11%
	Total: Services	1,898,872	1,576,237	1,704,461	2,051,461	1,733,796	29,335	1.72%
Capital Outlay								
48120	Major Office Equipment	15,662	1,630	-	-	-	-	-
48311	Major Machinery & Equipment	22,991	34,331	35,000	35,000	35,000	-	0.00%
48522	Surveillance Equipment	-	18,696	-	-	-	-	-
48710	Minor Office Equipment	15,277	25,641	11,500	11,500	15,000	3,500	30.43%
48720	Minor Office Furniture	3,310	2,374	5,000	5,000	3,000	(2,000)	-40.00%
48740	Minor Machinery & Equipment	14,960	7,865	24,100	24,100	21,350	(2,750)	-11.41%
49433	Plan Reviews	367	606	750	750	1,000	250	33.33%
	Total: Capital Outlay	72,567	91,143	76,350	76,350	75,350	(1,000)	-1.31%

Kenai Peninsula Borough
Budget Detail

Fund 241
Department 41010 - School Fund Maintenance Department - Continued

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges								
60001	Charges (To) From General Fund	242,182	245,590	260,310	260,310	248,447	(11,863)	-4.56%
60002	Charges (To) From Other Depts.	(337,383)	(386,403)	(400,000)	(400,000)	(400,000)	-	0.00%
60003	Charges (To) From Capital Projects	(84,858)	(152,290)	(400,000)	(400,000)	(400,000)	-	0.00%
	Total: Interdepartmental Charges	(180,059)	(293,103)	(539,690)	(539,690)	(551,553)	(11,863)	2.20%
Department Total		$ 9,313,144	$ 8,982,375	$ 9,688,754	$ 10,035,754	$ 10,126,165	$ 437,411	4.51%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director of Maintenance, 5 Maintenance Foremen, 1 Control Systems Technician, 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, 4 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Lead Electronics Technician, 3 GM Utility Technicians, 3 Lead General Maintenance Mechanics, 2 Locksmith-General Maintenance Mechanic I/II, 4 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 3 Plumber-General Maintenance Mechanic I/II, 1 Carpenter-General Maintenance, 1 Lead Water Treatment Operator/Plumber II, 1 Water Treatment Operator, 1 Safety Specialist, 1 Administrative Assistant, 1 Admin Assistant-Dispatcher.

40130 Overtime Wages. Decreased due to FY26 year-to-date (YTD) and historic trend.

42120 Coputer Software. For visio, ViaCAD, and other deesktop software.

43011 Contractual Services. . Contracts include FY27 Theater inspections (20,000), fire alarm monitoring ($15,000), background checks ($1,500), water quality consulting ($1,500), movers ($5,500), fabrication shops ($1,800), septic pumping ($5,000), hazardous waste disposal ($2,000), motor repair ($3,500), engineering services ($4,000), and misc. small contracts ($15,200).

43019 Software Maintenance. SCADA system technical support ($6,500 Annually), and Siemens BAS support ($7,000).

43026 Software Licensing. Unchanged Includes Mitchel-1 ($5,500), Brightly ($56,000), Zoom ($1,000), Crowdstrike ($50), Milestone ($200), Snap-on ($1,000), CAD software ($300), and Vibration Analysis system ($1,800).

43310 Advertising. Decreased due to use of digital advertising.

43764 Snow Removal. Budgeting below historic trend with intent of appropriating from School Maintenance Fund if required.

43780 Buildings/Grounds Maintenance. Snow removal for additional non-School District facilities ($36,000) and to provide for needed to contract Fire Alarm inspections ($210,000.) Also provides for typical contracts for Landscaping, State Inspections, Janitorial, Septic pumping, Pest Control, Life Safety system repairs, Waste treatment, Refrigeration repairs, Emergency call-outs, and other misc. contracts such as tree removal, stump removal, misc. landscaping window repairs, construction services, elevator repairs, grading, and roof repairs.

48311 Major Machinery and Equipment. 10 ton, 2 post vehicle lift for MNT autoshop ($35,000.)

48710 Minor Office Equipment. IT Replacment HDW (Homer Shop) ($7,500) and ($7,500) for scheduled replacements for laptop/desktop computers.

48720 Minor Office Furniture. FY27 Office furniture replacement ($3,000).

48740 Minor Machinery and Equipment. Glass check pro tool ($1,600), Tig Welder ($4,800), Geen Lee 555 conduit bender ($4,950), Remote monitoring equipment for boilers, and generators ($10,000).

60001-60003 Charges (to) From Other Departments. ($568,669). Amount includes personnel costs charged to Maintenance Department ($248,447), charge out for Maintenance time and materials provided to other departments ($400,000), and charge out for maintenance time and materials on capital projects (400,000).

For capital projects information on this department - See the Capital Project section - Pages 350-351, 352-354, 358, 375-396

Kenai Peninsula Borough
Budget Detail

Fund 241
Department 94910 - School Fund Non-Departmental

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43012	Audit Services	$ 144,600	$ 143,045	$ 166,908	$ 166,908	$ 174,162	$ 7,254	4.35%
43510	Insurance/Litigation Fund Premiums	4,501,908	5,324,653	5,398,898	5,398,898	5,927,900	529,002	9.80%
43610	Utilities	77,405	76,347	81,600	81,600	81,600	-	0.00%
	Total: Services	4,723,913	5,544,045	5,647,406	5,647,406	6,183,662	536,256	9.50%
Transfers								
50241	School District Operations	40,460,663	40,914,211	46,878,229	46,878,229	45,896,566	(981,663)	-2.09%
	Total: Transfers	40,460,663	40,914,211	46,878,229	46,878,229	45,896,566	(981,663)	-2.09%
Department Total		$ 45,184,576	$ 46,458,256	$ 52,525,635	$ 52,525,635	$ 52,080,228	$ (445,407)	-0.85%

Line-Item Explanations

43012 Audit Services. School district funding of annual audit, which includes State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units. Anticipated contract increase due to renewal of audit service contract.

43510 Insurance and Litigation Fund Premiums. 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

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 3,370,237	$ 3,413,615	$ 4,172,071	$ 4,172,071	$ 4,564,438	$ 392,367	9.40%
40120	Temporary Wages	176,070	161,388	236,292	236,292	237,449.00	1,157	0.49%
40130	Overtime Wages	21,711	22,763	19,405	19,405	21,706.00	2,301	11.86%
40210	FICA	307,602	309,059	389,619	389,619	423,223.00	33,604	8.62%
40221	PERS	950,099	1,053,123	951,745	951,745	1,084,258.00	132,513	13.92%
40321	Health Insurance	1,321,310	1,317,293	1,259,997	1,259,997	1,131,250.00	(128,747)	-10.22%
40322	Life Insurance	5,605	6,365	5,991	5,991	9,328.00	3,337	55.70%
40410	Leave	550,770	542,297	504,290	504,290	528,835.00	24,545	4.87%
40511	Other Benefits	3,201	1,664	30,000	30,000	30,000.00	-	0.00%
	Total: Personnel	6,706,605	6,827,567	7,569,410	7,569,410	8,030,487	461,077	6.09%
Supplies								
42120	Computer Software	2,219	-	3,000	3,000	3,500	500	16.67%
42210	Operating Supplies	40,661	44,103	45,257	45,257	45,257	-	0.00%
42230	Fuel, Oils and Lubricants	90,776	65,600	95,000	95,000	100,000	5,000	5.26%
42250	Uniforms	19,758	18,919	17,680	17,680	18,648	968	5.48%
42263	Training Supplies	-	-	500	500	500	-	0.00%
42310	Repair/Maintenance Supplies	733,281	746,929	788,710	788,710	750,100	(38,610)	-4.90%
42360	Motor Vehicle Supplies	41,096	33,435	40,000	40,000	40,000	-	0.00%
42410	Small Tools & Minor Equipment	28,203	18,643	30,500	30,500	30,500	-	0.00%
	Total: Supplies	955,994	927,629	1,020,647	1,020,647	988,505	(32,142)	-3.15%
Services								
43011	Contractual Services	46,747	66,231	55,950	62,550	75,950	20,000	35.75%
43012	Audit Services	144,600	143,045	166,908	166,908	174,162	7,254	4.35%
43014	Physical Examinations	3,776	4,538	3,800	3,800	4,000	200	5.26%
43015	Water/Air Sample Testing	23,736	17,919	21,000	21,000	20,000	(1,000)	-4.76%
43019	Software Maintenance	1,065	9,429	13,500	13,500	14,000	500	3.70%
43026	Software Licensing	57,395	58,613	65,850	65,850	70,000	4,150	6.30%
43050	Solid Waste Fees	2,483	2,228	1,700	1,700	2,200	500	29.41%
43110	Communications	44,435	47,774	45,130	45,130	45,130	-	0.00%
43140	Postage and Freight	7,650	11,268	13,000	13,000	13,000	-	0.00%
43210	Transportation/Subsistence	177,431	157,783	165,030	165,030	165,030	-	0.00%
43220	Car Allowance	470	154	-	-	-	-	-
43260	Training	19,371	11,843	25,750	25,750	30,000	4,250	16.50%
43310	Advertising	1,036	-	1,225	1,225	-	(1,225)	-100.00%
43410	Printing	-	896	199	199	199	-	0.00%
43510	Insurance/Litigation Fund Premiums	4,501,908	5,324,653	5,398,898	5,398,898	6,116,900	718,002	13.30%
43610	Utilities	179,885	173,739	193,505	193,505	193,657	152	0.08%
43720	Equipment Maintenance	2,867	4,001	3,650	3,650	3,650	-	0.00%
43750	Vehicle Maintenance	3,173	12,516	12,000	12,000	15,000	3,000	25.00%
43764	Snow Removal	680,652	328,971	350,000	697,000	350,000	-	0.00%
43780	Buildings/Grounds Maintenance	602,504	595,247	675,000	667,500	675,000	-	0.00%
43810	Rents	2,887	4,146	3,500	4,400	3,500	-	0.00%
43812	Equipment Replacement Payment	118,728	142,860	134,039	134,039	132,347	(1,692)	-1.26%
43920	Dues and Subscriptions	1,973	4,477	4,500	4,500	5,000	500	11.11%
	Total: Services	6,624,772	7,122,331	7,354,134	7,701,134	8,108,725	754,591	10.26%
Capital Outlay								
48120	Major Office Equipment	15,662	1,630	-	-	-	-	-
48311	Major Machinery & Equipment	22,991	34,331	35,000	35,000	35,000	-	0.00%
48522	Surveillance Equipment	-	18,696	-	-	-	-	-
48710	Minor Office Equipment	15,277	25,641	11,500	11,500	15,000	3,500	30.43%
48720	Minor Office Furniture	3,310	2,374	5,000	5,000	3,000	(2,000)	-40.00%
48740	Minor Machinery & Equipment	14,960	7,865	24,100	24,100	21,350	(2,750)	-11.41%
49433	Plan Reviews	367	606	750	750	1,000	250	33.33%
	Total: Capital Outlay	72,567	91,143	76,350	76,350	75,350	(1,000)	-1.31%

Kenai Peninsula Borough
Budget Detail

Fund 241 School Fund
Expenditure Summary By Line Item - Continued

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50241	School District Operations	40,460,663	40,914,211	46,878,229	46,878,229	45,707,566	(1,170,663)	-2.50%
	Total: Transfers	40,460,663	40,914,211	46,878,229	46,878,229	45,707,566	(1,170,663)	-2.50%
Interdepartmental Charges								
60001	Charges (To) From Purchasing	242,182	245,590	260,310	260,310	248,447	(11,863)	-4.56%
60002	Charges (To) From Other Depts.	(337,383)	(386,403)	(400,000)	(400,000)	(400,000)	-	0.00%
60003	Charges (To) From Capital Projects	(84,858)	(152,290)	(400,000)	(400,000)	(400,000)	-	0.00%
	Total: Interdepartmental Charges	(180,059)	(293,103)	(539,690)	(539,690)	(551,553)	(11,863)	2.20%
Department Total		$ 54,640,542	$ 55,589,778	$ 62,359,080	$ 62,706,080	$ 62,359,080	$ -	0.00%

Kenai Peninsula Borough
Budget Detail

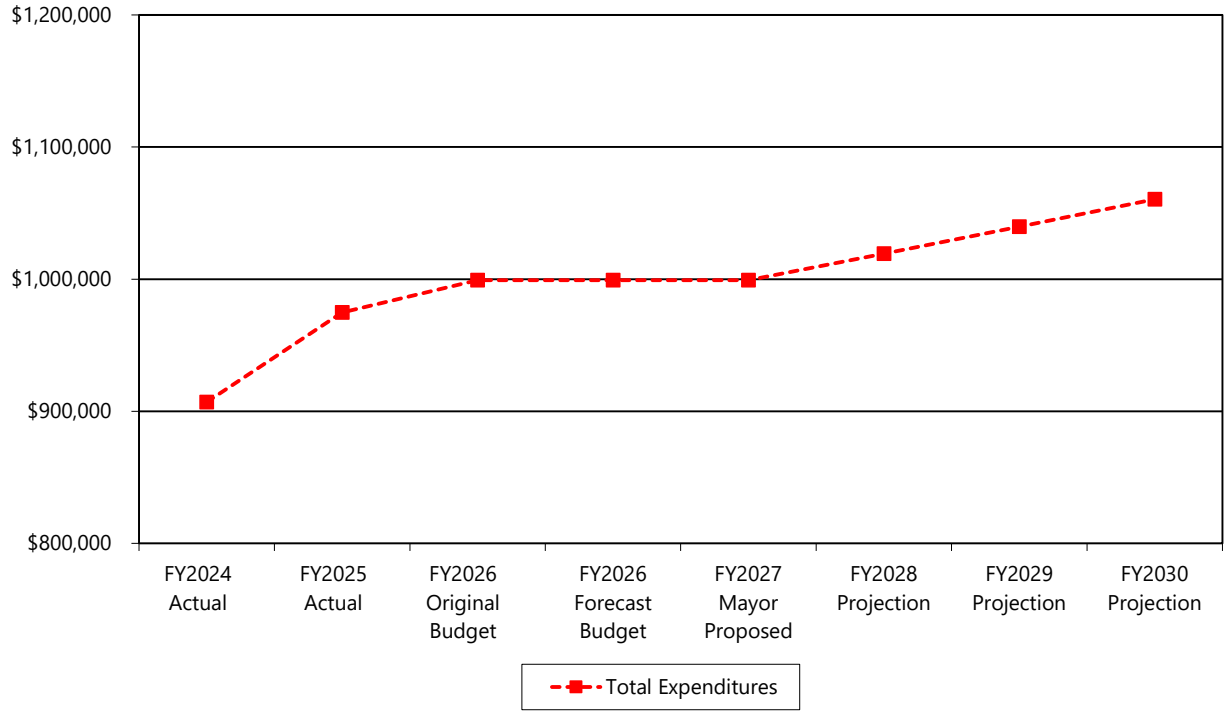
Fund 241 School Fund
Total Summary

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
40XXX	Total Personnel	$ 6,706,605	$ 6,827,567	$ 7,569,410	$ 7,569,410	$ 8,030,487	$ 461,077	6.09%
42XXX	Total Supplies	955,994	927,629	1,020,647	1,020,647	988,505	(32,142)	-3.15%
43XXX	Total Services	6,624,772	7,122,331	7,354,134	7,701,134	8,108,725	754,591	10.26%
48XXX	Total Capital Outlay	72,567	91,143	76,350	76,350	75,350	(1,000)	-1.31%
50XXX	Total Transfers	40,460,663	40,914,211	46,878,229	46,878,229	45,707,566	(1,170,663)	-2.50%
6XXXX	Total Interdepartmental Charges	(180,059)	(293,103)	(539,690)	(539,690)	(551,553)	(11,863)	2.20%
Fund Totals		$ 54,640,542	$ 55,589,778	$ 62,359,080	$ 62,706,080	$ 62,359,080	$ -	0.00%

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Operating Transfers From:								
General Fund	$ 906,955	$ 974,864	$ 999,300	$ 999,300	$ 999,300	$ 1,019,286	$ 1,039,672	$ 1,060,465
Total Operating Transfers								
Total Revenues and Other Financing Sources	906,955	974,864	999,300	999,300	999,300	1,019,286	1,039,672	1,060,465
Expenditures:								
Services	906,955	974,864	999,300	999,300	999,300	1,019,286	1,039,672	1,060,465
Total Expenditures	906,955	974,864	999,300	999,300	999,300	1,019,286	1,039,672	1,060,465
Total Expenditures and Operating Transfers	906,955	974,864	999,300	999,300	999,300	1,019,286	1,039,672	1,060,465
Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	0.09	0.09	0.09	0.09	0.09	0.09	0.08	0.08



Kenai Peninsula Borough
Budget Detail

Fund 242 Postsecondary Education
Department 78090 - Kenai Peninsula College

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43023 Kenai Peninsula College	$ 906,955	$ 974,864	$ 999,300	$ 999,300	$ 999,300	$ -	0.00%
Total: Services	906,955	974,864	999,300	999,300	999,300	-	0.00%
Department Total	$ 906,955	$ 974,864	$ 999,300	$ 999,300	$ 999,300	$ -	0.00%

Line-Item Explanations

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

JumpStart Program/Tuition Waiver. Funding provides a two-thirds reduction in UAA tuition at KPC for KPB resident high school juniors and seniors. After meeting with an academic advisor, they can take up to 6 credits per semester for 5 semesters, totaling 30 credits, equivalent to 1 year of full-time college. Students can register for classes after completing their sophomore year and are billed $80 per credit instead of the standard $251. Advanced students, with instructor approval, can take upper-level courses at $96 per credit compared to $302. This reflects a 4% tuition increase approved by the UA Board of Regents ($275,000).

Adult Education/Workforce Development. Funding provides personnel, travel, and support costs to make the ABE/GED program available throughout the Kenai Peninsula Borough, including Soldotna, Kenai, Kasilof, Nikiski, Homer, Ninilchik, Seward, Anchor Point, Tyonek, Seldovia, Port Graham, Nanwalek, Voznesenka, and other remote communities as needed ($248,296).

Kenai River Campus positions	$160,923
Kachemak Bay Campus positions	$ 87,373

Learning Center Tutors. Tutoring enhances academic skills for students struggling with specific concepts. Both campuses offer in-person and virtual tutoring in Math and Writing, staffed by qualified faculty, staff, and peers. This support is vital for keeping students engaged and successful in their degree programs. Staff also assist potential students with scholarship application essays ($104,957).

Kenai River Campus	$82,593
Kachemak Bay Campus	$22,364

Resurrection Bay Extension Site.
The KPC Resurrection Bay Extension Site (RBES) is located in the Seward High School. A variety of classes are offered to meet basic general requirements. RBES students are made up of high school JumpStart students, traditional college students and adult learners ($41,762).

Instructional Support - Kachemak Bay Campus.
Located in the Bay View Hall across the parking lot from the main KBC building, Pioneer Hall, this ten-month position is the sole support for staff, faculty, and students at Bay View. In addition to proctoring tests, duties include scheduling rooms, maintaining records, and acting as first point of contact for all campus incoming phone calls. Funding covers 50% of this full-time year-round staff member ($39,824).

Information/Registration Clerk - Kachemak Bay Campus.
The KBC information/registration clerk is often the first point of contact for Homer students on campus. This position provides routine advice to students, parents, and the general public. The information/registration clerk assists students with setting up their UAOnline accounts, navigating the admissions process, and registering for classes. Funding covers 50% of this full-time year-round staff member ($44,002).

Advising/Support Services Specialist - Kachemak Bay Campus.
This position assists students in planning schedules, recommends classes and supports them in overcoming obstacles that would otherwise interfere, delay, defer or halt attainment of their educational and career goals. The advising and support specialist monitors KBC students' progress and will reach out at the first sign of potential trouble such as declining grades or low attendance and, recommend resources for non-academic related challenges when needed. KPB covers 50% of the cost of this year-round staff member. Hours are reduced during the summer months ($51,003).

Student Resource Advisor/Student Workers - Kenai River Campus.
Students that struggle with basic Mathematics and English skills are our most vulnerable. They need extra support to ensure their success. The advisor works closely with these at-risk students monitoring their academic progress to ensure they stay on track. Based on Accuplacer and ALEKS testing results, students are advised on class selections and an achievable path to graduation. KPB funding pays the salary of this year-round position as well as part-time student workers that manages scheduling and data collection for the advising department ($102,246).

Veteran Services/Financial Aid Coordinator - College-Wide.
The duties of the Veteran Services Coordinator, the first point of contact for active duty and Veteran students attending KPC includes the duties of the KPC Financial Aid Coordinator. This position advises students on their VA and military educational benefits and provides support in navigating the many services available to them at KPC. In addition, this position will also support nonmilitary students through the financial aid scholarship application process. Funding supports this full-time, 12-month position. Located at KRC, this staff member also travels to the Homer campus to provide support to KBC Veteran students and the KBC staff who assist them ($74,710).

KPB Paramedic Course Delivery Partnership - College-Wide.
Kenai Peninsula Borough Central Emergency Services will identify one employee to complete the Associate of Applied Science degree in Paramedical Technology (PMED). Funds will be used to cover the cost of tuition, fees and textbooks. The KPB employee must be able to meet the eligibility requirements associated with student enrollment. Upon registration for each of the three semesters, funds from this grant will be applied to the student's account as payment. This student will be responsible for registration, adhering to the University of Alaska student code of conduct and maintaining the standards of the PMED program. Due to the overall increase in tuition, fees, textbooks, salaries, and benefits, the PMED programming has been reduced from two students to one student ($17,500).

General Government Special Revenue Funds

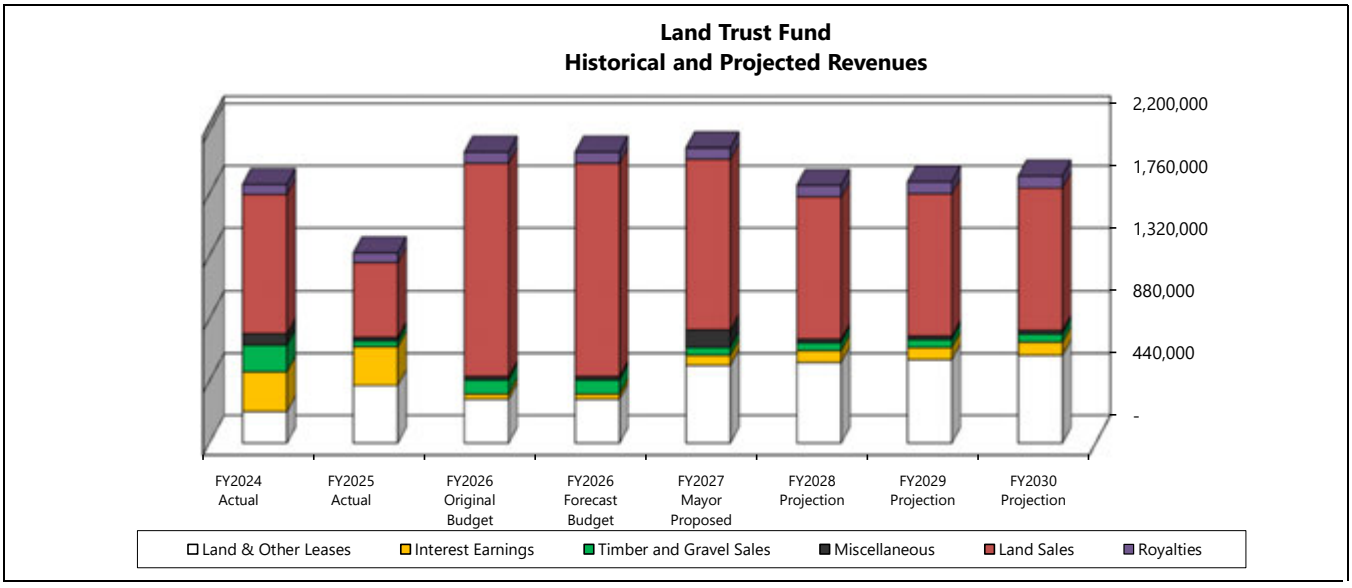
The Borough has two (2) General Government special revenue funds, with annual budgets, that were established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere. These funds are the Land Trust Fund and the Nikiski Senior Service Area Fund.

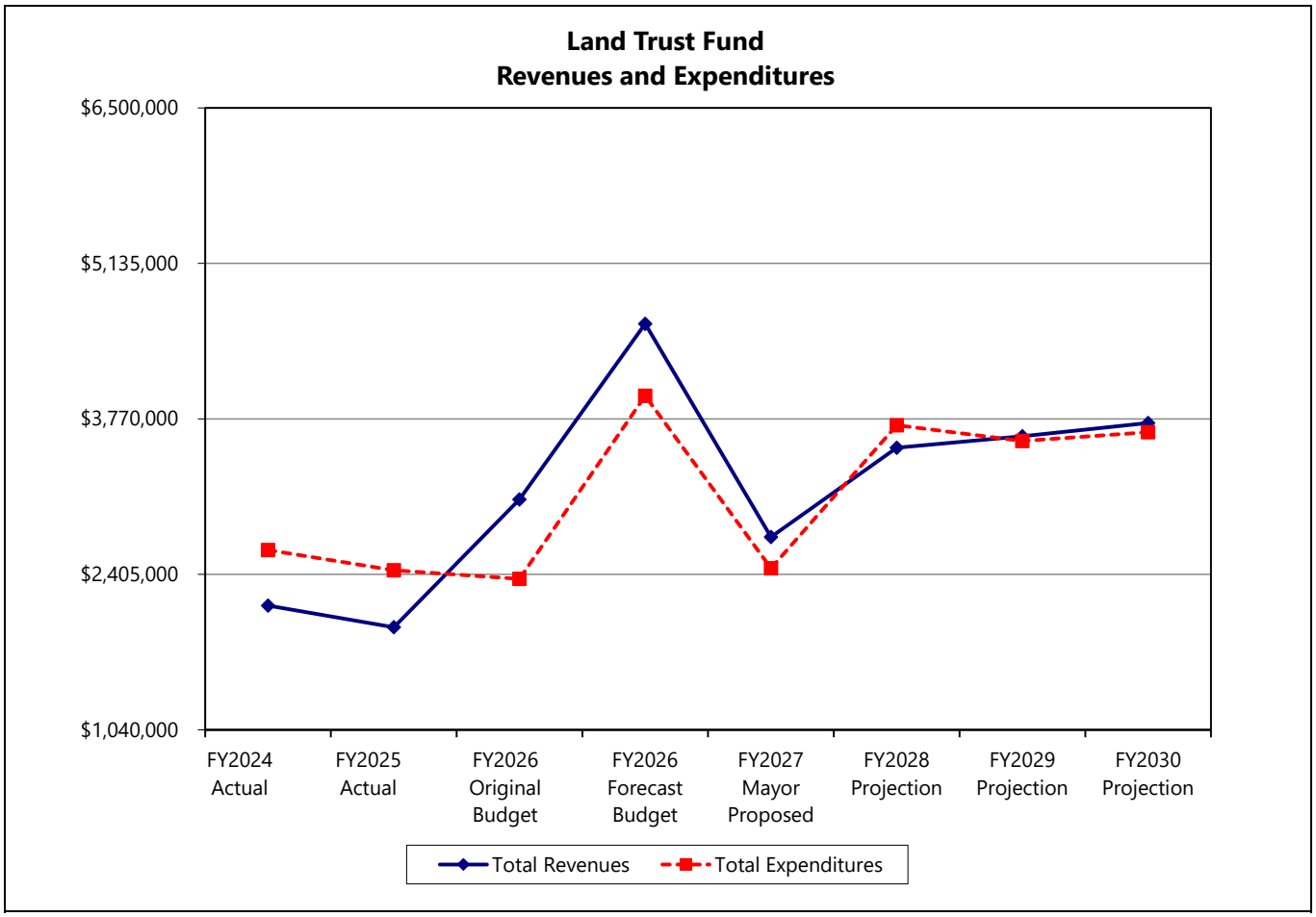
Land Trust Fund – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

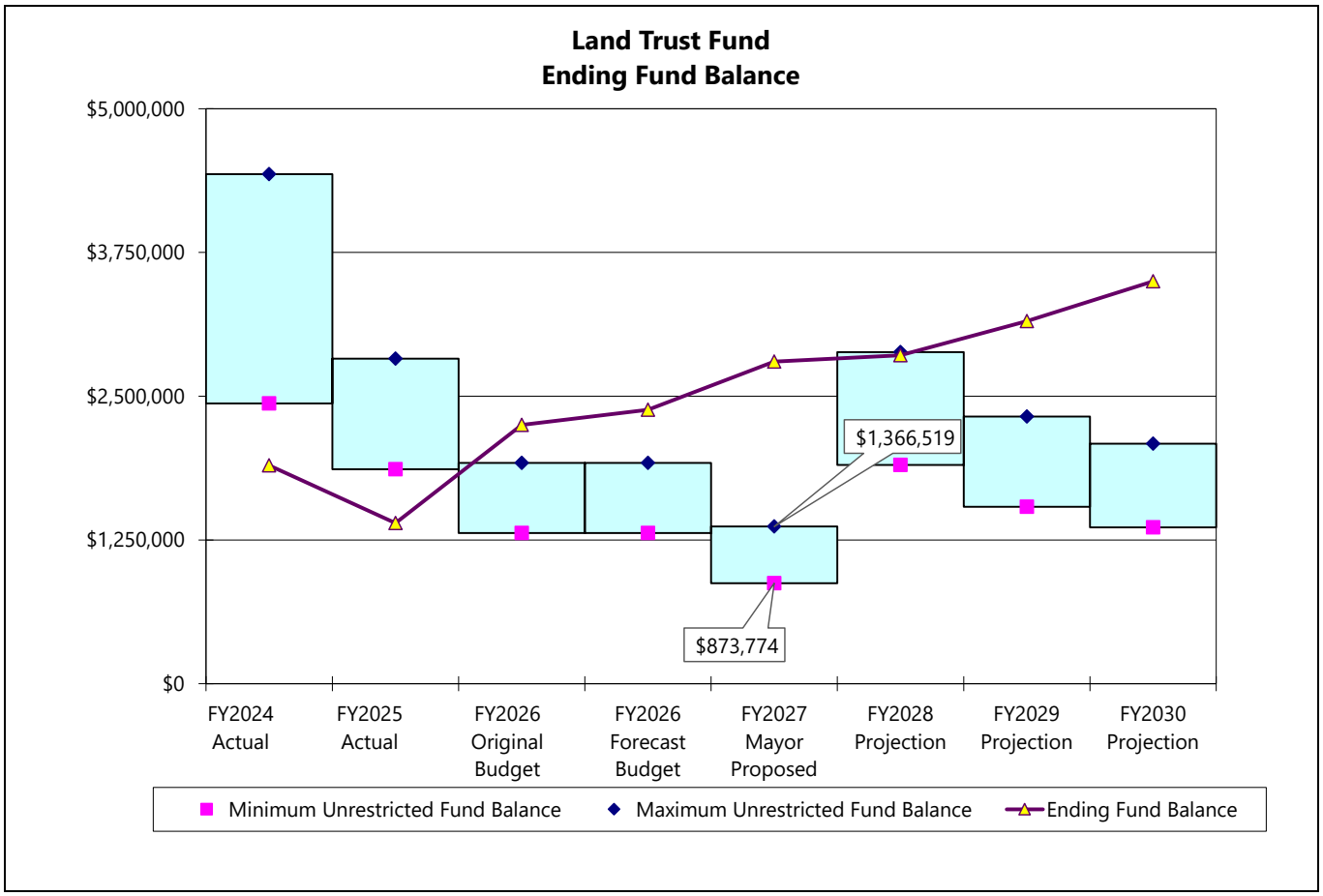
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to the Native Village of Tyonek for Tyonek Senior Citizen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

Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Federal Revenues	$ 396	$ 45,919	$ -	$ 42,685	$ -	$ -	$ -	$ -
State Revenue	12,485	22,489	-	-	-	-	-	-
Other Revenue:								
Land Sales	978,472	522,797	1,500,000	1,500,000	1,200,000	1,000,000	1,000,000	1,000,000
Land & Other Leases	221,943	407,463	310,000	310,000	550,000	569,800	589,696	619,690
Timber and Gravel Sales	189,818	41,880	100,000	100,000	55,000	56,100	57,222	58,366
Interest Earnings	281,089	273,942	36,725	36,725	71,447	84,030	85,658	94,586
Royalties	70,061	68,562	80,000	80,000	80,000	81,600	83,232	84,897
Site Reclamation	-	-	6,000	6,000	6,000	6,120	6,242	6,367
Miscellaneous	81,397	23,803	25,000	25,000	125,000	25,000	25,000	25,000
Total Revenues	1,835,661	1,406,855	2,057,725	2,100,410	2,087,447	1,822,650	1,847,050	1,888,906
Operating Transfers From:								
General Fund	295,805	334,502	360,000	660,000	-	1,000,000	1,025,000	1,050,625
Land Trust Investment Fund	-	199,195	645,000	1,845,000	645,000	695,000	745,000	795,000
Total Operating Transfers	295,805	533,697	1,005,000	2,505,000	645,000	1,695,000	1,770,000	1,845,625
Total Revenues and Other Financing Sources	2,131,466	1,940,552	3,062,725	4,605,410	2,732,447	3,517,650	3,617,050	3,734,531
Expenditures:								
Personnel	755,382	866,298	929,814	939,357	936,213	954,937	978,810	1,008,174
Supplies	16,669	23,783	31,100	30,900	16,600	16,932	17,355	17,876
Services	512,581	490,427	890,437	1,249,699	447,018	1,483,193	1,520,273	1,565,881
Capital Outlay	120,144	66,924	26,025	1,232,894	23,502	23,502	23,502	23,502
Interdepartmental Charges	27,728	27,823	37,934	69,821	35,583	36,295	37,202	38,318
Total Expenditures	1,432,504	1,475,255	1,915,310	3,522,671	1,458,916	2,514,859	2,577,142	2,653,751
Operating Transfers To:								
Land Trust Investment Fund	1,185,810	966,276	450,000	450,000	1,000,000	1,200,000	1,000,000	1,000,000
Total Operating Transfers	1,185,810	966,276	450,000	450,000	1,000,000	1,200,000	1,000,000	1,000,000
Total Expenditures and Operating Transfers	2,618,314	2,441,531	2,365,310	3,972,671	2,458,916	3,714,859	3,577,142	3,653,751
Net Results From Operations	(486,848)	(500,979)	697,415	632,739	273,531	(197,209)	39,908	80,780
Projected Lapse	-	-	155,531	352,267	145,892	251,486	257,714	265,375
Change in Fund Balance	(486,848)	(500,979)	852,946	985,006	419,423	54,277	297,622	346,155
Beginning Fund Balance	2,384,382	1,897,534	1,396,555	1,396,555	2,381,561	2,800,984	2,855,261	3,152,883
Ending Fund Balance	$ 1,897,534	$ 1,396,555	$ 2,249,501	$ 2,381,561	$ 2,800,984	$ 2,855,261	$ 3,152,883	$ 3,499,038




Land Trust Fund
Revenues and Expenditures
$6,500,000
$5,135,000
$3,770,000
$2,405,000
$1,040,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


Land Trust Fund
Ending Fund Balance
$5,000,000
$3,750,000
$2,500,000
$1,250,000
$0
$1,366,519
$873,774
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 250 **Land Management Administration**

Dept 21210

Mission

To make informed management recommendations, decisions, and actions on the Borough's land inventory and natural resources in accordance with KPB Chapter 17.10 and the Kenai Peninsula Borough Comprehensive Plan with three primary operational objectives:

- Acquire and hold land for the operations of the Kenai Peninsula Borough, including the School District and service areas.
- Manage lands and natural resources for identified community needs and general social, environmental, and economic public benefits.
- Create the capacity for perpetuating the implementation of these.

Program Description

The Land Management Division is responsive to current and foreseeable land and resource needs of the Borough and its residents which are addressed through inventory, land planning, land acquisition, short- and long-term land use authorizations, resource management, land disposals, and public land information under the general powers authority of AS 29.35.010(8) using enterprising methods.

Major Long-Term Issues and Concerns:

- Establishing policy and formalizing best practices necessary to align with Borough long-term planning, land, and resource needs.
- Allocating time and department resources to develop new programs and code changes necessary to proactively manage Borough lands and resources.
- Continuing to progress KPB's interest in the municipal entitlement process.
- Developing an integrated management system for land program records (title plant).
- Development of a comprehensive land management plan including classification of all KPB lands, and identification of properties to be considered for a long-term land sale implementation plan (LSIP).
- Establishing productive, healthy, and sustainable soil, water, and forest management in KPB owned and managed lands.
- Staffing succession and capacity to serve our mission with a strategic staffing and contracting portfolio.
- Establish long- and short-term division revenue goals and strategies leveraging borough lands and resources.

FY2026 Accomplishments

- Facilitated the review of 84 tax-foreclosed properties and conducted an inter-departmental tax foreclosure review committee meeting.
- Facilitated 2025 General Land Sale disposing of 17 properties, generating $1,288,500 in gross sale proceeds.
- Facilitated 2026 Tax Foreclosure Land Sale Auction.
- Completed 8 Spruce Bark Beetle (SBB) fuels reduction projects focusing on ROW and adjacent KPB or KPBSD facilities.
- Facilitated slash disposal burns in 2 Borough-managed material sites through grant funds received from the State of Alaska DOF due to end in FY28.
- Parcel Fabric Adjustment - improved the spatial accuracy of approximately 7,000 tax parcels, within the areas of Moose Pass, Cooper Landing, and Sterling.
- Surveyed over 260 monuments and incorporated them into the cadastral monument database for the purpose of improving KPB's tax parcel layer.
- Performed aerial mapping of 40 KPB facility management sites. Approximately 650 acres.
- Completed the Local Option Zoning District (LOZD) process and driveway construction for the Humpy Point Subdivision in preparation for future disposal.
- Development and implementation of the KPB Land Affordability Program (LAP).
- Assumed management responsibility for Nikolaevsk School facility from KPBSD.
- Acquired 80 acres in Seward for $1.2M to secure additional access to over 2,300 acres of adjacent KPB owned and managed lands.

FY2027 New Initiatives:

- Subdivision and engineering design for new KPB subdivision projects in Hope, Anchor Point, Homer, Cooper Landing, Kenai, and Sterling for incorporation into future land offerings.
- Implementation of 2026 General Land Sale offering with a revenue goal of $1,500,000 for contribution to the Land Trust Investment Fund.
- Conduct soils exploration, planning, and development concepts for expanded material resource availability on the Southern Peninsula.
- Conduct a detailed rewrite of KPB Code Chapter 17 to address various maters including classification and land disposals.

Performance Measures

Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	6	6	6	6
Seasonal Field Staff	1	1	1	1

Priority/Goal: Land Acquisition

Goal: Support Borough operations and community interests with appropriately located lands.

Objective: To acquire lands meeting operational criteria for Borough purposes and appropriate for inclusion in community land use planning including lands supporting public purposes, community expansion, resource management, recreation, and ecological values. To obtain patents to approved municipal entitlement grant lands.

Land Acquisition	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Projected
Parcels Acquired for KPB Purposes	n/a	2	28	9	5
Properties Leased to KPB by Others	n/a	15	16	17	18
Municipal Entitlement Acres Received	500	0	384.45	634.75	500

Priority/Goal: Land Disposal

Goal: To dispose of tax-foreclosed and surplus borough lands guided by public processes. To contribute sale proceeds to the Land Trust Investment Fund (LTIF) and the goals of the fund established in Ordinance 2018-29.

Objective: To conduct disposal programs of appropriate surplus borough-owned lands, and to periodically dispose of land acquired through the tax foreclosure action. To build the LTIF to a level that can sustain KPB Land needs via POMV and land investments, and to further build the LTIF to a self-sustaining level which can endow KPB with additional financial tools.

Land Disposal	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Projected
Tax Foreclosure Parcels Sold/Retained	n/a	0/0	34/26	0/0	35/6
Parcels Sold at Market Value	12	8	28	17	20
Deeds of Trust in Escrow #/$ Value	30 / $1,500,000	32 / $1,672,558	31 / $1,612,827	35 / $2,002,895	40 / $2,300,000
Land Sale Earnings Deposit	$500,000	$1,185,810	$500,000	$1,288,000	$1,500,000

Priority/Goal: Land Use Authorizations and Natural Resource Sales

Goal: To provide for appropriate uses of Borough land and natural resources.

Objective: 1. Orderly administration of land authorization programs for special use of Borough land.
2. To offer Borough resources in support of community and public project needs.

Land Use Authorizations and Natural Resource Sales	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Projected
Active Land Leases & Rent Agreements	+5 YOY	43	48	46	55
Communication Site Agreements	18	18	18	18	19
Land Use Permits/Easements Granted	20/3	28/3	10/3	21/0	20/4
Right-of-Way Utility Permits	195	194	196	192	195
Small / Commercial Quantity Gravel Permits	10/10	8/NA	1/NA	10/5	10/2
Gravel Volume All Sites (cubic yards)	30,000	40,310	17,318	69,677	40,000
Hard Rock Volume (cubic yards – as needed)	100	262	0	0	100
Disposal of Earthen Materials (as needed)	NA	255,698	0	0	200

Kenai Peninsula Borough
Budget Detail

Fund 250
Department 21210 - Land Management Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 397,213	$ 451,667	$ 529,955	$ 535,275	$ 544,865	$ 14,910	2.81%
40120	Temporary Wages	-	-	12,802	12,802	12,798	(4)	-0.03%
40130	Overtime Wages	5,088	8,679	6,356	6,356	6,039	(317)	-4.99%
40210	FICA	33,455	39,083	49,283	49,690	50,383	1,100	2.23%
40221	PERS	108,391	140,033	120,660	121,830	129,242	8,582	7.11%
40321	Health Insurance	158,249	156,863	142,500	144,533	127,501	(14,999)	-10.53%
40322	Life Insurance	672	845	752	802	1,106	354	47.07%
40410	Leave	52,314	57,143	67,506	68,069	64,279	(3,227)	-4.78%
	Total: Personnel	755,382	854,313	929,814	939,357	936,213	6,399	0.69%
Supplies								
42020	Signage Supplies	-	-	1,500	1,500	1,500	-	0.00%
42120	Computer Software	984	-	1,000	1,000	1,000	-	0.00%
42210	Operating Supplies	5,231	2,538	7,000	7,000	7,000	-	0.00%
42230	Fuel, Oils and Lubricants	470	834	1,500	1,500	2,000	500	33.33%
42250	Uniforms	-	1,602	1,000	1,000	1,000	-	0.00%
42310	Repair/Maintenance Supplies	133	-	500	500	500	-	0.00%
42360	Motor Vehicle Supplies	-	375	1,500	300	1,500	-	0.00%
42410	Small Tools & Minor Equipment	4,111	6,063	2,100	2,100	2,100	-	0.00%
	Total: Supplies	10,929	11,412	16,100	14,900	16,600	500	3.11%
Services								
43011	Contractual Services	172,955	117,088	427,000	491,109	337,000	(90,000)	-21.08%
43019	Software Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43026	Software Licensing	5,579	5,483	14,400	14,400	12,900	(1,500)	-10.42%
43050	Solid Waste Fees	-	-	500	500	500	-	0.00%
43100	Land Management Program Services	-	-	15,000	15,000	15,000	-	0.00%
43110	Communications	4,559	5,409	6,700	6,800	6,700	-	0.00%
43140	Postage and Freight	820	1,572	3,000	3,000	3,000	-	0.00%
43210	Transportation/Subsistence	3,593	2,721	10,500	9,450	12,900	2,400	22.86%
43220	Car Allowance	6,408	11,087	10,800	11,000	10,800	-	0.00%
43260	Training	1,495	1,260	3,550	3,550	4,050	500	14.08%
43310	Advertising	2,019	821	6,000	6,000	6,000	-	0.00%
43410	Printing	1,041	-	500	500	500	-	0.00%
43510	Insurance/Litigation Fund Premiums	4,861	5,690	5,577	5,577	6,608	1,031	18.49%
43610	Utilities	5,473	5,415	6,150	6,150	6,800	650	10.57%
43720	Equipment Maintenance	895	1,122	1,000	2,250	1,000	-	0.00%
43750	Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43810	Rents and Operating Leases	210	165	1,000	1,000	1,500	500	50.00%
43920	Dues and Subscriptions	240	694	1,260	1,260	1,260	-	0.00%
43931	Recording Fees	222	1,152	5,000	5,000	3,000	(2,000)	-40.00%
43933	Collection Fees	-	90	500	500	500	-	0.00%
43936	USAD Assessments	12,146	-	-	-	-	-	-
45110	Land Sale Property Tax	-	20,512	25,000	25,000	15,000	(10,000)	-40.00%
	Total: Services	222,516	180,281	545,437	610,046	447,018	(98,419)	-18.04%
Capital Outlay								
48311	Major Machinery and Equipment	96,670	-	5,000	6,322	6,000	1,000	20.00%
48610	Land	-	53,276	-	1,200,000	-	-	-
48710	Minor Office Equipment	6,505	12,948	8,555	8,555	5,632	(2,923)	-34.17%
48720	Minor Office Furniture	1,208	-	3,000	3,000	3,400	400	13.33%
48740	Minor Machinery & Equipment	14,291	-	1,000	2,200	-	(1,000)	-100.00%
49433	Plan Reviews	1,470	700	8,470	8,470	8,470	-	0.00%
	Total: Capital Outlay	120,144	66,924	26,025	1,228,547	23,502	(2,523)	-9.69%
Transfers								
50252	Land Trust Investment Fund	1,185,810	966,276	450,000	450,000	1,000,000	550,000	122.22%
	Total: Transfers	1,185,810	966,276	450,000	450,000	1,000,000	550,000	122.22%

Kenai Peninsula Borough
Budget Detail

Fund 250
Department 21210 - Land Management Administration - Continued

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges							
61990 Administrative Service Fee	27,728	27,823	37,934	69,821	35,583	(2,351)	-6.20%
Total: Interdepartmental Charges	27,728	27,823	37,934	69,821	35,583	(2,351)	-6.20%
Department Total	$ 2,322,509	$ 2,107,029	$ 2,005,310	$ 3,312,671	$ 2,458,916	$ 453,606	22.62%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Senior Manager, 1 Program Manager-Surveyor, 2 Land Management Agents, 1 Land Management Technician, and 1 Administrative Assistant.

42230 Fuel, Oil and Lubricants. Increase due to additional planned inspections and survey field work.

43011 Contractual Services. Decrease due to lower expenditures for planned land engineering, design, survey of Borough Subdivisions (Hope, Eagle Lake, Out of Bounds, Kenai, CES, Bean Creek replat, Homer) ($218,000) as well as inflationary effects on contract services. Land Sale Engineering/Permitting/Survey ($30,000), General Land Sale Auction & Marketing Services ($60,000), Docusign for land management contracting and sales ($2,000), material site exploration, review and development ($27,000).

43019 Software Maintenance. DJI Survey Drone software ($1,000).

43026 Software Licensing. Decrease due to lower cost of Visual Lease program ($5,000). Also includes survey related software Trimble ($1,200), Pix4D ($2,300), Civil3D ($2,900), and Division use of Adobe ($1,500).

43100 Land Management Program Services. Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey; reimbursed by customer at time of acquisition.

43210 Transportation / Subsistence. Increase based on planned inspections and management activities in Beluga and Seldovia.

43260 Training. Increase due to higher Continuing Education (CE) credit costs.

43610 Utilities. Increased due to anticipated cost increase for utilities.

43810 Rents and Operating Leases. Increase due to planned rental needs for survey field operations.

43931 Recording Fees. Reduced due to planned FY27 need.

45110 Land Sale Property Tax. Decrease due to anticipated need.

48311 Major Machinery and Equipment. Purchase of survey drone ($6,000).

48720 Minor Office Furniture. Increase based on FY27 needs. Replacement of 1 office desk ($2,000 ea.), 3 cabinets ($300 ea), and 2 chairs ($250 ea.).

48720 Minor Office Furniture. Decrease based on FY27 needs. Replacement of 1 office desk ($2,000) and 2 chairs ($200 ea.).

48740 Minor Machinery and Equipment. Decrease due to one-time purchases in prior year.

49433 Plan Reviews. Municipal Entitlement Survey Instruction Fees for 2 surveys ($2,500 ea.), LOZD Applications fees for KPB Developments ($2,000), and ADEC SWPPP ($1,470).

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services.

Department Function

Fund 250 **Land Management – Facilities**

Dept 21211

Mission

Management and oversite of daily operations, all costs, and future planning for surplus school buildings, which are no longer utilized as a school by the Kenai Peninsula Borough School District.

Program Description

Once the Kenai Peninsula Borough School District determines that it no longer requires the use of specific school buildings, the facilities' daily operations, liability, and all costs become the Borough's responsibility. The General Fund taxpayers of the Borough provide the funding that supports these facilities. The Borough has the responsibility to determine the future use and outcome of the facility taking into consideration the resulting costs to the General Fund Taxpayers.

Major Long-Term Issues and Concerns:

- The cost to the Borough Taxpayers while the Borough manages and overseeing buildings that are returned to the Borough as the Kenai Peninsula Borough School District determines that they will no longer utilize these buildings. The Borough has expended $1.2 million between FY2024-FY2026, on school buildings that are no longer being utilized as schools.
- Additional liabilities resulting from the management of closed facilities.

FY2026 Accomplishments

- Successful transition of the Soldotna Prep facility from being general use and General Fund funded to start construction and remodel of the new Soldotna Elementary School.
- Took on management responsibility of the surplus Nikolaevsk School facility.

FY2027 New Initiatives:

- Determine the future best use and most cost-effective approach to manage the three new school buildings that will no longer be utilized by the Kenai Peninsula School District.

Performance Measures

Priority/Goal: Management and oversite of daily operations and all costs for closed school buildings, which are no longer utilized as a school by the Kenai Peninsula Borough School District

Objective: Manage buildings to minimize the cost, liability, and impact to the borough taxpayers and Land Management Department.

TBD	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Soldotna Prep (previously Soldotna Prep Middle School) (	$0.00 cost/impact	$295,805	$334,502	$360,000	$360,000
Nikolaevsk facility (previously Nikolaevsk Elem/High School)	$0.00 cost/impact	-	-	$150,000	$40,000
Seward facility (previously Seward Middle School)	$0.00 cost/impact	-	-	-	$200,000
Sterling facility (previously Sterling Elementary)	$0.00 cost/impact	-	-	-	$200,000
Tustumena facility (previously Tustumena Elementary)	$0.00 cost/impact	-	-	-	$200,000
Total		$295,805	$334,502	$510,000	$1,000,000
Mill Rate Equivalent	0.00	.03	.03	.05	.08

Kenai Peninsula Borough
Budget Detail

Fund 250
Department 21211 - Land Management Facilities

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ -	$ 6,125	$ -	$ -	$ -	$ -	-
40210	FICA	-	438	-	-	-	-	-
40221	PERS	-	1,347	-	-	-	-	-
40321	Health Insurance	-	3,016	-	-	-	-	-
40322	Life Insurance	-	15	-	-	-	-	-
40410	Leave	-	1,044	-	-	-	-	-
	Total: Personnel	-	11,985	-	-	-	-	-
Supplies								
42310	Repair/Maintenance Supplies	5,740	12,371	15,000	16,000	-	(15,000)	-100.00%
	Total: Supplies	5,740	12,371	15,000	16,000	-	(15,000)	-100.00%
Services								
43011	Contract Services	-	-	-	200,302	-	-	-
43019	Software Maintenance	1,565	1,608	2,000	7,787	-	(2,000)	-100.00%
43110	Communications	679	705	1,000	3,268	-	(1,000)	-100.00%
43220	Car Allowance	-	62	-	-	-	-	-
43510	Insurance/Litigation Fund Premiums	113,029	136,720	134,590	153,154	-	(134,590)	-100.00%
43610	Utilities	138,787	126,024	160,000	207,732	-	(160,000)	-100.00%
43780	Building/Grounds Maintenance	36,005	45,027	47,410	67,410	-	(47,410)	-100.00%
	Total: Services	290,065	310,146	345,000	639,653	-	(345,000)	-100.00%
Caital Outlay								
48710	Minor Office Equipment	-	-	-	4,347	-	-	-
	Total: Capital Outlay	-	-	-	4,347	-	-	-
Department Total		$ 295,805	$ 334,502	$ 360,000	$ 660,000	$ -	$ (360,000)	-100.00%

Line-Item Explanations

42310 Repair/Maintenance Supplies, Oil and Lubricants. to provide for the cost of repair and mainatenance supplies.

43510 Insurance/Litigation Fund Premiums. To provide for general liability and property insurance.

43610 Utilities. To provide for natural gas, electric and other utilities costs of the buildings.

43780 Building/Grounds Maintenance. To provide for services associated with maintenance of the buildings.

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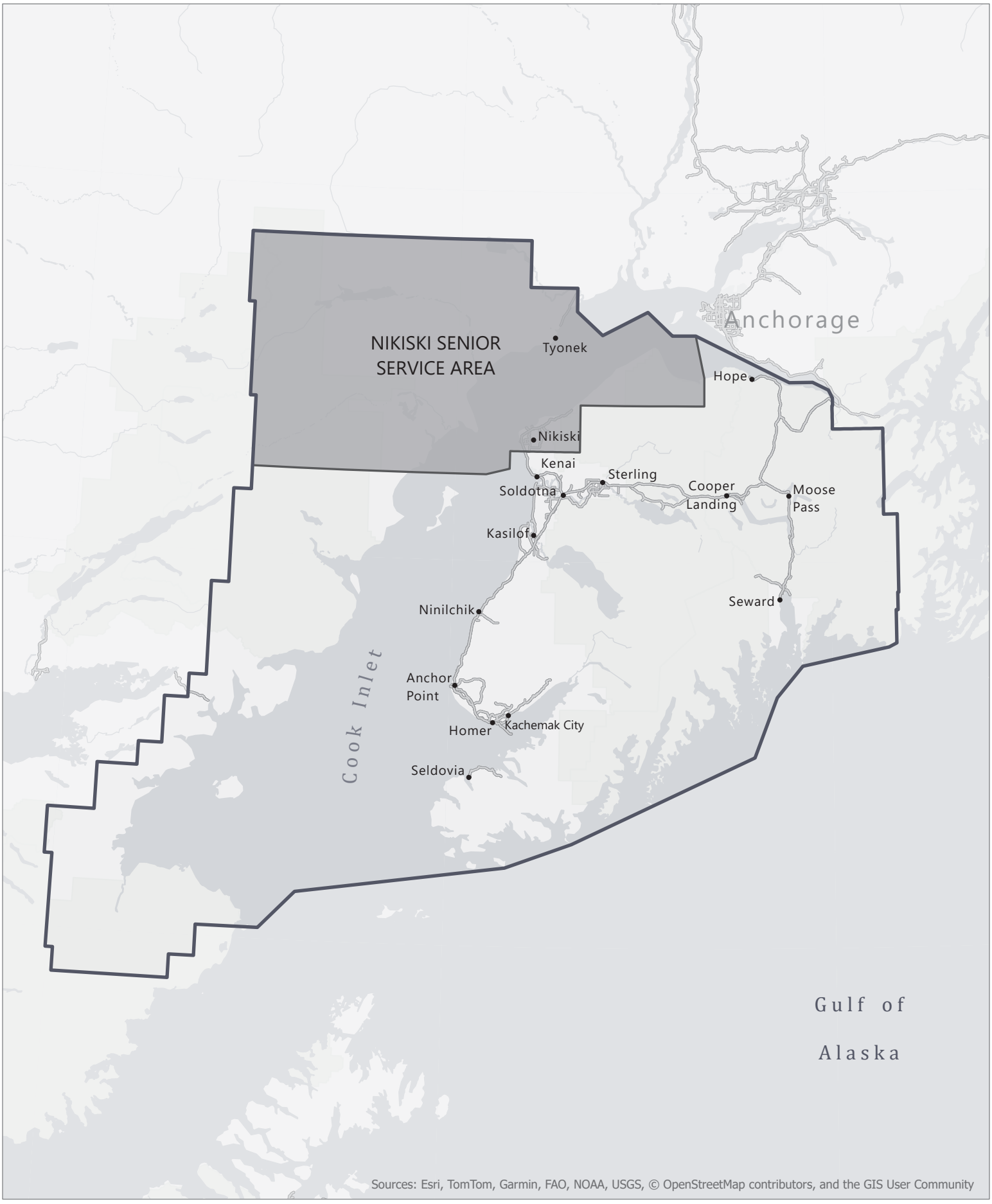


Kenai Peninsula Borough

Senior Service Area

296

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. The major source of revenue is property tax.

The mill rate is set at .24 mills for the fiscal year 2027.

Board Members
Mike Love
Jennifer Randleas
Lois Solmonson
Nancy Whiting
Reginald May

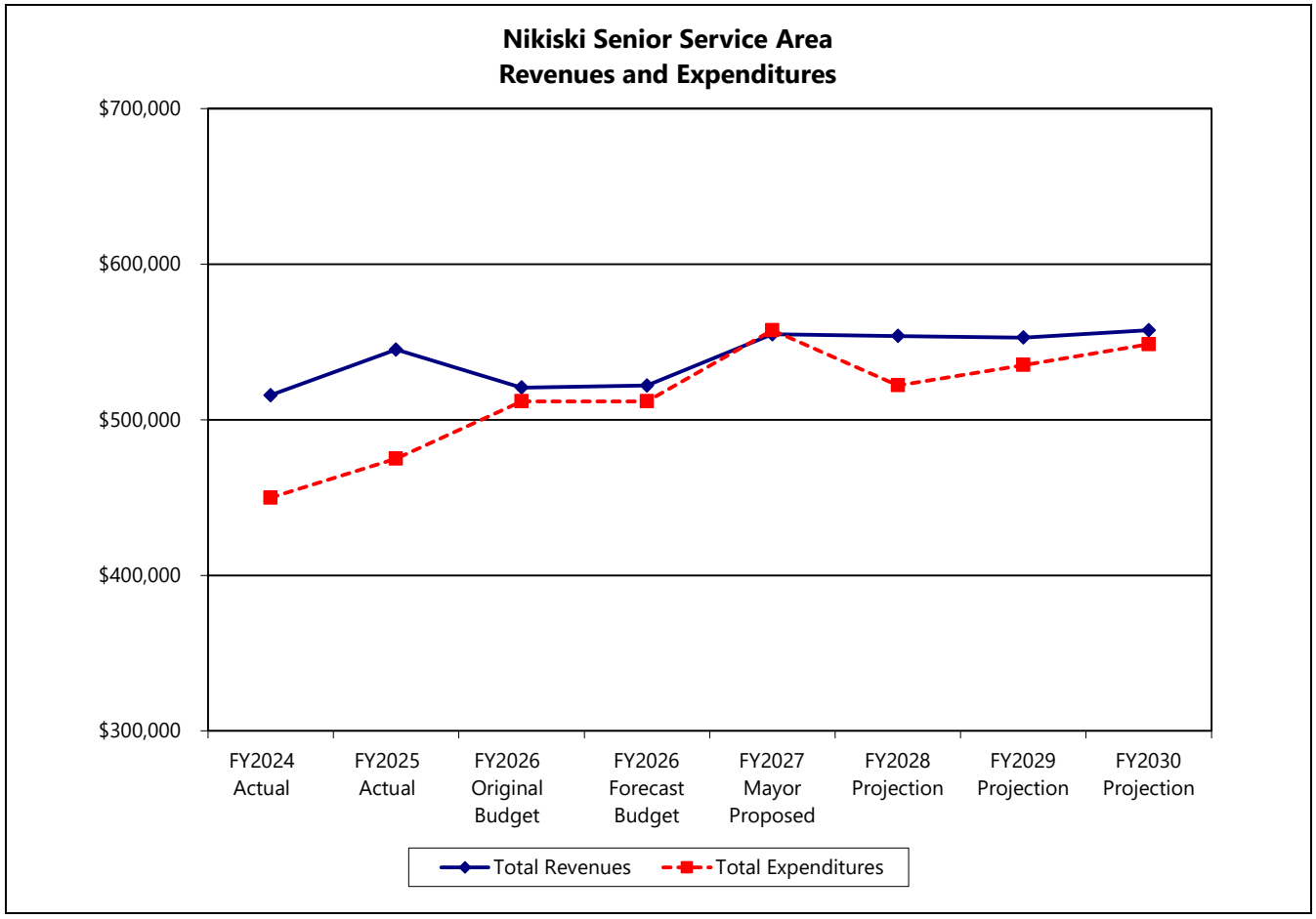
Mill Rate: .24

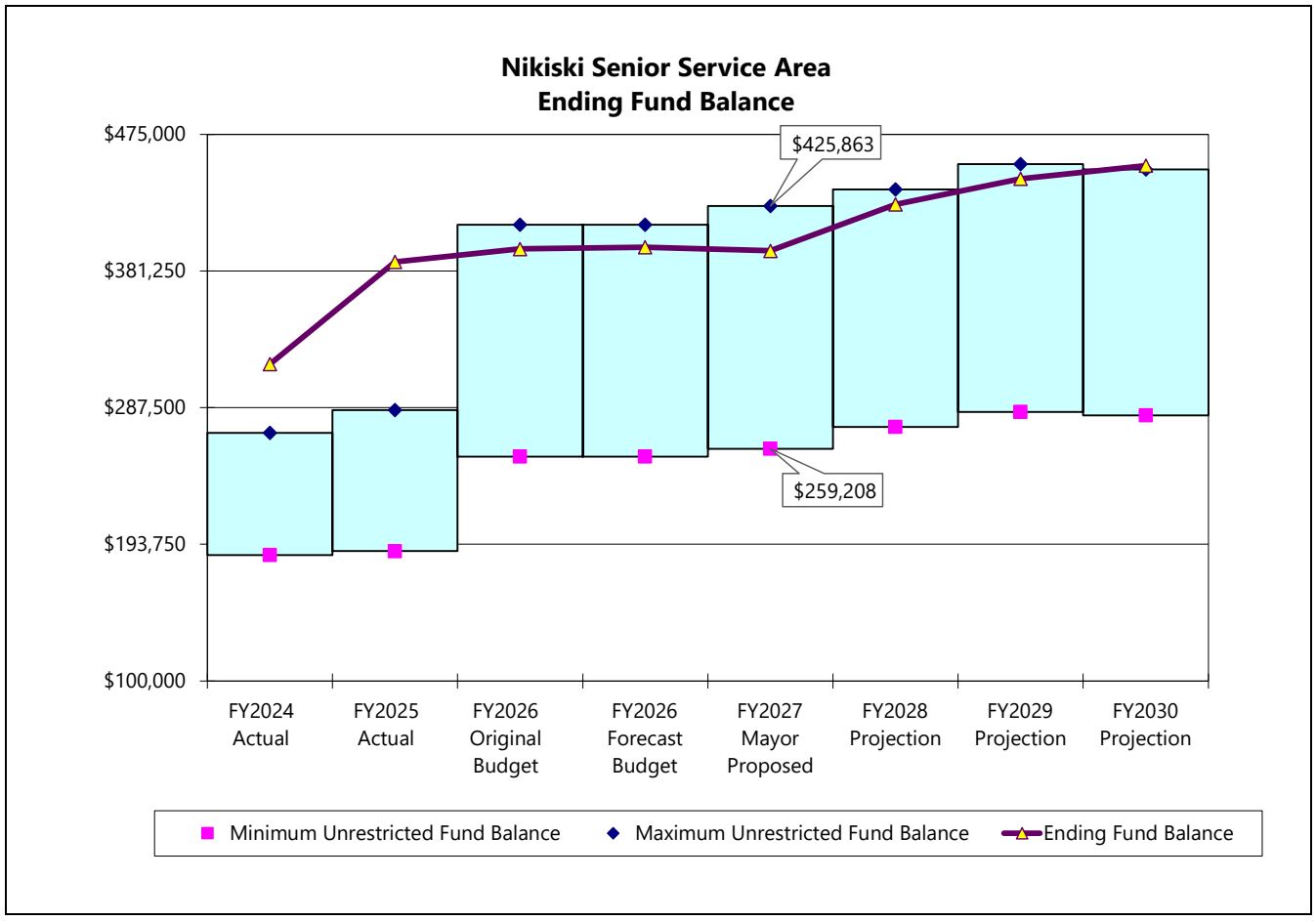
Population: 4,844

Square Miles: 5,396

Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	655,166	718,397	763,892	764,485	874,387	883,131	891,962	909,801
Personal	40,155	44,128	45,274	46,925	45,617	46,073	46,534	46,999
Oil & Gas (AS 43.56)	1,113,617	1,145,885	1,214,155	1,214,155	1,321,304	1,321,304	1,321,304	1,321,304
	1,808,938	1,908,410	2,023,321	2,025,565	2,241,308	2,250,508	2,259,800	2,278,104
Mill Rate	0.27	0.27	0.25	0.25	0.24	0.24	0.24	0.24
Revenues:								
Property Taxes								
Real	$ 177,299	$ 190,642	$ 190,973	$ 191,121	$ 209,853	$ 211,951	$ 214,071	$ 218,352
Personal	10,881	11,861	10,392	11,497	10,029	10,122	10,217	10,311
Oil & Gas (AS 43.56)	300,676	309,389	303,539	303,539	317,113	317,113	317,113	317,113
Interest	419	500	272	272	272	277	283	289
Flat Tax	1,021	893	700	700	700	714	728	743
Motor Vehicle Tax	3,083	3,153	2,686	2,686	3,118	1,856	1,893	1,931
Total Property Taxes	493,379	516,438	508,562	509,815	541,085	542,033	544,305	548,739
Interest Earnings	22,343	28,722	12,196	12,196	13,918	11,853	8,538	8,891
Total Revenues	515,722	545,160	520,758	522,011	555,003	553,886	552,843	557,630
Total Revenues and Other Financing Sources	515,722	545,160	520,758	522,011	555,003	553,886	552,843	557,630
Expenditures:								
Services	450,000	475,000	511,875	511,875	557,556	522,113	535,166	548,545
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	450,000	475,000	511,875	511,875	557,556	522,113	535,166	548,545
Change in fund balance	65,722	70,160	8,883	10,136	(2,553)	31,773	17,677	9,085
Beginning Fund Balance	251,648	317,370	387,530	387,530	397,666	395,113	426,886	444,563
Ending Fund Balance	$ 317,370	$ 387,530	$ 396,413	$ 397,666	$ 395,113	$ 426,886	$ 444,563	$ 453,648


Nikiski Senior Service Area
Revenues and Expenditures
$700,000
$600,000
$500,000
$400,000
$300,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenditures


Nikiski Senior Service Area
Ending Fund Balance
$475,000
$381,250
$287,500
$193,750
$100,000
$425,863
$259,208
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 280 **Nikiski Senior Service Area**

Dept 63190

Mission

To provide funding for programs and services within the Nikiski Senior Service Area which enhance the "aging in place" experience for all persons fifty-five and older.
Nikiski Senior Citizens, Inc. - "We support people on their aging journey through community connections and accessible services."

Program Description

The Nikiski Senior Service Area provides meals, transportation, social services, information/assistance/referral services, and programs and activities for seniors in the Service Area.

Major Long-Term Issues and Concerns:

- Maintain sustainable services and operations with the ever-increasing cost of providing services.
- Transitioning from a short to mid-term maintenance planning committee to a strategic planning committee, addressing and planning for the future needs of the organization and Nikiski Senior Center.
- Replacement of hot water heater in Nikiski Senior Center.
- Rebuilding of two boilers in Nikiski Senior Center. These boilers have become obsolete and repair parts are becoming difficult to procure. Replacement of the boilers is to be addressed by the strategic planning process.
- Replacement of emergency generator at Nikiski Senior Center.

Contractual Services, Village of Tyonek. The Service Area "Reimbursement Program" provides $25,000 in annual funding to the Village of Tyonek for meal delivery to the elders served Monday through Friday, as well as transportation to congregate meals.

Contractual Services, Nikiski Senior Services, Inc. The Service Area provides annual funding to Nikiski Senior Citizens, Inc. (NSC); the following was accomplished in FY2026:

- Hired a new Executive Director and Assistant Director, changing direction for our future and emphasizing transparency.
- All NSC policies were reviewed by the Board of Directors and updated as necessary.
- Established an annual budget based on program expenses, separating restricted monies from operating funds.
- Our partnership with Independent Living Center continues to provide regular in-house Medicare assistance and Q&A sessions, ensuring seniors have direct access to crucial healthcare information and resources.
- Renewed our Medicaid Home and Community Based Waiver certification in 2025, continuing to provide needed nutrition and transportation for those seniors most in need of support.
- Provided financial services to senior citizens, including tax preparation by a volunteer CPA and assistance in filing PFDs. Also, a volunteer member began wills and probate presentations and is assisting senior citizens with preparation of legal documents such as wills, powers of attorney, etc.
- We have transitioned our Meals on Wheels program, so a hot meal is delivered to recipients on the same day.
- We have continued the use of MySeniorCenter, to accurately track our activity attendance.
- We began construction of a walking path on the Lake Marie campus, following the lake front, using volunteer labor and donated equipment and materials, allowing for outdoor activity during the summer and shoulder seasons.

FY2027 New Initiatives:

With the funding provided, Nikiski Senior Citizens, Inc. plans the following in FY2027:

- To encourage membership and community involvement, we will continue to perform outreach to seniors in the service area, including many lifetime members we have not seen in some time.
- We continue to recruit new volunteers to assist with meal service and meal delivery service, freeing up employees to complete other necessary tasks. Additionally, volunteers will be assisting with transportation services on days when we do not have a transportation employee on site and on days when transportation services are numerous and have overlapping times.

Performance Measures:

Priority/Goal: Provide nutritious congregate and home-delivered meals with increased senior participation at Nikiski Senior Center, while containing operational costs.

Priority/Goal: Increase transportation availability for senior citizens to destinations within the Central Peninsula area.

Priority/Goal: Provide numerous and various activities and events for senior citizen socialization.

Priority/Goal: Provide information and assistance programs for senior citizens, and referrals to other agencies, and develop a tracking system for individual contacts.

Provided Services (Nikiski Senior Citizens, Inc.)	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Congregate Meals (Non-Medicaid)	8,000	8,119	8,568	7,230	7,953
Home Delivered Meals (Non-Medicaid)	650	4,213	768	580	638
Number of Rides provided (Non-Medicaid)	600	N/A	549	501	550
Activity participation	2,500	N/A	1,416	2,148	2,363
Information/Assistance/Referral contacts	2,000	**	**	**	2,000
Nikiski Senior Citizens, Inc. – Programs Partially Funded through Operating Agreement	$657,331*	*	*	$638,806*	$657,331*
Nikiski Senior Service Area - Funding Provided for Operating Agreement	$524,672	$450,000	$475,000	$511,875	$524,672
Volunteer Hours	4,300	N/A	2,761	4,135	4,300

* - The operational budget is funded by Kenai Peninsula Borough Service Area income and Nikiski Senior Citizens, Inc., through grants, donations, fundraisers, fees for service, and Medicaid Waiver reimbursements. In FY2024 and FY2025, Borough specific charges were not being tracked.

** - We are enhancing our data collection software to accurately track Information/Assistance/Referral contacts for this performance measure.

Commentary from Nikiski Senior Citizens, Inc.

Since FY2023, the Nikiski Senior Service Area has advocated for a mil rate increase to help offset continually rising costs to provide senior services. Nikiski Senior Center continues to fundraise to help cover the ever-increasing costs of supplying the core services in the Operating Agreement of Nutrition, Transportation, Activities, and Information/Assistance/Referral Services. In the past fiscal year, increased wages, food costs, and utility costs have far outpaced the Consumer Price Index (CPI), even here in the state of Alaska. Nikiski Senior Citizens, Inc. and the Nikiski Senior Service Area Board remain committed to care for the needs of our most vulnerable population, senior citizens. Senior populations in Alaska, specifically here on the Kenai Peninsula continue the upward trend. From 2010-2024, the senior population increased by 77%, more than doubling in population. Estimates are that the growth will continue through about 2035. This places a greater emphasis on the care of a larger population, and the need for additional funding.

Kenai Peninsula Borough
Budget Detail

Fund 280
Department 63190 - Nikiski Seniors Service Area

	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43011 Contractual Services	$ 450,000	$ 475,000	$ 511,875	$ 511,875	$ 557,556	$ 45,681	8.92%
43012 Audit Services	-	-	-	-	-	-	-
Total: Services	450,000	475,000	511,875	511,875	557,556	45,681	8.92%
Department Total	$ 450,000	$ 475,000	$ 511,875	$ 511,875	$ 557,556	$ 45,681	8.92%

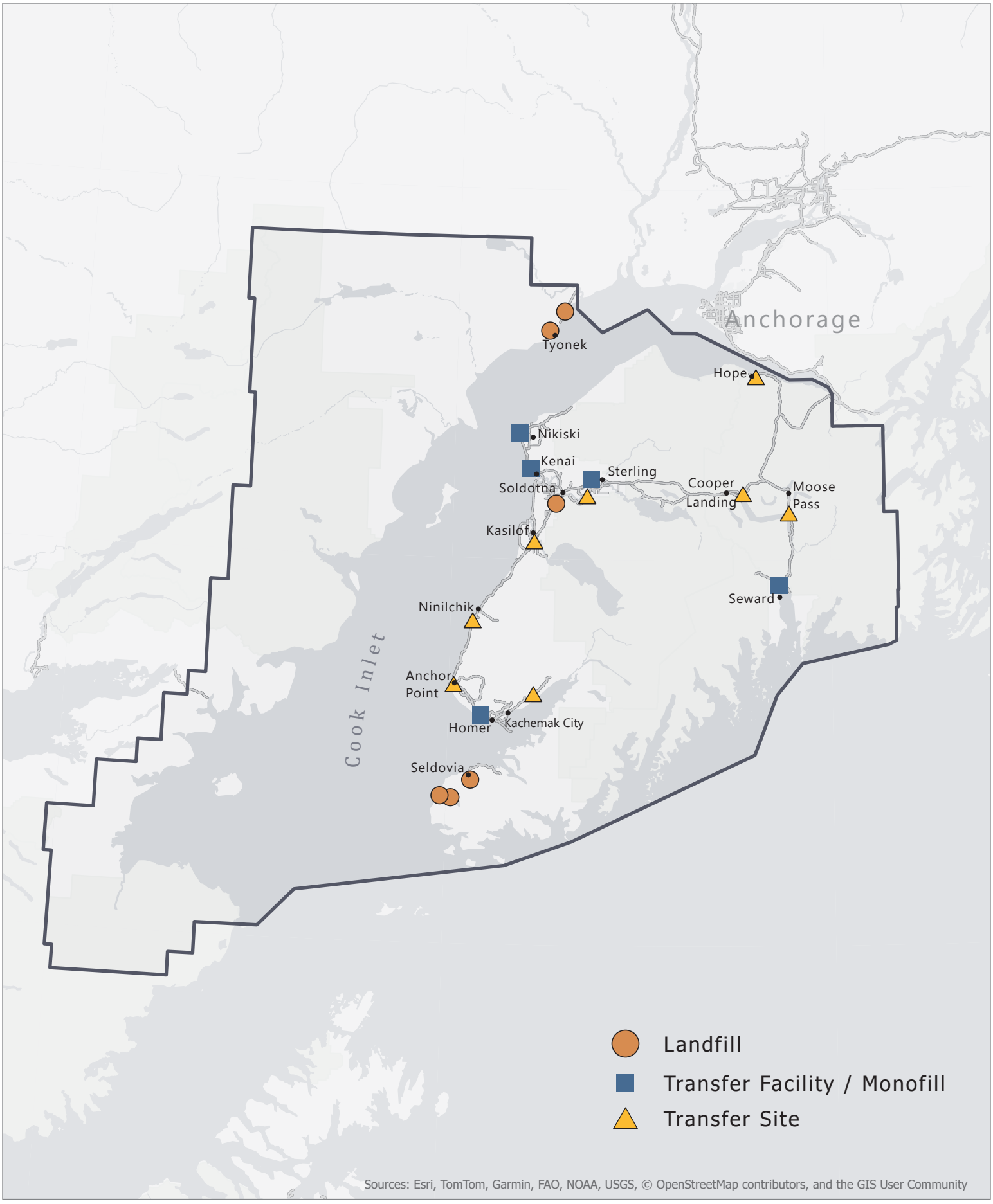
Line-Item Explanations

43011 Contractual Services. Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objectives of the service area ($532,556). Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs ($25,000).

Solid Waste Fund

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

Solid Waste Fund – this fund was established to account for activities of the Borough's solid waste program. This program was being accounted for as a special revenue fund because less than 10% of its revenues come from user fees, 90% of its revenues are transferred from the Borough's General Fund. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will continue to be shown in the special revenue fund section for budgetary purposes.



Kenai Peninsula Borough

Solid Waste Facilities 304

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 solid waste in the Kenai Peninsula Borough in a cost effective and efficient manner, while meeting regulatory requirements and providing for proper hazardous materials disposal. . This facility is located in Soldotna.

Seward Transfer Facility – this division's mission is to collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill 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.

Homer Transfer Facility – this division's mission is to consolidate, transport and manage waste generated in the Southern Peninsula in a cost effective and efficient manner while meeting regulatory requirements and providing for proper hazardous materials disposal. The facility's operations are managed in-house by KPB.

Landfills, Hauling and Waste Program – this division's mission is to collect, consolidate, and dispose of solid waste within the Kenai Peninsula Borough rural disposal sites in a cost effective and efficient manner while meeting regulatory requirements and providing for proper hazardous materials disposal. It also provides integrated solid waste programs including the operations and maintenance of landfills in remote areas of the borough, eight waste transfer sites, hazardous waste collection program, and solid waste environmental monitoring. These programs are all contracted out.

Key Measures

	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed
Staffing History	21	21	21.5	21.5

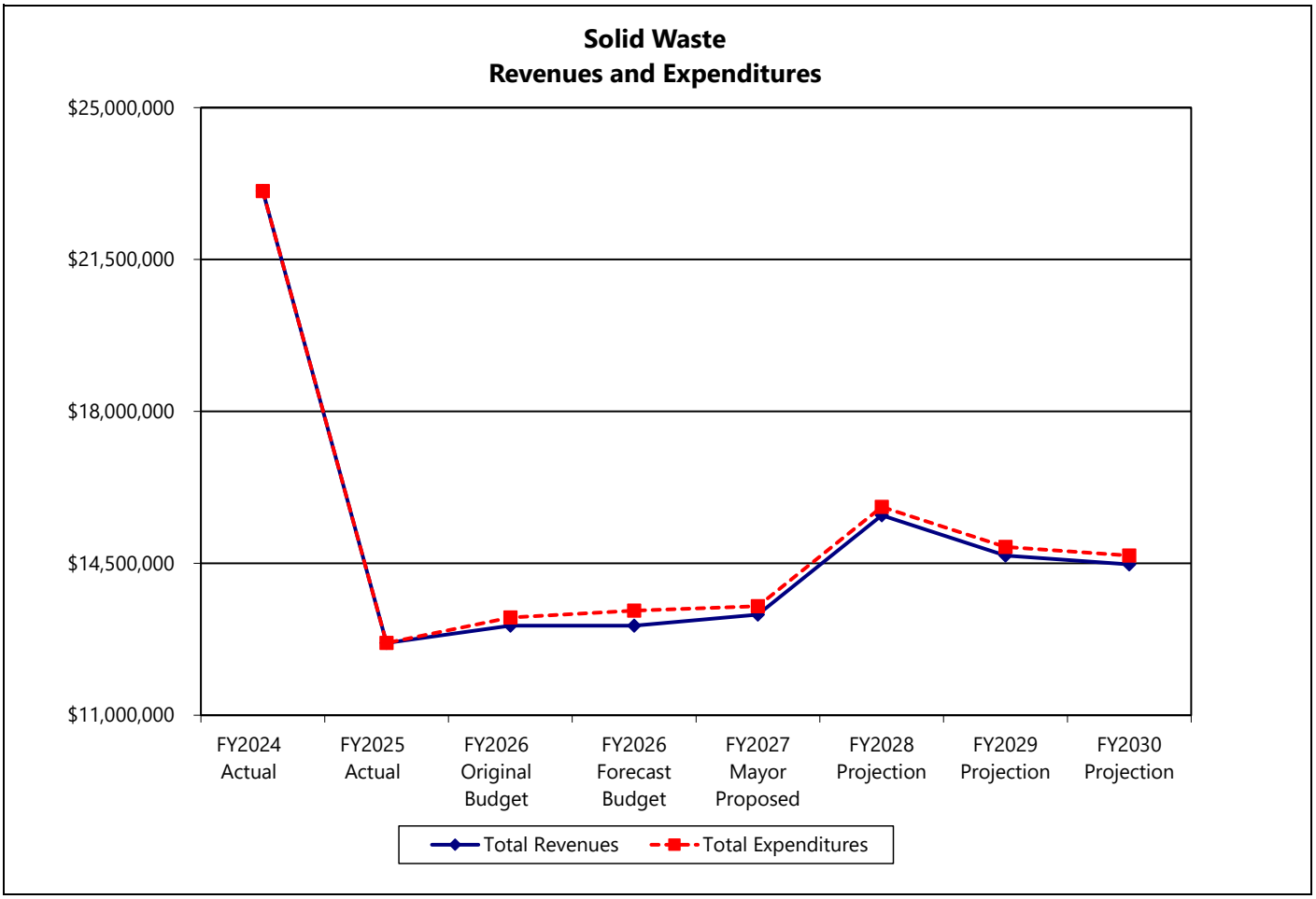
Summary for All Areas: (Tons)	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Asbestos	343	9	127	127
Construction Debris	27,141	27,140	27,140	27,140
Mixed Solid Waste	45,479	44,382	43,923	43,923
Recycle	2,560	2,060	2,465	2,465
Total All Waste	85,214	73,591	73,655	73,655
Hazardous Waste (drums/boxes)	580	499	477	477
Used Oil Collected (gal)	13,515	14,616	15,500	15,500

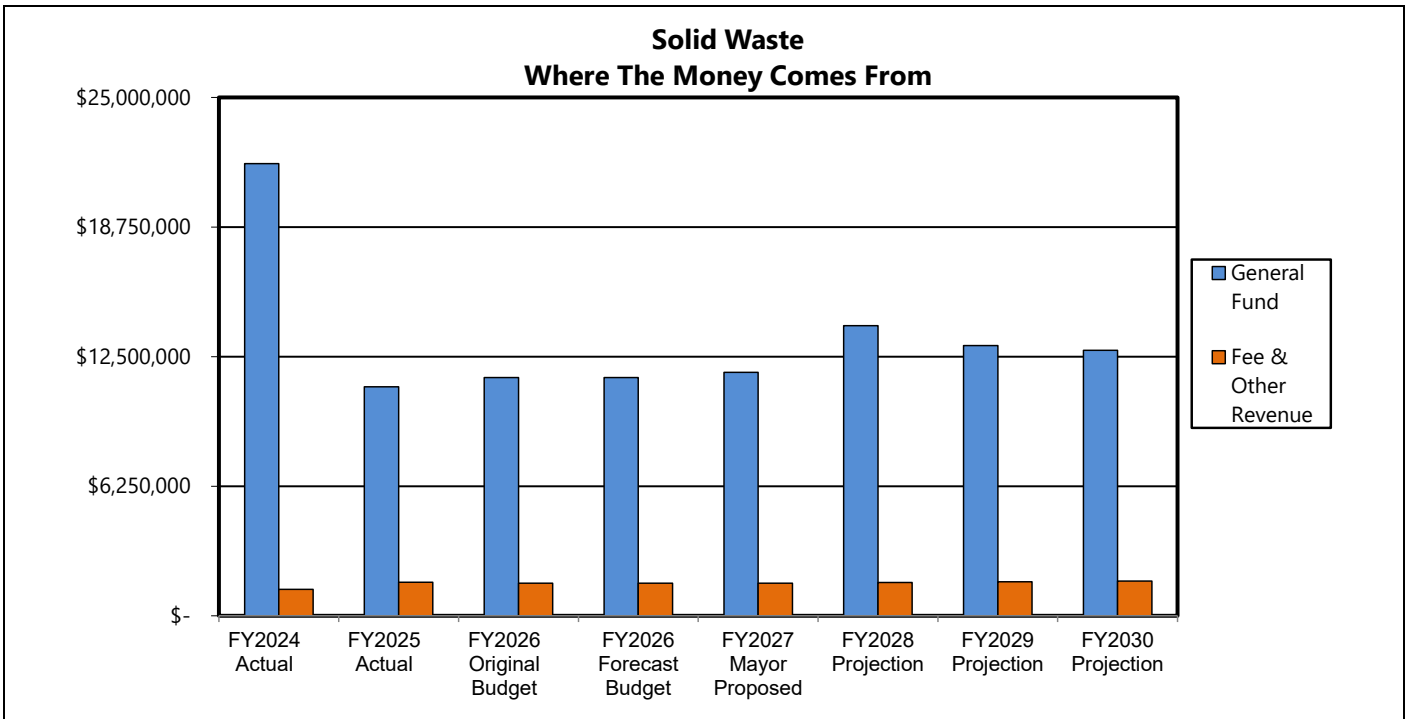
Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	43,446	67,719	-	-	-	-	-	-
Interest Earnings	2,946	8,505	2,000	2,000	2,000	2,000	2,000	2,000
Other Revenue	1,228,271	1,542,932	1,575,000	1,575,000	1,575,000	1,606,500	1,638,630	1,671,403
Total Revenues	1,274,663	1,619,156	1,577,000	1,577,000	1,577,000	1,608,500	1,640,630	1,673,403
Operating Transfers From:								
General Fund	21,804,733	11,045,861	11,485,368	11,485,368	11,741,886	13,996,104	13,037,122	12,800,869
Total Operating Transfers	21,804,733	11,045,861	11,485,368	11,485,368	11,741,886	13,996,104	13,037,122	12,800,869
Total Revenues and Operating Transfers	23,079,396	12,665,017	13,062,368	13,062,368	13,318,886	15,604,604	14,677,752	14,474,272
Expenditures:								
Personnel	2,918,923	2,929,148	3,308,615	3,247,327	3,395,170	3,463,073	3,549,650	3,656,140
Supplies	705,633	509,810	859,050	834,758	913,800	932,076	950,718	969,732
Services	18,275,489	8,437,835	8,366,760	8,584,889	8,561,420	8,561,420	8,732,648	8,907,301
Capital Outlay	54,351	138,224	117,725	140,820	42,185	43,029	43,890	44,768
Total Expenditures	21,954,396	12,015,017	12,652,150	12,807,794	12,912,575	12,999,598	13,276,906	13,577,941
Operating Transfers To:								
Debt Service Fund - Solid Waste	-	-	-	-	-	-	600,000	600,000
Capital Projects Fund - Solid Waste	1,125,000	650,000	600,000	600,000	600,000	2,800,000	1,000,000	500,000
Total Operating Transfers	1,125,000	650,000	600,000	600,000	600,000	2,800,000	1,600,000	1,100,000
Total Expenditures and Operating Transfers	23,079,396	12,665,017	13,252,150	13,407,794	13,512,575	15,799,598	14,876,906	14,677,941
Net Results From Operations	-	-	(189,782)	(345,426)	(193,689)	(194,994)	(199,154)	(203,669)
Projected Lapse	-	-	189,782	345,426	193,689	194,994	199,154	203,669
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	2.24	1.05	1.02	1.02	1.01	1.18	1.07	1.02

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.





Mill Rate Equivalency for Operating Transfer from the General Fund

FY2024 Actual	FY2025 Actual	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
2.24	1.05	1.02	1.01	1.17	1.06	1.02

Department Function

Fund 290 **Solid Waste Fund**

Dept 32010 **Administration**

Program Description
Plan, design, develop, and operating solid waste facilities and programs to ensure compliance with Borough Code and state and federal requirements. Provides an integrated solid waste management system that includes five rural landfills, two Monofil/transfer stations, and eleven transfer sites. Oversees recycling programs, household hazardous waste collection days, environmental monitoring, and litter control programs. Ensures waste management operations are safe, efficient, and cost-effective while maintaining full regulatory compliance. Plans for closure and post-closure care requirements for all Borough landfill facilities.

Major Long-Term Issues and Concerns:
- Maintaining adequate fund in the closure and post closure liability account to support future regulatory requirements and adequate funding to repair and replace infrastructure and equipment.
- Rising costs for solid waste operations and determining appropriate funding sources for future increased costs.
- Manage rural landfills and ensure compliance.

FY2026 Accomplishments:
- Continued hauling leachate to wastewater treatment plants for disposal has proven successful at reducing leachate inventory.
- The construction of the new leachate evaporator began in 2024. It is scheduled to be complete by the end of March and online by April.
- Implemented a QR code-based asset essentials program to manage maintenance/repairs on heavy equipment at CPL.
- Expanded Environmental compliance compacity through professional consulting support for permitting, reporting, and regulatory coordination
- Recruited an Operations Manager to oversee daily operations, improve coordination across facilities, and support regulatory compliance and operational efficiencies.

FY2027 New Initiatives:
- Implement new software programming to accept credit card payments for customer payment of chargeable loads at solid waste facilities
- Finalize well injection study to evaluate preferred long-term leachate disposal methods.
- Strengthen operational oversite and consistency across Solid Waste facilities by enhancing operational coordination, performing monitoring, and day-to-day oversight across landfill and transfer site operations to improve efficiency, safety, and regulatory compliance.
- Implement new software programming to accept credit cards for customer payment of chargeable loads.
- Complete Cell #4 design and lateral expansion planning.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	5	5	5	5

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. Initiate actions to arrange for sufficient capacity to accommodate present and projected KPB needs.
Measure: Input received from tonnage data, volume surveys and other tracking methods.
Tool: Landfill capacity surveys, tonnage reports, Design Basis Report
Frequency: Annual, Tri-annual

Landfill	Benchmark	2027 Projected Available Airspace Remaining	2028 Projected Available Airspace Remaining	2029 Projected Available Airspace Remaining
Central Peninsula (Cells 1-8)	31 years	31 years	30 years	30 years

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32010 - Solid Waste Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 341,800	$ 323,896	$ 453,701	$ 385,456	$ 491,496	$ 37,795	8.33%
40130	Overtime Wages	3,282	4,917	8,440	8,440	9,002	562	6.66%
40210	FICA	29,350	28,003	40,963	40,963	43,582	2,619	6.39%
40221	PERS	97,775	99,575	103,607	103,607	117,405	13,798	13.32%
40321	Health Insurance	144,511	103,954	112,000	112,000	125,000	13,000	11.61%
40322	Life Insurance	582	623	641	641	998	357	55.69%
40410	Leave	50,364	45,047	53,415	53,415	47,656	(5,759)	-10.78%
	Total: Personnel	667,664	606,015	772,767	704,522	835,139	62,372	8.07%
Supplies								
42210	Operating Supplies	708	1,165	1,000	706	1,000	-	0.00%
42230	Fuel, Oils and Lubricants	4,766	4,885	5,000	5,000	5,000	-	0.00%
42250	Uniforms	144	2,888	200	730	300	100	50.00%
42310	Repair/Maintenance Supplies	119	-	250	14	250	-	0.00%
42360	Vehicle Repair Supplies	97	275	350	350	350	-	0.00%
42410	Small Tools & Minor Equipment	980	241	500	500	400	(100)	-20.00%
	Total: Supplies	6,814	9,454	7,300	7,300	7,300	-	0.00%
Services								
43011	Contractual Services	30,320	4,220	100,000	160,815	101,250	1,250	1.25%
43019	Software Maintenance	280	56	1,260	1,260	1,260	-	0.00%
43026	Software Licensing	260	-	500	500	500	-	0.00%
43110	Communications	6,282	6,348	8,560	8,560	8,560	-	0.00%
43140	Postage and Freight	1,602	1,495	1,600	1,600	1,600	-	0.00%
43210	Transportation/Subsistence	3,201	4,753	8,230	8,230	8,400	170	2.07%
43220	Car Allowance	6,053	4,638	7,200	7,200	7,200	-	0.00%
43260	Training	390	1,753	2,068	2,068	3,000	932	45.07%
43310	Advertising	347	-	200	200	-	(200)	-100.00%
43410	Printing	-	-	200	200	-	(200)	-100.00%
43510	Insurance/Litigation Fund Premiums	3,874	4,422	5,867	5,867	4,571	(1,296)	-22.09%
43600	Project Management	-	-	4,000	4,000	4,000	-	0.00%
43610	Utilities	3,442	3,195	4,385	4,385	4,385	-	0.00%
43720	Equipment Maintenance	1,182	1,500	2,000	2,000	2,000	-	0.00%
43750	Vehicle Maintenance	-	716	400	400	500	100	25.00%
43780	Buildings/Grounds Maintenance	-	-	1,250	1,205	-	(1,250)	-100.00%
43920	Dues and Subscriptions	941	377	900	900	600	(300)	-33.33%
	Total: Services	58,174	33,473	148,620	209,390	147,826	(794)	-0.53%
Capital Outlay								
48120	Major Office Equipment	-	1,630	-	-	-	-	-
48525	Software Licensing	-	-	6,700	6,700	6,700	-	0.00%
48710	Minor Office Equipment	363	1,580	-	-	2,000	2,000	-
48720	Minor Office Furniture	-	-	1,000	1,000	-	(1,000)	-100.00%
	Total: Capital Outlay	363	3,210	7,700	7,700	8,700	1,000	12.99%
Transfers								
50411	Solid Waste Capital Projects	1,125,000	650,000	600,000	600,000	600,000	-	0.00%
	Total: Transfers	1,125,000	650,000	600,000	600,000	600,000	-	0.00%
Department Total		$ 1,858,015	$ 1,302,152	$ 1,536,387	$ 1,528,912	$ 1,598,965	$ 62,578	4.07%

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32010 - Solid Waste Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes Solid Waste Operations Manager, Contract Administrator, Two (2) Administrative Assistant/Contract Administrators.

43011 Contractual Services. Consulting fees ($96,900); SWD portion of Poppy Lane office custodial services ($4,200); Background check ($100); Reporting fees ($50).

43019 Software Maintenance. Auto email support fee ($1,200); Security camera licensing ($60).

43026 Software Licensing. Zoom and Bluebeam license ($500).

43210 Transportation/Subsistence Professional development training, storm water regulations, SWANA certification, and HAZWOPER training ($2,068).

43600 Project Management. Funding required to support KPB Project Managers effort to develop capital construction costs ($4,000).

48525 Major Computer Software. WasteWorks auto email module purchase, install and training ($6,700.)

48710 Minor Office Equipment. Switch ($2,000)

For capital projects information on this department - See the Capital Projects Section - Pages 350-351, 354, 360-361, 398-402

Department Function

Fund 290 **Solid Waste Fund**

Dept 32122 **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:
- Construction & Demolition debris waste reduction and long-term planning
- Funding to maintain growing infrastructure and equipment.
- Freeze-thaw cycles are a long-term concern due to ongoing seasonal temperature fluctuations that repeatedly weaken soils, leading to gradual slope instability and increased maintenance needs over time.
- Avian activity is a persistent issue as birds are continually attracted to landfill operations, resulting in ongoing litter dispersal and vector control challenges that require active, long-term management.
- After-hours security remains a long-term concern because facilities must be continuously protected from unauthorized access, dumping, and vandalism, requiring sustained monitoring and infrastructure.
- Natural gas cost and supply are long-term concerns due to ongoing market volatility and potential regional shortages, which can impact operational reliability and budgeting for leachate management and heating systems.

FY2026 Accomplishments:
- Reduced Leachate production from cells by 40%.
- Maintain compaction density in disposal cells.
- Finalized phase II of leachate condenser improvements.
- Improved ground water monitoring well access reduces operating costs and compliance risk while protecting groundwater quality and public health.

FY2027 New Initiatives:
- Continue into next phase of leachate deep well injection project.
- Initiate Cell 4 design and construction.
- Continue priority recommendations from Master Plan; related to landfill expansion, operational efficiency, and regulatory compliance.
- Finalize long term operational plan for public disposal and facility design.

Performance Measures:

Priority: 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.

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	13	13	13	13

Priority: Manage and operate the Central Peninsula Landfill in a manner that protects public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.
Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.
Objective: 1. Monitor and manage leachate, groundwater, and landfill gas.
2. Monitor and manage the closed landfill cap, slopes and surface vegetation.

ADEC Annual Site Inspection Maximum Score	Benchmark	FY2024 440	FY2025 440	FY2026 440	FY2027 440
Annual Site Inspection Score	90% – 100%	419/435 (96.3%)	403/435 (92.6%)	315/335 (94%)	(>90%)

Department Function

Fund 290 **Solid Waste Fund**

Dept 32122 **Central Peninsula Landfill - Continued**

Key Measures	Benchmark		FY2024 Actual		FY2025 Actual		FY2026 Projected		FY2027 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	171,457	63,052	172,856	66,167	173,358	65,067	171,037	64,905	171,037	64,905
Hazardous Waste (drums/boxes)		284		313		293		304		304
Used Oil Energy Recovery (gal)		5,500		6,188		6,015		5,700		5,700
Leachate Processed (gal)		4,000,000		4,866,154		6,188,242		6,000,000		7,600,000

Major Materials Accepted (% of Total Tonnage)	Benchmark		FY2024 Actual		FY2025 Actual		FY2026 Projected		FY2027 Estimated	
	Tons	%	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	44,154	70.0%	44,375	70.56%	44,382	71.6%	43,905	71.11%	43,905	71.11%
Construction Debris	17,832	28.3%	15,087	24.0%	14,861	23.9%	14,621	23.68%	14,621	23.68%
Recycle	1,044	1.7%	905	1.43%	750	1.21%	871	1.41%	871	1.41%
Brush	2,219	3.59%	2,178	3.46%	2,029	3.28%	2,219	3.59%	2,219	3.59%
Asbestos	22	<1.0%	343	.55%	9	<1.0%	128	.21%	128	.21%
Total	**63,052**		62,888		62,031		61,744		61,744	

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32122 - Central Peninsula Landfill

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 753,384	$ 740,870	$ 930,705	$ 930,705	$ 1,004,076	$ 73,371	7.88%
40120	Temporary Wages	126,607	140,608	152,672	152,672	152,674	2	0.00%
40130	Overtime Wages	41,873	50,536	77,048	77,048	73,525	(3,523)	-4.57%
40210	FICA	78,324	79,122	100,429	100,429	106,354	5,925	5.90%
40221	PERS	210,576	227,659	227,561	227,561	253,689	26,128	11.48%
40321	Health Insurance	359,545	325,367	282,500	282,500	252,501	(29,999)	-10.62%
40322	Life Insurance	1,243	1,424	1,340	1,340	2,057	717	53.51%
40410	Leave	130,521	130,915	116,054	116,054	120,256	4,202	3.62%
40511	Other Benefits	(73)	7,400	-	1,416	-	-	-
	Total: Personnel	1,702,000	1,703,901	1,888,309	1,889,725	1,965,132	76,823	4.07%
Supplies								
42020	Signage Supplies	10,090	-	2,000	2,000	2,000	-	0.00%
42210	Operating Supplies	121,810	96,561	250,400	234,984	250,400	-	0.00%
42230	Fuel, Oils and Lubricants	180,507	158,133	220,000	219,500	220,000	-	0.00%
42250	Uniforms	6,235	6,470	7,500	7,500	7,500	-	0.00%
42310	Repair/Maintenance Supplies	66,628	46,487	100,000	85,000	100,000	-	0.00%
42360	Motor Vehicle Supplies	97,967	97,805	75,000	75,000	130,000	55,000	73.33%
42410	Small Tools & Minor Equipment	14,455	5,653	9,000	9,000	9,000	-	0.00%
	Total: Supplies	497,692	411,109	663,900	632,984	718,900	55,000	8.28%
Services								
43011	Contractual Services	1,278,841	817,079	654,000	681,447	170,000	(484,000)	-74.01%
43014	Physical Examinations	1,500	910	7,100	7,100	6,800	(300)	-4.23%
43015	Water/Air Sample Testing	43,407	45,588	73,000	61,053	73,000	-	0.00%
43019	Software Maintenance	2,859	3,872	4,290	4,290	5,090	800	18.65%
43026	Software Licensing	2,990	2,000	3,000	3,000	2,800	(200)	-6.67%
43095	Solid Waste Closure/Post-Closure	10,989,321	1,605,824	416,243	416,243	498,517	82,274	19.77%
43110	Communications	7,147	9,725	7,000	7,000	7,000	-	0.00%
43140	Postage and Freight	60	30	1,700	1,700	1,700	-	0.00%
43210	Transportation/Subsistence	492	97	1,691	1,691	-	(1,691)	-100.00%
43260	Training	455	260	1,290	1,290	2,400	1,110	86.05%
43310	Advertising	323	-	500	500	500	-	0.00%
43410	Printing	-	-	250	250	250	-	0.00%
43510	Insurance/Litigation Fund Premiums	147,482	99,282	179,575	179,575	214,457	34,882	19.42%
43610	Utilities	664,529	615,803	950,000	950,000	1,400,000	450,000	47.37%
43720	Equipment Maintenance	-	4,000	4,000	4,000	4,000	-	0.00%
43750	Vehicle Maintenance	199,122	72,689	55,000	70,000	70,000	15,000	27.27%
43780	Buildings/Grounds Maintenance	38,709	21,404	88,000	88,000	108,000	20,000	22.73%
43810	Rents and Operating Leases	54,555	57,441	40,000	40,000	40,000	-	0.00%
43812	Equipment Replacement Payments	216,024	384,415	409,155	409,155	400,193	(8,962)	-2.19%
43920	Dues and Subscriptions	290	555	300	300	300	-	0.00%
49311	Design Service	-	-	-	7,475	-	-	-
	Total: Services	13,648,106	3,740,974	2,896,094	2,934,069	3,005,007	108,913	3.76%
Capital Outlay								
48210	Communication Equipment	-	19,159	4,800	4,640	4,000	(800)	-16.67%
48311	Major Machinery & Equipment	19,827	14,700	51,000	77,303	-	(51,000)	-100.00%
48710	Minor Office Equipment	2,632	6,968	2,500	2,500	5,760	3,260	130.40%
48720	Minor Office Furniture	1,339	-	-	160	-	-	-
48740	Minor Machinery & Equipment	1,875	14,452	26,000	13,697	3,000	(23,000)	-88.46%
49433	Plan Reviews	9,735	9,735	9,735	9,735	9,735	-	0.00%
	Total: Capital Outlay	35,408	65,014	94,035	108,035	22,495	(71,540)	-76.08%
Department Total		$ 15,883,206	$ 5,920,998	$ 5,542,338	$ 5,564,813	$ 5,711,534	$ 169,196	3.05%

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32122 - Central Peninsula Landfill - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Landfill Manager, Lead Landfill Operator, 2 Landfill Operators II, 2 Landfill Operators I, 1 Landfill Operator/General Maintenance Mechanic, 2 Landfill Operator/Mechanics, 2 Landfill Laborer/Operators, and 2 Laborers.

42210 Operating Supplies. Leachate processing chemicals ($165,000), miscellaneous items and supplies including seed and calcium chloride ($45,400), and storm water control supplies ($40,000).

42230 Fuels, Oils and Lubricants. Bulk fuel purchases ($180,000) and oils and lubricants ($40,000). Increase due to the new leachate concentrator unit anticipated to be operational fall/winter 2025.

42310 Repair/Maintenance Supplies. Parts and supplies for maintaining operational equipment, leachate management operations, waste oil heater, dumpster repairs, plumbing, and electrical systems ($93,500) and repair supplies including welding, painting, and building supplies ($6,500).

42360 Motor Vehicle Supplies. Parts and supplies for maintaining heavy equipment and other rolling stock ($75,000). Heavy Equipment foam filled tires ($55,000) Heavey tracked equipment undercarriage rebuilds. ($55,000)

43011 Contractual Services. Maintenance and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, and rolling stock ($62,000), truck scale recertification and repair ($35,000), environmental/civil consulting, Volume Survey, and Monitor Well Survey ($65,000), new employee screening ($2,000), monitoring equipment maintenance ($3,000), and freon disposal fees ($3,000).

43014 Physical Examinations. Biennial medical evaluations for landfill staff ($4,500), respiratory fit testing evaluations ($1,700), and annual hearing tests ($600).

43019 Software Maintenance. Required annual technical support relating to weigh system software ($2,400), diagnostics for heavy equipment ($1,790), and security camera licensing ($900).

43026 Software Licensing. Software licenses for mechanic diagnostic software ($2,800).

43015 Water/Air Sample Testing. Water monitoring for CPL ($55,000) and leachate, stormwater, and special waste samples ($18,000).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities.

43610 Utilities. Energy needs associated with landfill facilities and the new leachate concentrator unit anticipated to be operational fall/winter of 2025 ($1,400,000).

43750 Vehicle Maintenance. Troubleshooting and repair of heavy equipment and rolling stock ($70,000).

43780 Buildings/Grounds Maintenance. Road maintenance ($5,000), fire suppression system / fire alarm / security cameras / lighting / HVAC maintenance/ standby generator maintenance & repair ($23,000), overhead door maintenance ($25,000), miscellaneous facility maintenance ($15,000), and monitor well maintenance and repair ($20,000). Stormwater Infrastructure repair. ($20,000)

43810 Rents and Operating Leases. Rental of equipment as needed such as mini-excavator, dump truck, motor grader, and vibrating drum compactor ($40,000).

43812 Equipment Replacement Payments. Payment on solid waste equipment. See payment schedule below.

48210 Communication Equipment. Handheld radio replacements ($4,000).

48710 Minor Office Equipment. Replacement of one computers ($1,100) and printer ($760) per replacement schedule and IT network hardware upgrades.($3,900)

48720 Minor Office Furniture. Office chairs ($1,000) and filing cabinets. ($2,000)

49433 Plan Reviews. ADEC permitting and plan review fees ($9,735).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-30
Loader	$ 318,553	$ 40,440	$ 40,440	$ 80,880
Wheel loader	148,167	-	-	-
Dozer	80,440	20,110	20,110	56,133
FY2020 Roll-off Truck	101,798	19,685	19,685	59,055
FY2020 Wheeled scrapper	623,762	100,747	100,747	171,494
FY2025 Loader	98,237	98,267	98,267	294,801
FY2025 Compact Front end Loader	33,691	33,691	33,691	101,073
FY2025 Telehandler	17,548	17,548	17,548	52,644
FY2025 Mechanic Truck	15,605	15,605	15,605	46,815
FY2025 Pickup Truck w/ Plow	13,769	13,769	13,769	41,307
FY2025 Foam Filled Tires	-	40,168	31,206	93,618
FY2025 Forklift	9,125	9,125	9,125	27,375
Total	$ 1,460,695	$ 409,155	$ 400,193	$ 1,025,195

Department Function

Fund 290 **Solid Waste Fund**

Dept 32150 **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:

- Flooding/road maintenance issues with Dimond Blvd., the access road to the transfer facility.
- Replacement of the fire suppression system in the Transfer Facility.
- High recycling shipment costs.

FY2026 Accomplishments:

- Installed WasteWORKS computer software for timeliness.
- and accuracy of data collection for chargeable materials.
- Maintaining ADEC compliance during the Monofill expansion ensured that the project moved forward without delays, violations, or added costs.

FY2027 New Initiatives:

- Complete the ADEC Monofill expansion, this ensures continued disposal capacity while maintaining compliance while protects the public waste services and avoids costly emergency measures or future site closures that would increase costs to taxpayers.
- Upgrade the outdated fire suppression systems this improves safety and ensures compliance with fire and building codes.
- Look into installing chain hoist for overhead doors. Installing a chain hoist improves door reliability and staff safety by reducing risk to injury and equipment damage.

Performance Measures:

Priority/Goal: Provide appropriate service to the Eastern Peninsula in the area of solid waste management.

Objective: Manage the Eastern Peninsula solid waste operations including, but not limited to, providing the following services:

1. Four (4) Hazardous Waste Collection days per year.
2. Containers for recyclables and special collections.
3. Collection of batteries for recycling.

Key Measures	Benchmark		FY2024 Actual		FY2025 Actual		FY2026 Projected		FY2027 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Hauls	Tons	Hauls	Hauls	Tons
Mixed Solid Waste	257	4459	242	4,486	249	242	4,486	249	Hauls	Tons
Recycle	n/a	840	n/a	722	n/a	n/a	722	n/a	249	4,481
Total	257	5,298	242	5,208	249	242	5,208	249	n/a	745
Hazardous Waste (drums/boxes)	66		63		63		81		81	
Used Oil (gal)	502		489		397		392		392	

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32150 - Seward Transfer Facility

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Supplies								
42020	Signage Supplies	$ 4,000	$ -	$ 500	$ 500	$ 400	$ (100)	-20.00%
42210	Operating Supplies	-	-	250	250	300	50	20.00%
42310	Repair/Maintenance Supplies	-	-	500	500	200	(300)	-60.00%
42410	Small Tools & Minor Equipment	-	-	500	500	500	-	0.00%
	Total: Supplies	4,000	-	1,750	1,750	1,400	(350)	-20.00%
Services								
43011	Contractual Services	1,033,470	1,048,251	1,096,865	1,106,015	1,098,180	1,315	0.12%
43015	Water/Air Sample Testing	8,510	8,638	14,000	14,000	14,000	-	0.00%
43019	Software Maintenance	-	-	2,000	2,000	1,600	(400)	-20.00%
43026	Software Licensing	763	-	-	-	-	-	-
43095	Solid Waste Closure/Post-Closure	51,775	51,775	51,775	51,775	46,121	(5,654)	-10.92%
43110	Communications	1,170	1,512	6,700	6,700	2,000	(4,700)	-70.15%
43140	Postage and Freight	-	-	100	100	100	-	0.00%
43210	Transportation/Subsistence	108	126	400	400	-	(400)	-100.00%
43410	Printing	607	343	220	220	220	-	0.00%
43510	Insurance/Litigation Fund Premiums	8,227	9,361	10,239	10,239	10,004	(235)	-2.30%
43610	Utilities	5,107	5,674	5,700	5,700	5,800	100	1.75%
43780	Buildings/Grounds Maintenance	14,978	45,934	40,000	40,000	42,000	2,000	5.00%
	Total: Services	1,124,715	1,171,614	1,227,999	1,237,149	1,220,025	(7,974)	-0.65%
Capital Outlay								
48525	Software Licensing	-	-	7,000	7,000	-	(7,000)	-100.00%
48710	Minor Office Equipment	10,757	1,098	-	-	-	-	-
49433	Plan Reviews	2,225	2,225	2,225	2,225	2,225	-	0.00%
	Total: Capital Outlay	12,982	3,323	9,225	9,225	2,225	(7,000)	-75.88%
Department Total		$ 1,141,697	$ 1,174,937	$ 1,238,974	$ 1,248,124	$ 1,223,650	$ (15,324)	-1.24%

Line-Item Explanations

42210 Operating Supplies. WasteWORKS preprinted ticket ($200); Misc purchases ($100).

43011 Contractual Services. O&M contract ($1,082,000), Wastewater hauling ($10,000); Oil/water separator cleanout ($6,000); Boiler certification ($180).

43015 Water/Air Sample Testing. Water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements ($14,000).

43019 Software Maintenance. WasteWorks weigh system software support ($1,600).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost.

43780 Buildings/Grounds Maintenance. Dimond Blvd road maintenance and repair ($14,000); Fire system/security camera maintenance ($5,000); Miscellaneous facility maintenance and repairs ($23,000).

49433 Plan Reviews. ADEC fee structure ($2,225).

Department Function

Fund 290 **Solid Waste Fund**

Dept 32310 **Homer Transfer Facility**

Program Description
To consolidate, transport and manage waste generated in the Southern Peninsula, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal.

Major Long-Term Issues and Concerns:
- Evaluation of long-term management of inert waste options after closure of the existing inert waste monofill.
- Site traffic safety and disposal monitoring.
- Maintaining aging baler for future operations.

FY2026 Accomplishments:
- Repaired the public reuse tent after a storm damaged it. The Reuse Tent has been well received by the public and plays a key role in reducing the volume of material disposed of in the landfill by diverting reusable items.
- Moved air curtain burner to site for reduced smoke during burn operations.
- Staff relocated waste and applied soil cover to eliminate the oxygen source contributing to the landfill fire. The fire has been fully extinguished, and the area is now stable.
- Built inert monofil attendant shack to reduce hazardous material disposal and contamination from non-inert waste.

FY2027 New Initiatives:
- Increase staff efficiency by replacing terminal tractor with newer model designed for cold weather.
- Improve baler maintenance program.
- Improve metal salvaging operation and reduce disposal volumes by redirecting metal waste to salvage companies.
- Repair baler facility structure and overhead doors to improve building integrity and winter operations.
- Increase inert waste cell compaction efforts to maximize available airspace and delay future capital expansion.

Performance Measures:

Priority: 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.

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	4	4.5	4.5	4.5

Priority: Manage and operate the Homer Landfill in a manner that protects the public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.
Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.
Objective: 1. Continue to monitor and manage leachate, groundwater, stormwater, and landfill gases.
2. Continue to monitor and manage slopes and subsurface vegetation.

Key Measures	Benchmark		FY2024 Actual		FY2025 Actual		FY2026 Projected		FY2027 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	436	8,677	432	8,674	437	9,052	436	8,802	436	8,802
Recycle	n/a	791	n/a	863	n/a	724	n/a	768	n/a	768
Total	436	9,468	432	9,537	437	9,776	436	9,570	436	9,570
Hazardous Waste (drums/boxes)	92		101		101		97		97	
Used Oil (gal)	3,602		3,620		3,620		3,406		3,406	

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32310 - Homer Transfer Facility

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 230,540	$ 267,114	$ 303,377	$ 303,377	$ 308,230	$ 4,853	1.60%
40120	Temporary Wages	27,288	23,181	22,880	22,880	22,881	1	0.00%
40130	Overtime Wages	22,738	25,812	38,041	38,041	16,702	(21,339)	-56.09%
40210	FICA	23,400	26,446	31,712	31,712	29,762	(1,950)	-6.15%
40221	PERS	66,167	89,320	77,797	77,797	76,411	(1,386)	-1.78%
40321	Health Insurance	126,767	146,139	126,000	126,000	100,000	(26,000)	-20.63%
40322	Life Insurance	376	503	438	438	629	191	43.61%
40410	Leave	33,526	40,717	36,529	36,529	29,519	(7,010)	-19.19%
	Total: Personnel	530,802	619,232	636,774	636,774	584,134	(52,640)	-8.27%
Supplies								
42020	Signage Supplies	5,242	121	1,000	1,000	1,000	-	0.00%
42210	Operating Supplies	107,714	25,049	75,000	75,000	75,000	-	0.00%
42230	Fuel, Oils and Lubricants	31,466	28,238	40,000	40,000	40,000	-	0.00%
42250	Uniforms	2,333	2,660	2,500	2,500	3,500	1,000	40.00%
42310	Repair/Maintenance Supplies	18,612	6,847	20,000	20,000	19,000	(1,000)	-5.00%
42360	Motor Vehicle Supplies	21,680	14,394	25,000	25,000	25,000	-	0.00%
42410	Small Tools & Minor Equipment	3,212	3,508	5,000	5,000	5,000	-	0.00%
	Total: Supplies	190,259	80,817	168,500	168,500	168,500	-	0.00%
Services								
43011	Contractual Services	404,229	413,236	476,800	487,650	476,800	-	0.00%
43014	Physical Examinations	731	390	2,500	2,500	2,500	-	0.00%
43015	Water/Air Sample Testing	42,886	38,480	57,000	57,000	57,000	-	0.00%
43019	Software Maintenance	1,806	1,823	2,240	2,240	2,300	60	2.68%
43095	Solid Waste Closure/Post-Closure	74,145	74,145	74,145	74,145	167,364	93,219	125.73%
43110	Communications	4,806	8,041	4,800	4,800	4,800	-	0.00%
43140	Postage and Freight	1,036	70	1,400	1,400	400	(1,000)	-71.43%
43210	Transportation/Subsistence	1,890	972	750	3,250	-	(750)	-100.00%
# 43260	Training	1,263	100	100	100	-	(100)	-100.00%
43310	Advertising	-	-	1,000	963		(1,000)	-100.00%
43410	Printing	75	-	200	200	200	-	0.00%
43510	Insurance/Litigation Fund Premiums	62,822	66,637	78,420	78,420	77,923	(497)	-0.63%
43610	Utilities	84,560	70,795	75,000	75,000	75,000	-	0.00%
43720	Equipment Maintenance	-	-	-	37	-	-	-
43750	Vehicle Maintenance	6,736	4,478	5,000	20,000	6,000	1,000	20.00%
43780	Buildings/Grounds Maintenance	12,055	17,052	45,000	45,000	46,000	1,000	2.22%
43810	Rents and Operating Leases	46,986	76,148	65,000	47,500	65,000	-	0.00%
43812	Equipment Replacement Payments	32,969	44,806	44,806	44,806	44,806	-	0.00%
43920	Dues and Subscriptions	245	255	300	300	300	-	0.00%
	Total: Services	779,240	817,428	934,461	945,311	1,026,393	91,932	9.84%
Capital Outlay								
48311	Major Machinery & Equipment	-	55,000	-	-	-	-	-
48710	Minor Office Equipment	-	2,600	2,000	500	2,000	-	0.00%
48720	Minor Office Furniture	-	832	-	-	2,000	2,000	-
48740	Minor Machinery & Equipment	-	2,512	-	1,500	-	-	-
49433	Plan Reviews	3,515	3,515	3,515	3,515	3,515	-	0.00%
	Total: Capital Outlay	3,515	64,459	5,515	5,515	7,515	2,000	36.26%
Department Total		$ 1,503,816	$ 1,581,936	$ 1,745,250	$ 1,756,100	$ 1,786,542	$ 41,292	2.37%

Line-Item Explanations

40110 Regular Wages. Staff includes: Landfill Manager and 3.5 Landfill Laborer/Operators.

42210 Operating Supplies. Cover material ($60,000); Storm water materials ($5,000); Safety, shop, office supplies ($8,000); Water delivery ($2,000).

43011 Contractual Services. Hauling contract ($403,000); Brush management ($10,000); Storm water and environmental consulting ($10,000); Scale certification, maintenance, and cleaning ($28,210); Wastewater disposal ($3,420); Volume and Monitor Well Survey ($20,000); Fire alarm monitoring ($420); Freon disposal ($550); Background check ($200); Signs ($1,000).

43015 Water/Air Sample Testing. Needed to support wastewater, stormwater, groundwater, and air sampling/testing required to comply with EPA and DEC guidelines ($57,000).

43019 Software Licensing. WasteWORKS weigh system software support ($1,200); Milestone security camera licensing ($700); Auto email support ($400).

43780 Buildings/Grounds Maintenance. Miscellaneous building maintenance, fire suppression system, fire alarm system, surveillance system, emergency generator maintenance, road maintenance, and building overhead door maintenance ($45,000).

43810 Rents and Operating Leases. Yard tractor monthly rental ($18,000); Rentals as needed for breakdowns and projects ($47,000).

43812 Equipment Replacement Payments. Payment on solid waste equipment. See payment schedule below ($44,806).

48710 Minor Office Equipment. Handheld radios ($2,000.)

48720 Minor Furniture. Breakroom Table ($800) and six chairs ($200 each.)

49433 Plan Reviews. ADEC permitting and plan review fees ($3,515).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2026 Estimated	FY2027 Projected	Projected Payments FY2028-30
Wheeled Loader	$ 107,277	$ 34,759	$ 34,759	$ 104,277
Skid Steer	30,141	10,047	10,047	30,141
Total	$ 137,418	$ 44,806	$ 44,806	$ 134,418

Department Function

Fund 290 **Solid Waste Fund**

Dept 32570 **Landfills, Hauling and Waste Programs**

Program Description

Collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal. Provide an integrated solid waste program including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga, and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, & Sterling); recyclable collection stations; hazardous waste and used oil collection programs; solid waste environmental monitoring; and litter program.

Major Long-Term Issues and Concerns:

- Unattended sites and associated risks.
- Long-term solid waste management in communities where the Borough does not own property for landfill development.
- Explore and develop more cost-effective alternatives to the current methods of hauling.

FY2026 Accomplishments:

- Completed dumster maintenance and repairs for Area 1 and Area 2 containers. This work addressed containers with the highest damage. The remaining conainers will continue to be repaired or replace.
- Removed recycle containers from Save U More and the Homer Spit locations. This action reduced servicing costs, improved site efficiency, and aligned recycling services with actual usage and operational capacity.
- Processed refrigerated units for disposal at rural sites; This ensured compliance with environmental requirements.

FY2027 New Initiatives:

- Continue with container repairs and replacments across the peninsula. This helps to extend the life of existing containers and delaying replacement costs, Along with improving site safety and cleanlieness.
- Explore and develop cost-effective alternatives to the current hauling processes for Area 1 Transfer Sites.
- Upgrade cameras and lighting reduces vandalism and illegal dumping costs, improves site safety, and protects infrastructure while supporting reliable solid waste services.
- Develop cost savings measures for the Hazardous Waste Collection Program.
- Complete required ADEC insepctions and corrective follow-up to maintain full regulatory compliance with no findings.

Performance Measures:

Priority: The Borough recognizes disposal of hazardous waste is critical to sound solid waste management.
Goal: Maximize collection and disposal of household hazardous waste.
Objective: 1. Provide and promote 16 hazardous waste collection events.
2. Develop a public education program intent on teaching hazardous waste reduction techniques. These public education programs can be tied into the actual collection events.

Hazardous Waste Collection Events	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Central Peninsula Landfill	7	7	7	7	7
Homer Landfill	4	4	4	4	4
Seward Transfer Facility	4	4	4	4	3
Seldovia	1	1	1	1	1

Department Function

Fund 290 **Solid Waste Fund**

Dept 32570 **Landfills, Hauling and Waste Programs - Continued**

Key Measures	Benchmark		FY2024 Actual		FY2025 Actual		FY2026 Projected		FY2027 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Hauling Area 1										
Mixed Solid Waste Total	1,700	3,577	1,665	3,517	1,846	3,582	1,735	3,532	1,735	3,532
Recycle Total	106	95	108	96	58	46	0	0	0	0
Hauling Area 2										
Mixed Solid Waste Total	1,243	2,680	1,161	2,630	1,258	2,694	1,207	2,662	1,207	2,662
Recycle Total	161	128	159	120	173	126	173	126	173	126
Transfer Facilities										
Mixed Solid Waste Total	820	5,732	849	5,756	927	5,643	853	5,666	853	5,666
Construction Debris Total	947	2,259	973	2,163	889	2,083	923	2,185	923	2,185
Recycle Total	203	209	215	203	105	101	103	100	103	100
Used Oil (gal)		9,082		8,891		11,205		9,586		9,586
Miscellaneous Landfills										
Mixed Solid Waste Total		1,325		1,325		1,325		1,325		1,325
Hazardous Waste (drums/boxes)		42		83		34		45		45

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32570 - Landfills, Hauling, and Waste Programs

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 6,455	$ -	$ -	$ 3,545	$ -	$ -	-
40120	Temporary Wages	-	-	10,000	10,000	10,000	-	0.00%
40130	Overtime Wages	4,321	-	-	-	-	-	-
40210	FICA	916	-	765	765	765	-	0.00%
40221	PERS	2,680	-	-	-	-	-	-
40321	Health Insurance	2,713	-	-	1,987	-	-	-
40322	Life Insurance	16	-	-	9	-	-	-
40410	Leave	1,356	-	-	-	-	-	-
	Total: Personnel	18,457	-	10,765	16,306	10,765	-	0.00%
Supplies								
42210	Operating Supplies	1,504	261	100	2,246	1,200	1,100	1100.00%
42230	Fuel, Oils and Lubricants	1,166	-	-	3,334	-	-	-
42250	Uniforms	14	-	-	-	-	-	-
42310	Repair/Maintenance Supplies	2,907	50	5,000	5,405	4,000	(1,000)	-20.00%
42360	Motor Vehicle Supplies	136	-	500	500	500	-	0.00%
42410	Small Tools & Minor Equipment	1,141	8,119	12,000	12,739	12,000	-	0.00%
	Total: Supplies	6,868	8,430	17,600	24,224	17,700	100	0.57%
Services								
43011	Contractual Services	2,388,709	2,340,709	2,898,700	2,999,691	2,897,500	(1,200)	-0.04%
43015	Water/Air Sample Testing	38,200	35,870	45,000	45,000	45,000	-	0.00%
43019	Software Maintenance	1,508	1,581	1,000	1,000	1,200	200	20.00%
43095	Solid Waste Closure/Post-Closure	99,654	199,654	99,654	99,654	99,880	226	0.23%
43110	Communications	21,078	10,654	4,518	4,518	4,518	-	0.00%
43140	Postage and Freight	253	-	300	1,174	300	-	0.00%
43210	Transportation/Subsistence	4,706	2,949	5,890	6,646	8,512	2,622	44.52%
43260	Training	-	-	-	-	750	750	-
43310	Advertising	726	-	100	105	-	(100)	-100.00%
43410	Printing	183	354	200	200	300	100	50.00%
43510	Insurance/Litigation Fund Premiums	5,676	6,728	7,324	7,324	7,309	(15)	-0.20%
43610	Utilities	22,754	24,145	27,300	27,300	27,300	-	0.00%
43780	Buildings/Grounds Maintenance	61,195	49,167	69,350	67,730	69,350	-	0.00%
43810	Rents and Operating Leases	20,612	2,535	250	6,103	250	-	0.00%
	Total: Services	2,665,254	2,674,346	3,159,586	3,266,445	3,162,169	2,583	0.08%
Capital Outlay								
48710	Minor Office Equipment	-	-	-	1,620	-	-	-
48740	Minor Machinery & Equipment	833	968	-	-	-	-	-
49433	Plan Reviews	1,250	1,250	1,250	1,250	1,250	-	0.00%
	Total: Capital Outlay	2,083	2,218	1,250	2,870	1,250	-	0.00%
Department Total		$ 2,692,662	$ 2,684,994	$ 3,189,201	$ 3,309,845	$ 3,191,884	$ 2,683	0.08%

Line-Item Explanations

42410 Small Tools & Minor Equipment. Purchase of totes ($12,000).

43011 Contractual Services. O&M contract at three (3) Transfer Facilities ($1,100,000); O&M at four (4) rural landfills ($418,000); O&M hauling services contracts at eight (8) Transfer Sites ($725,000); Rocky Ridge recycle hauling ($2,000); Household hazardous waste collection program, used oil program, and wastewater disposal ($420,000); Cooking Oil/Grease Disposal ($100,000); Fire alarm monitoring ($500); Sewer line thawing ($2,000); Signs ($10,000); Rural landfill burn box repairs ($120,000).

43015 Water/Air Sample Testing. Water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements ($45,000).

43019 Software Licensing. Security camera licensing ($1,200).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek landfills.

43210 Transportation/Subsistence. Class 3 Rural Landfill SW & ADEC inspections ($5,890).

43780 Buildings/Grounds Maintenance. Road maintenance services ($36,000); Lights, building, site repairs, and maintenance ($33,350).

49433 Plan Reviews. ADEC permitting and plan review fees ($1,250).

Kenai Peninsula Borough
Budget Detail

Fund 290 Solid Waste
Department Total By Line Item

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,332,179	$ 1,331,880	$ 1,687,783	$ 1,623,083	$ 1,803,802	$ 116,019	6.87%
40120	Temporary Wages	153,895	163,789	185,552	185,552	185,555	3	0.00%
40130	Overtime Wages	72,214	81,265	123,529	123,529	99,229	(24,300)	-19.67%
40210	FICA	131,990	133,571	173,869	173,869	180,463	6,594	3.79%
40221	PERS	377,198	416,554	408,965	408,965	447,505	38,540	9.42%
40321	Health Insurance	633,536	575,460	520,500	522,487	477,501	(42,999)	-8.26%
40322	Life Insurance	2,217	2,550	2,419	2,428	3,684	1,265	52.29%
40410	Leave	215,767	216,679	205,998	205,998	197,431	(8,567)	-4.16%
40511	Other Benefits	(73)	7,400	-	1,416	-	-	-
	Total: Personnel	2,918,923	2,929,148	3,308,615	3,247,327	3,395,170	86,555	2.62%
Supplies								
42020	Signage Supplies	19,332	121	3,500	3,500	3,400	(100)	-2.86%
42210	Operating Supplies	231,736	123,036	326,750	313,186	327,900	1,150	0.35%
42230	Fuel, Oils and Lubricants	217,905	191,256	265,000	267,834	265,000	-	0.00%
42250	Uniforms	8,726	12,018	10,200	10,730	11,300	1,100	10.78%
42310	Repair/Maintenance Supplies	88,266	53,384	125,750	110,919	123,450	(2,300)	-1.83%
42360	Vehicle Repair Supplies	119,880	112,474	100,850	100,850	155,850	55,000	54.54%
42410	Small Tools & Minor Equipment	19,788	17,521	27,000	27,739	26,900	(100)	-0.37%
	Total: Supplies	705,633	509,810	859,050	834,758	913,800	54,750	6.37%
Services								
43011	Contractual Services	5,135,569	4,623,495	5,226,365	5,435,618	4,743,730	(482,635)	-9.23%
43014	Physical Examinations	2,231	1,300	9,600	9,600	9,300	(300)	-3.13%
43015	Water/Air Sample Testing	133,003	128,576	189,000	177,053	189,000	-	0.00%
43019	Software Maintenance	6,453	7,332	10,790	10,790	11,450	660	6.12%
43026	Software Licensing	4,013	2,000	3,500	3,500	3,300	(200)	-5.71%
43095	Solid Waste Closure/Post-Closure	11,214,895	1,931,398	641,817	641,817	811,882	170,065	26.50%
43110	Communications	40,483	36,280	31,578	31,578	26,878	(4,700)	-14.88%
43140	Postage and Freight	2,951	1,595	5,100	5,974	4,100	(1,000)	-19.61%
43210	Transportation/Subsistence	10,397	8,897	16,961	20,217	16,912	(49)	-0.29%
43220	Car Allowance	6,053	4,638	7,200	7,200	7,200	-	0.00%
43260	Training	2,108	2,113	3,458	3,458	6,150	2,692	77.85%
43310	Advertising	1,396	-	1,800	1,768	500	(1,300)	-72.22%
43410	Printing	865	697	1,070	1,070	970	(100)	-9.35%
43510	Insurance/Litigation Fund Premiums	228,081	186,430	281,425	281,425	314,264	32,839	11.67%
43600	Project Management	-	-	4,000	4,000	4,000	-	0.00%
43610	Utilities	780,392	719,612	1,062,385	1,062,385	1,512,485	450,100	42.37%
43720	Equipment Maintenance	1,182	5,500	6,000	6,037	6,000	-	0.00%
43750	Vehicle Maintenance	205,858	77,883	60,400	90,400	76,500	16,100	26.66%
43780	Buildings/Grounds Maintenance	126,937	133,557	243,600	241,935	265,350	21,750	8.93%
43810	Rents and Operating Leases	122,153	136,124	105,250	93,603	105,250	-	0.00%
43812	Equipment Replacement Payments	248,993	429,221	453,961	453,961	444,999	(8,962)	-1.97%
43920	Dues and Subscriptions	1,476	1,187	1,500	1,500	1,200	(300)	-20.00%
	Total: Services	18,275,489	8,437,835	8,366,760	8,584,889	8,561,420	194,660	2.33%
Capital Outlay								
48120	Major Office Equipment	-	1,630	-	-	-	-	-
48210	Communications Equipment	-	19,159	4,800	4,640	4,000	(800)	-16.67%
48311	Major Machinery & Equipment	19,827	69,700	51,000	77,303	-	(51,000)	-100.00%
48525	Software Licensing	-	-	13,700	13,700	6,700	(7,000)	-51.09%
48710	Minor Office Equipment	13,752	12,246	4,500	4,620	9,760	5,260	116.89%
48720	Minor Office Furniture	1,339	832	1,000	1,160	2,000	1,000	100.00%
48740	Minor Machinery & Equipment	2,708	17,932	26,000	15,197	3,000	(23,000)	-88.46%
49311	Design Services	-	-	-	7,475	-	-	-
49433	Plan Reviews	16,725	16,725	16,725	16,725	16,725	-	0.00%
	Total: Capital Outlay	54,351	138,224	117,725	140,820	42,185	(75,540)	-64.17%
Transfers								
50411	Solid Waste Capital Projects	1,125,000	650,000	600,000	600,000	600,000	-	0.00%
	Total: Transfers	1,125,000	650,000	600,000	600,000	600,000	-	0.00%
Department Total		$ 23,079,396	$ 12,665,017	$ 13,252,150	$ 13,407,794	$ 13,512,575	$ 260,425	1.97%

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Hospital Service Areas

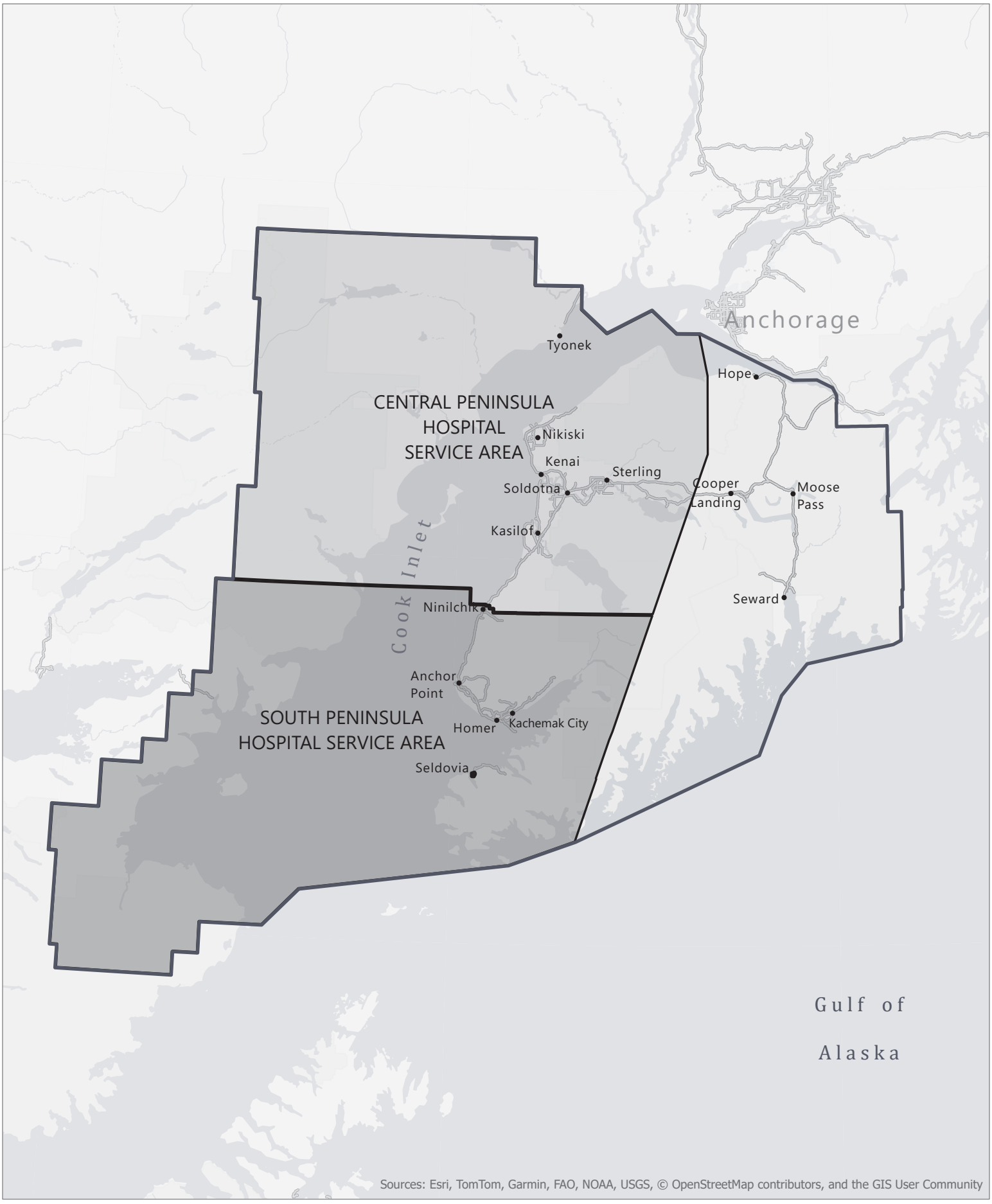
The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Peninsula Hospital Service Area.

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 areas appear within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The annual comprehensive financial report is done on a combined basis, and copies are available from each respective hospital.

Central Kenai Peninsula Hospital Service Area – this service area encompasses the area from Tyonek to Hope to Ninilchik. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for the operating expense of the service area board. Starting in FY2011, the hospital has provided the necessary funding for debt service, capital expenditures, and all operating cost including property insurance.

South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Ninilchik to Homer to Kachemak City to the land south of Kachemak Bay excluding the City of Seldovia. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, and for operating expense of the service area board.



Kenai Peninsula Borough

Hospital Service Areas

Central Kenai Peninsula Hospital Service Area

Established in April of 1969, this was the first service area in the Borough. Its purpose is to provide a hospitalization facility for residents in the Central Peninsula area. Management of the hospital is contracted out to, CPGH, Inc., a non-profit entity. The CPGH, Inc. board hires an independent CEO to manage its operations.

In the October 2018 election, voters from the southern peninsula approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries for both the Central Peninsula Hospital Service Area and the South Peninsula Hospital Service Area and no longer a part of the new service area boundaries to pay for bonded indebtedness. Parcels that were a part of the service area at the time of the vote to approve each bond must continue to pay the debt service while it is outstanding. Central Peninsula Hospital Service Area debt service is currently paid for with Hospital operational monies, therefore no mill is currently being levied for debt service.

Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2027 is 0.01 mills.

Board Members
Effective July 1, 2016 with the enactment of Ordinance 2016-11, the Kenai Peninsula Borough Assembly has oversight of the Service Area.

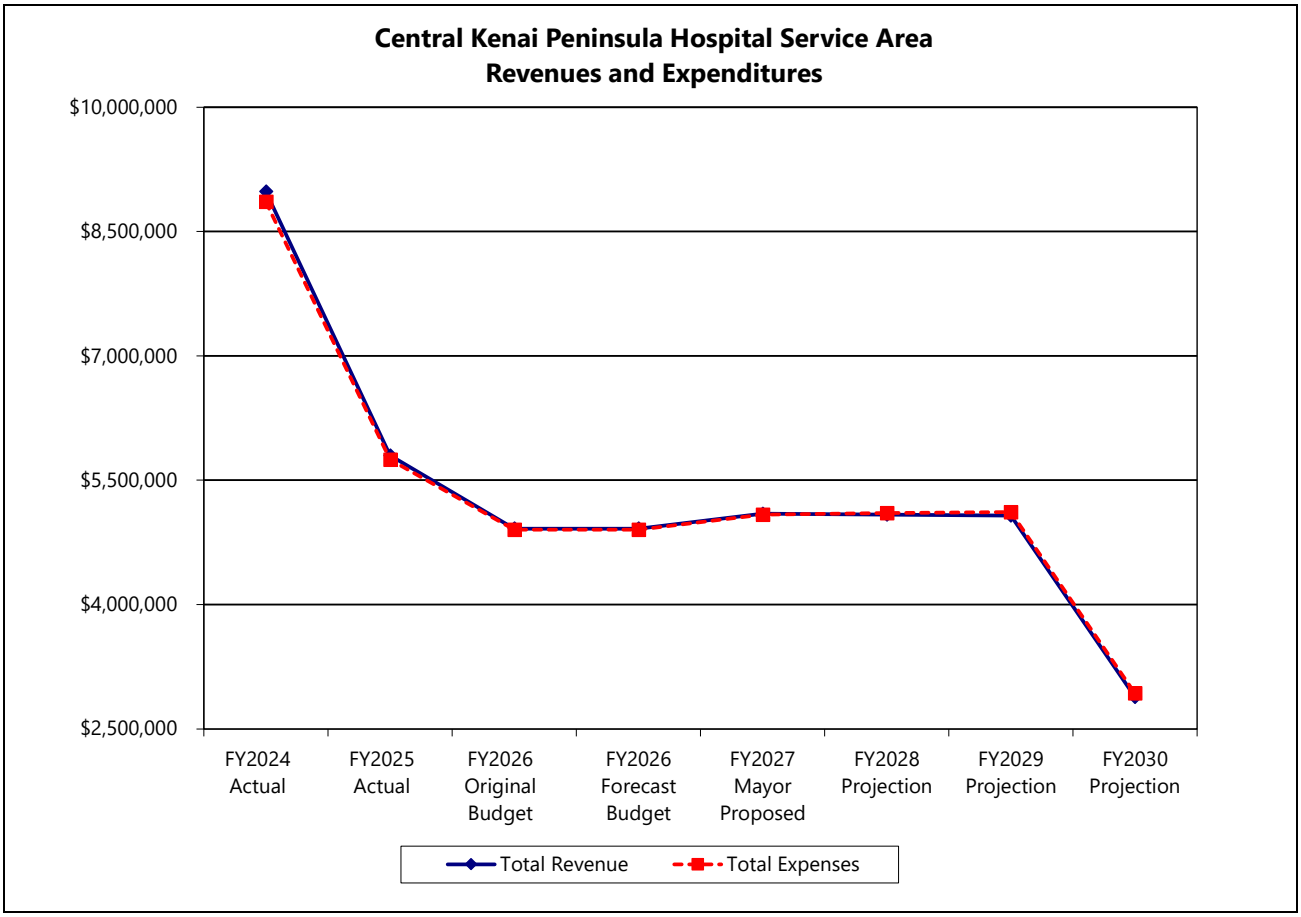
Mill Rate: .01

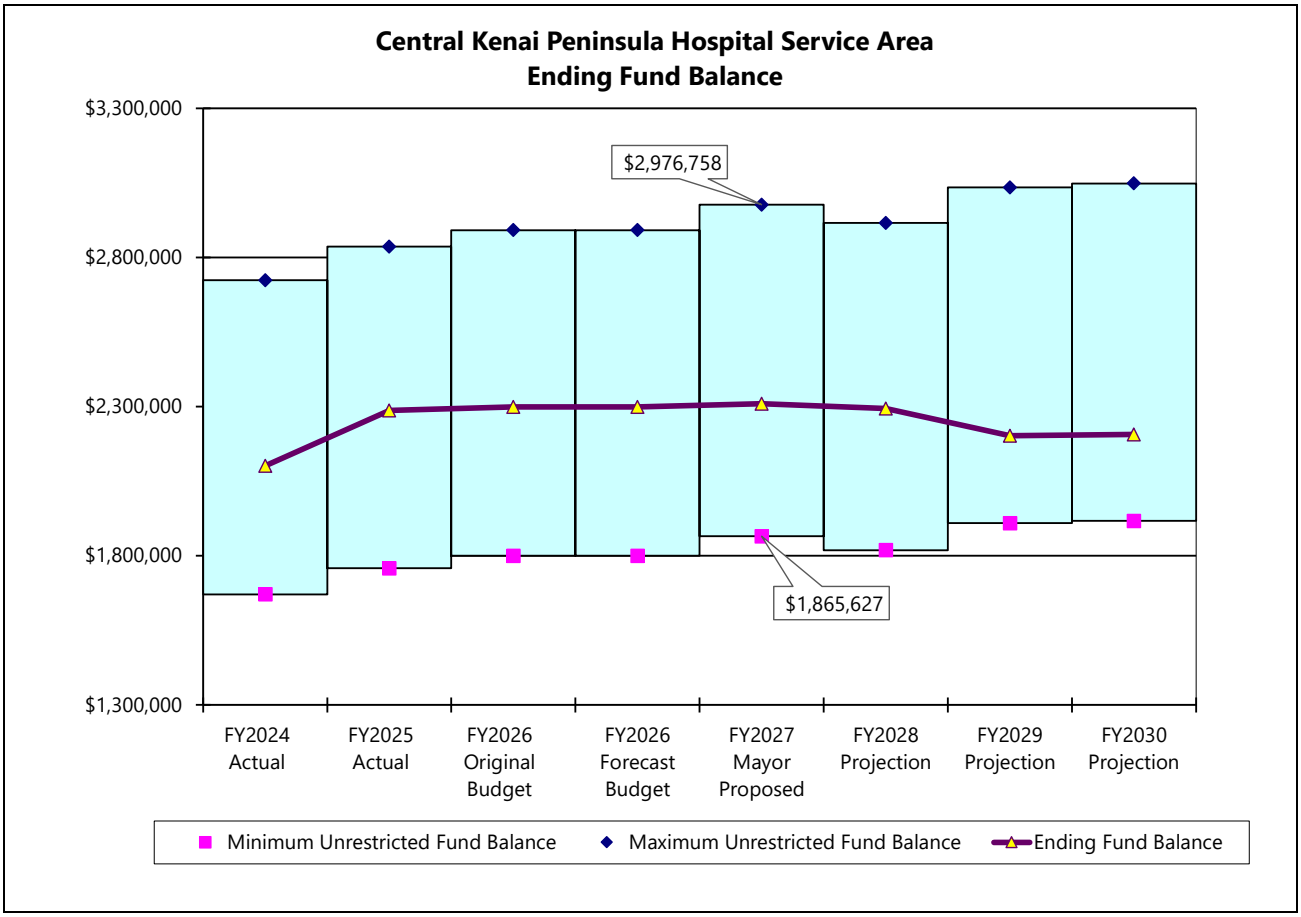
Population: 40,090

Square Miles: 9,733

Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	4,874,167	5,243,845	5,620,614	5,626,919	5,825,187	5,883,439	5,942,273	6,061,118
Personal	201,398	212,327	221,172	228,603	217,039	219,209	221,401	223,615
Oil & Gas (AS 43.56)	1,389,139	1,442,394	1,511,175	1,511,175	1,637,027	1,637,027	1,637,027	1,637,027
Total Taxable Value:	6,464,704	6,898,566	7,352,961	7,366,697	7,679,253	7,739,675	7,800,701	7,921,760
Mill Rate:	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	$ 48,431	$ 52,183	$ 56,206	$ 56,269	$ 58,252	$ 58,834	$ 59,423	$ 60,611
Personal	2,002	2,123	2,167	2,240	2,127	2,148	2,170	2,191
Oil & Gas (AS 43.56)	13,891	14,424	15,112	15,112	16,370	16,370	16,370	16,370
Interest	111	130	147	147	153	155	156	158
Flat Tax	429	474	800	800	800	816	832	849
Motor Vehicle Tax	787	799	794	794	793	809	825	842
Total Property Taxes	65,651	70,133	75,226	75,362	78,495	79,132	79,776	81,021
Interest Earnings	107,941	109,836	77,929	77,929	80,461	69,292	45,873	45,031
CPH - Bond Payment/Other	8,809,572	5,618,201	4,763,189	4,763,189	4,935,982	4,937,482	4,948,783	2,757,853
Other Revenue	22	1,430	-	-	-	-	-	-
Total Revenues	8,983,186	5,799,600	4,916,344	4,916,480	5,094,938	5,085,906	5,074,432	2,883,905
Total Revenues and Operating Transfers	8,983,186	5,799,600	4,916,344	4,916,480	5,094,938	5,085,906	5,074,432	2,883,905
Expenditures:								
Services	585,421	713,419	621,845	621,845	799,435	815,424	831,732	848,367
Interdepartmental Charges	14,588	17,835	15,546	15,546	19,986	20,386	20,793	21,209
Total Expenditures:	600,009	731,254	637,391	637,391	819,421	835,810	852,525	869,576
Operating Transfers To:								
Debt Service Fund	8,258,716	5,017,038	4,266,949	4,266,949	4,264,663	4,266,163	4,264,038	2,059,413
Total Operating Transfers:	8,258,716	5,017,038	4,266,949	4,266,949	4,264,663	4,266,163	4,264,038	2,059,413
Total Expenditures and Operating Transfers	8,858,725	5,748,292	4,904,340	4,904,340	5,084,084	5,101,973	5,116,563	2,928,989
Net Results From Operations	124,461	51,308	12,004	12,140	10,854	(16,067)	(42,131)	(45,084)
Beginning Fund Balance	2,110,971	2,235,432	2,286,740	2,286,740	2,298,880	2,309,734	2,293,667	2,251,536
Ending Fund Balance	$ 2,235,432	$ 2,286,740	$ 2,298,744	$ 2,298,880	$ 2,309,734	$ 2,293,667	$ 2,251,536	$ 2,206,452


Central Kenai Peninsula Hospital Service Area
Revenues and Expenditures
$10,000,000
$8,500,000
$7,000,000
$5,500,000
$4,000,000
$2,500,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenue
Total Expenses


Central Kenai Peninsula Hospital Service Area
Ending Fund Balance
$3,300,000
$2,800,000
$2,300,000
$1,800,000
$1,300,000
$2,976,758
$1,865,627
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 600 **Central Kenai Peninsula Hospital Service Area**

Dept 81110

Mission

Meet the changing health care needs of the residents of the Service Area.

Program Description

Provide funding for the payment of debt service, purchase of capital equipment, operational expenses of the hospital, operating cost of the Service Area, and other health-care-related items within the Service Area.

Performance Measures:

Priority: 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.

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Mill Rate	.00	.01	.01	.01	.01
Property Tax Revenue	$0.00	$65,651	$70,133	$75,362	$78,360

Priority: 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.

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Service Area Funds Used for Payment of Debt Service, Capital Purchases, and Other Related Hospital Expenses	$0.00	$49,153	$130,091	$141,151	$148,102
Hospital Funds Used for Payment of Debt Service, Capital Purchases, and Other Related Expenses	$5,517,403	$8,809,572	$5,618,201	$4,763,189	$4,935,981

Kenai Peninsula Borough
Budget Detail

Fund 600
Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contractual Services	$ 6,637	$ 1,750	$ 6,000	$ 6,000	$ 6,000	$ -	0.00%
43012	Audit Services	108,500	110,432	119,605	119,605	122,116	2,511	2.10%
43140	Postage & Freight	-	74	-	-	-	-	-
43510	Insurance/Litigation Fund Premiums	470,284	601,163	496,240	496,240	671,319	175,079	35.28%
	Total: Services	585,421	713,419	621,845	621,845	799,435	177,590	28.56%
Transfers								
50360	Debt Service	8,258,716	5,017,038	4,266,949	4,266,949	4,264,663	(2,286)	-0.05%
	Total: Transfers	8,258,716	5,017,038	4,266,949	4,266,949	4,264,663	(2,286)	-0.05%
Interdepartmental Charges								
61990	Administrative Service Fee	14,588	17,835	15,546	15,546	19,986	4,440	28.56%
	Total: Interdepartmental Charges	14,588	17,835	15,546	15,546	19,986	4,440	28.56%
Department Total		$ 8,858,725	$ 5,748,292	$ 4,904,340	$ 4,904,340	$ 5,084,084	$ 179,744	3.66%

Line-Item Explanations

43011 Contract Services. Annual debt arbitrage calculation fees ($3,000), annual debt reserve depository account fees ($1,000), and misc. small contracts ($2,000).

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120. Anticipated contract increase due to contractual increases and anticipated single audit cost associated with receipts of federal coronavirus funding.

43510 Insurance and Litigation Fund Premiums. Premium for property insurance coverage; workman's compensation, liability, and other insurance requirements are required to be met by the Operator (CPGH, Inc.) per the Lease and Operating Agreement.

50360 Debt Service Fund. Debt service on revenue bonds issued in the amount of $32.5 million in FY2014 and $28.9M in FY2018.

61990 Admin Service Fee. The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The FY2026 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the capital projects section - Page 350-351, 371-372

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South Peninsula Hospital Service Area

Established in April of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. A nonprofit corporation operates the hospital and other medical facilities pursuant to a contract with the borough. The nine-member service area board is elected by the service area residents. It advises and make recommendations to the mayor and the assembly concerning the operation and management of service area activities, reviews and recommends the annual service area budget, and performs such additional functions as the assembly may authorize. The hospital is located in Homer.

In the October 2018 election, voters approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries and no longer a part of the new service area boundaries to pay for bonded indebtedness. These parcels were a part of the service area at the time of the vote to approved each bond and participated in elections that approved bonded indebtedness, therefore they must continue to pay the debt service while it is outstanding.

Service area taxes fund the hospital's debt service requirements, equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2027 is set at 1.12 for operations and .34 for debt prior to FY2020.

Board Members
Storm Hansen
Tamara Fletcher
Helen Armstrong
Erin Workman
Francie Roberts
Amber Cabana
Brandy Zollars
Lynda Reed
Catriona Reynolds

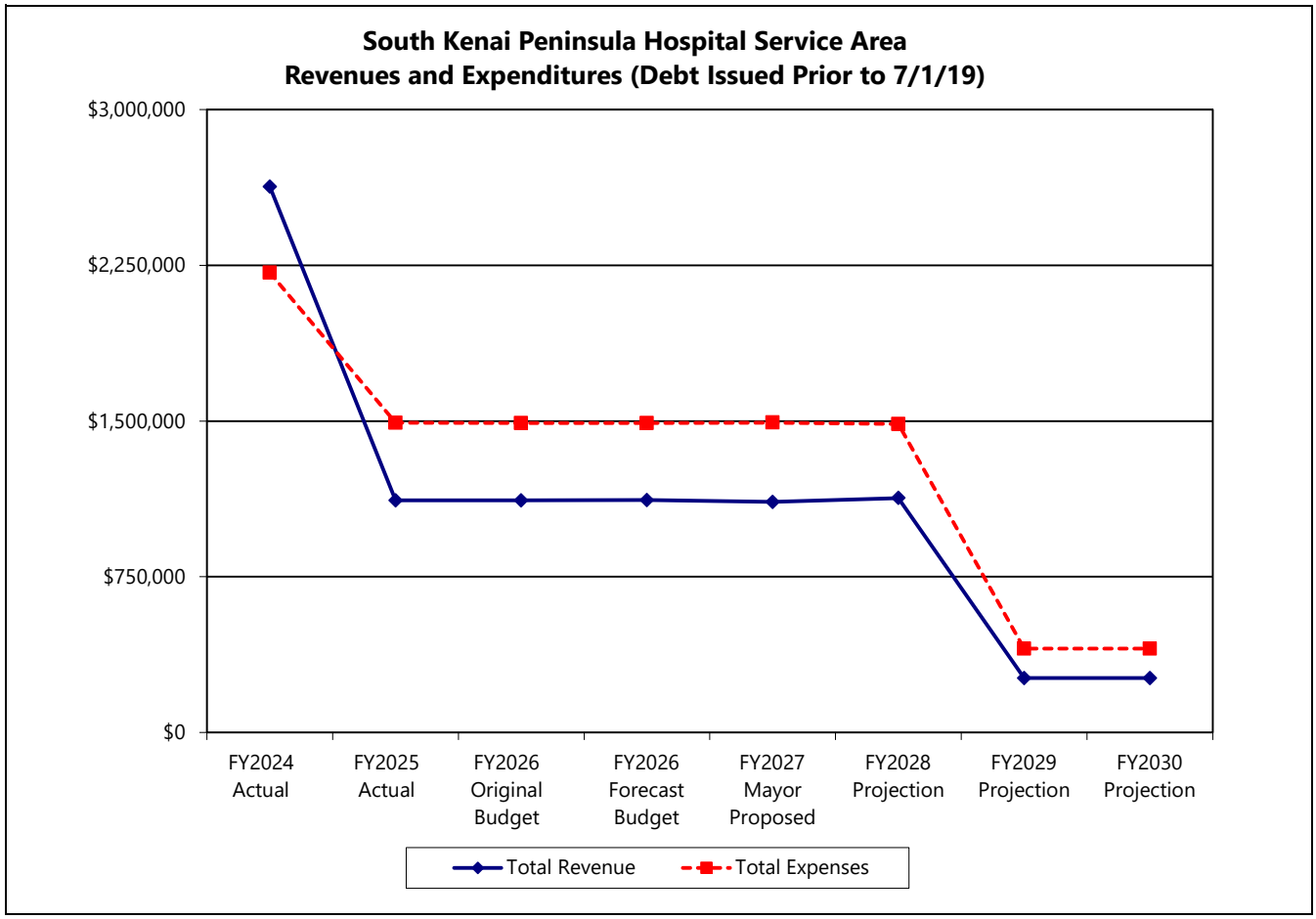
Mill Rates:
Boundaries:
Prior to 7/1/19 .34
As of 7/1/19 1.12

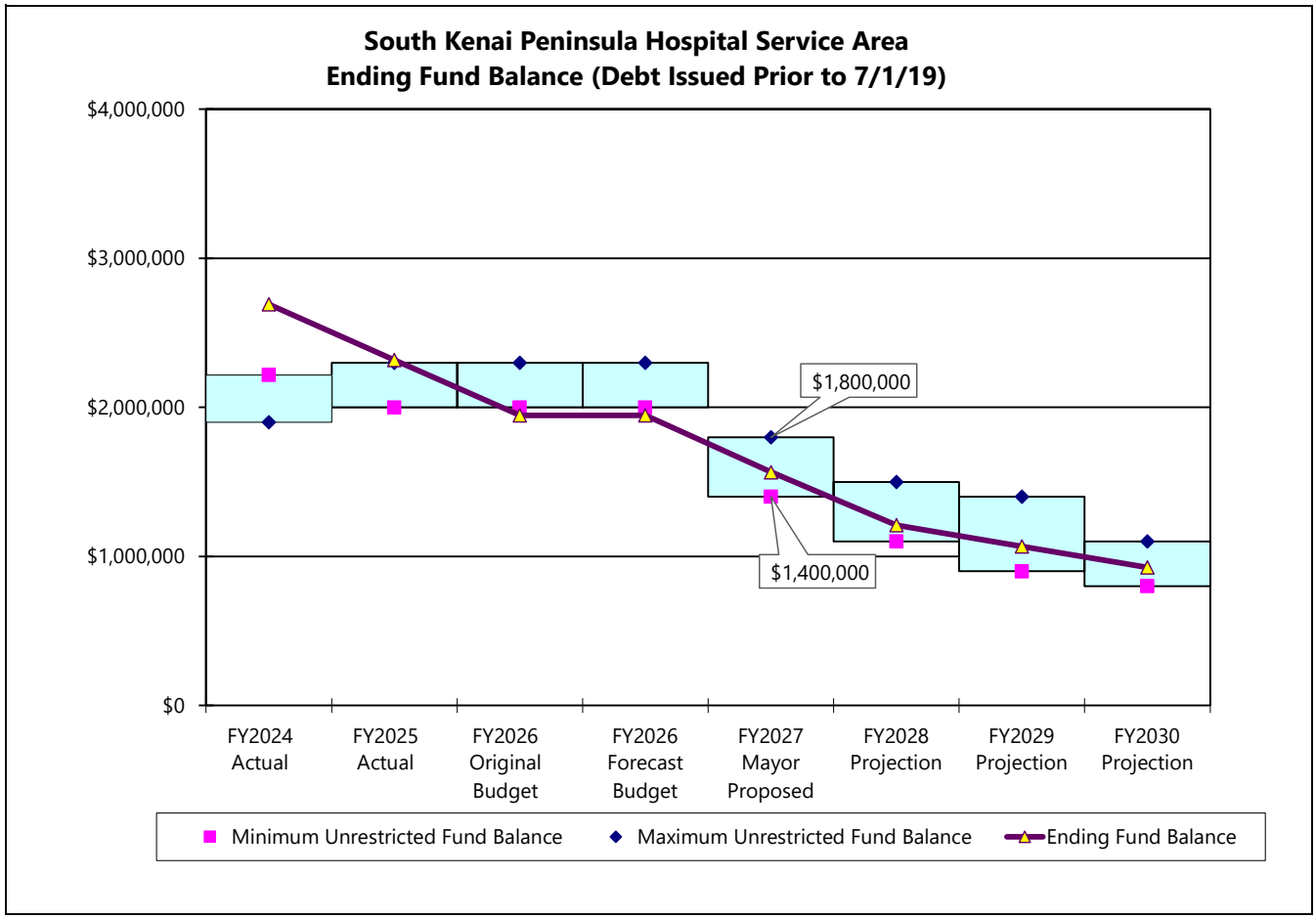
Population: 14,303

Square Miles: 9,749

Fund: 601 South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	2,021,364	2,303,386	2,567,473	2,567,802	2,553,871	2,579,410	2,605,204	2,631,256
Personal	106,173	107,216	105,925	108,649	99,992	100,992	102,002	103,022
Oil & Gas (AS 43.56)	267,598	271,791	261,776	261,776	277,141	277,141	277,141	277,141
Total Taxable Value:	2,395,135	2,682,393	2,935,174	2,938,227	2,931,004	2,957,543	2,984,347	3,011,419
Mill Rate:	1.00	0.34	0.34	0.34	0.34	0.34	0.05	0.05
Revenues:								
Property Taxes								
Real	$ 2,009,848	$ 797,522	$ 872,941	$ 873,053	$ 868,316	$ 876,999	$ 130,260	$ 131,563
Personal	107,433	37,696	35,294	36,202	33,317	33,651	4,997	5,047
Oil & Gas (AS 43.56)	267,598	92,409	89,004	89,004	94,228	94,228	13,857	13,857
Interest	5,868	4,638	1,994	1,994	1,992	2,010	298	301
Flat Tax	50,439	19,405	50,026	50,026	50,026	51,027	52,048	53,089
Motor Vehicle Tax	25,946	9,588	24,219	24,219	24,219	24,703	25,197	25,701
Total Property Taxes	2,467,132	961,258	1,073,478	1,074,498	1,072,098	1,082,618	226,657	229,558
Interest Earnings	161,688	156,827	45,139	45,139	38,938	46,965	36,267	32,029
Total Revenues:	2,628,820	1,118,085	1,118,617	1,119,637	1,111,036	1,129,583	262,924	261,587
Total Revenues and Operating Transfers	2,628,820	1,118,085	1,118,617	1,119,637	1,111,036	1,129,583	262,924	261,587
Operating Transfers To:								
Debt Service Fund - Bonds	2,215,294	1,491,191	1,490,419	1,490,419	1,492,419	1,486,169	404,219	403,569
Total Operating Transfers:	2,215,294	1,491,191	1,490,419	1,490,419	1,492,419	1,486,169	404,219	403,569
Total Expenditures and Operating Transfers	2,215,294	1,491,191	1,490,419	1,490,419	1,492,419	1,486,169	404,219	403,569
Net Results From Operations	413,526	(373,106)	(371,802)	(370,782)	(381,383)	(356,586)	(141,295)	(141,982)
Beginning Fund Balance	2,277,243	2,690,769	2,317,663	2,317,663	1,946,881	1,565,498	1,208,912	1,067,617
Ending Fund Balance	$ 2,690,769	$ 2,317,663	$ 1,945,861	$ 1,946,881	$ 1,565,498	$ 1,208,912	$ 1,067,617	$ 925,635


South Kenai Peninsula Hospital Service Area
Revenues and Expenditures (Debt Issued Prior to 7/1/19)
$3,000,000
$2,250,000
$1,500,000
$750,000
$0
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenue
Total Expenses


South Kenai Peninsula Hospital Service Area
Ending Fund Balance (Debt Issued Prior to 7/1/19)
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
$1,800,000
$1,400,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Funds 601 and 602 **South Kenai Peninsula Hospital Service Area**

Dept 81210

Mission

Meet the health care needs of the residents of the Service Area.

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of the hospital, and other health-care-related items within the Service Area.

Major Long-Term Issues and Concerns:

- Aging demographic on the Southern Kenai Peninsula will place pressure on the healthcare system, requiring more complex services from all areas of the facility including outpatient, home health, primary and specialty clinics, infusion, inpatient care, surgery, long-term care, and ancillary services.
- Capital Facilities require infrastructure upgrades and expansion to facilitate increased demand for services, parking, and family medicine & mental health services.

FY2026 Accomplishments:

- Appropriated service area funding for $2.2 million in capital expenditures.

FY2027 New Initiatives:

- Appropriated service area funding for $2.8 million in capital expenditures.

Performance Measures:

Priority: 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	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Mill Rate – Operations and Debt Issued after July 1, 2019	1.12	1.12	1.12	1.12	1.12
Total Revenues	$3,391,603	$2,736,242	3,057,453	$3,331,878	$3,391,603
Mill Rate – Debt Issued Prior to July 1, 2019	1.00	1.00	.34	.34	.34
Total Revenues	$1,130,616	$2,628,820	$1,118,085	$1,119,525	$1,130,616

Priority: 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	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected *	FY2027 Estimated
Service Area Funds Expended for Payment of Debt Service, Capital Purchases, and Other Related Hospital Expenses	$5,000,000	$5,699,041	$5,619,631	$13,899,512	$2,772,270
Hospital PREF and Operating Funds Expended for Payment of Capital Purchases	$ -	$1,146,242	$1,286,074	$2,780,781	$ -
Total Expenditures	$5,000,000	$6,845,283	$6,905,705	$16,680,293	$2,772,270

* Anticipates expenditures of all remaining outstanding projects as of 6/30/2026 (FY2026.)

Kenai Peninsula Borough
Budget Detail

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

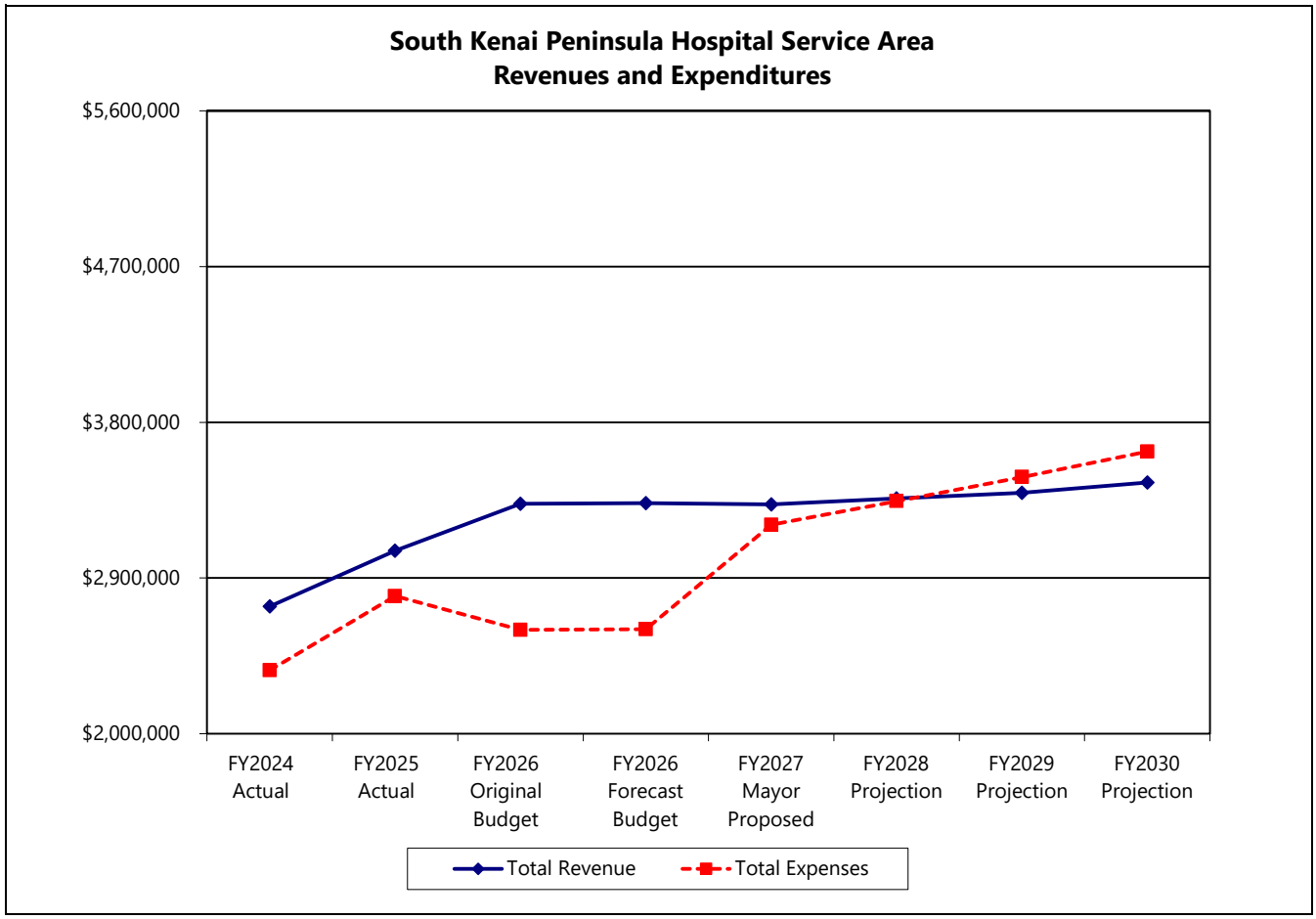
	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers							
50361 SKPH-Debt Service Fund	$ 2,215,294	$ 1,491,191	$ 1,490,419	$ 1,490,419	$ 1,492,419	$ 2,000	0.13%
Total: Transfers	2,215,294	1,491,191	1,490,419	1,490,419	1,492,419	2,000	0.13%
Department Total	$ 2,215,294	$ 1,491,191	$ 1,490,419	$ 1,490,419	$ 1,492,419	$ 2,000	0.13%

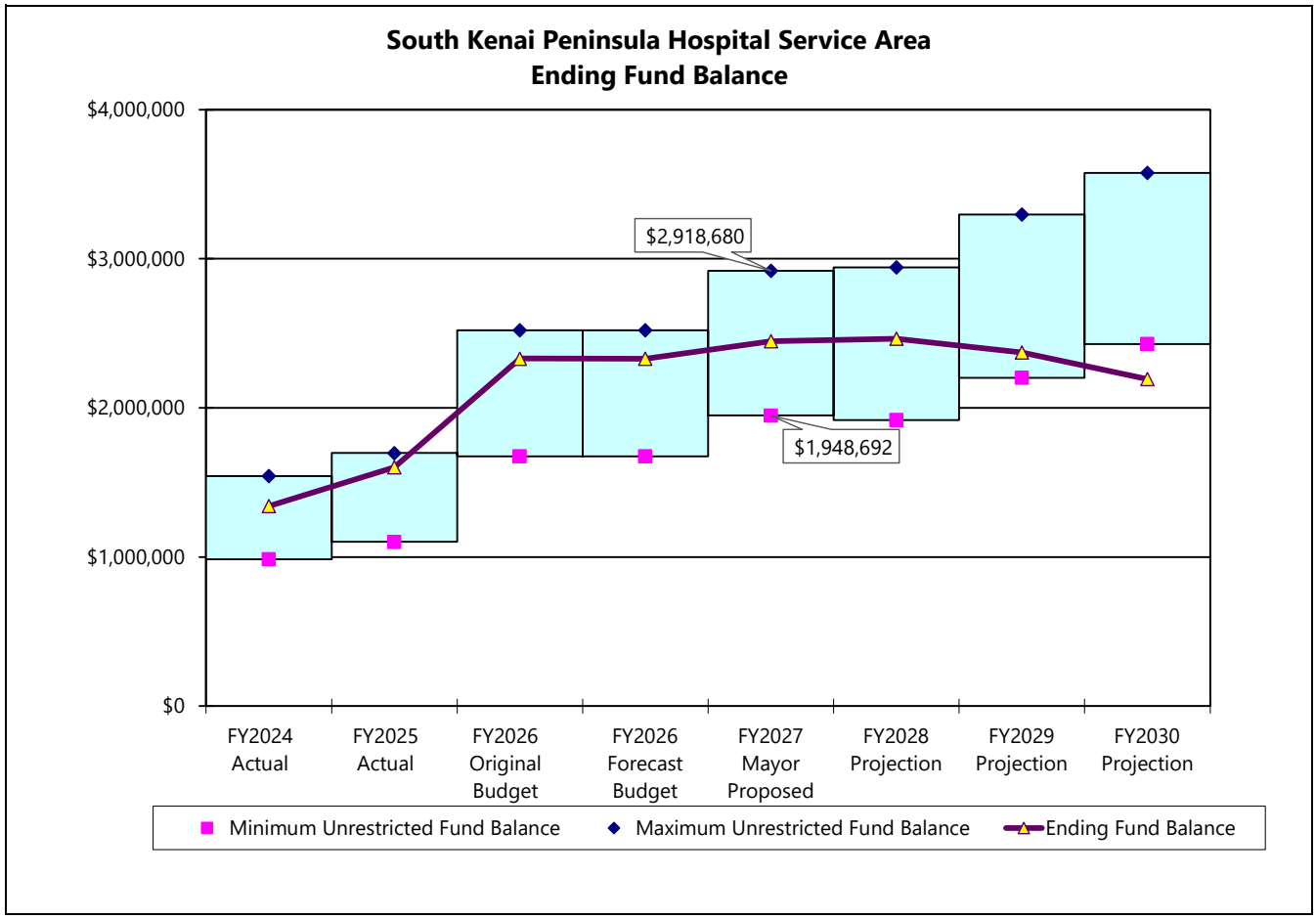
Line-Item Explanations

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase III ($1,091,250), Homer Medical Center expansion and hospital HVAC improvements ($399,169), and debt fees ($2,500).

Fund: 602 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Taxable Value (000's)								
Real	2,049,472	2,329,705	2,589,241	2,589,570	2,575,689	2,601,446	2,627,460	2,680,009
Personal	105,545	106,712	105,273	107,995	98,891	99,880	100,879	101,888
Oil & Gas (AS 43.56)	180,962	175,927	174,920	174,920	177,628	177,628	177,628	177,628
Total Taxable Value:	2,335,979	2,612,344	2,869,434	2,872,485	2,852,208	2,878,954	2,905,967	2,959,525
Mill Rate:	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12
Revenues:								
Property Taxes								
Real	$ 2,278,547	$ 2,600,968	$ 2,899,950	$ 2,900,318	$ 2,884,772	$ 2,913,620	$ 2,942,755	$ 3,001,610
Personal	119,578	120,424	115,548	118,535	108,543	109,628	110,725	111,832
Oil & Gas (AS 43.56)	202,677	197,038	195,910	195,910	198,943	198,943	198,943	198,943
Interest	6,489	8,690	6,423	5,838	6,385	6,444	6,505	6,625
Flat Tax	57,184	61,967	52,000	52,000	52,000	53,040	54,101	55,183
Motor Vehicle Tax	29,306	31,832	28,874	28,874	28,874	29,451	30,040	30,641
Total Property Taxes	2,693,781	3,020,919	3,298,705	3,301,475	3,279,517	3,311,126	3,343,069	3,404,834
Interest Earnings	42,457	36,534	30,771	30,771	46,608	48,960	49,271	47,440
Other Revenue	4	-	-	-	-	-	-	-
Total Revenues:	2,736,242	3,057,453	3,329,476	3,332,246	3,326,125	3,360,086	3,392,340	3,452,274
Expenditures:								
Services	241,974	329,665	364,905	368,910	428,043	436,604	445,336	455,743
InterDepartmental Charges	6,049	8,242	9,123	8,242	8,242	10,915	11,133	11,394
Total Expenditures	248,023	337,907	374,028	377,152	436,285	447,519	456,469	467,137
Operating Transfers To:								
Capital Projects Fund	2,119,853	2,458,393	2,226,819	2,226,819	2,772,270	2,897,022	3,027,388	3,163,620
Total Operating Transfers:	2,119,853	2,458,393	2,226,819	2,226,819	2,772,270	2,897,022	3,027,388	3,163,620
Total Expenditures and Operating Transfers	2,367,876	2,796,300	2,600,847	2,603,971	3,208,555	3,344,541	3,483,857	3,630,757
Net Results From Operations	368,366	261,153	728,629	728,275	117,570	15,545	(91,517)	(178,483)
Beginning Fund Balance	972,626	1,340,992	1,602,145	1,602,145	2,330,420	2,447,990	2,463,535	2,372,018
Ending Fund Balance	$ 1,340,992	$ 1,602,145	$ 2,330,774	$ 2,330,420	$ 2,447,990	$ 2,463,535	$ 2,372,018	$ 2,193,535


South Kenai Peninsula Hospital Service Area
Revenues and Expenditures
$5,600,000
$4,700,000
$3,800,000
$2,900,000
$2,000,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenue
Total Expenses


South Kenai Peninsula Hospital Service Area
Ending Fund Balance
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
$2,918,680
$1,948,692
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Kenai Peninsula Borough
Budget Detail

Fund 602
Department 81210 - South Kenai Peninsula Hospital Service Area Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contractual Services	$ 5,364	$ 3,924	$ 19,000	$ 23,005	$ 19,000	$ -	0.00%
43012	Audit Services	84,500	86,072	94,709	94,709	96,698	1,989	2.10%
43210	Transportation/Subsistence	4,550	4,587	7,000	7,000	7,000	-	0.00%
43260	Training	1,575	775	3,000	3,000	3,000	-	0.00%
43310	Advertising	-	-	300	300	300	-	0.00%
43410	Printing	271	119	400	400	400	-	0.00%
43510	Insurance/Litigation Fund Premiums	145,714	234,188	240,496	240,496	301,645	61,149	25.43%
	Total: Services	241,974	329,665	364,905	368,910	428,043	63,138	17.30%
Transfers								
50491	SKPH-Capital Projects Fund	2,119,853	2,458,393	2,226,819	2,226,819	2,772,270	545,451	24.49%
	Total: Transfers	2,119,853	2,458,393	2,226,819	2,226,819	2,772,270	545,451	24.49%
Interdepartmental Charges								
61990	Administrative Service Fee	6,049	8,242	9,123	8,242	8,242	(881)	-9.66%
	Total: Interdepartmental Charges	6,049	8,242	9,123	8,242	8,242	(881)	-9.66%
Department Total		$ 2,367,876	$ 2,796,300	$ 2,600,847	$ 2,603,971	$ 3,208,555	$ 607,708	23.37%

Line-Item Explanations

43011 Contractual Services. Secretarial services ($14,000) and bond counsel services (5,000).

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43210 Transportation/Subsistence. Fees for transportation and subsistence (meals) for Service Area Board Members to attend training ($7,000).

43260 Training. Fees for Service Area Board Members to attend training and board member education ($3,000).

43310 Advertising. Advertising and notifications on behalf of the service area ($300).

43410 Printing. Printing of service area documents ($400).

50361 Transfer to Debt Service Fund. All debt issued prior to fiscal year 2020 has been presented in a different fund, to allow for taxpayers in the previous boundaries, that voted on prior debt issuances, to support the debt service outside of the operational service area funds.

50491 Transfer to SKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

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

For capital projects info on this department - See the capital projects section - Page 350-351, 356-357, 373-374, 416-428

Debt Service Funds

The Borough's Debt Service Funds, pages 343-346, 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 Borough utilizes the Alaska Municipal Bond Bank (AMBB) as a conduit for issuing debt, and therefore use their rating of AA- from S&P/Fitch and KBRA. 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 School Debt issued between 1983 and 2019 are 70% reimbursable from the State of Alaska under the DEED Debt Reimbursement Program. The School Debt issued in 2023 is not reimbursable under the Debt reimbursement program due to a moratorium. The current outstanding issues are as follows:

- 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, 2026 is $4,630,000.
- 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, 2026 is $11,095,000.
- 20-year bonds issued February 2023 in the amount of $30,000,000 for planning, designing, site preparations, construction, acquiring, renovating, installing, and equipping educational capital improvement projects throughout the borough. The outstanding balance as of July 1, 2026 is $27,175,000.
- 20-year bonds issued April 2026 in the amount of $28,950,000 for planning, designing, site preparations, construction, acquiring, renovating, installing, and equipping educational capital improvement projects throughout the borough. The outstanding balance as of July 1, 2026 is $28,950,000.

Solid Waste Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at Borough landfill sites. Bond payments are paid from the Borough's General Fund tax levy. Voters in 2016 authorized the issuance of $10,600,000 for planning, design, site preparation, construction and equipping solid waste facilities, of which $5,405,000 was issued in April 2017. These bonds have been fully paid off as of June 30, 2023. The remaining balance of $4,567,495 is expected to be issued in 2027.

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:

- 15-year bonds issued February 2016, for purchasing emergency response vehicles in the amount of $2,465,000. The outstanding balance of as of July 1, 2026 is $825,000.
- 15-year bonds issued November 2019, for purchasing emergency response vehicles in the amount of $1,335,000. The outstanding balance of as of July 1, 2026 is $920,000.
- 20-year bonds issued February 2023, for planning, designing, acquiring property for, site preparing, installing, equipping and constructing a new Central Emergency Service Station in the amount of $14,520,000. The outstanding balance as of July 1, 2026 is $13,150,000.

Central Kenai Peninsula General Hospital Service Area Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the Central Peninsula Hospital. Bond payments are paid from the Central Kenai Peninsula General Hospital Service Area tax levy (if needed), and from operating revenues of the hospital. The current outstanding issue is as follows:

- 15-year revenue bonds issued February 2014, for engineering, design, construction and equipping a Specialty Clinic Building in the amount of $32,490,000. The total outstanding balance as of July 1, 2026 is $6,140,000 (tax-exempt).
- 20-year revenue bond issued November 2017 for design and construction of obstetrics facilities, cardiac catheterization laboratory and related projects at Central Peninsula Hospital in the amount of $28,955,000 (tax-exempt). The outstanding balance as of July 1, 2026 is $20,350,000.

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 August 2007, for Phase III expansion of the hospital in the amount of $14,555,000. The outstanding balance as of July 1, 2026 is $2,025,000.
- 15-year bonds issued April 2017, for planning, designing, construction, and equipping of facilities at the South Peninsula Hospital and Homer Medical Center in the amount of $4,500,000. The outstanding balance as of July 1, 2026 is $2,145,000.

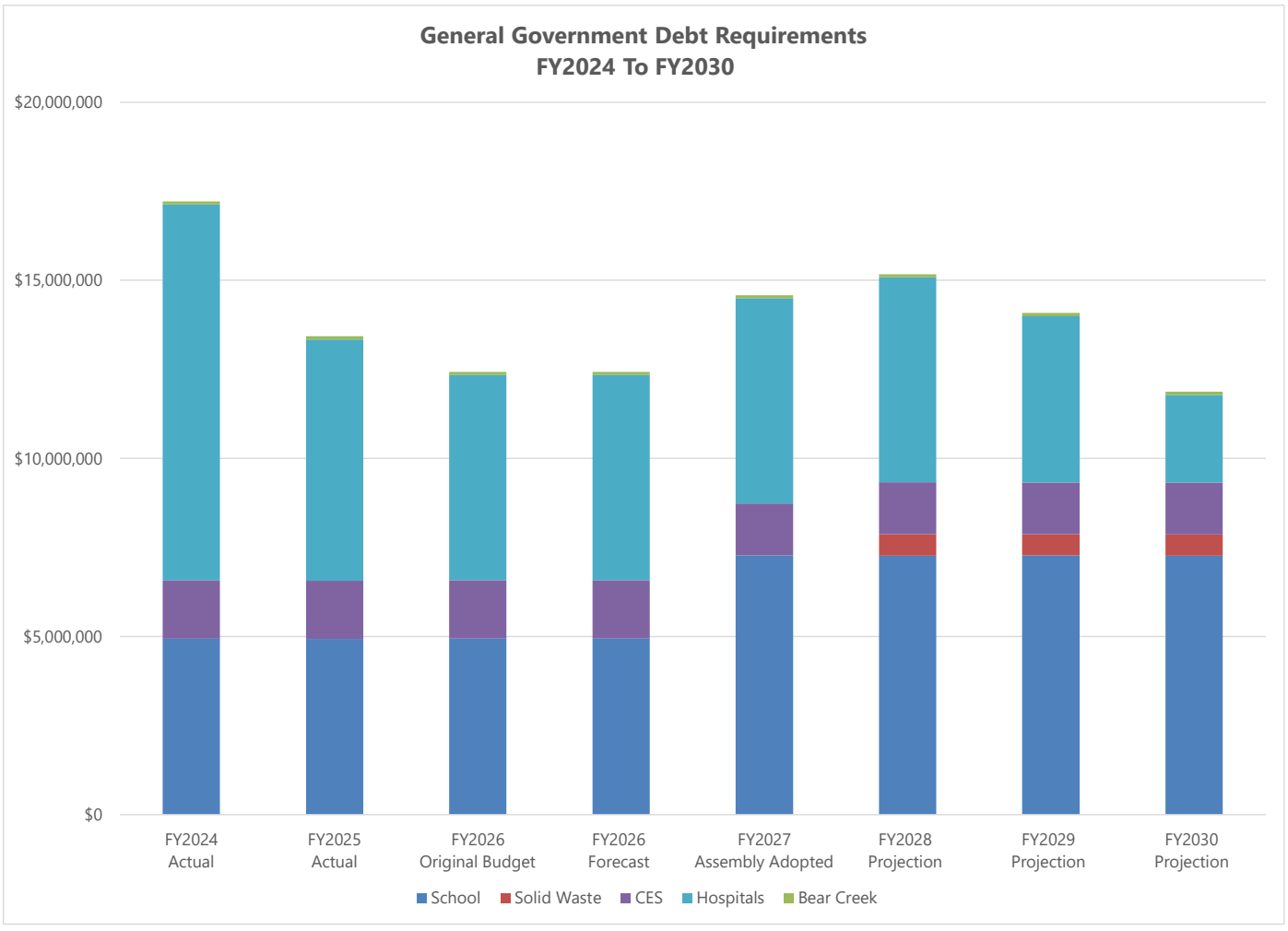
Bear Creek Fire Service Area Debt Service Fund

This fund was set up to account for debt issued for planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Bond payments are paid from the Bear Creek Service Area tax levy. The current outstanding issue is as follows:

- 20-year bonds issued March 2013, for constructing and equipping a station in Bear Creek Fire Service Area in the amount of $1,215,000. The outstanding balance as of July 1, 2026 is $570,000.

Total Debt Service Funds - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues								
Interest	$ 393,372	$ 336,615	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenue	-	86,347	-	-	-	-	-	-
Total Revenues	393,372	422,962	-	-	-	-	-	-
Operating Transfer From:								
General Fund	4,942,153	4,938,201	4,948,328	4,948,328	7,278,564	7,275,392	7,276,146	7,271,247
Special Revenue Fund	12,193,249	8,224,168	7,479,661	7,479,661	7,305,090	7,894,793	7,358,077	5,152,664
Capital Project Fund	83,977	1,478	-	-	-	-	-	-
Total Operating Transfer	17,219,379	13,163,847	12,427,989	12,427,989	14,583,654	15,170,185	14,634,223	12,423,911
Total Revenue and Operating Transfers	17,612,751	13,586,809	12,427,989	12,427,989	14,583,654	15,170,185	14,634,223	12,423,911
Expenditures:								
Services	17,213,977	13,427,309	12,427,989	12,427,989	14,583,654	15,170,185	14,634,223	12,423,911
Total Expenditures	17,213,977	13,427,309	12,427,989	12,427,989	14,583,654	15,170,185	14,634,223	12,423,911
Net Results from Operations	398,774	159,500	-	-	-	-	-	-
Beginning Fund Balance	660,117	1,058,891	1,218,391	1,218,391	1,218,391	1,218,391	1,218,391	1,218,391
Ending Fund Balance	$ 1,058,891	$ 1,218,391	$ 1,218,391	$ 1,218,391	$ 1,218,391	$ 1,218,391	$ 1,218,391	$ 1,218,391



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2027 - FY2046

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032-2036	FY 2037-2041	FY 2042-2046	TOTAL
School Debt									
Principal	3,885,000	4,220,000	4,390,000	4,565,000	4,750,000	17,970,000	17,435,000	14,635,000	71,850,000
Interest & Fees	3,393,564	3,055,392	2,886,146	2,706,247	2,516,061	10,141,300	6,172,250	1,815,875	32,686,835
Total	$ 7,278,564	$ 7,275,392	$ 7,276,146	$ 7,271,247	$ 7,266,061	$ 28,111,300	$ 23,607,250	$ 16,450,875	$ 104,536,835
Solid Waste Debt									
Principal	-	310,000	310,000	310,000	310,000	1,550,000	1,500,000	-	4,290,000
Interest & Fees	-	290,000	290,000	290,000	290,000	1,450,000	1,450,000	-	4,060,000
Total	$ -	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 3,000,000	$ 2,950,000	$ -	$ 8,350,000
North Peninsula Recreation Service Area									
Principal	-	-	459,008	284,540	294,660	1,638,160	1,950,956	2,323,476	6,950,800
Interest & Fees	-	-	93,742	268,210	258,090	1,125,590	812,794	440,274	2,998,700
Total	$ -	$ -	$ 552,750	$ 552,750	$ 552,750	$ 2,763,750	$ 2,763,750	$ 2,763,750	$ 9,949,500
Bear Creek Fire Service Area Debt									
Principal	80,000	75,000	80,000	80,000	85,000	170,000	-	-	570,000
Interest & Fees	9,995	8,948	7,682	6,200	4,552	3,736	-	-	41,113
Total	$ 89,995	$ 83,948	$ 87,682	$ 86,200	$ 89,552	$ 173,736	$ -	$ -	$ 611,113
Central Emergency Services Debt									
Principal	745,000	780,000	810,000	850,000	890,000	4,040,000	4,595,000	2,185,000	14,895,000
Interest & Fees	713,013	678,013	639,888	601,232	561,500	2,208,250	1,143,875	110,625	6,656,396
Total	$ 1,458,013	$ 1,458,013	$ 1,449,888	$ 1,451,232	$ 1,451,500	$ 6,248,250	$ 5,738,875	$ 2,295,625	$ 21,551,396
Central Kenai Peninsula Hospital Service Area Debt									
Principal	3,285,000	3,455,000	3,630,000	1,555,000	1,625,000	8,955,000	3,985,000	-	26,490,000
Interest & Fees	979,663	811,163	634,038	504,413	433,038	1,346,077	130,570	-	4,838,962
Total	$ 4,264,663	$ 4,266,163	$ 4,264,038	$ 2,059,413	$ 2,058,038	$ 10,301,077	$ 4,115,570	$ -	$ 31,328,962
South Kenai Peninsula Hospital Service Area Debt (601 - Debt issued prior to 7/1/19)									
Principal	1,315,000	1,375,000	355,000	365,000	375,000	385,000	-	-	4,170,000
Interest & Fees	177,419	111,669	48,719	38,069	26,663	14,475	-	-	417,014
Total	$ 1,492,419	$ 1,486,669	$ 403,719	$ 403,069	$ 401,663	$ 399,475	$ -	$ -	$ 4,587,014

		Principal	Anticipated Issue Date	Anticipated Payment Date
Authorized but Not-Issued Debt as of June 30, 2026:	Solid Waste	$4,567,495	Fiscal Year 2028	Fiscal Year 2029
Unauthorized Debt as of June 30, 2026:	North Pen. Rec.	$8,000,000	Fiscal Year 2028	Fiscal Year 2029

Kenai Peninsula Borough
Budget Detail

Funds 308-361
Debt Service Fund

Acct	Description	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
308.79000	School 2021 (2011) Issue	$ 1,058,250	$ 1,055,875	$ 1,056,625	$ 1,056,625	$ 1,050,500	$ (6,125)	-1%
308.79000	School 2014 Issue	999,375	-	-	-	-	-	-
308.79000	School 2021 (2014) Issue	509,402	1,509,326	1,508,203	1,508,203	1,508,834	631	0%
308.79000	School 2023 Issue	2,372,625	2,371,750	2,373,500	2,373,500	2,372,750	(750)	0%
308.79000	School 2026 (2023) Issue	-	-	-	-	2,336,480	2,336,480	-
349.94910	School Bond Issue Expense	2,500	1,250	10,000	10,000	10,000	-	0%
340.32000	Solid Waste 2017 Issue	-	-	-	-	-	-	-
342.51210	Bear Creek 2013 Issue	-	-	-	-	-	-	-
342.51210	Bear Creek 2021 (2013) Issue	86,931	86,503	85,855	85,855	89,995	4,140	5%
358.51610	CES Debt 2015 (2006) Issue	181,000	177,875	179,375	179,375	-	(179,375)	-100%
358.51610	CES 2016 Issue	178,687	176,813	179,563	179,563	179,263	(300)	0%
358.51610	CES 2020 Issue	125,500	126,875	128,000	128,000	128,875	875	1%
358.51610	CES 2023 Issue	1,150,125	1,147,875	1,149,500	1,149,500	1,149,875	375	0%
360.81110	CPGH 2021 (2004/2012) Issue	3,321,000	-	-	-	-	-	-
360.81110	CPGH 2014 Issue	2,955,500	3,136,868	-	-	-	-	-
360.81110	CPGH 2025 (2014) Issue	-	84,843	2,205,286	2,205,286	2,203,375	(1,911)	0%
360.81110	CPGH 2018 Issue	2,057,788	2,058,787	2,061,663	2,061,663	2,061,288	(375)	0%
361.81210	SPH 2016 (2004) Issue	722,625	-	-	-	-	-	-
361.81210	SPH 2015 (2008) Issue	1,091,000	1,093,250	1,088,250	1,088,250	1,091,250	3,000	0%
361.81210	SPH 2017 Issue	401,669	399,419	402,169	402,169	401,169	(1,000)	0%
	Total Current Debt Service	$ 17,213,977	$ 13,427,309	$ 12,427,989	$ 12,427,989	$ 14,583,654	$ 2,155,665	17.35%

Kenai Peninsula Borough
Summary of Debt By Issuance Date

Debt Service Fund

Date of Issue	Amount Issued	Amount Reimbursable from the State of Alaska Department of Education	Interest Rate % (Remaining)	Maturity Dates FY	Annual Installments (Remaining)	Principal Outstanding 6/30/26
School:						
12/9/2010	16,865,000	up to 70%	5.00	2011-2031	$1,040,125 to $1,050,500	4,630,000
11/14/2013	20,860,000	up to 70%	1.182 - 2.352	2014-2034	$1,501,561 to $1,509,271	11,095,000
2/15/2023	30,000,000		5.00	2023-2043	$2,370,250 to $2,374,875	27,175,000
4/14/2026	28,950,000		5.00	2026-2046	$2,336,000 to $2,341,000	28,950,000
	$ 96,675,000					$ 71,850,000
Bear Creek Fire Service Area:						
3/12/2013	$ 1,215,000		1.032 - 2.222	2013-2033	$83,948 to $89,995	$ 570,000
Central Emergency Services:						
2/2/2016	2,465,000		2.00 - 4.00	2016-2031	$177,482 to $179,513	825,000
11/21/2019	1,335,000		5.00	2020-2035	$125,000 - $129,500	920,000
2/15/2023	14,520,000		5.00	2023-2043	$1,145,750 to $1,149,875	13,150,000
	$ 18,320,000					$ 14,895,000
Central Kenai Peninsula Hospital Debt:						
2/20/2014	32,490,000		5.00	2014-2029	$2,203,375 to $2,203,750	6,140,000
11/29/2017	28,955,000		3.00 - 5.00	2018-2038	$2,057,663 to $2,062,538	20,350,000
	$ 61,445,000					$ 26,490,000
South Kenai Peninsula Hospital Debt:						
8/28/2007	14,555,000		5.00	2008-2028	$1,086,750 to $1,091,250	2,025,000
4/27/2017	4,500,000		3.00 - 5.00	2017-2032	$397,919 to $402,719	2,145,000
	$ 19,055,000					$ 4,170,000

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Capital Improvement Project Detail (for General Government and Service Areas not including Hospitals, additional detail information is provided on most project with a cost of $75,000 or more) – Continued

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Kenai Peninsula Borough
FY2027 Budget Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is a projection of the Borough's capital investments plan over a ten-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 a 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. Recurring 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 Revenue Funds over the next nine 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 nine years of projected needs. The first year of the program will become the capital budget for which project money will be authorized. The remaining eight 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 a Budget Projection and Expenditure Summary for the Fiscal Years 2026 through 2035 and starts on page 350. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 352. The fifth section consists of a detailed five-year summary for each fund and starts on page 358. The sixth section is individual capital improvement project details for General Government and Service Areas (not including Central Kenai Peninsula Hospital) and starts on page 375.

Capital Project Funds

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Western Emergency Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of Funding Sources

With the exception of capital projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

Total Capital Project Funds - Budget Projection

Funds Provided:	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Interest Revenue	$ 949,106	$ 728,098	$ 777,830	$ 846,797	$ 913,172	$ 3,272,346
Operating Transfers In From:						
General Fund	6,277,740	5,570,000	5,430,000	5,460,750	5,392,269	29,751,045
General Fund - PILT Grant	5,852	-	-	-	-	-
Solid Waste Fund	600,000	600,000	2,800,000	1,000,000	1,000,000	5,000,000
911 Communication	250,000	250,000	250,000	250,000	250,000	1,250,000
Closure/Post-Closure Liability Funds	-	-	-	-	-	-
Nikiski Fire Service Area	1,000,000	1,500,000	1,500,000	1,000,000	1,000,000	2,500,000
Bear Creek Fire Service Area	225,000	225,000	225,000	225,000	225,000	500,000
Western Emergency Service Area	155,000	140,000	173,875	178,222	182,678	955,455
Central Emergency Service Area	800,000	800,000	900,000	900,000	900,000	5,000,000
Kachemak Emergency Service Area	300,000	315,000	275,000	225,000	225,000	250,000
North Peninsula Recreation Service Area	600,000	700,000	300,000	300,000	300,000	375,000
Road Service Area	2,200,000	2,500,000	2,200,000	2,200,000	2,200,000	11,000,000
* CPH Plant Replacement and Expansion Fund	-	9,429,466	36,450,000	36,450,000	-	-
South Kenai Peninsula Hospital Service Area	2,226,819	2,772,270	2,897,022	3,027,388	3,163,620	10,000,000
South Kenai Peninsula Hospital Inc.	3,024,547	-	-	-	-	-
SPH Plant Replacement and Expansion Fund	2,780,782	-	-	-	-	-
Other Financing Sources:						
Grants and Authorized Debt Issuance	21,564,124	-	7,786,900	4,600,000	-	-
Other Funds Provided	10,862	-	-	-	-	-
* Central Kenai Peninsula Hospital	-	10,686,122	49,388,015	59,370,000	2,523,000	50,000,000
* Equipment Replacement Fund	-	-	-	1,105,000	670,000	-
Unsecured Revenue Sources Unapproved Projects	-	-	131,137,500	39,395,000	8,760,000	42,435,000
Total Funds Provided	42,969,832	36,215,956	242,491,142	156,533,157	27,704,739	162,288,846
General Government:						
School Revenue	21,857,142	4,210,000	15,025,500	16,660,000	10,240,000	34,451,000
General Government	1,498,916	228,827	231,717	166,717	-	50,000
911 Communication	138,704	102,461	8,289	8,289	25,027	106,445
* Solid Waste (1)	11,207,771	2,050,000	23,343,000	13,395,000	2,720,000	7,445,000
Service Areas:						
Nikiski Fire Service Area	767,177	550,000	475,000	50,000	165,000	5,225,000
Bear Creek Fire Service Area	809,472	-	-	-	170,000	1,398,000
Western Emergency Service Area	376,946	-	450,000	90,000	1,200,000	2,035,000
Central Emergency Service Area	16,256,897	985,000	2,310,000	1,310,000	3,440,000	5,055,000
Kachemak Emergency Service Area	482,237	199,000	1,350,000	615,000	1,380,000	605,000
North Peninsula Recreation Service Area	1,799,872	675,000	8,611,900	400,000	75,000	148,500
Road Service Area	3,271,900	2,000,000	80,669,500	2,635,000	2,705,000	14,560,000
* Central Kenai Peninsula Hospital (2)	-	20,115,588	85,838,015	95,820,000	2,523,000	50,000,000
South Kenai Peninsula Hospital	16,680,294	2,771,971	20,875,000	22,625,000	-	38,250,000
Total Expenditures	75,147,328	33,887,847	239,187,921	153,775,006	24,643,027	159,328,945
Funded through Equipment Replacement Fund (1)	-	-	-	(1,105,000)	(670,000)	-
Less Central Peninsula Hospital (2)	-	(20,115,588)	(85,838,015)	(95,820,000)	(2,523,000)	(50,000,000)
Less Unsecured/Unapproved Projects	-	-	(131,137,500)	(39,395,000)	(8,760,000)	(42,435,000)
Total Appropriations	**$ 75,147,328**	**$ 13,772,259**	**$ 22,212,406**	**$ 17,455,006**	**$ 12,690,027**	**$ 66,893,945**
Net Results From Operations	(32,177,496)	2,328,109	3,303,221	2,758,151	3,061,712	2,959,901
Beginning Fund Balance	80,556,312	48,378,816	50,706,925	54,010,146	56,768,297	59,830,009
Ending Fund Balance	$ 48,378,816	$ 50,706,925	$ 54,010,146	$ 56,768,297	$ 59,830,009	$ 62,789,910

* (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for informational purposes only. See pages 354 and 428 for additional information.

* (2) Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

Kenai Peninsula Borough Capital Project Funds
Expenditure Summary
Fiscal Years 2027 Through 2035

	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
General Government:					
School Revenue	$ 4,210,000	$ 15,025,500	$ 16,660,000	$ 10,240,000	$ 34,451,000
General Government	228,827	231,717	166,717	-	50,000
911 Communication	102,461	8,289	8,289	25,027	106,445
* Solid Waste (1)	2,050,000	23,343,000	13,395,000	2,720,000	7,445,000
Service Areas:					
Nikiski Fire Service Area	550,000	475,000	50,000	165,000	5,225,000
Bear Creek Fire Service Area	-	-	-	170,000	1,398,000
Western Emergency Service Area	-	450,000	90,000	1,200,000	2,035,000
Central Emergency Service Area	985,000	2,310,000	1,310,000	3,440,000	5,055,000
Kachemak Emergency Service Area	199,000	1,350,000	615,000	1,380,000	605,000
North Peninsula Recreation Service Area	675,000	8,611,900	400,000	75,000	148,500
Road Service Area	2,000,000	80,669,500	2,635,000	2,705,000	14,560,000
* Central Kenai Peninsula Hospital (2)	20,115,588	85,838,015	95,820,000	2,523,000	50,000,000
South Kenai Peninsula Hospital	2,771,971	20,875,000	22,625,000	-	38,250,000
Total Expenditures	33,887,847	239,187,921	153,775,006	24,643,027	159,328,945
* Funded through Equipment Replacement Fund (1)	-	-	(1,105,000)	(670,000)	-
Less Central Kenai Peninsula Hospital (2)	(20,115,588)	(85,838,015)	(95,820,000)	(2,523,000)	(50,000,000)
Less Unsecured/Unapproved Projects	-	(131,137,500)	(39,395,000)	(8,760,000)	(42,435,000)
Total Appropriations	$ 13,772,259	$ 22,212,406	$ 17,455,006	$ 12,690,027	$ 66,893,945

* (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for informational purposes only. See pages 354 and 428 for additional information.

* (2) Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

Kenai Peninsula Borough
Capital Project Funds
Detailed Project Descriptions

Areawide ADA Upgrades (project cost $20,000)
Funds are 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. Project #400.78050.25782.49999.

Areawide Asbestos Abatement (project cost $200,000)
Funds will be used to advance towards eventual complete abatement of higher risk ACBSs at all Borough facilities. The removal of lower risk materials will be primarily based on projects that impact the existing materials. Areas of abatement are governed by impacting projects and decisions made by multiple Departments and personnel. Funds will be utilized for the removal of asbestos on the following priority basis: level of risk; as encounter; and as allowable by funding. Project #400.78050.27756.49999.

Areawide Asphalt, Sidewalk, and Curb Repair (project cost $380,000)
These funds will be used to seal, repair and/or replace asphalt parking lots and sidewalks at various schools. This project will extend the life of the current asphalt. Project #400.78050.27802.49999.

Area-wide auditorium lighting and other core system upgrades (project cost $50,000)
The theater's original rigging, audio, and visual systems have exceeded their expected service life and no longer meet current safety, reliability, or instructional needs. These systems are essential for school operations, public performances, and community use. Targeted replacement of original infrastructure ensures safe operation, reduces maintenance burden, and preserves the long-term functionality of the facility. Project #400.78050.27861.49999.

Areawide Bleacher Replacements (project cost $220,000)
Funds are intended to replace bleacher systems and auditorium seating at facilities district wide. Priority will be based on functionality of old systems and availability of funding. Project #400.78050.25727.49999.

Areawide Design Improvements (project cost $20,000)
Funds to be utilized to develop engineering/design solutions for known project needs. This effort is intended to produce plan modeling adequate to progress to in house construction, contracted bidding, and/or to support the appropriation of available funding resources. Availability of these funds will contribute to a more efficient and timely resolution process. Project #400.78050.25DSG.49999.

Areawide Doors & Entries (project cost $50,000)
These funds will be used to, repair and/or replace doors and entries at various schools. Needed replacements are prioritized based on work order demand, along with observation walk-throughs. Project #400.78050.25728.49999.

Areawide Drainage and Interior Renovations (project cost $450,000)
School facility systems and designs, over time, may become inadequate to perform the function intended, or new functionality is needed. Facility drainage system requirements may become inadequate, original kitchen designs are unable to serve current student needs, or class room functionality no longer supports current curriculum. Funds are intended to renew, upgrade or replace inadequate systems or locations to meet current needs area wide. Project #400.78050.27862.49999.

Areawide Electrical and Lighting Upgrades (project cost $100,000)
These funds are required for replacement of existing lamps and ballasts with more efficient devices, and will include planning and designing for upgrades to parking lot lighting and for adding or upgrading electrical services. Additional funds may be requested for site specific projects generated from planning and design. When completed, this project will lower school district utility bills. Project #400.78050.27758.49999.

Areawide Elevator Upgrades (project cost $50,000)
These funds are required to upgrade elevators throughout the district. These funds will primarily be utilized to replace or upgrade door openers and main controls on various elevators that are having operation issues due to age and available repair parts. Project #400.78050.25803.49999.

Areawide Building Envelope Upgrade/Replacement (project cost $150,000)
These funds will be used to replace the building envelope which is the physical separator between the conditioned and unconditioned environment of a building including the resistance to air, water, heat, light, and noise transfer. These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security. Project #400.78050.27714.49999.

Areawide Flooring Replacement Upgrades (project cost $350,000)
Annual funding for upgrading flooring throughout the school district, including gym floors, working in conjunction with asbestos abatement funds, where applicable. Projects consist of replacing the carpet and flooring material at district-wide areas identified during site visits. Project #400.78050.27755.49999.

Areawide Generator and Associated Hardware Upgrades (project cost $200,000)
These funds are required in order to continue replacing and upgrading the generators, transfer switches and switch gear for district use. These projects will allow the Maintenance department to experience fewer call outs and repairs to antiquated equipment that has outlived their useful life. Project #400.78050.27860.49999.

Areawide HVAC/DDC Upgrades and Repairs (project cost $440,000)
These funds will be used to replace and/or upgrade existing control systems, circulation pumps, hot water units and various HVAC devices to eliminate constant maintenance and to improve energy consumption at schools. These projects will reduce both utility and maintenance costs. Project #400.78050.27801.49999.

Areawide Locker Upgrades (project cost $100,000)
These funds will be used to purchase and install hall and locker room lockers throughout the Borough. Project decision is based on priority relating to condition and need. Project #400.78050.27855.49999.

Areawide Playground Upgrades (project cost $50,000)
These funds will be used to remove old and damaged play structures at schools and replace with new. Funds would also be utilized to make improvements to resilient materials. Priority is based on condition and need, as determined by area wide inspections. Project #400.78050.27780.49999.

Areawide pool repairs and upgrades (project cost $150,000)
Funds provide for area wide improvements to swimming pools, pool support equipment, and pool areas that will extend pool and equipment life, repair or replace degraded components, and otherwise protect or improve pool conditions. Priority will be based on project cost and available funds, and impact of current conditions. Project #400.78050.27781.49999

Areawide Portables and Outbuildings (project cost $180,000)
These funds will be used to transport portable structures from one location to another or to make improvements to existing structures. Funds would also be utilized to construct new outbuilds on-site if need were determined. Priority is based on condition and need, as determined by area wide inspections. Project #400.78050.26851.49999.

Areawide Roof Repair/Replace (project cost $250,000)
Borough facility roofs are aging, with roofing material separating, bubbled, heavily worn, and brittle. Evidence of roof leaks are present in multiple facilities. Funds from this project would replace sections of worn roofing, prioritized based on roofing condition and history of leaks detected. Project #400.78050.27711.49999.

Areawide Security and Safety Improvements (project cost $300,000)
Funds to be utilized for the replacement of obsolete and/or non-code compliant life safety systems, the addition of new life safety or security systems, and for the implementation of an area wide school district card entry system. The systems together will provide for improvements to both security and life-safety. Project #400.78050.27856.49999.

Areawide Septic System Improvements (project cost $250,000)
These funds will be used to replace septic tanks, leach fields, and other septic systems components that are past their typical life at various locations. Priority is based on condition and need, as determined by area wide inspections. Project #400.78050.26852.49999.

Areawide Water Quality Improvements (project cost $250,000)
Replacement of water/waste-water treatment/conditioning systems at various location and installation of water conservation fixtures. This project will improve water quality and reduce water consumption. Project #400.78050.27759.49999.

General Government

Remote Sensing Aerial Photography (project cost $166,717)
These funds will pay for Year 3 of a 5-year project to provide high-resolution ortho and oblique imagery Pictometry products and services which include online access for KPB and the public through a five-year negotiated contract with the company that provides them. Project #407.21110.26473.49999.

Emergency Operations Center IT Replacement (Project Cost $62,110):
This project funds necessary upgrades to IT infrastructure used for daily and disaster management operations. It will fund the replacement of computers (Surface Pros, Desktops), iPads, monitors, a router, and switches located in both the Emergency Operations Center in Soldotna and the alternate location at the Bear Creek Fire Station. Project #407.11250.27471.49999

Solid Waste

Landfill Loader - Central Peninsula Landfill (project cost $700,000)
To purchase landfill Loader/compactor for CPL. Project #411.32122.27492.49999.

Flatbed Plow-Sander – Central Peninsula Landfill (project cost $130,000)
To replace the existing flat-bed pickup with Sanding unit at CPL. Project #411.32122.27493.49999.

Undercarriage/foam filled tires – Central Peninsula Landfill (project cost $120,000)
To provide major capital repairs/components for heavy equipment at CPL, to include undercarriages and foam filled tires. Project #411.32122.27494.49999.

Shredder – Central Peninsula Landfill (project cost $800,000)
To purchase a 75DH Shredder for CPL for use in shredding bulky waste items. Project #411.32122.27495.49999

Roll-Off Truck - Homer Transfer Facility (project cost $300,000)
To purchase roll-off truck for HLF with payload capacity and hoist system. Project #411.32310.27496.49999.

911 Communications

Workstation, Monitor and Network Equipment (project cost $42,000)
This project is to replace approximately 30 end of life workstations, monitors, and other network equipment for 911 Communications, to include installation, parts, licensing, and other project related expenditures. Project #455.11255.27431.49999.

Quality Assurance software (project cost $45,910)
This project provides for quality assurance software purchase, to include immediate baseline protocol checks for all calls, automatic incident classification, and custom filtering for call analytics, implementation and other associated project costs. Project #455.11255.27432.49999.

Vehicle for Radio Tech Position (project cost $10,000)
This project provides for transfer of existing borough vehicle from Office of emergency Management to 911 for use by radio tech. Project #455.11255.27433.49999.

Voice Gateway (project cost (project cost $4,551)
This project provides for the replacement/purchase of a voice gateway and other project related expenditures. Project #455.11255.27434.49999.

Nikiski Fire Service Area

Medic #9844 GMC Ambulance (Station #3) (project cost $400,000)
This project is intended to replace an aging ambulance for Nikiski Fire Service Area. The Ambulance being replaced is a 2016 and has high mileage and increasing mechanical issues. Project #441.51110.27412.49999.

Amphibious, extreme terrain rescue vehicle with trailer and tracks (project cost $75,000)
Project to provide for a new 8x8 amphibious, extreme terrain vehicle,18' Enclosed Trailer and Tracks. Project #441.51110.27413.49999.

Replacement emergency response vehicle (Station #2) (project cost $75,000)
This project is intended to replace an Emergency Response vehicle that is operating out of station #2. This vehicle is used for daily emergency responses and is starting to have mechanical problems. Project #441.51110.27411.49999.

Central Emergency Services
Fire Training Live Burn Buildings/Props (project cost $500,000)
Continue to outfit fire training grounds. This purchase is for a propane-fueled live fire training building prop that provides controlled, repeatable fire conditions with integrated safety systems. This system enhances firefighter safety through improved instructor control and reduced risk, while also increasing efficiently be adding the option of more dynamic training simulations. Project #443.51610.27461.49999.

Utility Truck-Snow Plow ($85,000)
This unit is essential for snow removal at stations and facilities, supporting emergency response access and responding to calls requiring a light duty support vehicle. This is replacing Unit #991, and will improve reliability and reduce maintenance costs. Project #443.51610.27462.49999.

Ambulance ($400,000)
This Ambulance will replace a 15-year-old ambulance which has numerous electrical, mechanical, air compressor issues and has become unreliable. Purchase includes gurney-cot, loader system, automated CPR device, mobile radio and accessories. Project #443.51610.27463.49999.

Kachemak Emergency Services
Pole Barn for Cold Storage (project cost $75,000)
These funds will pay for the purchase and construction of a pole barn to cover Conex boxes and the area between to protect items and provide a protected storage location for winterized equipment. Project #446.51810.26481.49999.

Septic System Station 1 (project cost $60,000)
These funds will pay for the repair or replacement of the septic system at station 1 which is nearing end of life. Project #446.51810.27482.49999.

Radio System Repairs (project cost $64,000)
These funds will pay to replace the link between the radio site and repeater site to improve reliability of dispatch communications. Project #446.51810.27483.49999.

North Peninsula Recreation Service Area
Replace NCRC Commercial Ovens (project cost $50,000)
These funds will pay to replace the commercial oven in the Nikiski Recreation Center that is utilized to provide classes and offer meals during camps and community events. Project #459.61110.27451.49999.

Replace John Deere UTV/Groomer (project cost $50,000)
These funds will pay to replace the UTV that is used to perform maintenance duties on the North Peninsula Recreation Service Area campus. Project #459.61110.27452.49999.

Replace Nikiski Pool Well (project cost $75,000)
These funds will pay to replace the pool well that has been producing less water and straining the pump. Project #459.61110.27453.49999.

Parking Lot Expansion – Rink/Pool (project cost $500,000)
These funds will pay for the expansion of the parking lot at the pool and hockey rink which would provide increased parking to accommodate the growth in utilization of these facilities. Project #459.61110.27454.49999.

Road Service Area

Boroughwide Gravel Project (overall project cost: $250,000)

The gravel CIP allows us to address roads that have increased maintenance cost due to poor conditions on portions of the road. These roads are not bad enough to need a full CIP. The gravel CIP allows us to do remediation repairs, which extend the life of the road. Project #434.33950.27GRV.49999.

Boroughwide Bridge Project (overall project cost: $475,000)

The bridge CIP allows us to address bridges that have increased maintenance cost due to poor conditions and general age of assets. These bridges are not bad enough to need a full CIP/replacement. The bridge CIP allows us to do remediation repairs which extend the life of the bridge. Project #434.33950.27BRG.49999.

Inspection Pickup Truck (overall project cost: $75,000)

The new truck will be used to replace a 2020 Ford F250 in the RSA fleet. The new truck will be driven by the North Area Road Inspector for inspections and day-to-day work throughout the Northern and Eastern parts of the borough. Project #434.33950.27421.49999.

Boroughwide Road Improvements (overall cost to FY2026 projects $225,000) Project #434.33950.27CIP.49999

Lighthouse/Rozella – Project construction (estimated cost $600,000)

The included roadways are narrow, lack sufficient material depth for year-round integrity and generally do not match the KPB RSA standard. There are areas in need of drainage improvements, where periodic ponding exists. The initial section of Lighthouse lacks ROW dedication, but resides on KPB owned property. Some utility relocate may also be required.

Patty/Southwind/Merkes – Project construction (estimated cost $600,000)

The included roadways are narrow, lack sufficient material depth for year-round integrity and generally do not match the KPB RSA standard. There are areas in need of drainage improvements, where water accumulates and has insufficient path to natural runoff.

South Peninsula Hospital Service Area – Service Area Funds

Replacement of Mammography Equipment and space construction (project cost $397,789)

Mammography unit is end of life, purchased 2013. Project provides for replacement of mammography equipment and approximately $30,000 for construction/remodeling of mammography room, waiting area and office space. We project spending a total of $698,850 on equipment, software, and biopsy arm on the project. This funding request covers the portion of this project that is not funded by grants. Project #491.81210.27SHA.48516.

Inpatient, Long-Term Care, and ER Equipment (project cost $378,007)

Inpatient equipment to include replace and upgraded patient monitor vitals transmitter to patient chart, therapeutic mattresses with control units, nitrous oxide machine, replacement of resident beds, replacement of bladder scanners, refrigerator and Freezer, replacement of blanket warmer, replacement wheelchairs, warming and Cooling Blanket(s) for Emergency Room, replacement OB/GYN gurney, replacement of 4 ventilators with BiPAP, MRI, neonatal, and pediatric capabilities. Project #491.81210.27SHB.48516.

Surgery Equipment (project cost $307,208)

Surgery equipment to include replace with upgraded surgical sterile processing washer, replace obsolete hip fracture set, additional Endoeye 3D, updated sterile processing sink, additional stryker spine drill for redundancy, replacement slit lamp. Project #491.81210.27SHC.48516.

Elevator Replacement (project cost $185,640)

Provides for replacement of elevator. The elevator outside of General Surgery is old (1980's) and out of date. It breaks down often with door and leveling issues. This is part of the 5-year replacement plan for all SPH elevators replacing one each year.. Project #491.81210.27SHD.48516.

Staff duress and location system (project cost $380,241)

Replace the current system with a Wi-Fi-based, third-party staff duress badge with a hardwired solution. This project will provide for software, equipment and required vendor services to implement system. Project #491.81210.27SHE.48516.

Ancillary Equipment (project cost $257,046)
Ancillary equipment to include Replacement of chemotherapy hood, replace current cardiac stress testing equipment and augment it with a bike, replacement of traction table, CT-Guided radio frequency ablation generator, replacement of MRI metal detectors, MRI stretcher able to move up and down, replacing two exam chairs, floor lift for Homer Medical facility, replacement of network switches, phone System Hosts to create redundancy. Project #491.81210.27SHF.48516.

Emergency Room Flooring (project cost $153,000)
Provides for replacement of emergency room flooring. Currently the emergency Room flooring gets heated due to being close to the boiler, which causes the tiles to bubble up and present tripping hazards. The current flooring is beyond repair and difficult to clean. Project #491.81210.27SHG.48516.

Homer Med. Bldg Control/Fire Alarm System Replacements (project cost $217,591)
Provides for a replacement controls system and fire system upgrade at Homer Medical Building. Project #491.81210.27SHH.48516.

Kitchen Flooring Replacement (project cost $120,262)
Provides for replacement kitchen flooring, original flooring is over 25 yrs old and requires replacement. Project #491.81210.27SHI.48516.

Hospital Entrance B&C Parking Expansion (project cost $224,400)
Provides for an expansion of 12 parking spots in the main parking lot of the hospital. Project #491.81210.27SHJ.48516.

Side Walk Entrance B Heat Trace Repair (project cost $86,700)
Provides for heat trace repair and installation. Heat trace allows the sidewalk outside Entrance B to heat, keeping it free of ice and snow in front of the hospital Cafeteria/General Surgery entrance. The most recent earthquake damaged our heat trace, causing it to fail. We will need to dig up the concrete to replace the technology. Project #491.81210.27SHK.48516.

Condensation Receiver Tanks (project cost $35,700)
Provides for condensation receiver tanks. The receiver tanks return condensate from the steam system back to the boilers. The condensate is treated water and is recycled back to the tank. The vessels are in good shape, but the floats and mechanical components are failing and can no longer be serviced. To meet today's standards, the tanks must be replaced. This is to replace three tanks. Project #491.81210.27SHL.48516.

Long-Term Care (LTC) Kitchen Countertops/ Cabinets and flooring (project cost $28,387)
Flooring replacement for Room 9, end of life room. Carpet older than 10 years in a long-term care facility will be replaced with laminate flooring to improve safety, hygiene, and durability. Replacement of the kitchen cabinets and countertops in the LTC. Project #491.81210.27SHM.48516.

Kenai Peninsula Borough

Projected Revenues and Appropriations

Fund 400

Department 78050 - School Revenue Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Operating Transfers In From:						
General Fund	$ 4,100,000	$ 4,100,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 22,628,165
Other Financing Sources:						
Grants and Debt Issuance	9,422,861	-	-	-	-	-
Other Funds Provided	10,862	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	10,548,000	12,180,000	6,180,000	11,680,000
Total Funds Provided	13,533,723	4,100,000	14,548,000	16,180,000	10,180,000	34,308,165
Funds Applied:						
Areawide ADA Upgrades	25,749	20,000	-	100,000	-	300,000
Areawide Asbestos Abatement	199,529	200,000	-	100,000	-	200,000
Areawide Asphalt/Sidewalk/Curb Repairs	551,496	380,000	1,000,000	1,000,000	1,000,000	5,000,000
Areawide Auditorium Lighting/Systems Upgrades	602,522	50,000	150,000	50,000	150,000	400,000
Areawide Bleacher Replacements	202,082	220,000	300,000	250,000	200,000	650,000
Areawide Design Improvements	806,540	20,000	100,000	100,000	100,000	500,000
Areawide Doors & Entries	187,678	50,000	100,000	-	100,000	300,000
Areawide Drainage Systems and Interior Renovation	482,038	450,000	500,000	300,000	500,000	1,900,000
Areawide Electrical & Lighting Upgrades	226,810	100,000	125,000	125,000	125,000	625,000
Areawide Elevator Upgrades	301,009	50,000	150,000	150,000	-	300,000
Areawide Building Envelope Upgrade/Replacement	468,980	150,000	200,000	200,000	200,000	1,060,000
Areawide Flooring Replacement/Upgrades	282,582	350,000	350,000	200,000	200,000	1,100,000
Areawide Generator Upgrades/Replacements	228,913	200,000	60,000	100,000	100,000	200,000
Areawide HVAC/DDC/Boiler Upgrades	2,267,184	440,000	-	-	-	4,500,000
Areawide Locker Replacement	386,067	100,000	200,000	200,000	50,000	500,000
Areawide Playground Upgrades	82,601	50,000	30,000	25,000	30,000	140,000
Areawide Pool Repairs/Upgrades	5,365	150,000	150,000	100,000	40,000	290,000
Areawide Portables & Outbuildings	179,113	180,000	125,000	80,000	400,000	400,000
Areawide Roof Replacements/Upgrades	210,110	250,000	512,500	585,000	585,000	1,756,000
Areawide Security & Safety Improvements	354,047	300,000	225,000	465,000	200,000	2,000,000
Areawide Septic System Upgrades	100,000	250,000	150,000	300,000	30,000	400,000
Areawide Water Quality Upgrades	161,048	250,000	50,000	50,000	50,000	250,000
Ninilchik Sewer System	181,366	-	-	-	-	-
Chapman School Campus Land Acquisition	59,075	-	-	-	-	-
K-Selo New School Construction (G)	12,142,196	-	-	-	-	-
Homer High School Roof Phase II and III	669,701	-	-	-	-	-
Homer El Water Filtration	110,000	-	-	-	-	-
Hope Roof Replacement	1,174	-	-	-	-	-
Seward High Flooring Replacement	207,400	-	-	-	-	-
KCHS VOTEC ROOF Repairs	174,767	-	-	-	-	-
Unfunded Capital Projects:						
Areawide Asphalt/Sidewalk/Curb Repairs	-	-	1,000,000	500,000	400,000	2,000,000
Areawide HVAC/DDC/Boiler Upgrades	-	-	4,000,000	4,000,000	1,850,000	6,000,000
Direct Digital Control System Replacement (G)	-	-	900,000	500,000	500,000	750,000
Window and Siding Replacements (G)	-	-	518,000	550,000	500,000	-
Asphalt Renovate/Replace/Travel Improvements (G)	-	-	2,000,000	2,000,000	2,000,000	2,000,000
District Access Control	-	-	930,000	930,000	930,000	930,000
Teacher Housing @ Remotes Sites (G)	-	-	1,200,000	-	-	-
Kenai Middle School Safety Reconfiguration (G)	-	-	-	2,500,000	-	-
Homer Elementary Wall Repair (G)	-	-	-	450,000	-	-
Homer Middle School Drainage (G)	-	-	-	750,000	-	-
Total Funds Applied	21,857,142	4,210,000	15,025,500	16,660,000	10,240,000	34,451,000
Net Results From Operations	(8,323,419)	(110,000)	(477,500)	(480,000)	(60,000)	(142,835)
Beginning Fund Balance	10,029,956	1,706,537	1,596,537	1,119,037	639,037	579,037
Ending Fund Balance	$ 1,706,537	$ 1,596,537	$ 1,119,037	$ 639,037	$ 579,037	$ 436,202

(G) Grant Funded

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 407
Department 94910 - General Government Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Operating Transfers In From:						
General Fund	$ 197,740	$ 270,000	$ 200,000	$ 200,000	$ 100,000	$ 500,000
Total Funds Provided	197,740	270,000	200,000	200,000	100,000	500,000
Other Financing Sources including Grants and Debt Issuance:	-	-	-	-	-	
Total Funds and Other Financing Sources Provided	197,740	270,000	200,000	200,000	100,000	500,000
Funds Applied:						
Siren Warning System Replacement	588,912	-	-	-	-	-
Special Assessment Software	84,003	-	-	-	-	-
River Center Roof	240,796	-	-	-	-	-
River Center Handicapped Access Improvements (ADA)	129,465	-	-	-	-	-
Clerk Department Carpet Replacement	14,000	-	-	-	-	-
Financial Services Budgeting Software	107,740	-	-	-	-	-
GIS - Pictometry	334,000	166,717	166,717	166,717	-	-
OEM - IT Equipment Replacement	-	62,110	-	-	-	-
OEM - EOC Paving & Electrical Installation	-	-	65,000	-	-	-
General Government Capital FY29	-	-	-	-	-	50,000
Total Funds Applied	1,498,916	228,827	231,717	166,717	-	50,000
Net Results From Operations	(1,301,176)	41,173	(31,717)	33,283	100,000	450,000
Beginning Fund Balance	1,327,479	26,303	67,476	35,759	69,042	169,042
Ending Fund Balance	$ 26,303	$ 67,476	$ 35,759	$ 69,042	$ 169,042	$ 619,042

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 411
Department 32XXX - Solid Waste Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 348,569	$ 400,616	$ 402,875	$ 420,723	$ 443,096	$ 1,613,066
Operating Transfers In From:						
Solid Waste Fund	600,000	600,000	2,800,000	1,000,000	1,000,000	5,000,000
General Fund	1,980,000	1,200,000	1,230,000	1,260,750	1,292,269	6,622,880
Grants and Debt Issuance	6,566,973	-	-	-	-	-
Equipment Replacement Fund	-	-	-	1,105,000	670,000	-
Closure/Post-Closure Liability Funds	-	-	-	-	-	-
Other Financing Sources:						
Authorized Solid Waste Debt Issuance	-	-	-	4,600,000	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	20,100,000	6,500,000	500,000	6,000,000
Total Funds and Other Financing Sources Provided	9,495,542	2,200,616	24,532,875	14,886,473	3,905,365	19,235,946
Funds Applied:						
CPL Building Fire Detection System Rebuild	40,000	-	-	-	-	-
Areawide Facility Lighting	32,543	-	-	-	-	-
Leachate Improvements Construction & Implementation (G)	6,453,196	-	-	-	-	-
CPL Landfill Gas and Leachate Collection Materials FY23	41,878	-	-	-	-	-
CPL Landfill Gas Collection Design	100,000	-	-	-	-	-
South Peninsula Monofill Investigation and Design	250,000	-	-	-	-	-
HTF Site Repairs and Improvements	28,411	-	-	-	-	-
CPL Site Security Improvements	200,000	-	-	-	-	-
Utility Vehicle (CPL)	23,459	-	-	-	-	-
Used Hydroseeder (CPL)	18,022	-	-	-	-	-
Seward Monofill Clearing and Excavation	100,000	-	-	-	-	-
Annual Dumpster Repairs and Replacement	208,869	-	120,000	120,000	-	-
Compactor	1,250,000	-	-	-	-	-
Bailer Building Design/Demp	450,000	-	-	-	-	-
CPL Landfill Gas and Leachate Collection Materials FY25	75,000	-	125,000	-	-	-
CPL Fire Detection System Rebuild	160,000	-	-	-	-	-
CPL Cell 4 Design & Preliminary Construction	497,864	-	-	-	-	-
SW Homer Mono/Trsf Facility Site Work & Equipment	78,529	-	-	-	-	-
McNeil Canyon Transfer Site Expansion	-	-	600,000	-	-	-
HTF - Loader Tires	35,000	-	-	-	-	-
HTF - Baler Maintenance (Pump and Drive Motors)	25,000	-	-	-	-	-
HTF - Overhead Door Replacement	140,000	-	-	-	-	-
HTF - Siding and Roof for Baler Building	250,000	-	-	-	-	-
CPL - Cells 1 and 2 Seep Repair	650,000	-	-	-	-	-
CPL - Overhead Door Replacements	100,000	-	-	-	-	-
CPL-Front End Loader	-	700,000	-	-	-	-
CPL - Flatbed Plow/Sander	-	130,000	-	-	-	-
CPL-Undercarrage/Foam Filled Tires	-	120,000	-	-	-	-
CPL- Shredder	-	800,000	-	-	-	-
HTF-Roll_Off Truck	-	300,000	-	-	-	-
CPL - Rock Truck	-	-	708,000	-	-	-
CPL-Ripper Heavy Equip	-	-	1,100,000	-	-	-

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 411
Department 32XXX - Solid Waste Capital Projects Fund - Continued

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Applied - Continued:						
Hope Transfer Site Relocation	-	-	-	700,000	-	-
Peterbilt Roll-Off Truck (HTF)*	-	-	-	250,000	-	-
Dewatering Pump (CPL)	-	-	-	50,000	-	-
CPL Tractor/Mower	-	-	200,000	-	-	-
CPL CD Excavation, Clearing and Expansion	-	-	250,000	-	-	-
Used Dump Truck (CPL)	-	-	70,000	-	-	-
Cell 4 Development	-	-	-	4,600,000	-	-
Pick Up Truck (CPL)	-	-	-	75,000	-	-
Waste Compactor	-	-	-	950,000	950,000	-
CPL - Waste Water Truck	-	-	-	-	265,000	-
CPL Stormwater and Drainage Improvements	-	-	-	-	500,000	500,000
CPL - Cab and Chassis Vehicle	-	-	-	-	100,000	-
Homer Maintenance Shop Roof/Siding Replacement	-	-	-	-	-	250,000
Seward Transfer Facility Sprinkler Replacement	-	-	70,000	70,000	-	-
Skid Steer Loader	-	-	-	80,000	-	-
Peterbilt Roll-Off Truck (CPL)	-	-	-	-	250,000	-
1 Ton Flat Bed Pick Up Truck (CPL)	-	-	-	-	80,000	-
Pick Up Truck (CPL)	-	-	-	-	75,000	-
Solid Waste Capital FY30	-	-	-	-	-	350,000
Solid Waste Capital FY31	-	-	-	-	-	250,000
Solid Waste Capital FY32	-	-	-	-	-	95,000
Solid Waste Capital FY33	-	-	-	-	-	-
Solid Waste Capital FY34	-	-	-	-	-	-
Solid Waste Capital FY35	-	-	-	-	-	-
Potential Bond Projects:						
Rock Truck	-	-	-	-	500,000	-
Transfer Site Improvements Construction	-	-	600,000	-	-	-
Areawide Baler Replacements	-	-	2,000,000	-	-	-
CPL Hazardous Material Storage Building and Office Space	-	-	3,500,000	-	-	-
CPL Transfer Site Construction	-	-	7,500,000	-	-	-
South Peninsula Monofill/Transfer Site Construction	-	-	5,000,000	5,000,000	-	-
HTF Transfer Site Reconfiguration	-	-	1,500,000	1,500,000	-	-
CPL Cell 5 Design and Construction	-	-	-	-	-	6,000,000
Total Funds Applied	11,207,771	2,050,000	23,343,000	13,395,000	2,720,000	7,445,000
Net Results From Operations	(1,712,229)	150,616	1,189,875	1,491,473	1,185,365	11,790,946
Beginning Fund Balance	28,419,970	26,707,741	26,858,357	28,048,232	29,539,705	30,725,070
Ending Fund Balance	26,707,741	$ 26,858,357	$ 28,048,232	$ 29,539,705	$ 30,725,070	$ 42,516,016
Restricted Fund Balance - Closure Post Closure	25,516,267	26,328,149	28,410,626	28,006,412	28,706,572	32,478,852
Unrestricted Fund Balance	$ 1,191,474	$ 530,208	$ (362,394)	$ 1,533,293	$ 2,018,498	$ 10,037,164

* Funding from Equipment Replacement Fund
(G) Grant Funded

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 455
Department 11255 - 911 Communications Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 17,553	$ 21,664	$ 25,472	$ 31,483	$ 37,630	$ 101,590
Operating Transfers In From:						
911 Communications Fund	250,000	250,000	250,000	250,000	250,000	1,250,000
Total Funds Provided	267,553	271,664	275,472	281,483	287,630	1,351,590
Funds Applied:						
Cisco Router/Switch Replacement	11,684	-	2,038	2,038	2,038	-
Workstation, Monitor and Network Equipment	5,520	42,000	1,700	1,700	1,700	-
Quality Assurance Software	-	45,910	-	-	-	-
Radio Tech Vehicle	-	10,000	-	-	-	-
Dell Host Server	13,000	-	-	-	-	-
Air Conditioning Unit - 911 Server Room	10,500	-	-	-	-	-
Furnishings and Equipment for Center	28,000	-	-	-	-	-
SAN ARRAY	70,000	-	-	-	-	-
Voice Gateway	-	4,551	4,551	4,551	-	-
911 Capital Projects FY30	-	-	-	-	21,289	-
911 Capital Projects FY31	-	-	-	-	-	21,289
911 Capital Projects FY32	-	-	-	-	-	21,289
911 Capital Projects FY33	-	-	-	-	-	21,289
911 Capital Projects FY34	-	-	-	-	-	21,289
911 Capital Projects FY35	-	-	-	-	-	21,289
Total Funds Applied	138,704	102,461	8,289	8,289	25,027	106,445
Net Results From Operations	128,849	169,203	267,183	273,194	262,603	1,245,145
Beginning Fund Balance	834,017	962,866	1,132,069	1,399,252	1,672,446	1,935,049
Ending Fund Balance	$ 962,866	$ 1,132,069	$ 1,399,252	$ 1,672,446	$ 1,935,049	$ 3,180,194

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 441
Department 51110 - Nikiski Fire Service Area Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 25,051	$ 22,248	$ 44,123	$ 68,179	$ 91,088	$ 391,736
Operating Transfers In From:						
Nikiski Fire Service Area	1,000,000	1,500,000	1,500,000	1,000,000	1,000,000	2,500,000
Other Financing Sources						
Grants and Debt Issuance	30,822	-	-	-	-	-
Total Funds Provided	1,055,873	1,522,248	1,544,123	1,068,179	1,091,088	2,891,736
Funds Applied:						
SCBA/Radio Communications - PILT Grant	254	-	-	-	-	-
Engine #3 - New Engine (Station #3)	793	-	-	-	-	-
Unit #6 Chevy 1500 Truck (Station #3)	75,000	-	-	-	-	-
Unit #3 Chevy 1500 Truck (Station #2)	75,000	-	-	-	-	-
Unit #1 Response P/U (Station #1)	75,000	-	-	-	-	-
Slip-On Taker (DOI Grant)	31,130	-	-	-	-	-
Medic #6290 Chevy Ambulance (Station 2)	375,000	-	-	-	-	-
Unit #2 Response P/U GMC 2500 (Station #2)	75,000	-	-	-	-	-
Hydrant Repair	60,000	-	-	-	-	-
Medic #9844 GMC Ambulance (Station #3)	-	400,000	-	-	-	-
Amphibious rescue vehicle with trailer and tracks	-	75,000	-	-	-	-
Emergency Response Vehicle (Station #2)	-	75,000	-	-	-	-
Medic #0631 GMC Ambulance (Station #2)	-	-	400,000	-	-	-
Mech-1 Chevy 1500 Truck Mechanic /ops (Station #1)	-	-	75,000	-	-	-
Yamaha Rhino (Station #2)	-	-	-	35,000	-	-
Yamaha 4-Wheeler (Station #2)	-	-	-	15,000	-	-
ATV/Snow Machine Trailer (Station #2)	-	-	-	-	15,000	-
Brush 1 Forestry Truck (Station #1)	-	-	-	-	75,000	-
Command/Operations Vehicle (Station #1)	-	-	-	-	75,000	-
Utility/Vehicle/Apparatus Replacements FY31	-	-	-	-	-	2,550,000
Utility/Vehicle/Apparatus Replacements FY32	-	-	-	-	-	425,000
Utility/Vehicle/Apparatus Replacements FY33	-	-	-	-	-	300,000
Utility/Vehicle/Apparatus Replacements FY34	-	-	-	-	-	1,950,000
Utility/Vehicle/Apparatus Replacements FY35	-	-	-	-	-	-
Total Funds Applied	767,177	550,000	475,000	50,000	165,000	5,225,000
Net Results From Operations	288,696	972,248	1,069,123	1,018,179	926,088	(2,333,264)
Beginning Fund Balance	700,097	988,793	1,961,041	3,030,164	4,048,343	4,974,431
Ending Fund Balance	$ 988,793	$ 1,961,041	$ 3,030,164	$ 4,048,343	$ 4,974,431	$ 2,641,167

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 442
Department 51210 - Bear Creek Fire Service Area Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 14,027	$ 15,557	$ 20,970	$ 26,504	$ 32,163	$ 79,623
Operating Transfers In From:						
Bear Creek Fire Service Area	225,000	225,000	225,000	225,000	225,000	500,000
General Fund - PILT Grant	5,852	-	-	-	-	-
Other Financing Sources						
Including Grants and Debt Issuance	446,069	-	-	-	-	-
Total Funds Provided	690,948	240,557	245,970	251,504	257,163	579,623
Funds Applied:						
SCBA/Radio Communications - PILT Grant	6,268	-	-	-	-	-
Ambulance (Unit 139)	295,000	-	-	-	-	-
Replace 1986 Tanker (Unit 125)	17,135	-	-	-	-	-
BC Paving	446,069	-	-	-	-	-
Power Cot Gurney and Receiver	45,000	-	-	-	-	-
Replace Snow Machine (1)	-	-	-	-	20,000	-
Replace Breathing Air Compressor	-	-	-	-	50,000	-
Replace Support / Command Vehicle (Unit 192)	-	-	-	-	75,000	-
Replace 4-Wheeler	-	-	-	-	25,000	-
Utility/Vehicle/Apparatus Replacements FY31	-	-	-	-	-	38,000
Utility/Vehicle/Apparatus Replacements FY32	-	-	-	-	-	-
Utility/Vehicle/Apparatus Replacements FY33	-	-	-	-	-	600,000
Utility/Vehicle/Apparatus Replacements FY34	-	-	-	-	-	750,000
Utility/Vehicle/Apparatus Replacements FY35	-	-	-	-	-	10,000
Total Funds Applied	809,472	-	-	-	170,000	1,398,000
Net Results From Operations	(118,524)	240,557	245,970	251,504	87,163	(818,377)
Beginning Fund Balance	809,968	691,444	932,001	1,177,971	1,429,475	1,516,638
Ending Fund Balance	$ 691,444	$ 932,001	$ 1,177,971	$ 1,429,475	$ 1,516,638	$ 698,261

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 444
Department 51410 - Western Emergency Service Area Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 5,966	$ 3,236	$ 6,458	$ 391	$ 2,385	$ 22,920
Operating Transfers In From:						
Western Emergency Service Area	155,000	140,000	173,875	178,222	182,678	955,455
Other Financing Sources:						
Including Grants and Debt Issuance	98,844	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	-	-	1,200,000	900,000
Total Funds Provided	259,810	143,236	180,333	178,613	1,385,063	1,878,375
Funds Applied:						
Command Vehicle	80,000	-	-	-	-	-
Shop Door Replacement	37,113	-	-	-	-	-
Utility/Response Vehicle SUV Replacement	80,000	-	-	-	-	-
Utility/Response Vehicle Pickup Replacement	80,000	-	-	-	-	-
Slip-On Tanker (Grant)	99,833	-	-	-	-	-
Ambulance (103 Medic)	-	-	350,000	-	-	-
Command Vehicle 4	-	-	100,000			
Utility Vehicle 6	-	-		90,000	-	-
Utility/Vehicle/Apparatus Replacements FY31	-	-	-	-	-	125,000
Utility/Vehicle/Apparatus Replacements FY32	-	-	-	-	-	-
Utility/Vehicle/Apparatus Replacements FY33	-	-	-	-	-	1,000,000
Utility/Vehicle/Apparatus Replacements FY34	-	-	-	-	-	910,000
Utility/Vehicle/Apparatus Replacements FY35	-	-	-	-	-	-
Unfunded Capital Projects:						
Ambulance (104 Medic)	-	-	-	-	400,000	-
Ambulance (105 Medic)	-	-	-	-	400,000	-
Ambulance (106 Medic)	-	-	-	-	400,000	-
Total Funds Applied	376,946	-	450,000	90,000	1,200,000	2,035,000
Net Results From Operations	(117,136)	143,236	(269,667)	88,613	185,063	(156,625)
Beginning Fund Balance	260,936	143,800	287,036	17,369	105,982	291,045
Ending Fund Balance	$ 143,800	$ 287,036	$ 17,369	$ 105,982	$ 291,045	$ 134,420

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 443
Department 51610 - Central Emergency Service Area Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 177,787	$ 65,937	$ 63,258	$ 49,831	$ 58,603	$ 9,699
Operating Transfers In From:						
Central Emergency Service Area	800,000	800,000	900,000	900,000	900,000	5,000,000
Other Financing Sources:						
Unsecured Revenue Sources Unapproved Projects	-	-	750,000	750,000	-	-
Total Funds Provided	977,787	865,937	1,713,258	1,699,831	958,603	5,009,699
Funds Applied:						
SCBA Compressor	64,576	-	-	-	-	-
Station #1 Land Acquisition	19,289	-	-	-	-	-
Station #1 Relocation	1,053,821	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	40,628	-	-	-	-	-
Stations #5 and #6 Interior LED Lighting Project	125,000	-	-	-	-	-
Security Door Upgrades All Stations	175,000	-	-	-	-	-
Stations #4 & #6 Bay Floors Resurface	200,000	-	-	-	-	-
Station Interior Upgrades/Flooring (#3, 4, 5 & 6)	20,704	-	-	-	-	-
CES Bond-Station 1 New Construction	8,103,299	-	-	-	-	-
Local-Station 1 New Construction	5,000,000	-	-	-	-	-
Fire Training Live Burn Buildings/Props	150,000	500,000	-	-	-	-
Tanker Replace (922)	453,080	-	-	-	-	-
CES FY25 Septic System Replacement	76,500	-	-	-	-	-
Off Road EMS Winter Rescue Trailer/Vehicles	175,000	-	-	-	-	-
Station Vehicle Exhaust Removal System	600,000	-	-	-	-	-
Utility Replace (992)	-	85,000	-	-	-	-
Ambulance Replace (933)	-	400,000	-	-	-	-
Station #4 Bay Door Replacements	-	-	250,000	-	-	-
Squad/Utility Replacement (991)	-	-	85,000	-	-	-
Station #3 Bay Door Replacement	-	-	250,000	-	-	-
Tanker Replace (923)	-	-	975,000	-	-	-
Admin/Mech Truck (905)	-	-	-	75,000	-	-
Brush Truck (945)	-	-	-	400,000	-	-
Utility Truck (994)	-	-	-	85,000	-	-
Admin - Replace (902)	-	-	-	-	75,000	-
Admin-(908) Mech. Utility Pick-Up	-	-	-	-	60,000	-
Engine Replace (912)	-	-	-	-	1,250,000	-
Tanker Replace (920)	-	-	-	-	1,200,000	-
Utility Replace (993)	-	-	-	-	85,000	-
Ambulance Replace (937) Remount	-	-	-	-	280,000	-
Admin - Replace (903)	-	-	-	-	65,000	-
Ambulance Replace (934)	-	-	-	-	425,000	-
Utility/Vehicle/Apparatus Replacements FY31	-	-	-	-	-	405,000
Utility/Vehicle/Apparatus Replacements FY32	-	-	-	-	-	775,000
Utility/Vehicle/Apparatus Replacements FY33	-	-	-	-	-	525,000
Utility/Vehicle/Apparatus Replacements FY34	-	-	-	-	-	2,950,000
Utility/Vehicle/Apparatus Replacements FY35	-	-	-	-	-	400,000
Unfunded Capital Projects:						
Training Site Building/Water Pump Facility	-	-	750,000	750,000	-	-
Total Funds Applied	16,256,897	985,000	2,310,000	1,310,000	3,440,000	5,055,000
Net Results From Operations	(15,279,110)	(119,063)	(596,742)	389,831	(2,481,397)	(45,301)
Beginning Fund Balance	18,209,641	2,930,531	2,811,468	2,214,726	2,604,557	123,160
Ending Fund Balance	$ 2,930,531	$ 2,811,468	$ 2,214,726	$ 2,604,557	$ 123,160	$ 77,859

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 446
Department 51810 - Kachemak Emergency Service Area Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 15,587	$ 13,036	$ 15,939	$ 7,860	$ 13,099	$ 16,815
Operating Transfers In From:						
Kachemak Emergency Service Area	300,000	315,000	275,000	225,000	225,000	250,000
Other Financing Sources:						
Unsecured Revenue Sources Unapproved Projects	-	-	700,000	615,000	880,000	605,000
Total Funds Provided	315,587	328,036	990,939	847,860	1,118,099	871,815
Funds Applied:						
SCBA/Radio Communications - PILT Grant	12,237	-	-	-	-	-
Command/Rapid Intervention w/Plow Ford F250	80,000	-	-	-	-	-
Utility Vehicle w/ Snow Plow - Ford F350	80,000	-	-	-	-	-
Pole Barn for Cold Storage	35,000	75,000	-	-	-	-
Paving Station 1	110,000	-	-	-	-	-
Engineering Estimate Station 2 (Fill Site Design)	50,000	-	-	-	-	-
Water Pump Upgrade Station 1 (Fill Site Upgrade)	35,000	-	-	-	-	-
Boiler Repair	80,000	-	-	-	-	-
Septic System Station 1	-	60,000	-	-	-	-
Radio System Repairs	-	64,000	-	-	-	-
Replace Tanker 2 with Type III Engine.	-	-	650,000	-	-	-
Station 2 Renovations	-	-	-	-	500,000	-
Unfunded Capital Projects:						
Replace International Wildland Interface/Class A	-	-	700,000	-	-	-
Replace Utility Vehicle with Snow Plow	-	-	-	80,000	-	-
Replace Command/Rapid Intervention Ford F250	-	-	-	85,000	-	-
Replace Walk-in Rescue	-	-	-	450,000	-	-
Replace Polaris ATV/Rescue-Brush Unit	-	-	-	-	30,000	-
Replace Rosenbauer Road Runner Quint	-	-	-	-	850,000	-
Utility/Vehicle/Apparatus Replacements FY31	-	-	-	-	-	-
Utility/Vehicle/Apparatus Replacements FY32	-	-	-	-	-	500,000
Utility/Vehicle/Apparatus Replacements FY33	-	-	-	-	-	5,000
Utility/Vehicle/Apparatus Replacements FY34	-	-	-	-	-	-
Utility/Vehicle/Apparatus Replacements FY35	-	-	-	-	-	100,000
Total Funds Applied	482,237	199,000	1,350,000	615,000	1,380,000	605,000
Net Results From Operations	(166,650)	129,036	(359,061)	232,860	(261,901)	266,815
Beginning Fund Balance	746,009	579,359	708,395	349,334	582,194	320,293
Ending Fund Balance	$ 579,359	$ 708,395	$ 349,334	$ 582,194	$ 320,293	$ 587,108

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 459
Department 61110 - North Peninsula Recreation Service Area Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 37,355	$ 15,766	$ 15,831	$ 4,800	$ 3,182	$ 21,806
Operating Transfers In From:						
North Peninsula Recreation Operations	600,000	700,000	300,000	300,000	300,000	375,000
Other Financing Sources:						
Including Grants and Debt Issuance	-	-	7,786,900	-	-	-
Total Funds Provided	637,355	715,766	8,102,731	304,800	303,182	396,806
Funds Applied:						
Truck w/Plow	65,000	-	-	-	-	-
Re-Surface Skate Park Asphalt/Multi-Purpose Court	62,000	-	-	-	-	-
Trail Groomer	26,000	-	-	-	-	-
Pool Floor and Front Desk Replacement	130,405	-	-	-	-	-
Main Pool and Spa Circulation Pumps	126,000	-	-	-	-	-
NCRC Remodel/Fitness Equipment/Furnishings	705,467	-	-	-	-	-
NPRSA Master Plan Project	150,000	-	-	-	-	-
Pool Room Renovations	175,000	-	-	-	-	-
NCRC Kitchen Appliances Replacement	100,000	-	-	-	-	-
NCRC Lighting Replacement	150,000	-	-	-	-	-
Warming Hut for Hockey Rink	50,000	-	-	-	-	-
Full Swing Golf Simulator Replacement	30,000	-	-	-	-	-
Snow Machine & Groomer Equipment	30,000	-	-	-	-	-
Replace NCRC Commercial Ovens	-	50,000	-	-	-	-
Replace John Deere UTV/Groomer	-	50,000	-	-	-	-
Well - Nikiski Pool	-	75,000	-	-	-	-
Parking Lot Expansion - Rink/Pool	-	500,000	-	-	-	-
NCRC Heating Unit Replacement	-	-	600,000	-	-	-
Replace Zero Turn Mower	-	-	50,000	-	-	-
Plow Truck	-	-	75,000	-	-	-
Backup Generator for Pool	-	-	100,000	-	-	-
Outdoor Pavilion	-	-	-	400,000	-	-
Skate Pak Equipment	-	-	-	-	75,000	-
Master Plan Projects/Equipment Replacements FY31	-	-	-	-	-	148,500
Unfunded Capital Projects:						
Hockey Rink	-	-	7,786,900	-	-	-
Total Funds Applied	1,799,872	675,000	8,611,900	400,000	75,000	148,500
Net Results From Operations	(1,162,517)	40,766	(509,169)	(95,200)	228,182	248,306
Beginning Fund Balance	1,913,286	750,769	791,535	282,366	187,166	415,348
Ending Fund Balance	$ 750,769	$ 791,535	$ 282,366	$ 187,166	$ 415,348	$ 663,654

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 434
Department 33950 - Road Service Area Capital Projects Fund

			FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:								
Interest Revenue			$ 175,294	$ 88,262	$ 94,145	$ 92,036	$ 88,607	$ 295,550
Operating Transfers In From:								
Road Service Area Fund			2,200,000	2,500,000	2,200,000	2,200,000	2,200,000	11,000,000
Other Financing Sources:								
Unsecured Revenue Sources Unapproved Projects			-	-	78,164,500	-	-	-
Total Funds Provided			2,375,294	2,588,262	80,458,645	2,292,036	2,288,607	11,295,550
Funds Applied:								
District & Project								
Service Area Funded:								
Boroughwide FY21 CIPs								
C2MRR	Moose River Dr (glaciation sect.)		4,000	-	-	-	-	-
Boroughwide FY22 CIPs								
S8BSR	Basargin Road		77,766	-	-	-	-	-
N3DUK	Duke St		25,669	-	-	-	-	-
W7AND	St. Andrews Rd		60,761	-	-	-	-	-
C5SPO	Sports Lake/Hakala/Cotman		79,403	-	-	-	-	-
Boroughwide FY23 CIPs								
23CIP	Roads		553,121	-	-	-	-	-
C5PAR	Parkway/Sylvan/Northern Lights		35,486	-	-	-	-	-
N3LIS	Lisburn Ave		118,801	-	-	-	-	-
W6GOO	Goodrich/Center/Retirement (Design Phase)		25,536	-	-	-	-	-
W1GRI	Griffing/Way/Territorial		32,787	-	-	-	-	-
N4MCG	McGahan Dr (Design Phase)		43,974	-	-	-	-	-
Boroughwide FY24 CIPs								
24CIP	Roads		9,274	-	-	-	-	-
C3SEC	Seclusion/Robin/Lourdes/Robert Design		2,115	-	-	-	-	-
Boroughwide FY25 CIPs								
C3CRL	Seclusion/Robin/Lourdes/Robert		297,249	-	-	-	-	-
W6GRC	Goodrich/Center Ave/Retirement		126,537	-	-	-	-	-
Areawide Projects/Needs								
	Boroughwide Gravel Projects		509,830	250,000	500,000	500,000	500,000	2,500,000
	Boroughwide Bridge Repair/Replacements		663,341	475,000	400,000	400,000	400,000	2,000,000
	High Traffic E1/CaC12 Capping		250,000	-	250,000	250,000	250,000	1,250,000
	Department Vehicle Replacements		120,000	75,000	-	75,000	80,000	160,000
DRAIN	Eastway Drainage Improvements		11,250	-	-	-	-	-
Boroughwide FY26 CIPs								
W7MUR	Murwood Ave (back half, out to Ollie St) (Design)		45,000	-	-	-	-	-
N3LTH	Lighthouse/Rozella (Design)		45,000	-	-	-	-	-
E3BCH	Beach Dr (Design)		55,000	-	-	-	-	-
C1PSM	Patty/Southwind/Merkes (Design)		40,000	-	-	-	-	-
N2BAS	Bastien Dr (Design)		40,000	-	-	-	-	-
Boroughwide FY27 CIPs		Estimate *	-	1,200,000	-	-	-	-
W7	Patty/Southwind/Merkes (Construction)	$ 600,000						
N3	Lighthouse/Rozella (Construction)	$ 600,000						
Boroughwide FY28 CIPs Construction		Estimate *	-	-	1,250,000	-	-	-
W7	Murwood Ave (Front half, Ollie St Hwy)	625,000						
N2	Bastien Dr (Construction) 3,050'	625,000						
Boroughwide FY28 CIPs (Design)		Estimate*	-	-	105,000	-	-	-
S3	Cottonwood Lane	52,500						
C10	Fontaine Ave/Fontaine Ct. 2,250'	52,500						
Boroughwide FY29 CIPs (Construction)		Estimate*	-	-	-	1,300,000	-	
S7	Cottonwood Lane	650,000						
C10	Fontaine Ave/Fontaine Ct. 2,250'	650,000						
Boroughwide FY29 CIPs (Design)		Estimate *	-	-	-	110,000	-	-
N3	Wrangell Dr/McKinley Ave (Paved)2,250'	55,000						
S3	SpinakerAve/NelsonSt (Design)	55,000						

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 434
Department 33950 - Road Service Area Capital Projects Fund - Continued

			FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
	Boroughwide FY30 CIPs (Construction)	Estimate *	-	-	-	-	1,360,000	
N3	Wrangell Dr/McKinley Ave (Paved)2,250'	680,000						
S3	SpinakerAve/NelsonSt	680,000						
	Boroughwide FY30 CIPs (Design)	Estimate *	-	-	-	-	115,000	-
C5	Sports Lake/Haleys Way (Pavement)	57,500						
W4	Carol Rd/Nita St (Design)	57,500						
	Boroughwide FY31 CIPs (Consturction)	Estimate *	-	-	-	-	-	1,400,000
C5	Sports Lake/Haleys Way (Pavement)	700,000						
W4	Carol Rd/Nita St (Design)	700,000						
	Boroughwide FY31 CIPs (Design)	Estimate *		-	-	-	-	130,000
S5	Eagelaerie Ave	65,000						
W6	St. Joseph St, Devine Ct, Estate Ct, Rustic Ave Pavement De	65,000						
	Boroughwide FY32 CIPs		-	-	-	-	-	1,600,000
	Boroughwide FY33 CIPs	Estimate *	-	-	-	-	-	1,750,000
	Boroughwide FY34 CIPs	Estimate *	-	-	-	-	-	1,820,000
	Boroughwide FY35 CIPs	Estimate *	-	-	-	-	-	1,950,000
Unfunded Capital Projects:								
	Priority 1 Repaving: Sunrise Ct, Cavu St, Sports Lake Rd, Danna Ln, St Joseph St, ; **Priority 2 Repaving:** Boregen Ave, Paul Ct, Wrangell Dr, McKinley Ave, Silver Spring, Nanook Rd, Nanook Cir, Keystone Dr, Midway Dr, Community College Dr, Divine Ct, Estate Ct, Jones Rd, Rustic Ave. 40,000' paved roads	Estimate *	-	-	12,000,000	-	-	-
	Priority 3 Paving: Cabin Lake Dr, Bastien Dr, Lake Marie, Bruno Rd, Stoney Creek Ave, Depot Rd, Campus Dr, Breezewood Dr, Lakewood Rd, Calendula St, Cosmoview Ct, Frontier Ave, Kobuk St, Moser Ave, Spruce Ave, Edgington Rd, St Theresa Rd, West Lake Ct, Captains Court Cir, Chinulna Dr, Ocean Entrance Dr, Sailors Watch Cir, Cohoe Beach Rd, Aspen Ave, Aries Ct, Brumlow Pl, Commerce St, Liberty Ln, Libra Ct, Masters Ct, Moose Run Ave, Pisces Ct, Poppy Wood St, Singleton Ct, Virgo Ct, Winston Cir, Even Ln, Forest Wood Ave, Franke Rd, Huntington Dr, Memory Cir, Ophir Way, Poppy Ridge Rd, Raintree Cir, Ravenwood St, River Hills Dr, Rockwood Dr, Ryan Creek Cir, Slikok Creek Dr, Vanderberg Ct, West Brook Dr, Winridge Ave, Woods Dr. 85,165' paved roads	Estimate *	-	-	25,549,500	-	-	-
	Priority Bridge Replacements: Running Water Ave, Brody Ln, Tall Tree Ave, Chakok Rd, Cottonwood Ln, Henry Creek, Dorothy Dr, Bruno Rd, Grouse Creek, Lost Creek, Forest Rd, Spruce Creek, Nautical Rd, Old Exit Glacier #2, Tinker Ln. 823' of bridges	Estimate *	-	-	31,975,000	-	-	
	Priority 1 Gravel Road Projects Fox Rd, Eagleaerie Ave. 3,860'	Estimate *	-	-	8,000,000	-	-	-
	Priority 2 Gravel Road Projects 352,455' of gravel roads, approx. 67 miles	Estimate *	-	-	640,000	-	-	-
	Total Funds Applied		3,271,900	2,000,000	80,669,500	2,635,000	2,705,000	14,560,000
Net Results From Operations			(896,606)	588,262	(210,855)	(342,964)	(416,393)	(3,264,450)
Beginning Fund Balance			9,722,838	8,826,232	9,414,494	9,203,639	8,860,675	8,444,282
Ending Fund Balance			$ 8,826,232	$ 9,414,494	$ 9,203,639	$ 8,860,675	$ 8,444,282	$ 5,179,832

Districts: C - Central; N - North; S - South; W - West; E - East

* If project exceeds estimate by more than 20%, notice will be provided to the Service Area board and the Assembly

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 490
Department 81110 - Central Kenai Peninsula Hospital Service Area Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 52,968	$ 64,615	$ 66,069	$ 67,555	$ 69,075	$ 247,203
Other Financing Sources:						
Central Kenai Peninsula Hospital	-	10,686,122	49,388,015	59,370,000	2,523,000	50,000,000
CPH Plant Replacement and Expansion Fund	-	9,429,466	36,450,000	36,450,000	-	-
Total Funds Provided	52,968	20,180,203	85,904,084	95,887,555	2,592,075	50,247,203
Funds Applied:						
Fire Alarm Replacement - Campus Wide	-	3,000,000	-	-	-	-
Replacement of End of Service X-Ray Rooms	-	800,000	-	-	-	-
Elevator Replacement - 245 Binkley	-	600,000	-	-	-	-
Vital Sign Machines/Space Labs for ea pt rm to stream to Epic	-	571,242	-	-	-	-
Uninterruptible Power Supply - Replacement	-	450,000	-	-	-	-
Steris Amsco 400 Steam Sterilizer	-	351,239	-	-	-	-
Amico boom and surgical lights	-	350,000	-	-	-	-
Hospitality Suites by Computrition Patient Services Ordering	-	260,000	-	-	-	-
Kenai Rehab Roof, Site imps, ext enclosure	-	256,000	-	-	-	-
ENT Practice Set Up - Target 7/1/26; KRG Building	-	250,000	-	-	-	-
Derm Practice Set up - Target 9/1/26; KRG Building	-	250,000	-	-	-	-
245 Binkley Roofing and Exterior Enclosure	-	248,334	-	-	-	-
Radiographic Equipment Replacement	-	234,317	-	-	-	-
Data Management System	-	200,000	-	-	-	-
New C-Arm	-	200,000	-	-	-	-
Windows 11 upgrades	-	185,000	-	-	-	-
Olympus Camera system	-	180,000	-	-	-	-
Portable X-Ray	-	175,000	-	-	-	-
Heritage Place Priority - Capital Repairs	-	150,622	-	-	-	-
Incode Identity Verification	-	110,000	-	-	-	-
HP Resident beds	-	107,788	-	-	-	-
OER Elite	-	100,000	-	-	-	-
Third Party Risk Management Systems	-	100,000	-	-	-	-
Serenity House Retaining Wall Repair	-	90,000	-	-	-	-
Various Capital Equipment and Contingency	-	2,280,458	-	-	-	-
Hematology XN3100 analyzer purchase	-	738,886	-	-	-	-
Server Room HVAC Replacement and Heat Recovery Loop	-	650,000	-	-	-	-
CPH Facility Condition Assessment Repairs	-	516,412	-	-	-	-
ECU - Rooms 121, 122,123 remodel	-	450,000	-	-	-	-
Energy - ECO 1, 2A, 2B, 2C, 7, 9A, 9B, 9C - VRF Related Items	-	445,000	-	-	-	-
Biomerieux vitek MS prime	-	437,926	-	-	-	-
Patient Room REfresh - Phase 4	-	420,000	-	-	-	-
Elevator #4 Replacement	-	400,000	-	-	-	-
Offsite Security Upgrades - Phase II	-	400,000	-	-	-	-
Patient Room Refresh - Phase 3	-	360,000	-	-	-	-
Employee Health Record System	-	300,000	-	-	-	-
Basement Mechanical to Replace AHU2	-	250,000	-	-	-	-
FCA - Priority - Immediate - 1982 Roof Deck Replacement - Hospital	-	202,308	-	-	-	-
Control System for 245 Binkley	-	200,000	-	-	-	-
Biomerieux vitek 2	-	191,866	-	-	-	-

The schedule is for information purposes only, and the projects shown are not being appropriated through the budget process. Appropriation of capital projects for the hospital will come back to the Assembly and the Service Area in separate appropriations as required by the contract.

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 490
Department 81110 - Central Kenai Peninsula Hospital Service Area Capital Projects Fund - Continued

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Applied Continued:						
5 ECU Room & Nurses Station Remodel	-	190,000	-	-	-	-
Energy - ECO 8 - Adiabatic Humidifiers	-	188,000	-	-	-	-
Olympus Camera system	-	180,000	-	-	-	-
Facility Security Camera Replacement	-	175,000	-	-	-	-
Portable X-Ray	-	175,000	-	-	-	-
EVS Software Start Up	-	146,000	-	-	-	-
Washers, 125 LB	-	140,000	-	-	-	-
Table top Sonic	-	130,000	-	-	-	-
Patient Bathroom Remodels	-	120,000	-	-	-	-
Transition House FCA Priority 1 Items	-	96,167	-	-	-	-
Miscellaneous Equipment	-	1,113,023	-	-	-	-
Long Term Care Facility - 64 Bed	-	-	72,900,000	-	-	-
Hospital Infrastructure Upgrade	-	-	9,200,000	-	-	-
FCA - Hospital Items	-	-	2,881,529	-	-	-
FCA - Heritage Place Vinyl Siding	-	-	219,272	-	-	-
FCA - Heritage Place Roof	-	-	218,903	-	-	-
FCA - 245 Binkley Pavement and Sidewalks	-	-	168,000	-	-	-
FCA - Transition House Asphalt	-	-	102,237	-	-	-
Siemen Control Panel Upgrades	-	-	70,000	-	-	-
FCA - Priority High Kenai Rehab Exterior	-	-	30,337	-	-	-
FCA -Kenai Health Center Site Improvements	-	-	25,962	-	-	-
MACVU 360	-	-	21,775	-	-	-
Mountain Tower Expansion Phase 1	-	-	-	92,500,000	-	-
Replacement of 3T MRI	-	-	-	2,000,000	-	-
Replacement of 1.5T MRI	-	-	-	1,250,000	-	-
Siemens Control Panel Upgrades	-	-	-	70,000	-	-
ED Expansion	-	-	-	-	2,500,000	-
Security Camera CPU's	-	-	-	-	16,000	-
Security Workstations	-	-	-	-	7,000	-
Administrative Office Building, Consolidation	-	-	-	-	-	50,000,000
Total Funds Applied	-	20,115,588	85,838,015	95,820,000	2,523,000	50,000,000
Net Results From Operations	52,968	64,615	66,069	67,555	69,075	247,203
Beginning Fund Balance	2,818,805	2,871,773	2,936,388	3,002,457	3,070,012	3,139,087
Ending Fund Balance	$ 2,871,773	$ 2,936,388	$ 3,002,457	$ 3,070,012	$ 3,139,087	$ 3,386,290

The schedule is for information purposes only, and the projects shown are not being appropriated through the budget process. Appropriation of capital projects for the hospital will come back to the Assembly and the Service Area in separate appropriations as required by the contract.

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 491
Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	**Five Year** FY2031-35 Projected
Funds Provided:						
Interest Revenue	$ 78,949	$ 17,161	$ 22,690	$ 77,435	$ 74,244	$ 472,338
Operating Transfers In From:						
South Peninsula Hospital Service Area Fund	2,226,819	2,772,270	2,897,022	3,027,388	3,163,620	10,000,000
SPH Plant Replacement and Expansion Fund	2,780,782	-	-	-	-	-
Other Financing Sources:						
Including Grants and Debt Issuance	4,998,555	-	-	-	-	-
Funds Provided by South Peninsula Hospital Inc.	3,024,547	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	20,875,000	19,350,000	-	23,250,000
Total Funds Provided	13,109,652	2,789,431	23,794,712	22,454,823	3,237,864	33,722,338
Funds Applied:						
Funds Provided by Local Funds:						
Nuclear Medicine System	303,673	-	-	-	-	-
Security Upgrade	13,284	-	-	-	-	-
Hot Water System Replacement	234,274	-	-	-	-	-
Imaging Nuc Med System Part 2	614,206	-	-	-	-	-
Prelim Design Master Plan	253,095	-	-	-	-	-
OB Care Minor Hospital Equipment	27,906	-	-	-	-	-
Emergency Room Minor Hospital Equipment	49,281	-	-	-	-	-
Physical Therapy Minor Hospital Equipment	34,933	-	-	-	-	-
Meal Suite Software	10,786	-	-	-	-	-
Various Hospital Equipment	389,790	-	-	-	-	-
Replacement Floor Obstetrics	11,006	-	-	-	-	-
Wander Management System	111,967	-	-	-	-	-
Security System Replacement	168,135	-	-	-	-	-
Behavioral Health Acute Care Room	102,296	-	-	-	-	-
Flooring Installation in Hospital First Floor Hallway	9,519	-	-	-	-	-
Liquid Oxygen System	134,225	-	-	-	-	-
Information System upgrades/Replacements	89,656	-	-	-	-	-
Anesthesia Mon Proj	74,517	-	-	-	-	-
Transformer Replacement (Local)	52,000	-	-	-	-	-
2026 Hospital Construction and Infrastructure Repairs	915,042	-	-	-	-	-
2026 Ancillary Services Equipment	1,145,284	-	-	-	-	-
2026 Inpatient, Long-Term Care, and ER Equipment	700,048	-	-	-	-	-
2026 Surgery Equipment	381,487	-	-	-	-	-
Replacemnt of Mammography Equipment	-	397,789	-	-	-	-
2027 Inpatient, Long-Term Care, and ER Equipment	-	378,007	-	-	-	-
2027 Surgery Equipment	-	307,208	-	-	-	-
Elevator Replacement	-	185,640	-	-	-	-
Staff duress and location system	-	380,241	-	-	-	-
2027 Ancillary Equipment	-	257,046	-	-	-	-
Emergency Room Flooring	-	153,000	-	-	-	-
Homer Med. Bldg Control/Fire ALarm System Replacements	-	217,591	-	-	-	-
Kitchen Flooring	-	120,262	-	-	-	-
Hospital Entrance B&C Parking Expansion	-	224,400	-	-	-	-
Side Walk Entrance B Heat Trace	-	86,700				
Condensation Receiver Tanks	-	35,700	-	-	-	-
LTC Kitchen Countertops/ Cabinets and flooring	-	28,387	-	-	-	-

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 491
Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund - Continued

	FY2026 Active Projects	FY2027 Mayor Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected	Five Year FY2031-35 Projected
Funds Applied - Continued:						
Funds Provided by Local Funds - Continued:						
Nurse Call System	-	-	-	850,000	-	-
Infrastructure Repairs	-	-	-	500,000	-	-
Acute Care Flooring	-	-	-	225,000	-	-
Mammography Unit Replacement	-	-	-	900,000	-	-
Roof Replacement	-	-	-	800,000	-	-
Operating Room Expansion	-	-	-	-	-	5,000,000
Hospital Equipment FY30	-	-	-	-	-	2,000,000
Hospital Equipment FY31	-	-	-	-	-	2,000,000
Hospital Equipment FY32	-	-	-	-	-	2,000,000
Hospital Equipment FY33	-	-	-	-	-	2,000,000
Hospital Equipment FY34	-	-	-	-	-	2,000,000
Funds Provided Grants/Bonds						
203 W Pioneer Ave Building Repairs	-	-	-	-	-	-
SPH Power Plant - DHSS-HRSA Grant	5,048,555	-	-	-	-	-
Funds Provided by South Peninsula Hospital, Inc.:						
203 W Pioneer Ave Building Repairs	-	-	-	-	-	-
Electronic Medical Records Software	3,024,547	-	-	-	-	-
Funds Provided by Hospital Plant Replacement Fund:						
* Minor Hospital Equipment	22,014	-	-	-	-	-
* Design for Infrastructure Deferred Maint	20,991	-	-	-	-	-
* SPH Annunciator Switch	61,454	-	-	-	-	-
* ER Room 4 Exam Door	12,625	-	-	-	-	-
* SPH Women's Health Remodel 4300 Bartlett	455,078	-	-	-	-	-
Transformer Replacement (PREF)	107,120	-	-	-	-	-
Property Acquisition (4 Parcels)	2,101,500	-	-	-	-	-
* SPH Lease/Purchase Earnest Money	-	-	-	-	-	-
Unfunded Capital Projects:						
Hydronic System Upgrades				17,500,000		
** Nuclear Medicine, Pharmacy & Infusion Expansion	-	-	8,800,000	-	-	-
** Generator/Power Plant Replacement	-	-	5,000,000	-	-	-
Windows and Siding for LTC	-	-	200,000	-	-	-
Parking Expansion	-	-	5,000,000	-	-	-
CT Replacement	-	-	1,875,000	-	-	-
MRI Upgrade and Overhaul	-	-	-	1,850,000	-	-
Courtyard Expansion	-	-	-	-	-	10,000,000
Air Handler Replacement	-	-	-	-	-	3,750,000
Equipment Replacement/Updates	-	-	-	-	-	8,000,000
Kitchen/Cafeteria Expansion	-	-	-	-	-	1,500,000
Total Funds Applied	16,680,294	2,771,971	20,875,000	22,625,000	-	38,250,000
Net Results From Operations	(3,570,642)	17,460	2,919,712	(170,177)	3,237,864	(4,527,662)
Beginning Fund Balance	4,763,310	1,192,668	1,210,128	4,129,840	3,959,663	7,197,527
Ending Fund Balance	$ 1,192,668	$ 1,210,128	$ 4,129,840	$ 3,959,663	$ 7,197,527	$ 2,669,865

* To be paid for with Plant Replacement Equipment Funds

** For informational purposes only, will not be appropriated as part of the budget process, a separate appropriation will be needed

School Revenue Fund
Capital Improvement Project

Project Name	Area wide ADA Upgrades
Priority	Medium
Department - Service Area	School Maintenance
Total Funding	$20,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25782.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	20,000	-	100,000	-	100,000	220,000
Other (Specify)	-	-	-	-	-	-
Total	$ 20,000	$ -	$ 100,000	$ -	$ 100,000	$ 220,000

Description (Justification and Explanation)

Funds are 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 savings to the Borough.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Area wide Asbestos Abatement
Priority	High
Department - Service Area	School Maintenance
Total Funding	$200,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27756.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	200,000	-	100,000	-	75,000	375,000
Other (Specify)	-	-	-	-	-	-
Total	$ 200,000	$ -	$ 100,000	$ -	$ 75,000	$ 375,000

Description (Justification and Explanation)

Many of our facilities constructed before 1984 contain asbestos. Although significant removal efforts have been made over the years, a considerable amount remains. Most of the asbestos-containing materials (ACMs) are stable, low-risk "non-friable" materials. These ACMs are typically encountered during improvement projects, such as locker or flooring replacements, or minor renovations. However, there is also a moderate amount of higher-risk materials, including Thermal Systems Insulation (TSI) and structural fire protective coatings. Our goal is to achieve complete abatement of higher-risk ACMs across all Borough facilities. The removal of lower-risk materials will be prioritized based on projects that impact existing materials.

Abatement areas are determined by the scope of impacting projects and decisions made by multiple departments and personnel. Funds for asbestos removal will be allocated based on the following priorities: level of risk, as encountered, and as allowable by funding.

Impact on Annual Operating Budget

Personnel	$ -	Projects would provide no impact to operational or energy savings to the Borough, but will advance compliance with asbestos regulations and the goal of asbestos free facilities.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Asphalt/Sidewalk Repairs
Priority	High
Department - Service Area	School Maintenance
Total Funding	$380,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27802.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	380,000	1,000,000	1,000,000	1,000,000	1,000,000	4,380,000
Other (Specify)	-	-	-	-	-	-
Total	$ 380,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 4,380,000

Description (Justification and Explanation)

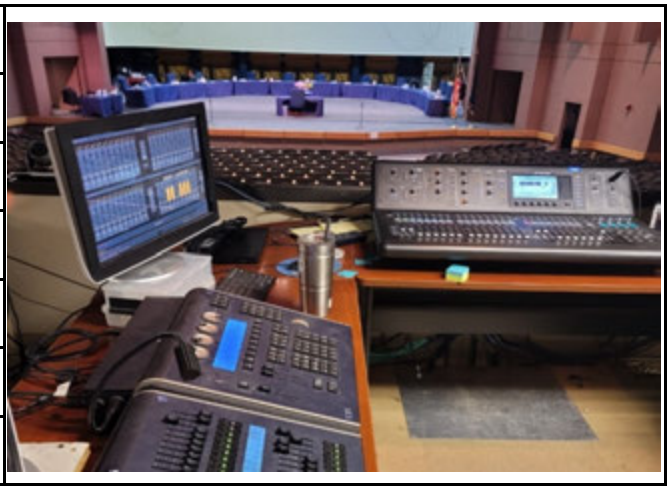
The sidewalks, parking lots, and other paved areas at various sites throughout the district are showing significant signs of aging and deterioration. This funding will enable the department to continue its ongoing efforts to replace and improve deteriorating paving and concrete at facilities across the district. Improvements will encompass a range of activities, including: Repair and replacement of existing paved surfaces, Conversion of asphalt parking lots to gravel surfaces. Contracted crack sealing and coating to extend the lifespan of paved area.

Impact on Annual Operating Budget

Personnel	$ -	Upgrading asphalt and sidewalks will significantly reduce maintenance costs by minimizing the need for frequent patching repairs. Proper maintenance through crack sealing and periodic seal coating will extend the lifespan of these surfaces, ensuring long-term durability and cost-effectiveness. Additionally, incorporating gravel parking lots where cost-effective will further enhance the overall infrastructure, providing a practical and economical solution for parking needs.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School Auditorium Lighting and Other Core System Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$50,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27861.49999



Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	50,000	150,000	50,000	150,000	50,000	450,000
Other (Specify)	-	-	-	-	-	-
Total	$ 50,000	$ 150,000	$ 50,000	$ 150,000	$ 50,000	$ 450,000

Description (Justification and Explanation)

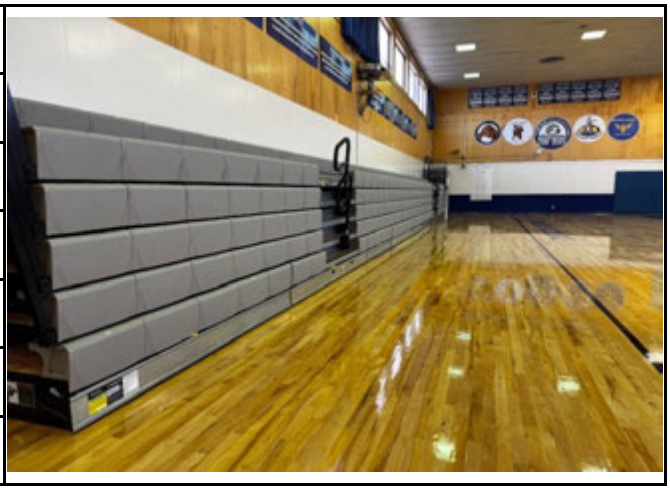
These funds are required for the replacement and modernization of auditorium specific equipment, including but not limited to lighting systems, flywheel components, rigging equipment and mechanical systems. The project fund will also include planning for comprehensive upgrades to ensure the auditorium's technical capabilities meet current performance, safety, and efficiency standards. Upon completion, these improvements will reduce utility costs and enhance the overall safety and functionality of the school district's auditorium facilities

Impact on Annual Operating Budget

Personnel	$ -	Upgrades to the lighting and core systems will generate utility savings due to the reduction in kilowatt usage.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Bleacher Replacement
Priority	Medium
Department - Service Area	School Maintenance
Total Funding	$220,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25727.49999



Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	220,000	300,000	250,000	200,000	200,000	1,170,000
Other (Specify)	-	-	-	-	-	-
Total	$ 220,000	$ 300,000	$ 250,000	$ 200,000	$ 200,000	$ 1,170,000

Description (Justification and Explanation)

Funds are intended to replace bleacher systems and auditorium seating at facilities district wide. Priority will be based on functionality of old systems and availability of funding.

Impact on Annual Operating Budget

Personnel	$ -	These projects will result in a reduction in maintenance costs savings for the KPB School District. It also provides improvements to ADA accessibility, by adding the required companion seating, implemented by ADA.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School System Assessment/Design Needs
Priority	High
Department - Service Area	School Maintenance
Total Funding	$20,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25DSG.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	20,000	100,000	100,000	100,000	100,000	420,000
Other (Specify)	-	-	-	-	-	-
Total	$ 20,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 420,000

Description (Justification and Explanation)

The fund will be utilized to develop engineering and design solutions for identified project needs. This initiative aims to produce plan models sufficient for in-house construction, contracted bidding, and/or to support the appropriation of available funding resources. The availability of these funds will contribute to a more efficient and timely resolution process. Currently, when a need is identified, there is an initial delay as funds are pursued and appropriated to support the assessment/design phase and/or the entire project scope. Additionally, legislative appropriation processes not supported by an assessment/design component may not accurately represent the actual project need, placing the governing body in a compromising position of making funding decisions based on unknown variables. These unknowns lead to under-informed funding decisions, construction phase complications, the need for additional appropriations, and delays. The emphasis of the fund will be on addressing existing identified needs throughout the district that have not yet been supported by assessment/design funding.

Impact on Annual Operating Budget

Personnel	$ -	Availability of funds will benefit an improved timely response to need and a more accurate and informed project funds appropriation process.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School Doors and Entries
Priority	High
Department - Service Area	School Maintenance
Total Funding	$50,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25728.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	50,000	100,000	-	100,000	100,000	350,000
Other (Specify)	-	-	-	-	-	-
Total	$ 50,000	$ 100,000	$ -	$ 100,000	$ 100,000	$ 350,000

Description (Justification and Explanation)

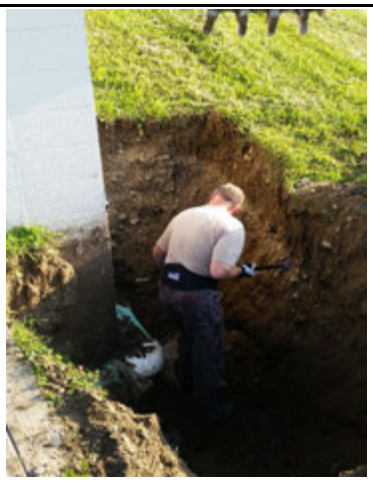
The Borough maintains more than forty schools Borough wide. Each facility contains multiple maintained entry/exit points. Throughout many years of service the systems begin to deteriorate to a state beyond repair. Contributing factors are: high use, abuse that can't be tracked as vandalism, obsolescence and corrosion from weather, salt use, and other 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 chemicals. Needed replacements are prioritized based on work order demand, along with observation walk-throughs. The availability of 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 completed with these funds will result in a reduction in maintenance repair costs and a slight reduction in facility utility bills.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Drainage Systems & Interior Renovation
Priority	High
Department - Service Area	School Maintenance
Total Funding	$450,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27862.4999



Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	450,000	500,000	300,000	500,000	300,000	2,050,000
Other (Specify)	-	-	-	-	-	-
Total	$ 450,000	$ 500,000	$ 300,000	$ 500,000	$ 300,000	$ 2,050,000

Description (Justification and Explanation)

School facility systems and designs, over time, may become inadequate to perform the function intended, or new functionality is needed. Facility drainage system requirements may become inadequate, original kitchen designs are unable to serve current student needs, or class room functionality no longer supports current curriculum. Funds are intended to renew, upgrade or replace inadequate systems or locations to meet current needs area wide.

Impact on Annual Operating Budget

Personnel	$ -	These projects may result in a reduction in maintenance costs and provide a slight energy savings for the KPB School District.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School Electrical & Lighting Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$100,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27758.49999

LED Fixture replacements at Soldotna High Pool

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	100,000	125,000	125,000	125,000	125,000	600,000
Other (Specify)	-	-	-	-	-	-
Total	$ 100,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 600,000

Description (Justification and Explanation)

The Kenai Peninsula Borough Maintenance Department is responsible for the upkeep of 195 School District buildings, which include 42 schools, 46 support buildings, and 77 storage buildings. Their tasks involve repairing and maintaining 2,500 motors, 80 scoreboards, 800 battery pack emergency lights, and over 40,000 light fixtures. To enhance efficiency, funds are required for replacing existing lamps and ballasts with more efficient devices, planning and designing upgrades for parking lot lighting, and adding or upgrading other electrical devices and services. As these projects are completed across various schools in the borough, the KPB School District benefits from reduced utility bills. Current projects focus on replacing older generation and failed ballasts with improved energy-efficient programmable types, which last longer and require less maintenance. The fluorescent fixture lighting upgrades are nearing completion. Future interior projects will concentrate on replacing high-consumption lamps, implementing scaled lighting where possible (which dims lamps when natural ambient light is available), and upgrading large horsepower pumps and fan units. For exterior projects, LED lighting upgrades will commence, resulting in substantial utility savings and higher quality light.

Funds for these projects have been appropriated annually during the budget process.

Impact on Annual Operating Budget

Personnel	$ -	Upgrades to the lighting and electrical systems will generate utility savings due to the reduction in kilowatt usage.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Elevator Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$50,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25803.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	50,000	150,000	150,000	-	30,000	380,000
Other (Specify)	-	-	-	-	-	-
Total	$ 50,000	$ 150,000	$ 150,000	$ -	$ 30,000	$ 380,000

Description (Justification and Explanation)

These funds are required to upgrade elevators throughout the district. This funds will primarily be utilized to replace or upgrade door openers and main controls on various elevators that are having operation issues due to age and available repair parts.

Impact on Annual Operating Budget

Personnel	$ -	Projects will provide value related to a reduction in maintenance demand and increase to system reliability.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Building Envelope Upgrade/ Replacement
Priority	High
Department - Service Area	School Maintenance
Total Funding	$150,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27714.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	150,000	200,000	200,000	200,000	200,000	950,000
Other (Specify)	-	-	-	-	-	-
Total	$ 150,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 950,000

Description (Justification and Explanation)

Many school facilities have aged and degraded window and siding structures that urgently need replacement. The scope of this issue exceeds the available funds of the Maintenance Department. The building envelope, which separates the conditioned and unconditioned environments, plays a crucial role in resisting air, water, heat, light, and noise transfer. The allocated funds will be prioritized to address the most critical issues, including weather intrusion, hardware operability, and security.

Impact on Annual Operating Budget

Personnel	$ -	Upgrades to facility window and siding systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School Flooring Replacement Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$350,000
Project Manager	Nicholas Kemp
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27755.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)						
Construction/Equipment	$ 350,000	$ 350,000	$ 200,000	$ 200,000	$ 200,000	$ 1,300,000
Other (Specify)						
Total	$ 350,000	$ 350,000	$ 200,000	$ 200,000	$ 200,000	$ 1,300,000

Description (Justification and Explanation)

The flooring funds are allocated for replacing all types of flooring throughout the school district. Additionally, these funds are used for contracted refurbishment or replacement of gym floor surfaces. During refurbishment, the surface is completely sanded, game lines are laid out and painted, and the entire surface is refinished. A standard wood floor can undergo 2-3 sanding/resurfacing cycles. Depending on the wood's depth and condition, replacement may be necessary. When selecting flooring projects, safety concerns are the highest priority, followed by condition assessment. Projects are prioritized based on annual district-wide site walkthroughs. Flooring funds may also be used in conjunction with asbestos abatement funds when asbestos is encountered during flooring replacement.

Impact on Annual Operating Budget

Personnel		Projects will have no effect on annual operating budget.
Operating		
Capital Outlay		
Other		
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School Generator Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$200,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27860.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	200,000	60,000	100,000	100,000	150,000	610,000
Other (Specify)	-	-	-	-	-	-
Total	$ 200,000	$ 60,000	$ 100,000	$ 100,000	$ 150,000	$ 610,000

Description (Justification and Explanation)

Of the various sites that the Borough Maintenance Department oversees, there are sixty-five electrical generation systems which are serviced by Borough Maintenance staff. Forty-five of these systems are housed at school sites with the remainder at service area, law enforcement facilities or locations related to emergency notification. Most of the systems are defined as "stand-by", but some carry the higher classification of "emergency" systems. In either case the generators produce crucial power, providing for the protection of facility (building heating and control, egress lighting and safety monitoring systems). Additionally many of the facilities are utilized as shelter sites in emergencies. The use of these funds are intended for the replacement of systems that supply power to School District facilities.

There are several factors that necessitate the replacement of these generation systems such as cooling system corrosion, wear and, most commonly, obsolescence. The most prevalent issue faced, when maintaining these systems, is obsolescence. Most maintenance repair concerns can be met if there is availability of parts. In some cases we are facing the need to replace a well maintained and operational genset due to the critical nature of the system, in combination with an inability to repair if the equipment were to fail. A new factor results from the supply of gas to the South Peninsula. Replacement decisions will still be primarily based on state of repair and obsolescence. The KBPM Electrical Department in cooperation with the Automotive Department, have built a prioritized system replacement list. The goal is to replace two systems annually until the borough arrives at a state where none of its school facility gensets are in obsolescence. Continuation of these replacement funds is very important to maintain readiness of these critical power systems.

Impact on Annual Operating Budget

Personnel	$ -	Upgrades to facility generation systems will provide savings to the Borough, relating to system efficiency, and costs associated with maintenance/repair.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School HVAC/DDC & Boiler Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$440,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27801.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	440,000	-	-	-	-	440,000
Other (Specify)	-	-	-	-	-	-
Total	$ 440,000	$ -	$ -	$ -	$ -	$ 440,000

Description (Justification and Explanation)

Funds will be utilized to replace and upgrade various HVAC systems and devices. The Borough faces challenges with much of its HVAC equipment and control systems, as many components are nearing or have exceeded their design life expectancy. Component obsolescence further complicates the situation, with industry support for older equipment dissolving, making service increasingly difficult. Key areas of concern include Direct Digital Control (DDC) and boiler systems. Many DDCs, installed in the 1980s, no longer have factory support, and third-party support and component availability are also diminishing. Our strategy involves incremental replacement at individual facilities, improving and stabilizing those sites while providing a spare parts inventory for other active old systems. For boiler systems, obsolescence and degradation are issues, with some appliances being 60-70 years old. The primary motivation for upgrading to modern, high-efficiency equipment is energy efficiency, which quickly recoups project costs and provides future savings over current equipment energy consumption. This funding includes systems related to facility control and overall heating generation and distribution, such as DDC head-in, control peripherals, boilers, hydronic system support components, and facility air distribution components. Replacements, improvements, and modifications will reduce maintenance costs and improve energy efficiency at district facilities.

Impact on Annual Operating Budget

Personnel	$ -	Upgrades to HVAC systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School Locker Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$100,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27855.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	100,000	200,000	200,000	50,000	30,000	580,000
Other (Specify)	-	-	-	-	-	-
Total	$ 100,000	$ 200,000	$ 200,000	$ 50,000	$ 30,000	$ 580,000

Description (Justification and Explanation)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. The current priorities are replacement of lockers in athletic spaces. This is due to a combination of factors. Most prevalent is degradation, but additionally some safety concerns. Emphasis will likely continue to be on athletic spaces, but will be shifting back to completion of hallway/academic space lockers once PE/Pool need is stabilized.

Impact on Annual Operating Budget

Personnel	$ -	Projects performed of these funds are expected to have little impact on the annual operating budget.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Playground Upgrades
Priority	Medium
Department - Service Area	School Maintenance
Total Funding	$50,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27780.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	50,000	30,000	25,000	30,000	25,000	160,000
Other (Specify)	-	-	-	-	-	-
Total	$ 50,000	$ 30,000	$ 25,000	$ 30,000	$ 25,000	$ 160,000

Description (Justification and Explanation)

Funds provide for area wide improvements to outdoor play areas, relating to safety, code and simple replacement of end of useful life equipment. Priority considerations recently have been to focus on improvements to resilient surfaces surrounding existing equipment (code defined, low impact surfaces). Additionally, based on condition and need, some play elements may need to be replaced as well. Decisions are made based on quarterly inspections of individual site equipment.

Impact on Annual Operating Budget

Personnel	$ -	These projects will not result in any substantial savings to annual operational cost
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Pool Repairs and Upgrades
Priority	Medium
Department - Service Area	School Maintenance
Total Funding	$150,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27781.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	150,000	150,000	100,000	40,000	75,000	515,000
Other (Specify)	-	-	-	-	-	-
Total	$ 150,000	$ 150,000	$ 100,000	$ 40,000	$ 75,000	$ 515,000

Description (Justification and Explanation)

Funds provide for area wide improvements to swimming pools, pool support equipment, and pool areas that will extend pool and equipment life, repair or replace degraded components, and otherwise protect or improve pool conditions. Priority will be based on project cost and available funds, and impact of current conditions.

Impact on Annual Operating Budget

Personnel	$ -	These projects will not result in any substantial savings to annual operational cost
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Portables and Out Buildings
Priority	Medium
Department - Service Area	School Maintenance
Total Funding	$180,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78010.26851.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	180,000	125,000	80,000	400,000	30,000	815,000
Other (Specify)	-	-	-	-	-	-
Total	$ 180,000	$ 125,000	$ 80,000	$ 400,000	$ 30,000	$ 815,000

Description (Justification and Explanation)

Funds are utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements include replacements of systems such as: roofs, siding, windows/doors, furnaces, or repairs relating to structural deficiencies. Funds may also support the construction of new onsite structures if a need were determined. There is a particular need at the Paul Banks Elementary facility in Homer. The two portable structures that exist there are in an advanced state of deterioration and require replacement. The units are beyond repair. The priority for the fund is to support site redeployment, based on District needs. If no need develops, the funds would be utilized to support system improvements (roofs, doors ,windows, siding, heating) to existing units; many of which are in need.

Impact on Annual Operating Budget

Personnel	$ -	If utilized for improvements, resulting projects would result in the reduction of both maintenance cost and utility spend related to energy efficiency.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Roof Repair/Replace
Priority	Medium
Department - Service Area	School Maintenance
Total Funding	$250,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78010.27711.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	250,000	512,500	585,000	585,000	585,000	2,517,500
Other (Specify)	-	-	-	-	-	-
Total	$ 250,000	$ 512,500	$ 585,000	$ 585,000	$ 585,000	$ 2,517,500

Description (Justification and Explanation)

Borough facility roofs are aging, with roofing material separating, bubbled, heavily worn, and brittle. Evidence of roof leaks are present in multiple facilities. Funds from this project would replace sections of worn roofing, prioritized based on roofing condition and history of leaks detected.

Impact on Annual Operating Budget

Personnel	$ -	These projects will have some impact on reducing ongoing maintenance costs to repair moisture damage from roof leaks, and energy cost reduction.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Safety and Security Improvements
Priority	High
Department - Service Area	School Maintenance
Total Funding	$300,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27856.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	300,000	225,000	465,000	200,000	125,000	1,315,000
Other (Specify)	-	-	-	-	-	-
Total	$ 300,000	$ 225,000	$ 465,000	$ 200,000	$ 125,000	$ 1,315,000

Description (Justification and Explanation)

Funds will provide for the modification of entries, the replacement of obsolete, non-functional and/or non-code compliant life safety systems, or the addition of new life safety systems such as: Fire monitoring, intercom, access control and security sensors. Priorities will be based on functionality and code compliance of existing systems or the cost/value of new systems. Needed improvements have been identified in fire monitoring systems, intercom/bell notifications systems, and security access systems. The paging systems are an integral part of most site security protocols.

Impact on Annual Operating Budget

Personnel	$ -	Fire system projects will impact annual budgets if the replaced facility system is not a currently monitored system (monitoring fees). Otherwise, the labor impacts will be minimal. Security projects will result in an increased labor demand, as they introduce a large number of additional equipment components and a system management role.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	Septic System Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$250,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.26852.49999

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	250,000	150,000	300,000	30,000	-	730,000
Other (Specify)	-	-	-	-	-	-
Total	$ 250,000	$ 150,000	$ 300,000	$ 30,000	$ -	$ 730,000

Description (Justification and Explanation)

Borough school facility septic systems, being completely out of sight, are often overlooked and are operated well past their typical life. These project funds would cover the cost of replacing septic tanks, leach fields, or other parts of our facility waste handling systems based on condition assessment.

Impact on Annual Operating Budget

Personnel	$ -	Replacement of worn septic systems will be a matter of keeping our facilities functioning, and new systems will have little impact on operating or maintenance costs.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School Water Quality Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$250,000
Project Manager	Maintenance Director
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.27759.49999

Treatment equipment & fixtures at Sterling Elementary

Project Costs:	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	250,000	50,000	50,000	50,000	50,000	450,000
Other (Specify)	-	-	-	-	-	-
Total	$ 250,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 450,000

Description (Justification and Explanation)

Throughout the Borough the majority of school facilities receive their water supply from an onsite well sources. Due to the number of users served by these systems, they are formally regulated by the DEC. Some of the sites have a contaminant presence at the "point of use" which surpasses the "maximum contaminant level" (MCL) allowable by federal regulation. In some instances the contaminant is directly from the source water. Others sites may have clean source water with a PH issue that causes corrosion in the piping system. This can result in the tested presence of lead or copper that must be dealt with. In these instances, the source water must be treated in order to maintain a safe drinking water supply to occupants. Depending on the type of treatment required the process can be quite costly. For this reason the Borough has also begun to implement conservation measures that better limit consumption of plant treated and metered city water sources. This has primarily been accomplished by the replacement of use fixtures, that both use less water and have improved reliability. Continuation of these funds is important in order to achieve a reliable level of safe water supply to school facility occupants and to deal with what is forecast as pending compliance challenges forward. Funds will be utilized for both design solutions and project implementation.

Impact on Annual Operating Budget

Personnel	$ -	These projects will result in a reduction in maintenance costs while providing a slight energy and public utility savings to the KPB School District.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

General Fund - Planning Department - GIS
Capital Improvement Project

Project Name	Remote Sensing Aerial Photography
Priority	High
Department - Service Area	Planning GIS / Supports multiple departments/Svc. Areas
Total Funding	$166,717
Project Manager	Planning Director
Project Location	Boroughwide
Funding Source/ Project Number	Local 407.21110.26473.49999

Project Costs:	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Contracting	334,000	166,717	166,717	166,717	-	834,151
Other (Specify)	-	-	-	-	-	-
Total	$ 334,000	$ 166,717	$ 166,717	$ 166,717	$ -	$ 834,151

Description (Justification and Explanation)

Since 2020, KPB has contracted with Pictometry International Corp (dba Eagleview) to provide high-resolution ortho and oblique imagery. This imagery has proved invaluable to a multitude of KPB departments, outside stakeholders and the general public. Importantly, these products integrate with Pro Val CAMA that the Assessing Department uses for property valuation increasing the efficiency of the Assessing Dept while reducing risk and improving employee safety. There are two unique issues we are hoping to solve by moving this into a capital budget; 1) Averaging annual payouts; because this effort has differing geographic extents for imagery capture our year-to-year budget swings dramatically, making it difficult to consistently track expenses. We negotiated an annual level pay of $166,717/ year through FY2029 to smooth out our fluctuating year-over-year expenses. Secondly the image capture requires minimal snow cover prior to vegetation "leaf on" conditions. Depending on where the capture is for a given year this work often spans the fiscal year between image capture and digital product. Moving this into the capital budget process assists with both of these challenges. The first two years' level payments are appropriated in year-one to allow flexibility in the timing of deliverables and the challenges associated with flight and imagery coordination.

Impact on Annual Operating Budget

Personnel	$ -
Operating	-
Capital Outlay	-
Other	-
Total	$ -

Solid Waste Fund
Capital Improvement Project

Project Name	CPL Landfill Loader
Priority	High
Department - Service Area	Solid Waste
Total Funding	$700,000
Project Manager	Solid Waste Director
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411.32122.27492.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 700,000	$ -	$ -	$ -	$ -	$ 700,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 700,000	$ -	$ -	$ -	$ -	$ 700,000

Description (Justification and Explanation)

The purpose of this project is to replace equipment that is reaching its useful life hours.

Impact on Annual Operating Budget

Personnel	$ -
Operating	-
Capital Outlay	-
Other	-
Total	$ -

Solid Waste Fund
Capital Improvement Project

Project Name	Flatbed plow/sander
Priority	High
Department - Service Area	Solid Waste
Total Funding	$130,000
Project Manager	Solid Waste Director
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411.32122.27493.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 130,000	$ -	$ -	$ -	$ -	$ 130,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 130,000	$ -	$ -	$ -	$ -	$ 130,000

Description (Justification and Explanation)

The purpose of this project is to replace the flatbed plow truck and sander combination.

Impact on Annual Operating Budget

Personnel	$ -	This capital expense is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Solid Waste Fund
Capital Improvement Project

Project Name	Heavy Equipment Major Maintenance
Priority	High
Department - Service Area	Solid Waste
Total Funding	$120,000
Project Manager	Solid Waste Director
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411.32122.27494.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000

Description (Justification and Explanation)

The purpose of this project is to replace major components on heavy equipment including undercarriages, foam filled tires.

Impact on Annual Operating Budget

Personnel	$ -	This capital expense is not expected to have any increase on the annual operating budget.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Solid Waste Fund
Capital Improvement Project

Project Name	Shredder
Priority	High
Department - Service Area	Solid Waste
Total Funding	$800,000
Project Manager	Solid Waste Director
Project Location	CPL
Funding Source/ Project Number	Local 411.32122.27495.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 800,000	$ -	$ -	$ -	$ -	$ 800,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 800,000	$ -	$ -	$ -	$ -	$ 800,000

Description (Justification and Explanation)

75DK Shredder. Minimize the costs of converting challenging materials into profitable commodities like landscape mulch, biomass fuel,and compost. For many U.S. landfills, bulky waste is one of the most difficult and costly waste streams to process. Items like furniture, mattresses, and appliances are common causes of increased landfill operation costs and deflating cell lifespans. As a result, landfills are seeking ways to reduce their bulky waste problems with shredders.

Impact on Annual Operating Budget

Personnel	$ 5,000	Fuel, and maintenance.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ 5,000	

Solid Waste Fund
Capital Improvement Project

Project Name	Roll Off Truck
Priority	Medium
Department - Service Area	Solid Waste HTF
Total Funding	$300,000
Project Manager	Solid Watse Director
Project Location	Homer Transfer Facility
Funding Source/ Project Number	Local 411.32310.27496.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000

Description (Justification and Explanation)

New Roll Off Truck Improve operational reliability and reduce unplanned downtime.

Increase hauling efficiency and reduce turnaround time for dumpster movements.

Decrease maintenance and repair costs associated with aging equipment.

Reduce dependence on third-party hauling services, resulting in long-term cost savings.

Enhance safety for operators through modern braking systems, controls, and visibility features.

Impact on Annual Operating Budget

Personnel	$ -	This truck will replace the existing roll off so we don't anticipate an increase in operating budget.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Nikiski Fire Service Area
Capital Improvement Project

Project Name	Medic 3 (9844) Replacement (2016)
Priority	Hight (Priority 1)
Department - Service Area	Nikiski Fire Service Area
Total Funding	$400,000
Project Manager	Nikiski Fire Chief
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.27412.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000

Description (Justification and Explanation)

This project is intended to replace (1) aging ambulance for Nikiski Fire Service Area. The Ambulance being replaced is a 2016 and has high mileage and increasing mechanical issues.

Impact on Annual Operating Budget

Personnel	$ 1,000	This is a one time Capital Projects expenditure for this Emergency Response vehicle from the FY27 budget that will have annual fuel and maintenance costs.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ 1,000	

Nikiski Fire Service Area
Capital Improvement Project

Project Name	Amphibious Rescue Vehicle w/ trailer and tracks
Priority	Medium Priority
Department - Service Area	Nikiski Fire Service Area
Total Funding	$75,000
Project Manager	Nikiski Fire Chief
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.27413.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000

Description (Justification and Explanation)

2026 8x8 amphibious extreme rescue vehicle $45,000; 2026 18' enclosed trailer $14,000; tracks $5,000. Approximate Total Cost: $64,000.

Impact on Annual Operating Budget

Personnel	$ 500	The purchase of this Rescue vehicle is a one time Capital Poject expenditure from the FY27 budget, with annual maintenance that is included in the departments operating budget.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ 500	

Nikiski Fire Service Area
Capital Improvement Project

Project Name	Unit Emergency Response Vehicle Replacement (2015)
Priority	High (Priority 2)
Department - Service Area	Nikiski Fire Service Area
Total Funding	$75,000
Project Manager	Nikiski Fire Chief
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.27411.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000

Description (Justification and Explanation)

This project is intended to replace an Emergency Response vehicle that is operating out of station #2. This vehicle is used for daily emergency responses and is starting to have mechanical problems.

Impact on Annual Operating Budget

Personnel	$ 1,000	The purchase of this Emergency Response Vehicle is a one time Capital Poject expenditure from the FY27 budget, with annual maintenance that is included in the departments operating budget.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ 1,000	

Central Emergency Services
Capital Improvement Project

Project Name	Fire Training Live Burn Bldg/Props
Priority	High #3
Department - Service Area	Central Emergency Service Area
Total Funding	$500,000
Project Manager	Capital Projects
Project Location	Central Emergency Service Area
Funding Source/ Project Number	Local 443.51610.27461.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000

Description (Justification and Explanation)

This purchase is for a propane-fueled (LPG/LNG compatible) live fire training building prop that provides controlled, repeatable fire conditions with an integrated safety system and on/off capability for immediate ignition and extinguishment. The system enhances firefighter safety through improved instructor control and reduced risk, while also increasing training efficiency by allowing more timely and consistent evolutions during scheduled sessions. Compared to traditional Class A burns, the gas-fueled prop reduces consumable materials, preparation and cleanup time, and personnel requirements, resulting in lower long-term operational costs and more effective use of training resources.

Impact on Annual Operating Budget

Personnel	$ -	Propane Fuel, but less operating costs in burn supplies. More Efficient with personnel costs.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Central Emergency Services
Capital Improvement Project

Project Name	Utility Truck-Snow Plow
Priority	High #2
Department - Service Area	Central Emergency Service Area
Total Funding	$85,000
Project Manager	Fire Chief
Project Location	Central Emergency Service Area
Funding Source/ Project Number	Local 443.51610.27462.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000

Description (Justification and Explanation)

This request is to replace the 2008 pick-up truck and snow plow, which reached the end of its reliable service life and was auctioned off last fall. The proposed replacement will include a new four-door cab configuration to safely transport personnel and equipment, installation of emergency response lighting and siren package, and a heavy-duty snow plow. This unit is essential for snow removal at stations and facilities, supporting emergency response access, and responding to calls requiring a light-duty support vehicle. Replacing Unit #991 will improve reliability, reduce maintenance expenses, and ensure continued operational support during winter conditions.

Impact on Annual Operating Budget

Personnel	$ -	Replaces Station Utility vehicle that was part of the existing operating budget, no new oprational funds would be needed.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Central Emergency Services
Capital Improvement Project

Project Name	Ambulance
Priority	High
Department - Service Area	Central Emergency Service Area
Total Funding	$400,000
Project Manager	Capital Projects/Fire Chief
Project Location	Central Emergency Service Area
Funding Source/ Project Number	Local 443.51610.27463.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000

Description (Justification and Explanation)

Ambulance purchase replacing 15-year old ambulance which has numerous electrical, mechanical, air compressor issues and has become unreliable as a first response emergency vehicle. Ambulance purchase includes gurney-cot, loader system, automated CPR device, mobile radio and accessories.

Impact on Annual Operating Budget

Personnel	$ -	This new ambulance will lower maintenance costs, replace air suspension with a proven hydraulic suspension system. It will also be eligible for re-mount program in the future requiring only a chassis purchase reducing overall costs. Operating budget is included in existing operations currently.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Kachemak Emergency Services
Capital Improvement Project

Project Name	Pole barn
Priority	High
Department - Service Area	Kachemak Emergency Services
Total Funding	$75,000
Project Manager	Capital Projects
Project Location	KES Station 1
Funding Source/ Project Number	Local 446.51810.26481.49999

	FY2026	FY2027	FY2028	FY2029	FY2030	Five Year Total
Equipment	$ 35,000	$ 75,000	$ -	$ -	$ -	$ 110,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 35,000	$ 75,000	$ -	$ -	$ -	$ 110,000

Description (Justification and Explanation)

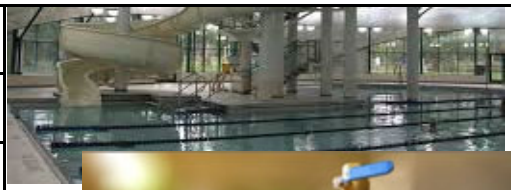
FY26 involved obtaining build-ready plans for 40' x 40' storage building to cover conex boxes and provide winter storage area for brush vehilces and other equipment. Project is anticipated to be completed in FY27. This is the purchase and construction of structure.

Impact on Annual Operating Budget

Personnel	$ (2,000)	Reduces maintenance costs due to weather on vehicles stored outside.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ (2,000)	

North Peninsula Recreation Service Area
Capital Improvement Project

Project Name	Nikiski Pool Well Replacement
Priority	High
Department - Service Area	North Peninsula Recreation Service Area
Total Funding	$75,000
Project Manager	Service Area Director
Project Location	Nikiski Pool
Funding Source/ Project Number	Local 459.61110.27453.49999



Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000

Description (Justification and Explanation)

The Pool Well has been producing less and less water and straining the pump only producing about 5 gallons per minute after it initially starts. We have had several well companies check the pump to make sure it is still good, and assess the issue. They believe the well itself is failing and needs to be replaced.

Impact on Annual Operating Budget

Personnel	$ -	This is a one time capital project but will reset the life cycle of the well which is crucial to our opertation.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

North Peninsula Recreation Service Area
Capital Improvement Project

Project Name	Parking Lot Expansion for Pool/Rink
Priority	Medium
Department - Service Area	North Peninsula Recreation Service Area
Total Funding	$500,000
Project Manager	Service Area Director
Project Location	Nikiski Recreation Center
Funding Source/ Project Number	Local 459.61110.27454.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000

Description (Justification and Explanation)

We are serving more and more people each year at both our pool and our hockey rink which is a good thing but it also puts a strain on the limited parking we currently have. The Nikiski Hockey Association is holding more and more weekend games at our facility which sometimes leads to people parking up and down poolside avenue. The expansion would accomodate the growth of the organization as well as eleviate an already undersized parking lot at the pool.

Impact on Annual Operating Budget

Personnel	$ -	This project will have a small impact to the operating budget as it will require restriping and small maintenance repairs every few years. While this impact will be minimal in the first 3-5 years, I would anticipate a small need to increase of a few thousand dollars to the budget 5 years from completion of the project.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Road Service Area
Capital Improvement Project

Project Name	Boroughwide Gravel Road Rehabilitation
Priority	High
Department . Service Area	Road Service Area
Total Funding	$250,000
Project Manager	Roads Director
Project Location	KPB Road Service Area
Funding Source/ Project Number	434.33950.27GRV.49999 Local

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction/Equipment	$ 250,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,250,000
Other	-	-	-	-	-	-
Total	$ 250,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,250,000

Description (Justification and Explanation)

Funds support the rehabilitation of roadways that experience issues due to breakup, weather related occurrences, poor drainage and general degradation over time. Addressed roads are not in a condition state that justifies the full formal CIP process. The fund allows for resolution of localized condition issues through a much less expensive and more expedient process. The gravel road rehabilitation CIP allows us to address roadways that have increased maintenance cost due to poor conditions on specific portions of the overall road, thus extending the life of the road as a whole.

Impact on Annual Operating Budget

Operating	$ -	In the long term, this project should see a decrease in annual maintenance costs for the updated roads.
Capital Outlay	-	
Other	-	
Total	$ -	

Road Service Area
Capital Improvement Project

Project Name	Boroughwide Bridge Repair/Replacement
Priority	High
Department . Service Area	Road Service Area
Total Funding	$475,000
Project Manager	Roads Director
Project Location	KPB Road Service Area
Funding Source/ Project Number	Local 434.33950.27BRG.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction/Equipment	$ 475,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,075,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 475,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,075,000

Description (Justification and Explanation)

A number of bridges became the Kenai Peninsula Borough's responsibility upon its formation in 1964, but there was no mechanism in place to address bridge rehabilitation or replacement.

In the early days, there were no established construction standards, yet there were many miles of bridges earmarked for maintenance. Not surprisingly, aging bridges initially taken on by the RSA will require rehabilitation and/or replacement to ensure they are pass-able year round.

Many bridges "grandfathered" into the maintenance system need minor rehabilitation, major rehabilitation, and replacement. Without these improvements, it is a serious challenge for the RSA to keep these bridges safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard bridge is far higher than for bridges meeting borough construction standards.

The RSA will perform a bridge assessment with the assistance of historic state bridge inspections to identify and prioritize rehabilitation/replacement projects for rebuilding and upgrading as many bridges as possible with available funding. These projects range from basic rehabilitation to complete replacement.

Impact on Annual Operating Budget

Personnel	$ -	In the long term, this project should see a decrease in annual maintenance costs for bridges.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Road Service Area
Capital Improvement Project

Project Name	Inspection Pickup Truck
Priority	High
Department . Service Area	Road Service Area
Total Funding	$75,000
Project Manager	Roads Director
Project Location	KPB Road Service Area
Funding Source/ Project Number	Local 434.33950.27421.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Vehicles	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Design	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-
Total	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000

Description (Justification and Explanation)

The new truck will be used to replace a 2020 Ford F250 in the RSA fleet. The new truck will be driven by the North Area Road Inspector for inspections and day-to-day work throughout the Northern and Eastern parts of the borough.

Impact on Annual Operating Budget

Personnel	$ -	Should see a reduction in vehicle maintenance costs once purchased/placed in service.This will grow the vehicle fleet for Road Service Area by one reserve vehicle.
Operating	-	
Capital Outlay	-	
Other	-	
Total	$ -	

Road Service Area
Capital Improvement Project

Project Name	Road Improvement Projects
Priority	High
Department - Service Area	Road Service Area
Total Funding	$1,200,000
Project Manager	Roads Director
Project Location	KPB Road Service Area
Funding Source/ Project Number	Local 434.33950.27CIP.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Design (Engineering)	$ -	$ 105,000	$ 110,000	$ 115,000	$ 130,000	$ 460,000
Construction/Services	1,200,000	1,250,000	1,300,000	1,360,000	1,400,000	6,510,000
Other (Specify)	-	-	-	-	-	-
Total	$ 1,200,000	$ 1,355,000	$ 1,410,000	$ 1,475,000	$ 1,530,000	$ 6,970,000

Description (Justification and Explanation)

In 1986, the RSA board adopted (and the Borough Assembly approved by ordinance) minimum road construction standards, establishing that any road not already RSA maintained had to meet these standards. While this helped to ensure that newly constructed roads would have a more reasonable maintenance cost, it did not solve the existing problem of the expense of maintaining hundreds of poorly constructed roads in desperate need of improvement.

Many roads "grandfathered" into the maintenance system need gravel upgrades, widening, paving, signage, repair, and realignment. Without these improvements, it is a serious challenge for the RSA to keep these roads safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard road is far higher than for roads meeting borough construction standards.

The RSA has established objective criteria to identify priority construction projects for rebuilding and upgrading as many roads as possible with available funding. These projects range from correcting basic safety and access problems to complete upgrade and paving on others. In FY19, the legislative grants that have funded capital improvement projects since 2008 were exhausted. Capital improvement projects are now solely funded by tax dollars.

Impact on Annual Operating Budget

Personnel	$ -	Savings realized due to lower maintenance costs.
Operating	-	
Capital Outlay	-	
Other/Utilities	-	
Total	$ -	

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Replacement of Manmography
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$397,789
Project Manager	SPH Director of Materials Management
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491-81210.27SHA.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 393,850	$ -	$ -	$ -	$ -	$ 393,850
KPB 1% Project Fees	3,939	-	-	-	-	3,939
Total	$ 397,789	$ -	$ -	$ -	$ -	$ 397,789

Description (Justification and Explanation)

Mammo unit is end of life, purchased 2013. SPH does 1300 mammograms per year, with the only mammography unit on the Southern Kenai Peninsula year round. Project provides for approximately $30,000 for construction/remodeling of mammography room, waiting area and office space. We project spending a total of $698,850 on equipment, software, and biopsy arm on the project. This funding request covers the portion of this project that is not funded by grants.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Inpatient, Long-Term Care, and ER Equipment
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$378,007
Project Manager	SPH Director of Materials Management
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHB.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 374,264	$ -	$ -	$ -	$ -	$ 374,264
KPB 1% Project Fees	3,743	-	-	-	-	3,743
Total	$ 378,007	$ -	$ -	$ -	$ -	$ 378,007

Description (Justification and Explanation)

Replace and upgraded patient monitor vitals transmitter to patient chart $25,886
Therapeutic mattresses with control units $ 38,394
Nitrous Oxide Machine $12,419
Replacement of resident beds $95,795
Replacement of bladder scanners $ 28,694
Refrigerator and Freezer $13,342
Replacement of blanket warmer $11,003
Replacement wheelchairs $23,069
Warming and Cooling Blanket(s) for Emergency Room $11,059
Replacement OB/GYN gurney $7,196
Replacement ventilators with BiPAP, MRI, neonatal, and pediatric capabilities (4) $ 111,150

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Surgery Equipment
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$307,208
Project Manager	SPH Director of Materials Management
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHC.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 304,166	$ -	$ -	$ -	$ -	$ 304,166
KPB 1% Project Fees	3,042	-	-	-	-	3,042
Total	$ 307,208	$ -	$ -	$ -	$ -	$ 307,208

Description (Justification and Explanation)

Replace with upgraded surgical sterile processing washer $175,538
Replace obsolete hip fracture set $58,445
Additional Endoeye 3D $26,270
Updated sterile processing sink $17,060
Additional stryker spine drill for redundancy $16,974
Replacement slit lamp $12,921

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Elevator Replacement
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$185,640
Project Manager	SPH Facilities Director
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHD.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction	$ 182,000	$ -	$ -	$ -	$ -	$ 182,000
KPB 2% Project Fees	3,640	-	-	-	-	3,640
Total	$ 185,640	$ -	$ -	$ -	$ -	$ 185,640

Description (Justification and Explanation)

The elevator outside of General Surgery is old (1980's) and out of date. It breaks down often with door and leveling issues. This is part of the 5-year replacement plan for all SPH elevators replacing one each year.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Staff Duress and Location System
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$380,241
Project Manager	SPH Director of Materials Management
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHE.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 372,785	$ -	$ -	$ -	$ -	$ 372,785
KPB 1% Project Fees	7,456	-	-	-	-	7,456
Total	$ 380,241	$ -	$ -	$ -	$ -	$ 380,241

Description (Justification and Explanation)

Replace the current system with a Wi-Fi-based, third-party staff duress badge with a hardwired solution. This project will provide for software, equipment and required vendor services to implement system.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Ancillary Services Equipment
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$257,046
Project Manager	SPH Director of Materials Management
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHF.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Equipment	$ 254,501	$ -	$ -	$ -	$ -	$ 254,501
KPB 1% Project Fees	2,545	-	-	-	-	2,545
Total	$ 257,046	$ -	$ -	$ -	$ -	$ 257,046

Description (Justification and Explanation)

Replacement of chemotherapy hood $34,946
Replace current cardiac stress testing equipment and augment it with a bike $46,280
Replacement of traction table $22,082
CT-Guided radio frequency ablation generator $10,605
Replacement of MRI metal detectors $29,718
MRI stretcher able to move up and down $14,864
Replacing two exam chairs $28,419
Floor lift for Homer Medical facility $7,010
Replacement of network switches $47,470
Phone System Hosts to create redundancy $15,655

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Emergency Room Flooring
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$153,000
Project Manager	SPH Facilities Director
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHG.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
KPB 2% Project Fees	3,000	-	-	-	-	3,000
Total	$ 153,000	$ -	$ -	$ -	$ -	$ 153,000

Description (Justification and Explanation)

Emergency Room flooring gets heated due to being close to the boiler, which causes the tiles to bubble up and present tripping hazards. The current flooring is beyond repair and difficult to clean.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Homer Medical Building Control/ Fire Alarm System Replacements
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$217,591
Project Manager	SPH Facilities Director
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHH.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction	$ 213,325	$ -	$ -	$ -	$ -	$ 213,325
KPB 2% Project Fees	4,266	-	-	-	-	4,266
Total	$ 217,591	$ -	$ -	$ -	$ -	$ 217,591

Description (Justification and Explanation)

The building control system is an automation system from Siemens, we do not have access nor a way to monitor the current condtions of this clinic because our hospital operates on a Meridian Systems platform. The goal is to switch out the current system into one that will integrate into our current system. This project provides for a replacement controls system and fire system upgrade at Homer Medical Building.

Control system replacement $126,607
Fire alarm system upgrade $90,984

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Kitchen Flooring replacement
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$120,262
Project Manager	SPH Facilities Director
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHI.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction	$ 117,904	$ -	$ -	$ -	$ -	$ 117,904
KPB 2% Project Fees	2,358	-	-	-	-	2,358
Total	$ 120,262	$ -	$ -	$ -	$ -	$ 120,262

Description (Justification and Explanation)

The kitchen floor, tile from 1985, is cracked, delaminating, and is difficult to clean. We have been patching it, but it must be replaced as this is a high-wear and high-traffic area.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Hospital Parking Expansion
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$224,400
Project Manager	SPH Facilities Director
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHJ.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction	$ 220,000	$ -	$ -	$ -	$ -	$ 220,000
KPB 2% Project Fees	4,400	-	-	-	-	4,400
Total	$ 224,400	$ -	$ -	$ -	$ -	$ 224,400

Description (Justification and Explanation)

This is the main parking lot for OB, Neurology, Onsite Rehab, General Surgery, LTC, and the cafeteria (Entrance B & C). An expansion at the end of the lot will add 12 parking spots. Parking is a challenge and is regularly complained about by patients. This helps solve some of the problem.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Side Walk Entrance B Heat Trace
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$86,700
Project Manager	SPH Facilities Director
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHK.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
KPB 2% Project Fees	1,700	-	-	-	-	1,700
Total	$ 86,700	$ -	$ -	$ -	$ -	$ 86,700

Description (Justification and Explanation)

Heat trace allows the sidewalk outside Entrance B to heat, keeping it free of ice and snow in front of the hospital Cafeteria/General Surgery entrance. The most recent earthquake damaged our heat trace, causing it to fail. We will need to dig up the concrete to replace the technology.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Consolidation Tanks
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$35,700
Project Manager	SPH Facilities Director
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHL.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
KPB 2% Project Fees	700	-	-	-	-	700
Total	$ 35,700	$ -	$ -	$ -	$ -	$ 35,700

Description (Justification and Explanation)

Condensation receiver tanks return condensate from the steam system back to the boilers. The condensate is treated water and is recycled back to the tank. The vessels are in good shape, but the floats and mechanical components are failing and can no longer be serviced. To meet today's standards, the tanks must be replaced. This is to replace three tanks.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

South Peninsula Hospital Service Area
Capital Improvement Project

Project Name	Long Term Care Kitchen Cabinets and Flooring
Priority	High
Department - Service Area	South Kenai Peninsula Hospital Service Area
Total Funding	$28,387
Project Manager	SPH Facilities Director
Project Location	South Peninsula Hospital
Funding Source/ Project Number	Local 491.81210.27SHM.49999

Project Costs:	FY2027	FY2028	FY2029	FY2030	FY2031	Five Year Total
Construction	$ 27,830	$ -	$ -	$ -	$ -	$ 27,830
KPB 2% Project Fees	557	-	-	-	-	557
Total	$ 28,387	$ -	$ -	$ -	$ -	$ 28,387

Description (Justification and Explanation)

Flooring replacement for Room 9, end of life room. Carpet older than 10 years in a long-term care facility will be replaced with laminate flooring to improve safety, hygiene, and durability. Replacement of the kitchen cabinets and countertops in the LTC.

Cabinets and countertops $20,855
Flooring $7,532

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	-
Other	-
Total	$ -

Internal Service Funds

These funds are used to account for a government's business-type activities supported, at least in part, by fees or charges. These services are not rendered to the general public but are for other governmental units within the Borough, i.e., the service areas, individual funds and departments, and the school district. The following funds have been established:

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Total Internal Service Funds Budget Projection 431
Combined Revenues and Expenses 433

Insurance and Litigation Reserve Fund 434

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 446

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 450

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 eliminates the substantial impact such purchases would otherwise have on annual operating budgets.

Total Internal Service Funds - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2027 Projection	FY2028 Projection	FY2029 Projection
Revenues:								
Interest Revenue	$ 878,369	$ 1,303,946	$ 322,678	$ 300,837	$ 368,886	$ 439,868	$ 443,855	$ 461,758
State Revenues	11,262	19,051	-	-	-	-	-	-
Charges to Other Depts.	16,932,265	18,324,926	17,807,078	17,621,444	18,004,479	18,534,510	19,902,424	21,471,783
Employee Insurance Premiums	697,264	719,342	755,400	755,400	755,400	755,400	755,400	755,400
Sales of Fixed Assets	(342,500)	(27,950)	-	-	-	-	-	-
other revenue	-	-	-	-	-	-	-	-
Total Revenues:	18,176,660	20,339,315	18,885,156	18,677,681	19,128,765	19,729,778	21,101,679	22,688,941
Expenses:								
Personnel	665,354	715,355	906,924	906,924	817,784	834,140	850,823	867,839
Supplies	1,130	6,765	3,218	3,218	2,708	2,762	2,817	2,873
Services	14,007,671	12,594,136	16,608,417	18,360,647	17,969,048	18,816,500	19,475,887	20,120,481
Capital Outlay	2,130	-	10,916	10,916	1,978	1,998	2,018	2,038
Total Expenses:	14,676,285	13,316,256	17,529,475	19,281,705	18,791,518	19,655,400	20,331,545	20,993,231
Total Expenses and Operating Transfers	14,676,285	13,316,256	17,529,475	19,281,705	18,791,518	19,655,400	20,331,545	20,993,231
Net Results From Operations	3,500,375	7,023,059	1,355,681	(604,024)	337,247	74,378	770,134	1,695,710
Beginning Retained Earnings	15,115,390	18,615,765	25,638,824	25,638,824	25,034,800	25,372,047	25,446,425	26,216,559
Ending Retained Earnings	$ 18,615,765	$ 25,638,824	$ 26,994,505	$ 25,034,800	$ 25,372,047	$ 25,446,425	$ 26,216,559	$ 27,912,269

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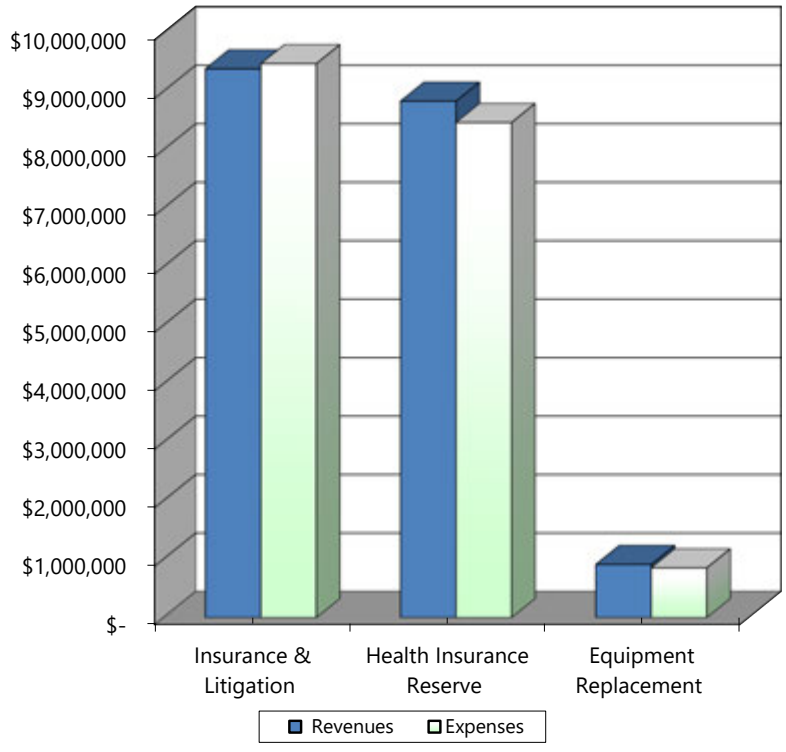
Kenai Peninsula Borough
Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2027

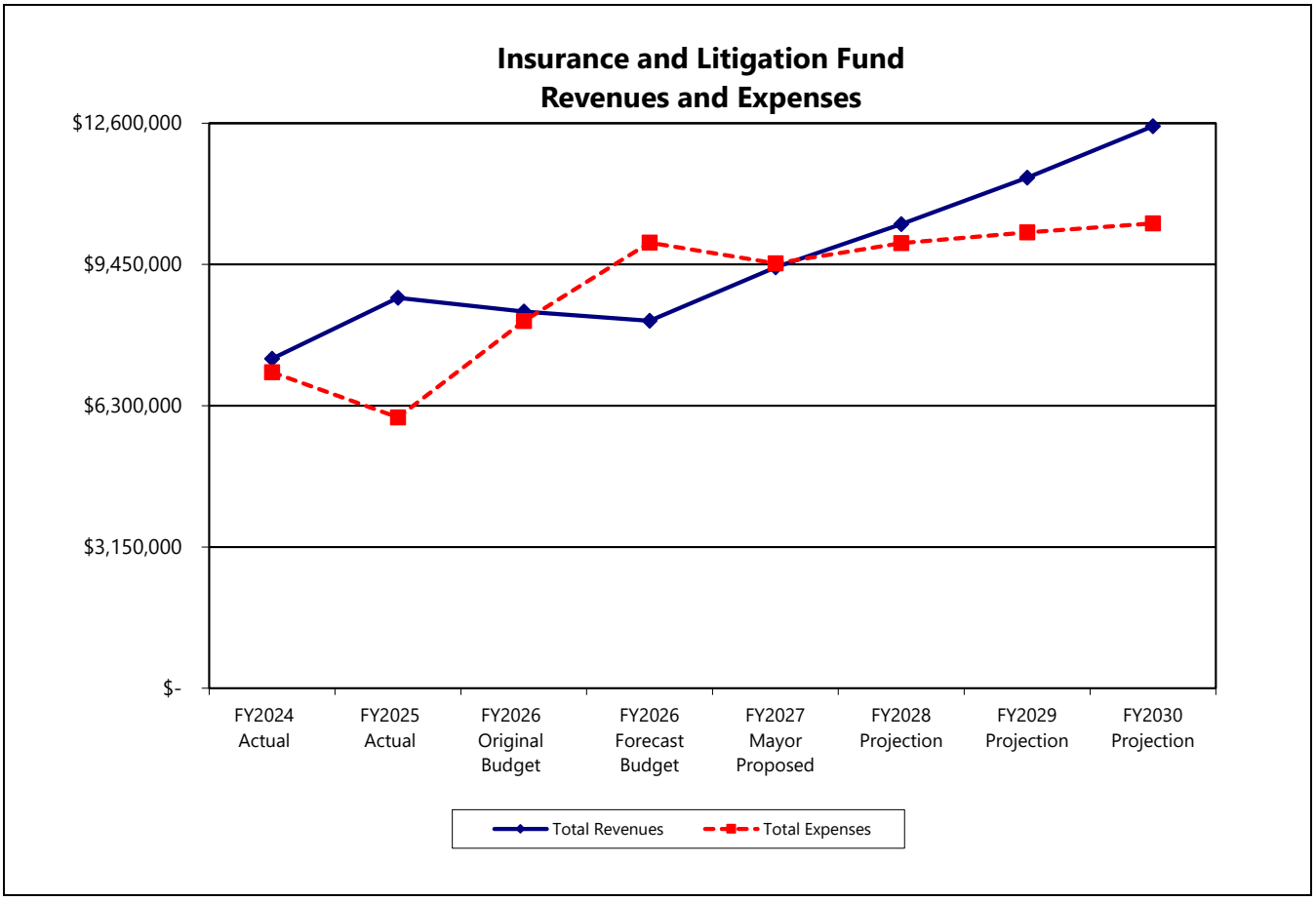
Revenues	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	$ 84,838	$ 197,231	$ 86,817	$ 368,886
Charges To Other Depts	9,301,061	7,880,807	822,611	18,004,479
Miscellaneous Revenue	-	755,400	-	755,400
Total Revenues	$ 9,385,899	$ 8,833,438	$ 909,428	$ 19,128,765
Expenses				
Personnel	817,784	-	-	817,784
Supplies	2,708	-	-	2,708
Services	8,651,348	8,467,700	850,000	17,969,048
Total Expenses	9,473,818	8,467,700	- 850,000	- 18,791,518
Total Expenses and Operating Transfers	9,473,818	8,467,700	850,000	18,791,518
Net Results From Operations	(87,919)	365,738	59,428	337,247
Beginning Retained Earnings	6,098,281	13,148,746	5,787,773	25,034,800
Ending Retained Earnings	$ 6,010,362	$ 13,514,484	$ 5,847,201	$ 25,372,047

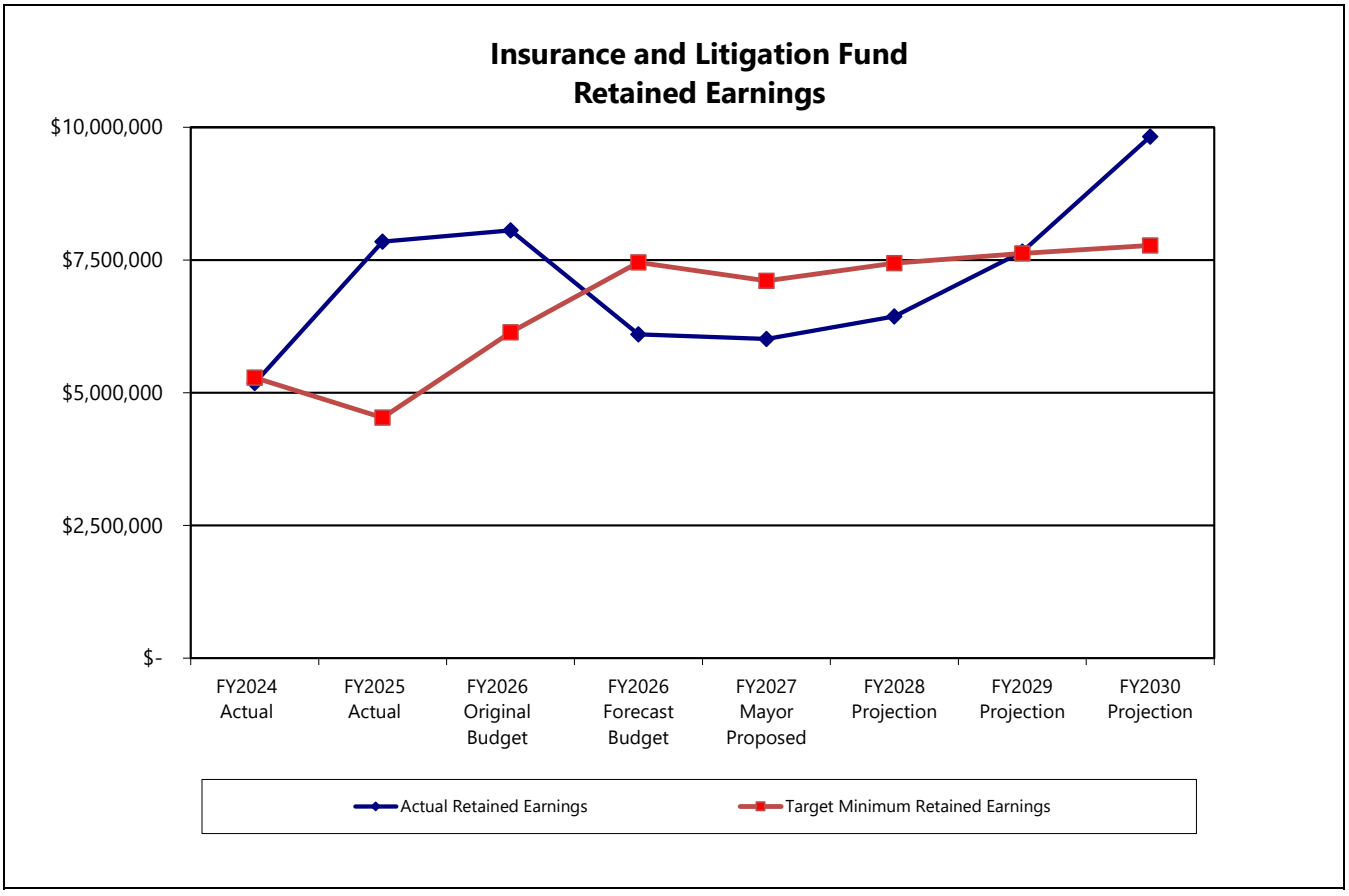
Revenues & Expenses



Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Interest Revenue	$ 398,349	$ 543,183	$ 84,838	$ 62,997	$ 84,838	$ 120,207	$ 128,778	$ 153,183
State Revenues	11,262	19,051	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-
Charges to Other Depts.	6,939,148	8,141,375	8,315,495	8,129,861	9,301,061	10,231,167	11,254,284	12,379,712
Total Revenues:	7,348,759	8,703,609	8,400,333	8,192,858	9,385,899	10,351,374	11,383,062	12,532,895
Expenses:								
Personnel	665,354	715,355	906,924	906,924	817,784	834,140	850,823	867,839
Supplies	1,130	6,765	3,218	3,218	2,708	2,762	2,817	2,873
Services	6,374,783	5,317,712	7,265,717	9,017,947	8,651,348	9,083,915	9,307,163	9,493,306
Capital Outlay	2,130	-	10,916	10,916	1,978	1,998	2,018	2,038
Total Expenses:	7,043,397	6,039,832	8,186,775	9,939,005	9,473,818	9,922,815	10,162,821	10,366,056
Net Results From Operations	305,362	2,663,777	213,558	(1,746,147)	(87,919)	428,559	1,220,241	2,166,839
Beginning Retained Earnings	4,875,289	5,180,651	7,844,428	7,844,428	6,098,281	6,010,362	6,438,921	7,659,162
Ending Retained Earnings	$ 5,180,651	$ 7,844,428	$ 8,057,986	$ 6,098,281	$ 6,010,362	$ 6,438,921	$ 7,659,162	$ 9,826,001


Insurance and Litigation Fund
Revenues and Expenses
$12,600,000
$9,450,000
$6,300,000
$3,150,000
$-
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenses


Insurance and Litigation Fund
Retained Earnings
$10,000,000
$7,500,000
$5,000,000
$2,500,000
$-
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Actual Retained Earnings
Target Minimum Retained Earnings

Department Function	
Fund 700	**Risk Management**
Dept 11234	**Administration**

Mission

The Risk Management Department works to protect the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District's (KPBSD) assets by identifying, analyzing and mitigating against the consequences of accidental losses and claims. The Risk Management Department serves as a resource for protecting the health, safety, and well-being of KPB and KPBSD employees and property through continuous efforts to reduce the frequency, severity and associated cost of risk and risk-related claims through continuous education, analysis, active participation and communication.

Program Description

The Risk Management Department coordinates the insurance program for the KPB and KPBSD, manages Workers' Compensation claims, and consults with the KPB, Service Areas, and the KPBSD on loss prevention, safety, and environmental compliance programs.

Major Long-Term Issues and Concerns:

- Navigating complex regulatory landscapes remains a challenge, impacting insurance procurement, compliance costs, and the ability to maintain adequate claim reserves.
- Employee retention issues continue to have both direct and indirect effects, including reduced operational capacity, loss of institutional knowledge, and increased regulatory compliance difficulties.
- Escalating cybersecurity threats and the need to quickly adapt to rapidly evolving technologies present ongoing risks and operational challenges.

FY2026 Accomplishments:

- Partnered with the Clerks to update the records retention schedule to allow for digital records; prepared all digital files for migration into Content Manager.
- Standardized schemas and key components of the Building Use Application process in collaboration with KPBSD.
- Implemented and migrated two Learning Management Systems for the KPB and KPBSD within a three-month period.
- Collaborated with Maintenance to standardize asset schemas and synchronize datasets; this represented a significant step toward transitioning from the current EHS Management System to Asset Essentials.

FY2027 New Initiatives:

- Continue collaboration with KPBSD to further enhance the Building Use Application process by expanding and refining existing software to improve efficiency and streamline operations.
- Develop short, task-specific "micro-trainings" to include in our monthly newsletter for commonly questioned process areas such as incident reporting, contract review, asset insurance, vehicle use, and workers' comp.
- Launch a risk awareness campaign to highlight common challenges, impacts to our organization and staff, reinforce shared responsibility, encourage early reporting of hazards and near misses
- Continue coordination with Maintenance to transition from the current EHS Management System to Maintenance's software solution; this includes ongoing comparison of system capabilities and targeted development as needed.

Performance Measures:

Staffing	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Proposed
Staffing History	5	5	6	5

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Number of Insurance Policies Purchased	14	15	15	20	20
Number of Insurance Certificates Reviewed	313	273	623	724	580
Number of Contracts Reviewed for Insurance	365	698	746	708	802
Loss Control Incentive Program (LCIP) Inspection	138	114	59	115	138
Tax Foreclosure Environmental Reviews	111	120	52	84	49

Kenai Peninsula Borough
Budget Detail

Fund 700
Department 11234 - Risk Management - Administration

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 377,730	$ 403,519	$ 545,394	$ 545,394	$ 499,564	$ (45,830)	-8.40%
40210	FICA	31,710	34,299	48,771	48,771	44,460	(4,311)	-8.84%
40221	PERS	97,780	122,639	121,350	121,350	115,029	(6,321)	-5.21%
40321	Health Insurance	110,361	100,066	102,500	102,500	77,500	(25,000)	-24.39%
40322	Life Insurance	591	745	765	765	993	228	29.80%
40410	Leave	43,242	48,546	63,144	63,144	60,238	(2,906)	-4.60%
40511	Other Benefits	3,940	5,516	25,000	25,000	20,000	(5,000)	-20.00%
	Total: Personnel	665,354	715,355	906,924	906,924	817,784	(89,140)	-9.83%
Supplies								
42210	Operating Supplies	570	3,870	2,265	2,265	1,803	(462)	-20.40%
42250	Uniforms	515	495	500	500	500	-	0.00%
42410	Small Tools & Minor Equipment	45	2,400	453	453	405	(48)	-10.60%
	Total: Supplies	1,130	6,765	3,218	3,218	2,708	(510)	-15.85%
Services								
43011	Contractual Services	80,136	74,250	90,415	91,615	93,774	3,359	3.72%
43019	Software Maintenance	135	150	-	-	-	-	-
43026	Software Licensing	36,814	35,631	53,657	53,657	114,509	60,852	113.41%
43110	Communications	9,494	9,780	9,711	9,831	10,096	385	3.96%
43140	Postage & Freight	90	10	100	100	97	(3)	-3.00%
43210	Transportation/Subsistence	7,253	4,566	12,029	10,709	18,757	6,728	55.93%
43220	Car Allowance	13,430	14,338	18,000	18,000	14,400	(3,600)	-20.00%
43260	Training	2,144	675	5,438	5,438	9,468	4,030	74.11%
43410	Printing	78	-	-	-	50	50	-
43510	Insurance/Litigation Fund Premiums	27,761	28,577	27,034	27,034	27,313	279	1.03%
43610	Utilities	(125)	-	-	-	-	-	-
43720	Equipment Maintenance	181	113	952	952	160	(792)	-83.19%
43810	Rents and Operating Leases	-	74	28,428	28,428	28,644	216	0.76%
43916	Equipment Depreciation	6,529	7,579	-	-	-	-	-
43919	Amortization	26,694	38,659	-	-	-	-	-
43920	Dues and Subscriptions	1,920	3,437	1,948	1,948	1,860	(88)	23.21%
44025	Interest Expense	1,124	1,824	-	-	-	-	-
	Total: Services	213,658	219,663	247,712	247,712	319,128	71,416	28.83%
Capital Outlay								
48710	Minor Office Equipment	1,533	-	9,272	9,272	1,200	(8,072)	-87.06%
48720	Minor Office Furniture	-	-	1,644	1,644	778	(866)	-52.68%
48740	Minor Office Furniture	597	-	-	-	-	-	-
	Total: Capital Outlay	2,130	-	10,916	10,916	1,978	(8,938)	-81.88%
Interdepartmental Charges								
60000	Charge (To) From Other Depts	(882,272)	(941,783)	(1,168,770)	(1,168,770)	(1,141,598)	27,172	-
	Total: Interdepartmental Charges	(882,272)	(941,783)	(1,168,770)	(1,168,770)	(1,141,598)	27,172	-
Department Total		$ -	$ -	$ -	$ -	$ -	$ -	-

Kenai Peninsula Borough
Budget Detail

Fund 700
Department 11234 - Risk Management - Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Risk Manager, Claims Manager, Safety Manager, Environmental Manager, and an Administrative Assistant.

Removed 1 FTE Safety Specialist

43011 Contractual Services. Insurance Broker ($83,636), SPCC Plan Updates ($10,000), & DocuSign ($138).

43026 Software Licensing. MSDSOnline ($13,980), Intelex Technologies ($33,561), Monday ($5,940), Zoom ($825), Adobe Pro ($600), Sketchup Pro ($419), NEOGOV Learn ($59,184).

43210 Transportation/Subsistence. Increase includes EPA/AHERA Building Inspector training for Safety Specialist & Manager ($3,256) and PRIMA Institute ($3,430). Also provides for travel to facilities for site visits, safety audits, tank inspections and continued education for members of Risk.

43260 Training. Increased $2,138 to provide training for EPA/AHERA Building Inspector training; risk management (ARM) certification training, and Board of

43810 Rents & Operating Leases. Office Space Lease ($28,644).

43920 Dues & Subscriptions. Risk & Insurance Management Society, Public Risk Management Association, American Water Works Association, Board of Certified Safety Professionals, National Fire Protection Association, and Amazon Prime Business.

48710 Minor Office Equipment. Replace one desktop ($1,200).

48720 Minor Office Furniture. One Uline 24/7 Mesh Chair ($778).

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 — **Risk Management**

Dept 11236 — **Workers' 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 Risk Management Department is responsible for complying with the Alaska Workers' Compensation Act by administering a compliant and comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.

Mission

Our program serves to educate supervisors about our Workers' Compensation obligations and actions, and about providing accommodations to returning employees in temporary transitional work to help reduce time away from work and increase productivity.

Major Long-Term Issues and Concerns:

- Ongoing pressures from medical and wage inflation could significantly drive the cost of workers' compensation claims.
- Expansion of presumptive disability statutes, such as AS 23.30.118 for PTSD, continue to impact risk avoidance for emergency services organizations.

FY2026 Accomplishments:

- Continued developing and expanding our Job Hazard Analysis (JHA) Program which proactively identifies and mitigates workplace hazards, improving overall safety and compliance.
- Developed the framework for a return-to-work policy and structured stay-at-work program including a repository for light-duty work options to minimize lost-time incidents and support employee recovery.
- Created an easy-to-understand pamphlet providing essential workers' compensation information to streamline the claims process and to ensure employees and supervisors are well-informed and confident in navigating the processes.

FY2027 New Initiatives:

- Develop a Respiratory Protection Program to include all groups aside from Fire/EMS. The JHA process will identify positions within the KPB&SD that require inclusion.
- Update and expand our Fall Protection Program to include all KPB&SD. The JHA process will identify positions within the KPB&SD that require inclusion.
- Support continued education for our team to expand our capabilities and capacity.
- Reassess and improve our current trend analysis methods to provide targeted training and operational changes that reduce incident frequency and severity.

Performance Measures:

Key Measures	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Estimated
Total Incidents for the KPB	34	40	25	35	44
Total Incidents for the KPBSD	98	119	116	113	118
Total Incidents for Year (KPB & KPBSD)	132	159	141	148	162
Number of No Treatment Incidents	58	62	48	77	60
Number of First Aid Treatment Incidents	33	48	58	63	67
Number of Recordable Incidents	41	49	35	34	35

Key Measures	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Estimated
KPB Total Recordable Incident Rate (TRIR)	3.00	5.90	2.90	2.87	3.85
KPBSD Total Recordable Incident Rate (TRIR)	3.00	3.28	2.88	3.11	3.19

Key Measures	Benchmark	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Estimated
KPB Days Away, Restricted or Transferred (DART)	2.0	4.70	1.74	1.72	1.75
KPBSD Days Away, Restricted or Transferred (DART)	2.0	2.60	1.15	1.68	2.21

Kenai Peninsula Borough
Budget Detail

Fund 700
Department 11236 - Risk Management - Workers' Compensation

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contract Services	$ 3,000	$ -	$ 5,000	$ 5,000	$ -	$ (5,000)	-100.00%
43210	Transportation/Subsistence	-	-	3,192	3,192	3,486	294	9.21%
43260	Training	-	-	460	460	368	(92)	-20.00%
43508	Workers' Compensation	873,374	894,454	960,106	930,107	953,380	(6,726)	-0.70%
43530	Disability Coverage	7,128	6,059	7,215	6,183	7,159	(56)	-0.78%
43999	Contingency (Claim Reserves)	1,843,957	467,926	1,805,499	1,630,499	1,694,673	(110,826)	-6.14%
	Total: Services	2,727,459	1,368,439	2,781,472	2,575,441	2,659,066	(122,406)	-4.40%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	441,136	470,891	584,385	584,385	570,799	(13,586)	-2.32%
	Total: Interdepartmental Charges	441,136	470,891	584,385	584,385	570,799	(13,586)	-2.32%
Department Total		$ 3,168,595	$ 1,839,330	$ 3,365,857	$ 3,159,826	$ 3,229,865	$ (135,992)	-4.04%

Line-Item Explanations

43011 Contract Services. Worker's Comp Actuarial Study ($0).

43210 Transportation/Subsistence. APRA Conference ($3,043) & Alaska Bar Association's (ABA) Annual Workers' Comp Case Review ($444).

43260 Training. Alaska Bar Association's (ABA) Annual Workers' Comp Case Review ($368).

43508 Workers' Compensation. Estimated Workers' Comp Premium ($835,540) & Estimated FY26 Payroll Audit ($117,840). Increases in premium and audit are based on linear projections and weighted against market outlook for each.

43530 Disability Coverage. Supplemental Volunteer Firefighter ADD Premium ($7,159).

43999 Contingency (Claim Reserves). Self-Insured Workers' Comp Losses ($1,694,673). Based on a 5-year average of actual loss increases weighted against a 10-year linear projection.

60000 Charges to Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function	
Fund 700	**Risk Management**
Dept 11237	**Property**

Program Description
Property Insurance including claims is for coverage of the buildings, contents, emergency equipment, and vehicles of the Borough, School District, and Service Areas.

Major Long-Term Issues and Concerns:
- Aging properties throughout the Borough resulting in increased frequency and cost of repairs to integral systems such as fire suppression, HVAC, and security.
- While appraisals have started to level off, significant increases to construction and replacement costs continue to challenge our annual insurance premiums.
- Efficient and accurate management of facilities across the KPB and KPBSD including purchasing, inspections, maintenance, remodels, appraisals, etc.

FY2026 Accomplishments:
- Developed detailed digital floorplans for additional facilities, documenting critical life safety and security features such as first aid kits, fire extinguishers, AEDs, cameras, and panic hardware to support emergency response and risk mitigation.
- Coordinated with the Facilities Management Committee to standardize Facilities Management processes, naming conventions, and documentation standards, improving consistency, accountability, and long-term asset management.
- Collaborated with multiple stakeholders to establish a centralized repository for facilities documentation and streamline the onboarding of new facilities into a custom GIS layer, enhancing visibility and data reliability across departments.
- Modernized the Access Control program through policy updates, standardized schema, development of digital forms and workflows, and migration to current security protocols, reducing unauthorized access risk and improving auditability.

FY2027 New Initiatives:
- Update and expand the Confined Space Program to cover all KPB-owned facilities, including identification, classification, and GIS mapping of confined spaces to support regulatory compliance and worker safety.
- Update and expand Asbestos Management Plans to include all KPB-owned facilities, incorporating identification, classification, and GIS mapping of asbestos-containing materials to reduce exposure risk and support informed maintenance and capital planning

Performance Measures:

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Total Number of Claims	27	28	30	26	34
Average Claim Cost (Auto, Property & Vandalism)	$5,641	$6,357	$2,284.36	$3,588.52	$3,963.63

Kenai Peninsula Borough
Budget Detail

Fund 700
Department 11237 - Risk Management - Property

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contract Services	$ -	$ -	$ 5,000	$ 5,000	$ -	$ (5,000)	-100.00%
43511	Fire and Extended Coverage	1,811,742	2,053,777	2,298,235	2,468,761	3,323,856	1,025,621	44.63%
43999	Contingency (Claim Reserves)	201,750	82,115	191,150	1,239,251	134,763	(56,387)	-29.50%
	Total: Services	2,013,492	2,135,892	2,494,385	3,713,012	3,458,619	964,234	38.66%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	176,454	188,357	233,754	233,754	228,320	(5,434)	-2.32%
	Total: Interdepartmental Charges	176,454	188,357	233,754	233,754	228,320	(5,434)	-2.32%
Department Total		$ 2,189,946	$ 2,324,249	$ 2,728,139	$ 3,946,766	$ 3,686,939	$ 958,800	35.14%

Line-Item Explanations

43011 Contract Services. Property Claims Actuarial Study ($0).

43511 Fire & Extended Coverage. Estimated Premiums for Property ($3,070,513) & Auto Physical ($253,343).

43999 Contingency (Claim Reserves). Self-Insured Liability Losses ($134,763). Based on a 11-year linear projection weighted against known losses.

60000 Charges to Other Depts. Allocation of Risk Management Administration costs to insurances provided by the fund; (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function	
Fund 700	**Risk Management**
Dept 11238	**Liability**

Program Description

Administered by the Risk Management Department, the liability insurance program covers the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District (KPBSD) for risks imposed by lawsuits and other similar claims.

Major Long-Term Issues and Concerns:

- The KPB&SD's exposures, loss ratio, and experience continue to present challenges in securing reasonably priced excess insurance.
- As evolving social dynamics continue to evolve, social inflation will prove a challenge for the excess market.

FY2026 Accomplishments:

- Expanded use of the Risk Register by linking identified risks to applicable regulatory and compliance obligations.
- Leveraged newly available tools and datasets to produce quarterly, department-level risk and loss reports highlighting liability trends, associated costs, and targeted mitigation strategies to support proactive risk reduction and improved loss experience.
- Enhanced and institutionalized the web-based insurance requirements flowchart as a standard enterprise resource, streamlining the contracting process, improving compliance with insurance standards, and reducing liability exposure resulting from inconsistent or unclear requirements.

FY2027 New Initiatives:

- Expanded the use of the Risk Register by implementing a structured communication plan to keep stakeholders informed and engaged.
- Broaden the use and distribution of quarterly, department-level risk and loss reports highlighting liability trends, associated costs, and targeted mitigation strategies to support proactive risk reduction and improved loss experience.
- Work with other stakeholders to update contract templates and develop a documented review process to ensure all agreements meet current insurance and liability requirements, reducing organizational exposure and preventing unauthorized changes to contracts after award
- Enhance and institutionalize the web-based insurance requirements flowchart as a standard resource, streamlining the contracting process, improving compliance with insurance standards, and reducing liability exposure resulting from inconsistent or unclear requirements.

Performance Measures:

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Total Number of Claims	7	6	3	8	7
Average Claim Cost (Liability Only)	$38,842	$101,659	$179,076	$126,824	$79,301

Kenai Peninsula Borough
Budget Detail

Fund 700
Department 11238 - Risk Management - Liability

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contractual Services	$ -	$ -	$ 5,000	$ 5,000	$ -	$ (5,000)	-100.00%
43515	CGL Excess Liability	817,953	934,224	1,190,267	1,382,087	1,592,372	402,105	33.78%
43519	Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520	Employee Bond	400	250	650	650	650	-	0.00%
43521	Other Bonds	480	360	520	520	520	-	0.00%
43525	Travel Accident Coverage	14,715	4,905	4,905	4,905	4,905	-	0.00%
43528	Aviation Liability	29,653	25,709	26,995	-	-	(26,995)	-100.00%
43529	Other Miscellaneous Coverage	89,972	89,435	102,595	71,025	57,982	(44,613)	-43.48%
43999	Contingency (Claim Reserves)	467,001	538,835	408,216	1,014,595	555,106	146,890	35.98%
	Total: Services	1,420,174	1,593,718	1,742,148	2,481,782	2,214,535	472,387	27.12%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	264,682	282,535	350,631	350,631	342,479	(8,152)	-2.32%
	Total: Interdepartmental Charges	264,682	282,535	350,631	350,631	342,479	(8,152)	-2.32%
Department Total		$ 1,684,856	$ 1,876,253	$ 2,092,779	$ 2,832,413	$ 2,557,014	$ 464,235	16.39%

Line-Item Explanations

43011 Contract Services. Liabiliity claims actuarial study ($0).

43515 CGL Excess Liability. Estimated Premiums for General Liability ($1,077,464), Auto Liability ($66,459), Excess Liability 5M*15M ($311,580), Excess Liability 5M*20M ($194,987), KPB&SD Cyber Liability ($41,881), and the APRA Broker Credit (-$100,000). Increases are primarily based on linear projections and weighted against market outlook for each line of coverage.

43519 Finance Officer Bond. Five (5) State-Required Fudiciary Bonds for KPB&SD Officials ($3,000).

43520 Employee Bond. Thirteen (13) Fidelity Bonds for Public Employee Notaries ($650).

43521 Other Bonds. Thirteen (13) State of Alaska Notary Bond Fees ($520).

43525 Travel Accident Insurance. Estimated Business Travel Accident (BTA) Premium ($4,905).

43528 Aviation Liability. Non-Owned Aircraft Liabiltiy is now included within our APRA Pool Package Premium ($0).

43529 Other Miscellaneous Coverage. Estimated Premiums for Environmental Pollution Liability ($39,588), Storage Tank Liability ($11,194), & Medical Professional Liability ($7,200).

43999 Contingency (Claim Reserves). Self-Insured Liability Losses ($555,106). Based on a 5-year average of actual loss increases weighted against a 10-year linear projection.

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

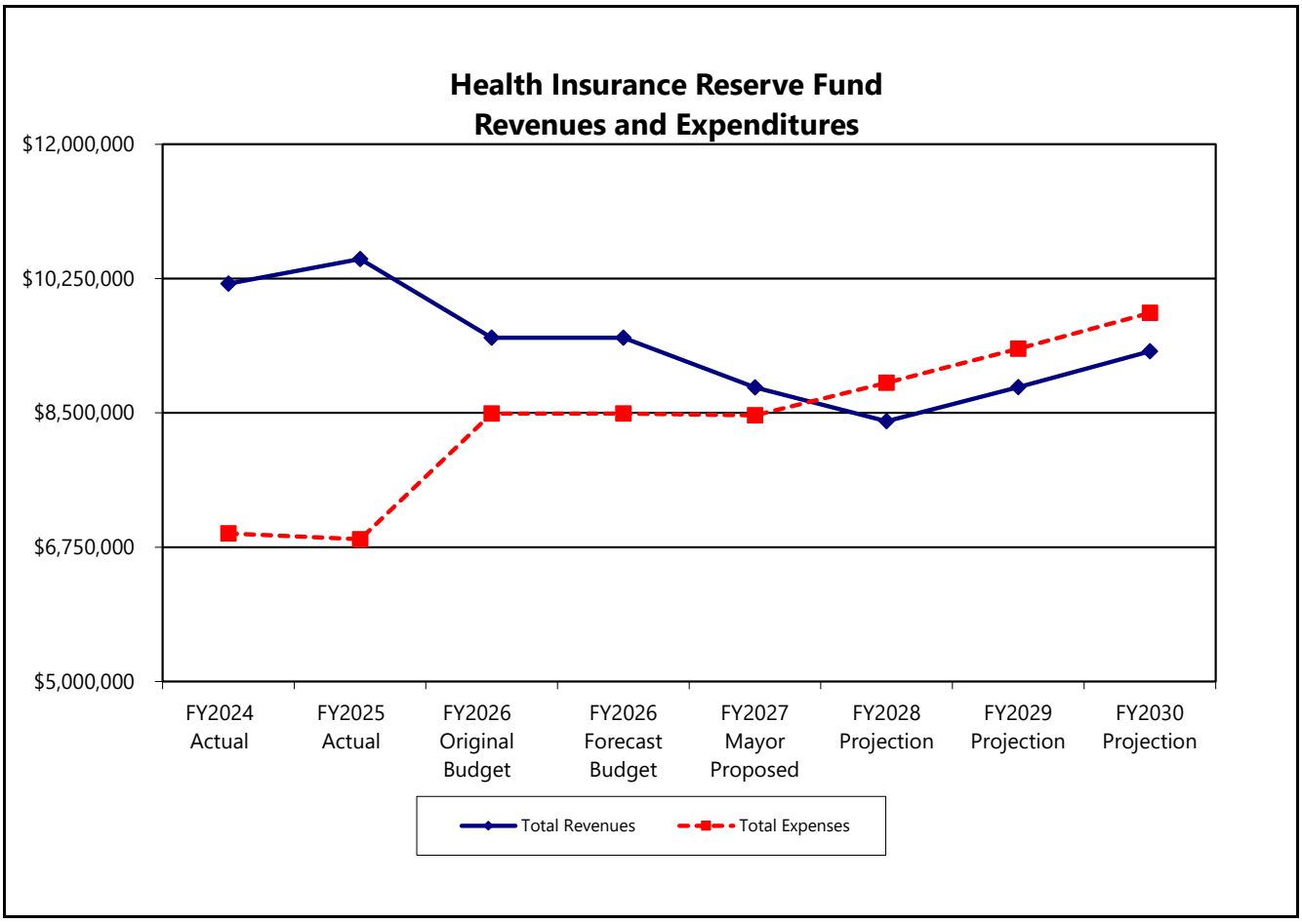
Fund 700
Expenditure Summary By Line Item

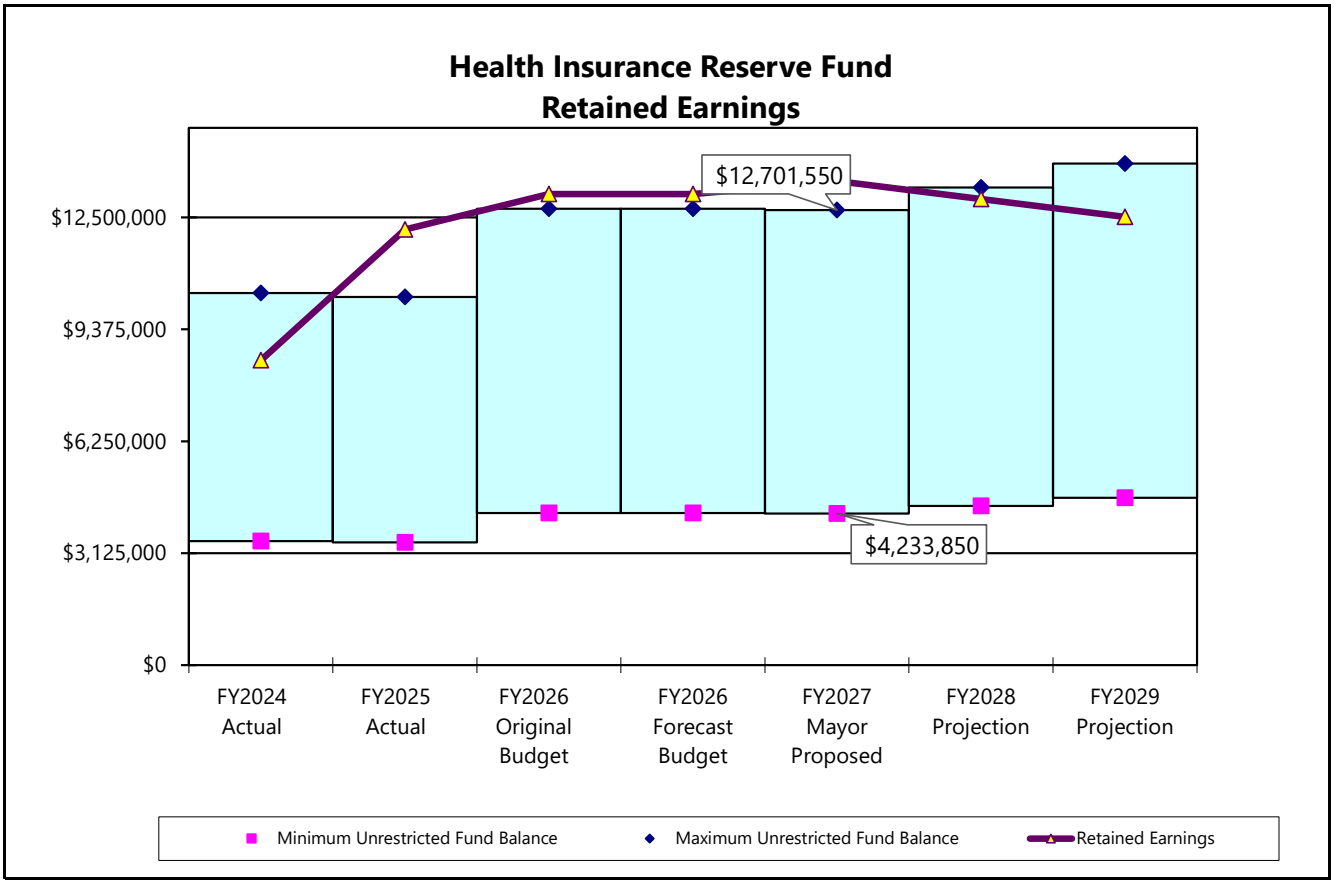
		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 377,730	$ 403,519	$ 545,394	$ 545,394	$ 499,564	$ (45,830)	-8.40%
40210	FICA	31,710	34,299	48,771	48,771	44,460	(4,311)	-8.84%
40221	PERS	97,780	122,639	121,350	121,350	115,029	(6,321)	-5.21%
40321	Health Insurance	110,361	100,066	102,500	102,500	77,500	(25,000)	-24.39%
40322	Life Insurance	591	745	765	765	993	228	29.80%
40410	Leave	43,242	48,546	63,144	63,144	60,238	(2,906)	-4.60%
40511	Other Benefits	3,940	5,516	25,000	25,000	20,000	(5,000)	-20.00%
	Total: Personnel	665,354	715,355	906,924	906,924	817,784	(89,140)	-9.83%
Supplies								
42210	Operating Supplies	570	3,870	2,265	2,265	1,803	(462)	-20.40%
42250	Uniforms	515	495	500	500	500	-	0.00%
42410	Small Tools & Minor Equipment	45	2,400	453	453	405	(48)	-10.60%
	Total: Supplies	1,130	6,765	3,218	3,218	2,708	(510)	-15.85%
Services								
43011	Contractual Services	83,136	74,250	105,415	106,615	93,774	(11,641)	-11.04%
43019	Software Maintenance	135	150	-	-	-	-	-
43026	Software Licensing	36,814	35,631	53,657	53,657	114,509	60,852	113.41%
43110	Communications	9,494	9,780	9,711	9,831	10,096	385	3.96%
43140	Postage	90	10	100	100	97	(3)	-3.00%
43210	Transportation/Subsistence	7,253	4,566	15,221	13,901	22,243	7,022	46.13%
43220	Car Allowance	13,430	14,338	18,000	18,000	14,400	(3,600)	-20.00%
43260	Training	2,144	675	5,898	5,898	9,836	3,938	66.77%
43410	Printing	78	-	-	-	50	50	-
43508	Workers' Compensation	873,374	894,454	960,106	930,107	953,380	(6,726)	-0.70%
43510	Insurance/Litigation Fund Premiums	27,761	28,577	27,034	27,034	27,313	279	1.03%
43511	Fire and Extended Coverage	1,811,742	2,053,777	2,298,235	2,468,761	3,323,856	1,025,621	44.63%
43515	CGL Excess Liability	817,953	934,224	1,190,267	1,382,087	1,592,372	402,105	33.78%
43519	Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520	Employee Bond	400	250	650	650	650	-	0.00%
43521	Other Bonds	480	360	520	520	520	-	0.00%
43525	Travel Accident Coverage	14,715	4,905	4,905	4,905	4,905	-	0.00%
43528	Aviation Liability	29,653	25,709	26,995	-	-	(26,995)	-100.00%
43529	Other Miscellaneous Coverage	89,972	89,435	102,595	71,025	57,982	(44,613)	-43.48%
43530	Disability Coverage	7,128	6,059	7,215	6,183	7,159	(56)	-0.78%
43610	Utilities	(125)	-	-	-	-	-	-
43720	Equipment Maintenance	181	113	952	952	160	(792)	-83.19%
43810	Rents and Operating Leases	-	74	28,428	28,428	28,644	216	0.76%
43916	Equipment Depreciation	6,529	7,579	-	-	-	-	-
43919	Amortization	26,694	38,659	-	-	-	-	-
43920	Dues and Subscriptions	1,920	3,437	1,948	1,948	1,860	(88)	-4.52%
43999	Contingency (Claim Reserves)	2,512,708	1,088,876	2,404,865	3,884,345	2,384,542	(20,323)	-0.85%
44025	Interest Expense	1,124	1,824	-	-	-	-	-
	Total: Services	6,374,783	5,317,712	7,265,717	9,017,947	8,651,348	1,385,631	19.07%
Capital Outlay								
48710	Minor Office Equipment	1,533	-	9,272	9,272	1,200	(8,072)	-87.06%
48720	Minor Office Furniture	-	-	1,644	1,644	778	(866)	-52.68%
48740	Minor Office Furniture	597	-	-	-	-	-	-
	Total: Capital Outlay	2,130	-	10,916	10,916	1,978	(8,938)	-81.88%
Interdepartmental Charges								
60000	Charge (To) From Other Depts.	-	-	-	-	-	-	-
	Total: Interdepartmental Charges	-	-	-	-	-	-	-
Department Total		$ 7,043,397	$ 6,039,832	$ 8,186,775	$ 9,939,005	$ 9,473,818	$ 1,287,043	15.72%

Fund: 701 Health Insurance Reserve Fund - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Interest Revenue	$ 324,579	$ 538,087	$ 150,424	$ 150,424	$ 197,231	$ 202,717	$ 195,217	$ 187,717
Employee Insurance Premiums	697,264	719,342	755,400	755,400	755,400	755,400	755,400	755,400
Charges From Other Depts	9,160,945	9,247,923	8,573,795	8,573,795	7,880,807	7,432,968	7,885,022	8,359,304
Total Revenues:	10,182,788	10,505,352	9,479,619	9,479,619	8,833,438	8,391,085	8,835,639	9,302,421
Expenses:								
Services	6,927,764	6,853,673	8,492,700	8,492,700	8,467,700	8,891,085	9,335,639	9,802,421
Total Expenses:	6,927,764	6,853,673	8,492,700	8,492,700	8,467,700	8,891,085	9,335,639	9,802,421
Net Results From Operations	3,255,024	3,651,679	986,919	986,919	365,738	(500,000)	(500,000)	(500,000)
Beginning Retained Earnings	5,255,124	8,510,148	12,161,827	12,161,827	13,148,746	13,514,484	13,014,484	12,514,484
Ending Retained Earnings *	$ 8,510,148	$ 12,161,827	$ 13,148,746	$ 13,148,746	$ 13,514,484	$ 13,014,484	$ 12,514,484	$ 12,014,484

* Includes $300,000 advance from the General Fund.


Health Insurance Reserve Fund
Revenues and Expenditures
$12,000,000
$10,250,000
$8,500,000
$6,750,000
$5,000,000
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenses


Health Insurance Reserve Fund
Retained Earnings
$12,701,550
$4,233,850
$12,500,000
$9,375,000
$6,250,000
$3,125,000
$0
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Retained Earnings

Department Function

Fund 701 — **Health Insurance Reserve Fund**

Dept 11240 — **Medical, Prescription, Dental & Vision**

Program Description
This fund provides payment of Borough employees healthcare expenses (medical, prescriptions, dental, and vision) as well as claims administration and other benefit plan expenses.

Major Long-Term Issues and Concerns:
- Rising cost of health care benefits, federal and state changing compliance issues and administrative requirements.
- Continued rise in pharmaceutical costs on the national market.
- High cost of health care services in Alaska.

FY2026 Accomplishments:
- Held open enrollment in fall 2025, provided online presentations of the plan structure, and options effective January 1, 2026.

FY2027 New Initiatives:
- Increase communications through web portal and other means of communications to employees on improved benefit services and cost savings programs provided through new plan administrator.

Performance Measures:

Priority: Health Insurance Plan Delivery
Goal: To provide appropriate, economical health coverage for our employees.
Objective: 1. To decrease our per-employee cost by implementing effective utilization controls in plan design.
2. To decrease our cost per employee by engaging in provider contracts.
3. To continue to explore partnering with other organizations to benefit from economies of scale.
4. While decreasing overall costs, to continue to provide appropriate healthcare coverage for our employees and their families.

Key Measures	Benchmark	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Estimated
Monthly Cost per Employee (net of employee contributions)	$2,345	$1,900	$1,813	$2,345	$2,337

Kenai Peninsula Borough
Budget Detail

Fund 701
Department 11240 - Health Insurance Reserve - Medical, Dental & Vision

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contractual Services	$ 187,596	$ 185,397	$ 195,000	$ 195,000	$ 220,000	$ 25,000	12.82%
43501	Medical/Dental/Vision Coverage	5,237,699	5,062,118	6,662,700	6,662,700	6,662,700	-	0.00%
43502	Medical Stop Loss Coverage	1,071,043	945,715	1,085,000	1,085,000	1,060,000	(25,000)	-2.30%
43503	Healthcare Savings Account	431,426	660,443	550,000	550,000	525,000	(25,000)	-4.55%
	Total: Services	6,927,764	6,853,673	8,492,700	8,492,700	8,467,700	(25,000)	-0.29%
Department Total		$ 6,927,764	$ 6,853,673	$ 8,492,700	$ 8,492,700	$ 8,467,700	$ (25,000)	-0.29%

Line-Item Explanations

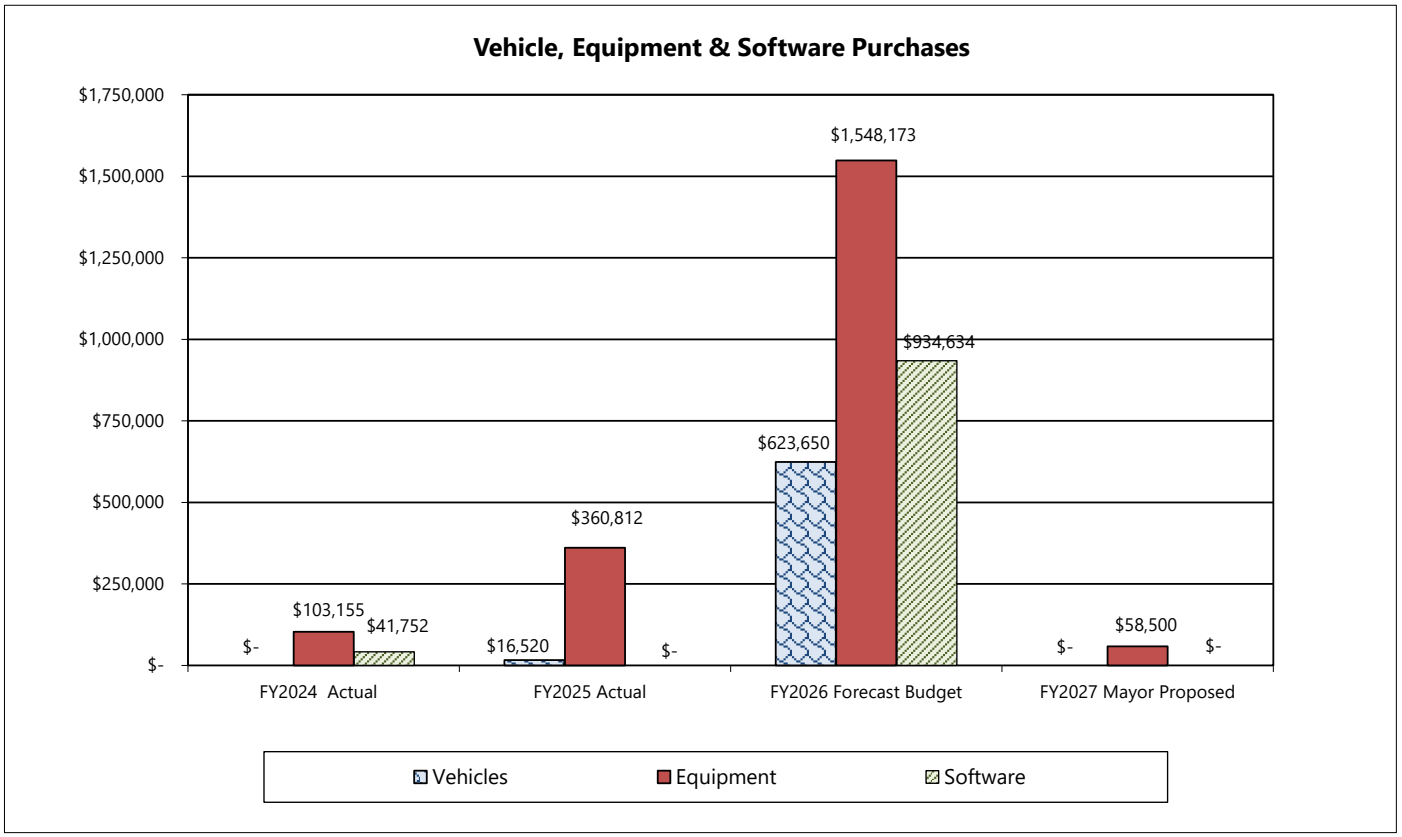
43011 Contract Services. Claims administrator services. Reduction due to transition to new third party administrator.

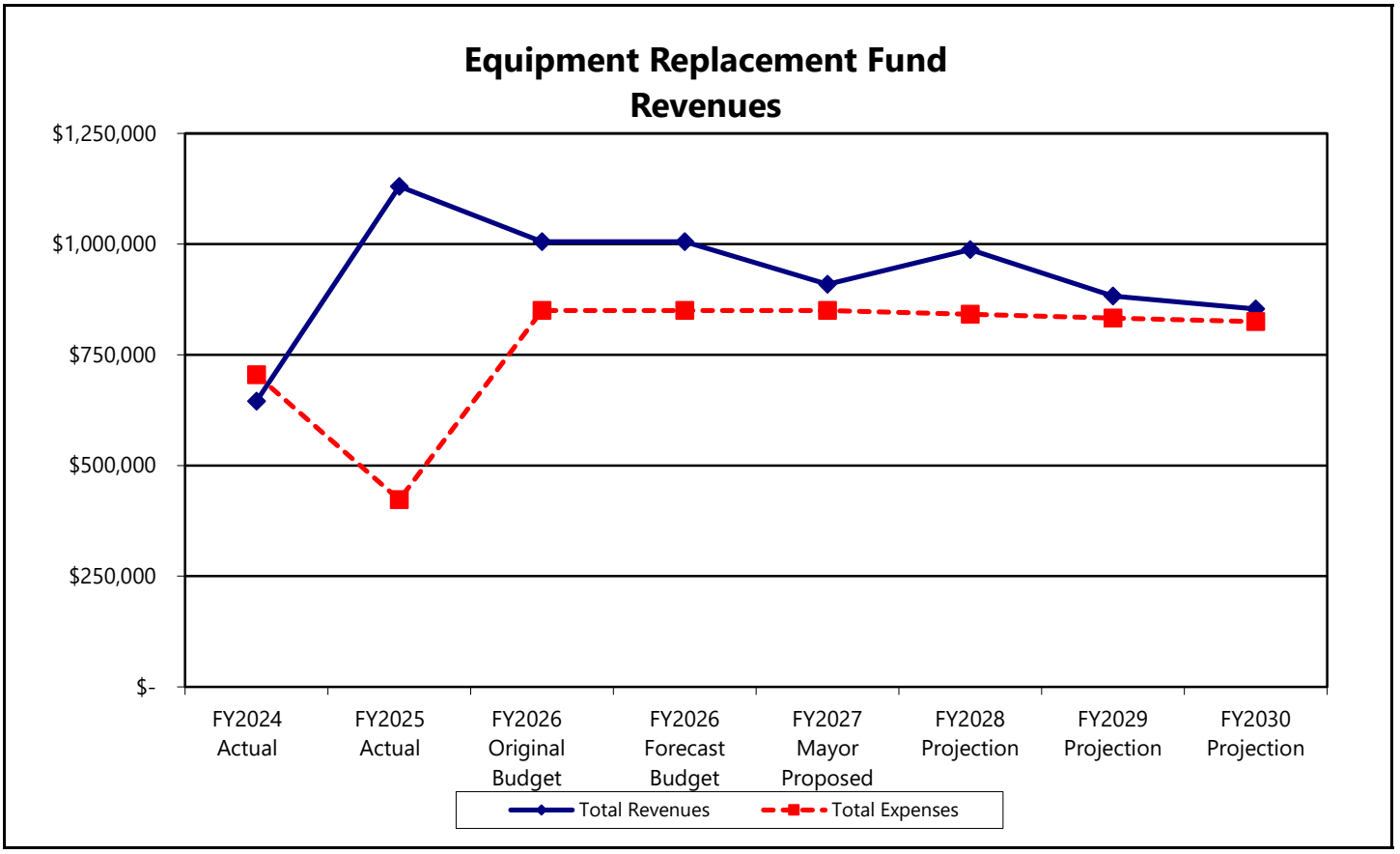
43501 Medical/Dental/Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

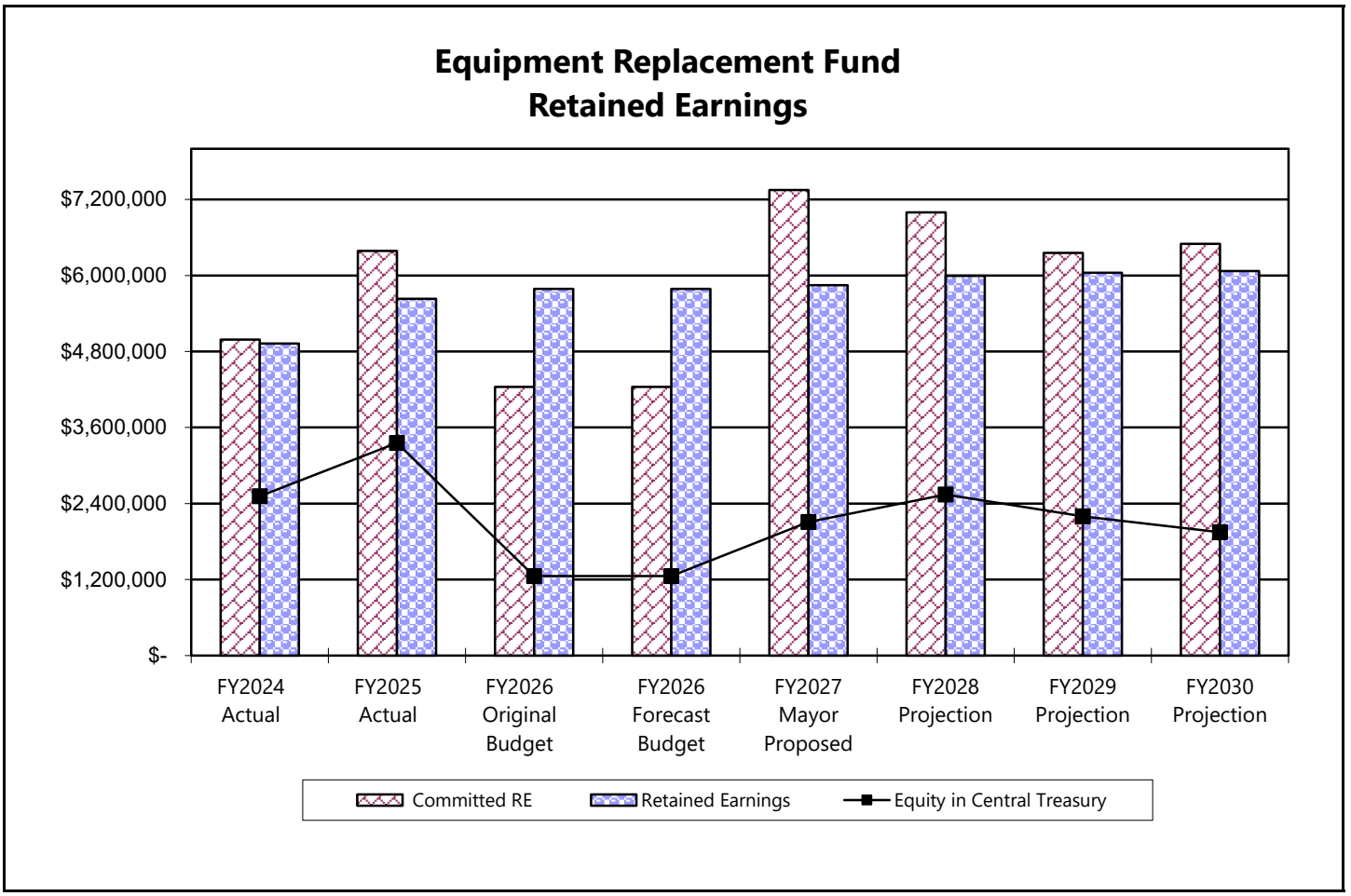
43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than $250,000 per covered incident per year.

Fund: 705 Equipment Replacement Fund - Budget Projection

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Revenues:								
Interest Revenue	$ 155,441	$ 222,676	$ 87,416	$ 87,416	$ 86,817	$ 116,944	$ 119,860	$ 120,858
Charges from Other Depts.	832,172	935,628	917,788	917,788	822,611	870,375	763,118	732,767
Sale of Fixed Assets	(342,500)	(27,950)	-	-	-	-	-	-
Total Revenues:	645,113	1,130,354	1,005,204	1,005,204	909,428	987,319	882,978	853,625
Expenses								
Services	705,124	422,751	850,000	850,000	850,000	841,500	833,085	824,754
Total Expenses:	705,124	422,751	850,000	850,000	850,000	841,500	833,085	824,754
Total Expenses and Operating Transfers	705,124	422,751	850,000	850,000	850,000	841,500	833,085	824,754
Net Results From Operations	(60,011)	707,603	155,204	155,204	59,428	145,819	49,893	28,871
Beginning Retained Earnings	4,984,977	4,924,966	5,632,569	5,632,569	5,787,773	5,847,201	5,993,020	6,042,913
Ending Retained Earnings	$ 4,924,966	$ 5,632,569	$ 5,787,773	$ 5,787,773	$ 5,847,201	$ 5,993,020	$ 6,042,913	$ 6,071,784
Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	$ 2,471,145	$ 3,031,362	$ 2,985,943	$ 2,985,943	$ 5,242,400	$ 4,450,900	$ 4,159,400	$ 4,556,315
Retained Earnings committed to unexpended authorized expenses	2,203,627	2,406,538	1,744,563	1,744,563	58,500	550,000	1,230,000	1,105,000
Uncommitted Retained Earnings	$ 250,194	$ 194,669	$ 1,057,267	$ 1,057,267	$ 546,301	$ 992,120	$ 653,513	$ 410,469




Equipment Replacement Fund
Revenues
$1,250,000
$1,000,000
$750,000
$500,000
$250,000
$-
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Total Revenues
Total Expenses


Equipment Replacement Fund
Retained Earnings
$7,200,000
$6,000,000
$4,800,000
$3,600,000
$2,400,000
$1,200,000
$-
FY2024 Actual
FY2025 Actual
FY2026 Original Budget
FY2026 Forecast Budget
FY2027 Mayor Proposed
FY2028 Projection
FY2029 Projection
FY2030 Projection
Committed RE
Retained Earnings
Equity in Central Treasury

Department Function

Fund 705 **Equipment Replacement Fund**

Dept 94910 **Administration**

Mission

To provide a funding mechanism for departments to purchase vehicles and other equipment with the cost to be recaptured over time.

Program Description

This is a revolving fund which provides funding for user departments to purchase vehicles and equipment. The purchases are then recaptured through an annual billing process for the original cost of the vehicle or equipment plus accrued interest. The fund also provides an extended rental option for vehicles that have exceeded their original useful life of 5 years. The repayment and rental schedule is designed to recapture the original cost, depreciation and inflation factor within the life of the asset. This will replenish the fund resources in order to facilitate the scheduled replacement of vehicles and equipment.

Major Long-Term Issues and Concerns:

- The expected useful life of vehicle and equipment extending beyond the life cycles currently being assigned.
- Having adequate equity and uncommitted retained earnings to fund any unanticipated expenditure requests that departments may have.

FY2026 Accomplishments:

- Purchase vehicles and equipment for various departments within the borough.

FY2027 New Initiatives:

- Purchase vehicles and equipment for various departments within the borough.

Performance Measures:

Priority: 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.

Purchases	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Proposed
Vehicle Purchases	- / -	1 / $16,520	11 / $623,650	- / -
Equipment/Imagery Purchases	3 / $103,155	5 / $360,812	12 / $1,548,173	3 / $58,500
Software Purchases	4 / $41,752	- / -	4 / $934,634	- / -

Kenai Peninsula Borough
Budget Detail

Fund 705
Department 94910 - Non-Departmental

		FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43916	Equipment Depreciation	$ 705,124	$ 422,751	$ 850,000	$ 850,000	$ 850,000	$ -	0.00%
	Total: Services	705,124	422,751	850,000	850,000	850,000	-	0.00%
Department Total		$ 705,124	$ 422,751	$ 850,000	$ 850,000	$ 850,000	-	0.00%

Line-Item Explanations

43916 Equipment Depreciation. The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 7 to 15 year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

Details of FY2027 Equipment Replacement Purchases

Department	Quantity	Description	Cost Each	Total Cost
Legal	1	Copier	$ 8,500	$ 8,500
Maintenance	1	Trailer	20,000	20,000
	1	Squirt	30,000	30,000
	3		Grand Total	$ 58,500

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Appendix

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Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2026

Classifed

40 hour

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
G	21.79	22.33	22.89	23.37	23.87	24.37	24.89	25.42	25.96	26.51	27.07	27.64	28.23	28.83
H	23.31	23.89	24.49	25.01	25.54	26.08	26.63	27.20	27.77	28.36	28.96	29.58	30.21	30.85
I	24.94	25.56	26.20	26.76	27.33	27.91	28.50	29.10	29.72	30.35	30.99	31.65	32.32	33.00
J	26.69	27.35	28.04	28.63	29.24	29.86	30.49	31.14	31.80	32.47	33.16	33.86	34.58	35.31
K	28.55	29.27	30.00	30.64	31.29	31.95	32.63	33.32	34.02	34.75	35.48	36.23	37.00	37.79
L	30.55	31.32	32.10	32.78	33.48	34.18	34.91	35.65	36.41	37.18	37.96	38.77	39.59	40.43
M	32.69	33.51	34.35	35.07	35.82	36.58	37.35	38.14	38.95	39.78	40.62	41.48	42.36	43.26
N	34.98	35.85	36.75	37.53	38.33	39.14	39.97	40.81	41.68	42.56	43.47	44.39	45.33	46.29
O	37.43	38.36	39.32	40.16	41.01	41.88	42.76	43.67	44.60	45.54	46.51	47.49	48.50	49.53
P	40.05	41.05	42.08	42.97	43.88	44.81	45.76	46.73	47.72	48.73	49.76	50.82	51.89	52.99
Q	42.85	43.92	45.02	45.97	46.95	47.94	48.96	50.00	51.06	52.14	53.25	54.37	55.53	56.70
R	45.85	47.00	48.17	49.19	50.24	51.30	52.39	53.50	54.63	55.79	56.97	58.18	59.41	60.67

56 hour

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
K	20.40	20.91	21.43	21.88	22.35	22.82	23.31	23.80	24.30	24.82	25.35	25.88	26.43	26.99
L	21.83	22.37	22.93	23.42	23.91	24.42	24.94	25.47	26.01	26.56	27.12	27.69	28.28	28.88
M	23.35	23.94	24.53	25.05	25.59	26.13	26.68	27.25	27.83	28.42	29.02	29.63	30.26	30.90
N	24.99	25.61	26.25	26.81	27.38	27.96	28.55	29.15	29.77	30.40	31.05	31.71	32.38	33.06
O	26.74	27.40	28.09	28.68	29.29	29.91	30.55	31.20	31.86	32.53	33.22	33.93	34.64	35.38
P	28.61	29.32	30.06	30.69	31.34	32.01	32.69	33.38	34.09	34.81	35.55	36.30	37.07	37.86
Q	30.61	31.37	32.16	32.84	33.54	34.25	34.97	35.71	36.47	37.24	38.03	38.84	39.66	40.50
R	32.75	33.57	34.41	35.14	35.88	36.64	37.42	38.21	39.02	39.85	40.70	41.56	42.44	43.34

Management

Level	Minimum	Mid point	Maximum
1	34.94	43.33	51.72
2	37.38	46.36	55.33
3	39.98	49.59	59.19
4	42.84	53.28	63.72
5	45.86	58.33	70.79
6	49.07	62.80	76.53
7	52.53	67.26	81.99

Kenai Peninsula Borough
Full-Time Equivalent Employees by Function - FY2027 and Last Ten Fiscal Years

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Change between FY2026 & FY2027	Change between FY2018 & FY2027
Assembly												
Clerk's Office	3.67	3.67	3.67	3.67	3.67	4.00	4.00	4.00	4.00	4.00	0.00	0.33
Records Management	1.83	1.83	1.83	2.33	2.33	3.00	3.00	3.00	3.00	3.00	0.00	1.17
Department Total	5.50	5.50	5.50	6.00	6.00	7.00	7.00	7.00	7.00	7.00	0.00	1.50
Mayor	5.00	4.50	4.50	4.25	4.25	6.00	6.00	6.00	6.00	6.00	0.00	1.00
Purchasing, Contracting and Capital Projects	9.00	8.00	8.00	8.00	8.00	9.00	9.00	10.00	10.00	10.00	0.00	1.00
Office of Emergency Management	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00
General Services												
Administration/Human Resources	5.00	5.00	5.00	5.00	5.00	5.25	5.25	5.25	5.00	4.50	-0.50	-0.50
Printing/Mail	1.25	1.25	0.75	1.25	1.50	2.00	1.50	1.50	1.50	1.50	0.00	0.25
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00
Department Total	7.50	7.50	7.00	7.50	7.75	8.50	8.00	8.00	7.75	7.25	-0.50	-0.25
IT	11.50	11.50	11.50	12.00	12.00	12.00	13.00	13.00	13.00	13.00	0.00	1.50
Legal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Finance												
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Financial Services	8.00	7.50	7.50	7.50	7.50	8.00	8.00	8.00	8.00	8.00	0.00	0.00
Property Tax and Collections	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00
Department Total	22.00	21.50	21.50	21.50	21.50	22.00	22.00	22.00	22.00	22.00	0.00	0.00
Assessing												
Administration	10.00	10.00	10.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00
Appraisal	12.00	14.00	14.00	14.00	12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00
Department Total	22.00	24.00	24.00	23.00	21.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00
Resource Planning												
Administration	9.00	8.75	8.75	8.00	8.00	8.00	8.00	8.00	8.00	7.00	-1.00	-2.00
GIS	4.00	4.00	4.00	3.25	3.25	3.00	4.00	4.00	4.00	4.00	0.00	0.00
River Center	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	1.00	0.00
Department Total	18.00	17.75	17.75	15.25	15.25	15.00	16.00	16.00	16.00	16.00	0.00	-2.00
Total General Government	109.50	109.25	108.75	106.50	104.75	110.50	112.00	113.00	112.75	112.25	-0.50	2.75

Kenai Peninsula Borough
Full-Time Equivalent Employees by Function - FY2027 and Last Ten Fiscal Years

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Change between FY2026 & FY2027	Change between FY2018 & FY2027
Other Funds:												
School												
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00
Maintenance Department	45.00	44.60	43.50	44.50	45.35	48.75	48.75	49.25	49.75	49.00	-0.75	4.00
Department Total	46.25	45.85	44.75	45.75	46.60	50.00	50.00	50.50	51.00	50.25	-0.75	4.00
Nikiski Fire Service Area	21.75	21.25	21.00	21.00	25.00	25.00	25.00	26.00	26.00	26.00	0.00	4.25
Bear Creek Fire Service Area	1.50	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	0.00	1.50
Western Emergency Service Area	4.00	5.00	5.00	10.00	10.00	10.00	10.00	13.00	13.00	13.00	0.00	9.00
Central Emergency Service Area	41.00	44.00	44.00	44.00	48.00	48.00	49.00	49.00	53.00	53.00	0.00	12.00
Kachemak Emergency Service Area	4.00	5.00	5.00	5.00	7.00	9.00	9.00	9.00	9.00	9.00	0.00	5.00
911 Communication [1]	13.00	13.00	16.00	16.00	23.00	23.00	23.00	23.00	25.00	25.50	0.50	12.50
Seward-Bear Creek Flood Service Area [2]	1.50	1.50	1.50	1.50	1.50	1.75	1.75	1.75	1.75	2.00	0.25	0.50
North Peninsula Recreation Service Area	16.65	16.50	16.50	16.50	17.00	16.75	16.75	16.85	16.85	16.63	-0.22	-0.02
Roads Service Area	8.00	7.40	6.50	6.50	5.90	6.75	6.75	6.75	6.75	6.75	0.00	-1.25
Land Trust	5.00	5.00	5.00	4.75	4.75	6.00	6.00	6.00	6.00	6.00	0.00	1.00
Solid Waste												
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Central Peninsula Landfill	10.50	10.50	10.50	10.50	11.00	12.00	13.00	13.00	13.00	13.00	0.00	2.50
Homer Baler	0.00	0.00	0.00	0.00	4.00	4.00	4.00	4.50	4.50	4.50	0.00	4.50
Department Total	15.50	15.50	15.50	15.50	20.00	21.00	22.00	22.50	22.50	22.50	0.00	7.00
Insurance and Litigation	4.00	4.00	4.00	4.00	4.00	6.00	6.00	6.00	6.00	5.00	-1.00	1.00
Total Other Funds	182.15	186.00	186.75	192.50	214.75	226.25	228.25	233.35	239.85	238.63	-1.22	56.48
Total - All Funds	291.65	295.25	295.50	299.00	319.50	336.75	340.25	346.35	352.60	350.88	-1.72	59.23

[1] Staffing increased by 2 FTE per Ordinance 25-19-18.

[2] .25 FTE is charged to General Services Administration on behalf of Seward Annex.

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2026

Clerk	FY2026 Fee	Units	FY2027 Proposed Fee Change
Public records request	actual costs		
Copies and Production Fees			
Regular 8.5 x 11 B/W	$0.25	per page	
Regular 8.5 x 11 Color	$0.30	per page	
Regular 8.5 x 14 B/W	$0.30	per page	
Regular 8.5 x 14 Color	$0.35	per page	
Tabloid 11 x 14 B/W & Color	$0.50	per page	
Transcription Preperation	Actual cost		
Record Preparation	$100.00 plus copy costs		
Certified copies	$5.00 plus copy costs		
Media			
Flash drive (4-8GB)	$5.00		
Flash drive (large capacity >8GB)	$45.00		
Audio / Data CD	$2.50	per copy	
Assembly agenda and minutes	$12.50 + copy costs **+ postage (if mailed)**		**Updated**
Assembly meeting packets, complete (black and white copy only)	$90.00 + postage (if mailed)		
Borough code, complete	$150.00 + postage (if mailed)		
Filing Fees			
Appeal Planning Commisssion or Planning Department Decisior	$300.00		
Appeal Assessment Valuation and flat tax (BOE)			
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		
Appeal residential tax exemption			**New Line, Resolution**
Assessed value less than $100K	$30.00		**2026-01, 01/06/26**
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		
Elections			
Election recount (may be refundable or additional may apply)	$300.00 deposit applied to actual costs		
Election contest (may be refundable or additional may apply)	$300.00 deposit applied to actual costs		
Special Election at the request of a Service Area	Actual cost of election paid by service area		
Initiative/Referendum Petition Application (Refunded Upon Certification)	$100.00		
Recall petition aplication (refunded upon certification)	$100.00		
Emergency Medical			
Ambulance billing (rates will be adjusted annually based on prior calendar years' annual Anchorage CPI rate)			
Basic Life Support (BLS-NE)	$396.68		**$405.01**
Basic Life Support Emergency (BLS-E)	$661.13		**$675.01**
Advanced Life Support (ALS)	$528.92		**$540.03**
Advanced Life Support (ALS 1)	$793.36		**$810.02**
Advanced Life Support (ALS 2)	$1,057.81		**$1,080.02**
Mileage	$14.55		**$14.86**
Mileage in excess of 17	$9.25		**$9.44**
Ambulance billing - air transport (if needed)	$4,074 per hour + fuel charge		**$4,160 per hour + fuel charge**
Note - fees are subject to change to meet Medicare definitions and rates for maximum reimbursement			
Finance			
~~Tax foreclosure r~~**R**ecording fees including advertising	direct pass through cost from vendor		
Litigation report fees	direct pass through cost from vendor		
Small claims and associated fees	**direct pass through cost from vendor**		**New fee**
	direct pass through cost from vendor,		
Certified mailing Fee	$15 minimum for processing		
Redemption fee	$250.00		**$400.00**
Personal property tax return, late filing or failure to file	10%		
Sales tax exemption card - owner builder	$100.00		
Sales tax exemption card - reseller	$10.00		
Sales tax exemption card - exempt (each card in excess of 10 per account)	$10.00		
Sales tax exemption card replacement	$10.00		
Sales tax return not filed	$25.00		
Reinstatement of business to active roll	$100.00		
Publication fee for real property tax delinquency	$5.00		
Publication fee for personal property tax delinquency	$3.00		

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2026

Finance Continued	FY2026 Fee	Units	FY2027 Proposed Fee Change
Audit estimate preparation	$25.00 per hr NTE $100.00		
Annual audit, paper copy	$25.00		
Annual audit, electronic copy	no charge		
Annual Budget, paper copy	$25.00		
Annual Budget, electronic copy	no charge		
Wire transfer fee	$25.00		
Returned check/eCheck fee (NSF)	$25.00		
Utility special assessment district application fee (USAD)	$1,000.00		
USAD administration fee (USAD), plus estimated cost parcel share	$6,000 plus $70 per parcel		
Geographic Information (GIS)			
8 1/2 x 11 map	$3.00		
11 x 17 map	$4.00		
22 x 34 map	$6.00		
34 x 44 map	$12.00		
Map books - hardcopy (each)	$50.00		
Street naming/renaming petition	$300.00		
Installation of new street sign & post	$150.00		
Replacement of existing sign	$80.00		
Uniform address sign fee	$20.00		
Land Management			
Commercial temporary land use permit application fee	$500.00		
Commercial temporary land use permit fee (up to 20 acres)	$1,000.00		
Permit fee each additional 20 acres	$400.00		
General temporary land use permit application fee	$200.00		
General temporary land use permit fee (up to 5 acres)	$400.00		
Permit fee for over 5 acres will be considered commercial	NA		
Right Of Way or easement application	$750.00		
Commercial right of way or easement application	$750.00		
Negotiated lease application	$750.00		
KPB Facility Rental	Varies		
Commercial quantity material extractions	$500.00		
Sand and gravel	$5.50 per CY	per CY	
Sorted rock (when available)	$8.25 per CY	per CY	
Small quantity material extraction application	$150		
Sand and gravel	$5.50 per CY	per CY	
Sorted rock (when available)	$8.25 per CY	per CY	
General utility Right Of Way use (base fee)	$750.00		
General utility Right Of Way use (line fee)	$50.00	per connection	
Individual utility construction project (base fee)	$100.00		
Individual utility construction project (line fee)	no charge	up to 200ft	
Individual utility construction project (line fee)	$0.10	per foot after 200ft	
Application to classify or reclassify Borough land	$1,000.00		
Application to modify conveyance document restrictions	$1,000.00		
Borough financed land sales	Prime + 2%		
Minimum down payment amount	10%		
late fees, more than 10 days late	10% of payment amt		
Agricultural Lease	Fair Market Value		
Planning Department			
Platting - Preliminary plats	$400.00		**$500.00**
Platting - Preliminary plats; first major revision of previously approved preliminary	No charge		
Platting - Preliminary plats; additional submittal with additional major revisions	$400.00		**$500.00**
Platting - Preliminary Section Line Easement Vacation	No charge		
Platting - Abbreviated plat	$400.00		**$500.00**
Platting - Final paper plat; first submittal for review	$400.00		**$500.00**
Platting - Final paper plat; additional submittal for review (per submittal)	$100.00		**$250.00**
Platting - Final mylar plat; first submittal for review	No charge		
Platting - Final mylar plat; additional submittal for review (per submittal)	$100.00		**$250.00**
Platting - Final plats - Section Line Easement Vacation	$200.00		
Platting - Time extensions	$25.00		**$100.00**
Platting - Building setback exception	$100.00		**$125.00**
Platting - Easement vacation; to be finalized by document	$100.00		**$125.00**
Platting - Easement vacation; to be finalized by plat	$100.00		**$125.00**
Platting - Section line easement & ROW vacations	$500.00		**$625.00**
Platting - Plat amendment	$50.00		**$100.00**
Platting - Plat waivers	$50.00		**$100.00**

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2026

Planning Department Continued	FY2026 Fee	Units	FY2027 Proposed Fee Change
Material Site - Counter Permit & Recording Fee	$250.00		
Material Site - CLUP & Recording Fee	$1,000.00		
Material Site - CLUP Variance	$1,000.00		
Local option zoning petition & Recording Fee	$1,000.00		
Correctional community residential center (CCRC)	$1,000.00		
Concentrated animal feeding operation (CAFO)	$1,000 plus price per animal $.20		
Title 21 Variance Application	$300.00		
Appeal of the Directors Decision	$500.00		
Appeal to Office of Administrative Hearing (OAH); time, fees, preparation of record and transcript	$300.00		**$500.00**
Transcription Fee	$350.00		
Recording Fee - 1 page plus recording fee	$20.00 first page plus e-recording charges		
Recording Fee - each additional page plus e-recording charges	$5.00 first page plus e-recording charges		
8 1/2 x 11 color copy	$1.50		
11 x 17 color copy	$3.00		
11 x 17 b&w copy	$1.00		
911 Communications Department			
E911 surcharge	$2.00		
Purchasing			
Contract award appeal (refundable if appellant prevails)	$300.00		
River Center			
Staff Permit	$50.00		
Floodway development permit	$300.00		
Habitat protection limited commercial permit	$300.00		
Habitat protection conditional use permit	$300.00		
Conference room rental (rate for full day, partial days will be prorated)	$175.00		
Roads			
Encroachment Permit, upon approval of application	$100.00		
Road Improvement district application fee (RIAD)			
Assessed value $2 million or less	$1,000.00		
Assessed value greater than $2 million up to $3 million	$1,400.00		
Assessed value greater than $3 million up to $4 million	$1,800.00		
Assessed value greater than $4 million up to $5 million	$2,200.00		
Assessed value greater than $5 million	$2,200 plus $400 for each add'l million		
Road Improvement district administration fee, included in the total cost of the project	$6,000 plus $70 per parcel		
Enforcement fees added via ordinance 2020-32 on 6/16/2020:			
Vehicle towing	actual cost		
Impound fee (per day up to a maximum of 30 days)	$25.00	per day	
Administrative fee (DMV search, certified mail, advertising)	$35.00 per vehicle owner/lienholder		
Disposal fee	$300.00		
Solid Waste			
Non commercial waste (residential)			
~~Misc (animal carcasses, ashes, etc)~~ **Animal carcasses/ashes**	No charge		
~~Household appliances, per unit~~ **Appliances**	$20.00		
Asbestos ~~(1 ton minimum charge)~~	$200.00	per ton, 1 ton minimum	**Reworded**
~~Household small batteries~~ **Batteries, small household**	No charge		
Batteries, vehicle (limits apply)	No charge		
Fluorescent lamps and bulbs (limits apply)	No charge		
Inert Waste (cardboard, construction materials/debris, furniture, metals, tires, etc.)	No charge		**Moved from non categorized**
~~Cooking oil/grease, per gallon (maximum 5 gallons per month)~~	~~No charge~~		**Redefined below**
Kitchen grease (limits apply, liquid only, fee applies after first 5 gallons)	**$6.00**	**per gallon**	**Moved from non categorized**
Trailers, RVs, Boats and Snow Machines	$20.00	per foot	
Used oil (limits apply)	No charge		
~~Automobiles~~ **Vehicles (limits apply, not accepted in Homer)**	$200.00~~vehicle, none allowed in Homer~~	per each	
~~Refrigerators and freezers~~	~~No charge~~		
~~Hazardous waste - 3 drums per year~~	~~No charge~~		**Moved to Hazardous Waste**
~~Wood, brush, leaves, grass clippings, land clearing debris (No stumps or dirt allowed)~~			
Wood/land clearing debris (brush, 4' logs, grass clippings, leaves, etc)	No charge		
~~Solid Waste Violation/Fine - Minor~~	~~$100.00~~		**Moved to other fees section**
~~Solid Waste Violation/Fine - Major~~	~~$500.00~~		**Moved to other fees section**

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2026

Solid Waste Continued	FY2026 Fee	Units	FY2027 Proposed Fee Change
Commercial waste			
~~Misc (animal carcasses, ashes, etc)~~ **Animal carcasses/ashes**	$5.00	**per each**	
Appliances, household	$20.00	per unit	**Reworded**
Appliances with refrigerants	$20.00	per unit + Inert Waste tonnage fee	**Reworded**
Asbestos (1 ton minimum charge)	$200.00	per ton, 1 ton minimum	**Reworded**
Fish waste	$90.00	per ton, $20 minimum	**Reworded**
~~Construction and demolition, tires, appliances, cardboard, metals, etc~~ **Inert waste (cardboard, construction materials/debris, furniture, metals, tires, etc.)**			
sites with scales	$90.00	per ton, $20 minimum	**Reworded**
sites without scales:			
1 cubic yard or less	$20 minimum		
2-5 cubic yards	$45.00		**$90.00**
6-10 cubic yards	$90.00		**$180.00**
11-20 cubic yards	$180.00		**$360.00**
21-30 cubic yards	$270.00		**$540.00**
31-40 cubic yards	$360.00		**$720.00**
Kitchen Grease (liquid only)	$6.00	per gallon	
Municipal solid waste	No charge		**New**
Shredded paper	$135.00	per ton, 1 ton minimum	**New Fee**
Sludge/bio solids	$135.00	per ton	
Special waste	$135.00	per ton, 1 ton minimum	**Moved from non categorized**
Trailers, RVs, boats, snow machines, etc.	$20.00	per foot	**Moved from non categorized**
Vehicles (limits apply, not accepted in Homer)	$200.00	per each	**Moved from non categorized**
~~Solid waste~~	~~No Charge~~		
Wastes generated outside of KPB			
sites with scales	$365.00	per ton, $100 minimum	
sites without scales:			
1 cubic yard or less	$100 minimum		**Distributed by cubic yard**
2-5 cubic yards	$365.00		**Distributed by cubic yard**
6-10 cubic yards	$730.00		**Distributed by cubic yard**
11-20 cubic yards	$1,460.00		**Distributed by cubic yard**
21-30 cubic yards	$2,190.00		**Distributed by cubic yard**
31-40 cubic yards	$2,922.00		**Distributed by cubic yard**
~~Wood, brush, leaves, grass clippings, land clearing debris (No stumps or dirt allowed)~~ **Wood/land clearing debris (brush, 4' logs, grass clippings, leaves, etc)**			
~~per ton~~ **sites with scales**	$90.00	per ton, $20 minimum	
sites without scales:			
1 cubic yard **or less**	$20 minimum		
2-5 cubic yards	$90.00		
6-10 cubic yards	$180.00		
11-20 cubic yards	$360.00		
21-30 cubic yards	$540.00		
31-40 cubic yards	$720.00		
Hazardous waste - residential (limit 3 drums per year)	No charge		**Moved from non commercial**
Hazardous waste - commercial			
Acids/bases, liquid pesticides, etc.	$30.00	per gallon	
~~Automobiles, per vehicle~~	~~$200.00~~		**Moved to commercial waste**
Batteries	$1.50	per pound	
Drum, empty	$35.00	per each	
Fluorescent lamps and bulbs	$0.52	per pound	
Fuses and flares	$30.00	per pound	
Mercury	$5.00	per pound	
Oxidizers	$60.00	per gallon	
Paint, solvent, fuel, oil, etc.	$8.00	per pound	
Propane cylinders - small, 1 pound	$3.00	per pound	
Propane cylinders - large, 2-30 pounds	$30.00	per pound	
Solid pesticides	$6.00	per pound	
Solids or sludge	$12.00	per gallon	
~~Special waste, per ton (1 ton minimum charge)~~	~~$135.00~~		**Moved to commercial waste**
~~Commercial scale card, per additional card, 1st card per commercial account provided fre~~	~~$4.00~~		**Moved to other fees section**
~~Solid Waste Violation/Fine - Minor~~	~~$100.00~~		**Moved to other fees section**
~~Solid Waste Violation/Fine - Major~~	~~$500.00~~		**Moved to other fees section**

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2026

Solid Waste Continued	FY2026 Fee	Units	FY2027 Proposed Fee Change
Other Fees			
Violation/Fine - Minor		$100.00 per each	Recategorized to "Other Fees"
Violation/Fine - Major		$500.00 per each	Recategorized to "Other Fees"
Commercial Scale Card (fee applies after 1st card)		$4.00 per card	Recategorized to "Other Fees"
Finance charge (on charge account balances aged over 60 days)			**Additional 2% of balance**
North Peninsula Recreation			
Pool			
General admission		$5.00	
General admission - Service Area member		no charge	
General admission - punch card (10 punches)		$45.00	
General admission - Senior citizen (60+)		$2.00	
General Admission - Youth (1-10yrs old)		$4.00	
General Admission - Military (Military ID Required)		$3.00	
General admission with water slide - service area—member		$1.50	
Water Slide - non service area members		$3.00	
General admission with water slide - service area member (20 punches)		$20.00	
Pool Membership 1-Month with Waterslide		$75.00	
Pool Memberships- Each Additional Immediate Family Member		$30.00	
Group log rolling private rental		$35.00 per hour	
Water fitness, per class		$8.00	
Water fitness Senior (60+), per class		$5.00	
Water fitness punch card (10 punches)		$75.00	
Group swimming lessons		$55.00	
Group swimming lessons, service area- members		$50.00	
Swimming lessons, tiny tots		$25.00	
Swimming lessons, semi-private		$75.00	
Swimming lessons, private		$150.00	
Pre-School Aquatic Play		$2.00	
American Red Cross Lifeguard class		$175.00	
First Aid/CPR/AED Class		$55.00	
Instructed water safety classes for groups, per participant (in addition to admission)		$3.00	
Base pool rental per hour (up to 30 people)		$150.00	
Base pool rental per hour, service area member (up to 30 people)		$100.00	
Additional people per hour (addition to base rate)			
31-70 people		$25.00	
71-100 people		$50.00	
100+ people		$75.00	
Waterslide rental per hour, (in addition to pool rental)		$75.00	
Waterslide rental per hour, service area-member (in addition to pool rental)		$50.00	
Each additional 20 people		$0.00	
Birthday Swim Party - Service Area Member (includes dedicated party space for up to 15 swimmers and 5 spectators for 1 hour plus daily swim admission)		$80.00	
Birthday Swim Party - Non Service Area Member (includes dedicated party space for up to 15 swimmers and 5 spectators for 1 hour plus daily swim admission)		$100.00	
Fitness Room & Racquetball Courts			
Fitness room		$5.00	
Fitness room, punch card		$45.00	
Fitness room service area member		$3.00	
Fitness room service area member, punch card (10 punches)		$30.00	
Fitness membership - 6 months - Service Area Member		$135.00	
Fitness membership - 12 months - Service Area Member		$255.00	
Family fitness membership - 6 months - Service Area (ages 12 & up)		$250.00	
Family fitness membership - 12 months - Service Area (ages 12 & up)		$475.00	
Fitness membership - 6 months		$225.00	
Fitness membership - 12 months		$425.00	
Racquetball courts per hour		$9.00	
Racquetball courts per hour, service area member		$6.00	
Wally ball per hour		$12.00	
Jason Peterson Memorial Ice Rink			
Zammed ice per hour		$60.00	
Practice rates for ice 1.5 hours (Nikiski teams, High school, USA hockey)		$75.00	
Game 2 hours (with clock and zam between periods)		$175.00	
Game 1.5 hours (with clock and no zam between periods)		$100.00	
Open skate		no charge	
Nikiski Community Recreation Center			
Room Rentals-Class Room, Training Room, Multi-Purpose Room	$30/hr or $175/8hrs		
Room Rentals-Class Room, Training Room, Multi-Purpose Room w/Kitchen	$50/hr or $250/8 hrs		
Room Rentals-Banquet Hall, Gymnasium	$50/hr $250/8 hrs		
Room Rentals-Banquet Hall, Gymnasium w/Kitchen	$70/hr or $400/8 hrs		

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2026

North Peninsula Recreation - continued	FY2026 Fee	Units	FY2027 Proposed Fee Change
Kitchen Rental (up to 4 hours)	$75.00		
Alcohol Permit Fee for Rentals	$200.00		
Alcohol Administration/Processing Fee	$50.00		
Support, hourly (projector, sound system, computer)	$25.00	per hour	
Refundable Cleaning Deposit	$100.00		
Gym floor covering (must provide labor)	$100.00		
Dance floor	$100.00		
Gym equipment	$25.00		
Open Gym use, per participant	No Charge		
Open Gym use, family of 5+	No Charge		
Teen night, per participant	$2.00		
Teen dance/events, per participant	$2.00-$5.00		
Fitness class	$8.00		
Senior fitness class (60+)	$5.00		
Fitness class punch card (10 punches)	$75.00		
Senior fitness (60+) punch card (10 punches)	$45.00		
Arts n Craft class, per class (Youth)	$3.00		
Arts n Craft class, per class (Adult)	$10.00		
Full Swing Golf per hour (Monday-Saturday)	$20.00		
Camps			
Summer pass, eight weeks	$300.00		
Summer pass, eight weeks (2nd child)	$275.00		
Summer pass, eight weeks (3rd child+)	$250.00		
4 Week Session	$200.00		
Weekly Rate	$75.00		
Daily rate	$30.00		
1/2 Day Specialty Camps (Weekly)	$40.00		
After School Program (Service Area Members Only)			
Per Day	No charge		
Per Month	No charge		
Annual	No charge		
Sports Leagues			
Service Area Member	$50.00		
Non-Service Area Member	$60.00		
Partnered Volunteered Organizations (Per Player)	$35.00		
Vendor Booth Fees			
Family Fun in the Midnight Sun Vendor-Profit	$45.00		
Family Fun in the Midnight Sun Vendor-Non- Profit	$35.00		
Family Fun in the Midnight Sun Vendor Electricity Hookup	$5.00		
Craft Fairs Vendor	$20.00		
Table Rental for Vendors	$5.00		
Community Garage Sales	$10.00		
Other			
Multi-Purpose Fields and Picnic Areas	No Charge		
Trail Systems-Poolside Trails & Nikiski Community Trails	No Charge		
Skate Park & Playgrounds	No Charge		
Limited Overnight Camping-Hockey Rink Parking Lot Only	$10.00	per night	
RV/Trailers Only-must be self-contained. No open fires.			
Ice Skate rental (2 hours)	$5.00		
Before or After Hours Staffing for Rental	$35.00	per hour	
Point Of Sale Items			
Goggles (new)	$7.00		
Goggles (used)	$2.00		
Facemask (used)	$5.00		
Swim Caps	$4.00		
Swim Diapers (plastic)	$3.00		
Towel Rental	$1.00		
Swim Suit Rental	$1.00		
Snack Items Bagged (chips, pretzels, gummie snacks)	$1.50		
Snack Items Bars (Candy bars, protein bars, granola bars, nuts, and crackers)	$1.75		
Bottled Water	$2.00		
Bottled Sports Drink	$2.25		
Bottled Soda	$2.50		
Community events			
Various community events and special programs are offered throughout the year. Check the monthly calendar or contact NPRSA Staff to			
The North Peninsula Recreation Service Area accepts Visa and MasterCard. There is a 2.35% consumer processing fee for credit card			

Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2026

Seldovia Recreational Service Area	FY2026 Fee	Units	FY2027 Proposed Fee Change
Sea Otter Community Center			
Facility Rental, organization, free public or community education event up to 6 hours	10.00		
Facility Rental, organization, free public or community education event 6-24 hours	20.00		
Facility Rental, individual, free public or community education event	No Charge		
Facility Rental, individual or organization, public or community education event charging f	$30 or 10% of sales whichever is less		
Cleaning fee (if applicable)	$30.00	per hour	
Facility Rental, Individual residing INSIDE the service area up to 6 hours	$25.00		
Facility Rental, Individual residing INSIDE the service area 6-24 hours	$75.00		
Facility Rental, Organization residing INSIDE the service area up to 6 hours	$50.00		
Facility Rental, Organization residing INSIDE the service area 6-24 hours	$100.00		
Facility Rental, Individual residing OUTSIDE the service area up to 6 hours	$30.00		
Facility Rental, Individual residing OUTSIDE the service area 6-24 hours	$80.00		
Facility Rental, Organization residing OUTSIDE the service area up to 6 hours	$65.00		
Facility Rental, Organization residing OUTSIDE the service area 6-24 hours	$120.00		
Basic dishes (dinner plate, bowl, dessert plate)	$1.00	per set	
60 piece silverware set (knife, fork, spoon, soup spoon, dessert fork)	$0.50	per set	
Pint glasses	$0.25		
Glass beverage pitcher	$1.00		
Melamine Serving tray	$0.50		
Porcelain Serving platter	$0.50		
White chairs on cart (27 chairs)	$0.50	per each	
Dance Floor	$1.00	per sq ft	
Skate Sharpening	$5.00		
Please Note: the items above are included in the Facility Rental fee. If items above are rented for off site use the above fees apply plus a 50% of rental fee security deposit which will be returned upon safe return of the items. If item is damaged or broken the renter is responsible for full replacement as stated in the SOCC Inventory list.			
Other			
Equipment Rentals, including but not limited to, Pickleball, Tennis, Volleyball, Soccer, Badminton, Baseball, Softball, Tball, Football, Basketball, Disc Golf and light blocks.	$5.00	per rental set (plus cost of item(s) if lost or damaged)	

CHART OF ACCOUNTS (FY2027)

Personnel Services - 40XXX

40110 Regular Wages: Regular or holiday 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.

40131FLSA Overtime Wages: Wages paid to 56-hour employees for hours worked over the normal pay period threshold.

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.

40511 Other Benefits: Other employee benefits including unemployment and flexible benefits program administrative fees.

40999 Interdepartmental Costs. Payroll related costs charged between departments.

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. Intellectual property includes the purchase of videos, patents or trademarks.

42210 Operating Supplies: All operating type supplies, such as office supplies, institutional supplies, cleaning and sanitation supplies and general consumable supplies.

42220 Fire/Medical/Rescue Supplies: All supplies purchased for the process of extinguishing fires, administering of medical attention by EMS personnel and performing rescue. This also includes promotional supplies for fire prevention.

42230 Fuel, Oil and Lubricants: 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, drill constructing materials and provider cards.

42310 Repair & Maintenance Supplies: All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies and electrical supplies. These items should be fully consumed during project or end up as a component in the final product.

42360 Motor Vehicle Supplies: Repair/replacement parts and other supplies used to repair and maintain motorized vehicles and heavy equipment. (Tires are typically not included in this object code)

42410 Small Tools & Minor Equipment: Small tools, minor machinery and equipment or furniture with a cost of less than $1,000.00.

42960 Recreational Supplies: Supplies used for recreational or fitness programs.

Services – 43XXX

43006 Economic Development District: Contracted services to the EDD.

43011 Contractual Services: All contracted services, such as consulting services or other contract services that do not fit in other services objects.

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 Water/Air 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 Maintenance: Periodic/reoccurring charges for software updates and enhancements; along with software support agreements.

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.

43026 Software Licensing: Reoccurring subscription or license costs required for the use of software. This includes cloud based or subscription-based software where the license is not perpetual or permanent.

43031 Litigation: Fees paid for process server services, court and execution related costs.

43034 Attorney Fees – Special Cases: For the hiring of outside counsel in situations where a conflict of interest may exist.

43036 Contractual Services – ARSSTC Fee: Cost to cover the Alaska Remote Sellers Sales Tax Commission collection fee.

43050 Solid Waste Fees: Fees for the disposal of refuse.

43095 Solid Waste Closure/Post-Closure: Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.

43100 Land Management Program Services: Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey (for Land Management Division use only).

43110 Communications: Telephone and long-distance phone charges, data plans, satellite and other communication services.

43140 Postage and Freight: 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, and meeting allowance.

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.

43260 Training: All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event goes to 43210.

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.

43501 Medical/Dental/Vision Coverage: Medical, dental and vision expenses for employees of the Borough, School District or services areas.

43502 Medical Stop Loss Coverage (Internal Service Fund): Funds for coverage purchase to limit plan payments to no more than $200,000 per covered incident per year.

43503 Healthcare Savings Account (Internal Service Fund): Payments made for actual medical, dental, and vision claims by plan participants.

43508 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.

43511 Fire and Extended Coverage (Internal Service Fund): Cost for property, auto, boiler, and machinery premiums. Covers KPBSD, KPB and service area buildings and vehicles.

43515 CGL Excess Liability (Internal Service Fund): Cost of liability, excess liability, and crime insurance policies as well as loss control and rate stabilization.

43519 Finance Officer Bond (Internal Service Fund): Costs of bonds for KPB and KPBSD fiduciary officials, as required by State statutes.

43520 Employee Bond: Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.

43521 Other Bonds: Notaries fees

43525 Travel Accident Coverage (Internal Service Fund): Cost of the Travel Accident Insurance Policy.

43528 Aviation Liability (Internal Service Fund): Cost of liability insurance while traveling on chartered aircraft.

43529 Other Miscellaneous Coverage (Internal Service Fund): Cost for pollution liability, storage tank liability, professional medical liability, and mobile equipment liability policies.

43530 Disability Coverage (Internal Service Fund): Cost for supplemental volunteer fire fighter disability premium.

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.

43764 Snow Removal (Maintenance Department): Snow removal for all district facilities.

43765 Security and Surveillance: Services related to providing security and surveillance for all facilities.

43780 Buildings 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 Payments: Rental payments to the Borough's Equipment Replacement Fund for equipment.

43916 Equipment Depreciation (Internal Service Fund): 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.

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 Assessments: Utility Special Assessment District - Assessment for Borough-owned properties.

43951 Road Binding Treatment: Dust control program on roads within the Roads Service Area system.

43952 Road Maintenance: Services purchase in the maintenance of all Borough maintained roads.

43960 Recreational Program Expenses: Services utilized in providing recreational services.

43999 Contingency: Amount for emergency or unexpected outflow of funds.

Services – 45XXX

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.

Capital Outlay – 48XXX

48110 Major Office Furniture: Office furniture and furnishings costing $5,000 or more (each item).

48120 Major Office Equipment: Includes copy machines, communication equipment, machines for sorting, batching, stamping or folding, etc., with a cost of $5,000 or more (each item).

48210 Major Communications Equipment: Purchase of communications equipment costing more than $5,000.

48310 Vehicles: Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.

48311 Major Machinery and Equipment: Purchase of machinery and equipment, with a cost of $5,000 or more.

48513 Major Recreational Equipment: All recreational/physical fitness equipment with a cost of $5,000 or more.

48514 Major Fire Fighting/Rescue Equipment: Purchase of firefighting and rescue equipment costing $5,000 or more (each item).

48515 Major 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.)

48519 Training Equipment. Purchase of training equipment (manikins, props etc.) costing more than $5,000 each.

48520 Storage/Buildings/Containers: Purchase of storage containers/units costing more than $5,000.

48521 Playground Equipment: Purchase of playground equipment costing more than $5,000.

48522 Surveillance Equipment: Purchase of surveillance equipment costing more than $5,000.

48525 Major Computer Software and Intellectual Property: Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet costing $5,000 or more (each item). Intellectual property includes the purchase or lease of videos, patents or trademarks costing $5,000 or more (each item).

48610 Land Purchase: Land purchases.

48620 Building Purchase: Buildings purchases.

48630 Improvements Other Than Buildings: Fences, parking lots, garage doors, lockers, bleachers, etc. costing over $5,000.

48710 Minor Office Equipment: Capital office machines/equipment and communication equipment costing less than $5,000 with a life of more than one year.

48720 Minor Office Furniture: Capital furniture, furnishings and cabinetry costing less than $5,000 with a life of more than one year.

48740 Minor Machinery and Equipment: Machinery and equipment costing less than $5,000 with a life of more than one year.

48750 Minor Medical Equipment: Medical equipment costing less than $5,000 with a life of more than one year.

48755 Minor Recreation Equipment: Fitness equipment (Recreational/Physical) costing less than $5,000 with a life of more than one year.

48760 Minor Fire Fighting/Rescue Equipment: Firefighting equipment and rescue equipment costing less than $5,000, with a life of more than one year.

48770 Minor Improvements Other Than Buildings: Flag poles, fences, or other improvements on borough property costing less than $5,000

Services – 49XXX

49101 Construction: Costs associated with new construction or major remodel.

49102 Site Work: Costs associated with site work prior to construction.

49125 Remodel: Office renovations.

49311 Design Services: Professional engineering or architectural design services.

49424 Surveying: Survey costs on new construction.

49433 Plan Reviews: 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 - 60003 Charges (To) From Other Depts.: Interdepartmental charges.

60004 Mileage Ticket Credits: Offset of travel costs charged to department operating funds.

61990 Admin. Service Fee: Fees charged to cover portion of costs associated with providing general government services.

GLOSSARY OF KEY TERMS

Accrual Basis – The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the entity.

Adopted Budget – Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the fiscal 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.

Annual Comprehensive Financial Report (ACFR) – The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP, and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

Appraise – To estimate the value of something, 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 the area of response and what will respond including initial response, vehicle, and manning.

Available Fund Balance – The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Basis of Accounting – A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made regardless of the nature of the measurement, on either the cash or accrual method.

Bond – Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

Bond Ordinance – An ordinance authorizing a bond issue.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption; and sometimes, the plan finally approved by that body.

Budgetary Control – The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

GLOSSARY OF KEY TERMS

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 part 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 to nine fiscal year period; (b) the cost estimate for each improvement; (c) the 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 governmental unit, agency, or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

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 expenditure amount 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 and services to the general public on a continuing basis, be financed or recovered primarily through user charges. Included in this category are two hospitals.

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements, and shared revenues.

Expenses – Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary Fund Types – The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units, and/or other funds.

Financial Resources – Cash and other assets that, in the normal course of operations, will become cash.

GLOSSARY OF KEY TERMS

Fiscal Year – The twelve-month period to which the annual operating budget applies, and at the end of which a government determines the financial position and results of its operations. The Borough's fiscal year extends from July 1 to the following June 30.

Fixed Assets – Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

Foreclosure – The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

Function – A group of related activities aimed 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, residual equities or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated – The amount of fund balance budgeted as a revenue source.

Fund Categories – Funds used in governmental accounting are classified into three broad categories: governmental, proprietary, and fiduciary.

Fund Type – The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

General Fund – A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and State revenues.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting 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 of, 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, 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/Post-Closure – Funds used for municipal solid waste landfill closure and post-closure care costs that are required to be incurred by federal, State, or local laws and regulations.

Levy – To impose taxes, special assessments, or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities – Debt or other legal obligations arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

GLOSSARY OF KEY TERMS

Measurement Focus – The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Mill – A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

Mill Rate – The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of $100,000 would yield $100 in tax.

Modified Accrual Basis of Accounting – A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

Mutual Aid – Reciprocal assistance by emergency services under a prearranged plan. Not an automatic response, but a requested response. Request identifies resources requested and manning. Does not need to be a defined area but generally is between adjacent entities or those relatively close in proximity to 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 funding includes 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 & life insurance.

Program – Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Property Tax – A tax levied on the assessed value of property.

Proprietary Funds – A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the Borough include the enterprise and internal service funds.

Purchase Order – A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

Replacement Cost – The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

Retained Earnings – An equity account reflecting the accumulated earning of an enterprise or internal service fund.

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.

GLOSSARY OF KEY TERMS

SaaS (Software as a service) – A way of delivering and licensing software that is accessed online via cloud rather than bought and installed on a computer.

Sales Tax – State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The Borough currently levies and collects 3% on all taxable retail sales and also collects 3% sales tax on behalf of the cities located within the Borough.

Self-Insurance – The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Single Audit – An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Levy – The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

Acronyms

A-B

AAAO	Alaska Association of Assessing Officers
AAMC	Alaska Association of Municipal Clerks
ACA	Affordable Care Act
ACLS	Advanced Cardiac Life Support
ADA	Americans with Disabilities Act
ADL	Alaska Division of Lands
ADEC	Alaska Dept of Environmental Conservation
ADNR	Alaska Dept of Natural Resources
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Dept of Transportation/Public Facilities
AK-CESCL	Alaska Certified Erosion & Sediment Control Lead
ALMR	Alaska Land Mobile Radio
AML	Alaska Municipal League
APA	American Planning Association
BLM	Bureau of Land Management
BOA	Board of Adjustments
BOE	Board of Equalization

C-D

CBA	Collective Bargaining Agreement
CES	Central Emergency Services
CESCL	Certified Erosion & Sediment Control Lead
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CLAPC	Cooper Landing Advisory Planning Commission
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
DEPT(S)	Department(s)

E-F

EDD	Economic Development District
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
EPHESA	Eastern Peninsula Highway Emergency Service Area
ETT	Emergency Trauma Technician
FEMA	Federal Emergency Management Agency
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GRM	Government Revenue Management

H-I-J

HBF	Homer Baling Facility
HEA	Homer Electric Association
HR	Human Resources
IAAO	International Association of Assessing Officers
IIMC	International Institute of Municipal Clerks
IRWA	International Right-of-Way Association
IT	Information Technology Dept

K-L

KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
LTIF	Land Trust Investment Fund

M-N

MATSU	Matanuska-Susitna Borough
MOA	Memorandum of Agreement
NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area

O-P

OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PALS	Pediatric Advanced Life Support
PERS	Public Employees Retirement System
POMV	Percentage of Market Value

Q-R

RIAD	Road Improvement Assessment District
RC	River Center
ROW	Right-of-Way

S-T

SaaS	Software as a service
SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SCBA	Self-contained breathing apparatus
SOCC	Sea Otter Community Center
SPH	South Peninsula Hospital
SWANA	Solid Waste Association of North America
TFR	Transfer

U-Z

UPS	Uninterruptible power supply
USDA	United States Dept of Agriculture
USGS	United States Geological Survey
WESA	Western Emergency Service Area
WSI	Water Safety Instructor (Certified)
VFC	Volunteer Fire Capacity program

Tax Exemptions

$10,000 Volunteer Firefighter/EMS Provider – Exempts $10,000 of assessed value of the home of an active volunteer firefighter or EMS provider. Maximum of 2 per household allowed. This exemption is also recognized by the cities of Soldotna, Seward, Homer, and Kachemak.

Homeowner – Available to any Borough resident who owns their own home and occupies it as their permanent place of residence. The exemption is a maximum of $75,000 assessed value of the home and the land on which it sits. The cities of Kenai, Soldotna, Seward, and Seldovia do not recognize this exemption; the City of Homer recognizes a $20,000 exemption.

$100,000 Personal Property – Exempts the first $100,000 of personal property owned by a taxpayer, excluding motor vehicles, aircraft, and watercraft.

$300,000 Senior Citizen – Available to any Borough resident who is at least 65 years old, owns and occupies their home as their primary residence and permanent place of abode, and qualifies for a PFD. The State exempts up to $150,000 of their total assessment. The Borough exempts an additional $150,000. If a senior citizen lives inside city boundaries, the city only recognizes the exemption to $150,000 value. The amount of exemption is proportional to the seniors' ownership and/or use of the property.

Farm Deferment – Mandated by the State of Alaska, this deferment is available to people who sell at least $2,500 of agricultural products produced from the land, submit an IRS Schedule F (Form 1040), and must apply annually by May 15th. Qualifying property shall be assessed on the basis of full and true value for farm use.

ANCSA Native – Exempts property deeded to Alaskan native corporations under the Alaska Native Claims Settlement Act.

Cemetery – Exempts properties owned by a non-profit entity and used exclusively for cemetery purposes.

Charitable – Exempts properties owned by non-profit organizations that are used exclusively for charitable purposes.

Community Purpose – Exempts property of an organization not organized for business or profit-making purposes and used exclusively for community purposes.

Conservation Easement Deferment – To secure this deferment, the property owner of land subject to a conservation easement created under AS 34.17 must apply annually by May 15th. The Assessor shall maintain records valuing the land for both full and true value and value subject to the easement.

Disabled Resident – Available to any disabled resident who has been determined to be totally disabled by the US Social Security Program or other government alternative to Social Security. Qualified applicants receive a tax credit up to $500 of Borough tax and $250 of City of Kenai tax.

Disabled Veteran – Granted to honorably discharged veterans of the US armed forces who have a service-connected disability rating of 50% or more. The State exempts up to $150,000 of their total assessment. The Borough and the City of Soldotna exempt the remainder. If a disabled veteran lives inside city boundaries, the city (except City of Soldotna) only recognizes the exemption to the $150,000 value. The amount of exemption is proportional to the veteran's ownership and/or use of the property, up to the full value of the property.

Economic Development Property – Exempts up to 50% of the assessed value (general fund levy only) of property that is used for economic development for 5 years (effective FY2020).

Electrical Cooperative – Exempts property held by electricity producing cooperatives.

Government – Completely exempts all city, Borough, State, and federal properties from taxation.

Habitat Protection – Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of designated anadromous waters within the Borough. The credits are for 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.

Tax Exemptions

Mental Health Trust – Exempts Mental Health Trust property from taxation as a branch of State government.

Multi-Purpose Senior Center – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

Native Allotment – BIA holds in trust and issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

Religious – Exempts properties owned by non-profit organizations that are used exclusively for non-profit religious purposes.

River Restoration and Rehabilitation – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

Educational – Exempts property owned by non-profit entities and used exclusively for non-profit educational purposes.

Vessel Exclusion – Vessels having a homeport location outside the Borough, but which are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

Armed Forces Organization – Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

University – Exempts property owned by the University of Alaska as a branch of State government.

Miscellaneous Demographics

Area

24,750 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 24,750 square miles, of which 16,000 square miles are land and fresh water. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/260th of that same area.

Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population as of January 2025 is estimated at 61,350, a 4.3% increase from the 2020 Census.

Median Age

The KPB's median age was 42.5 years as of the 2020 census; as of July 2025 estimates, KPB's median age is 43.2. Alaska's median age for this same estimate was 37.1 years while the U.S. was 39.2.

Median Income

The most current information on median income from the State of Alaska DOL & WD is for 2024, when the Alaska per capita personal income was $71,220 and the KPB per capita personal income was $61,848, while the U.S. per capita personal income was $75,585.

Unemployment Rate

The KPB's annual average employment data for calendar year 2025 is as follows: average labor force 27,967; average number employed 26,446; the average number unemployed 1,521 for an unemployment rate of 5.46%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment.

Calendar Year	Average labor force	Average number employed	Average unemployed	Unemployment rate
2023	27,051	25,706	1,345	4.99%
2024	27,132	25,695	1,437	5.33%
2025	27,967	26,446	1,521	5.46%

Education

The Kenai Peninsula Borough School District consists of 42 schools in a variety of configurations; and estimated enrollment for FY27 is 8,104 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the Borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

Kenai Peninsula Borough
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Borough wide			Overlapping Rates (2)											
	General Fund			City of Homer		City of Kachemak		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
Fiscal Year	Maximum rate (1)	Approved rate (1)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)
2016	8.17	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.75	0.50	2.66
2017	8.29	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.12	0.75	0.50	2.73
2018	8.30	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.12	0.75	0.50	2.61
2019	8.30	4.70	0.00	4.50	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2020	8.45	4.70	0.00	4.50	2.24	1.00	2.30	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2021	8.56	4.70	0.00	4.50	2.24	2.00	2.24	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2022	8.40	4.70	0.00	4.50	2.24	2.00	2.24	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2023	8.40	4.50	0.00	4.50	2.24	2.00	2.24	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2024	8.69	4.30	0.00	4.50	2.24	1.50	2.24	4.35	0.01	7.50	0.75	3.84	1.00	0.50	3.22
2025	8.64	4.30	0.00	4.50	1.46	1.75	1.46	4.35	0.01	7.50	0.75	3.84	1.00	0.50	3.22

(1) The Borough's General Fund maximum mill rate and approved rate.
(2) Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components: the mill rate for the operating entity and the mill rate for special districts, which include fire and emergency response, higher education, and local support for hospitals.

Sources:
(3) Data provided from Kenai Peninsula Borough's resolution approving the mill rates for each respective year.
(4) Data provided by the City Clerk's Office for each respective City.

Kenai Peninsula Borough
Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years

	Governmental Activities						
Fiscal Year	General Obligation Bonds (Area-Wide) (Net of Premiums/ Discounts/ Adjustments)	General Obligation Bonds (Service Area) (Net of Premiums/ Discounts/ Adjustments)	Leases Liability (Area-Wide) (5)	Leases Liability (Service Area) (5)	IT Subscription Liabilities (Area-Wide) (6)	IT Subscription Liabilities (Service Area) (6)	Total Outstanding Debt
2016	$ 41,928,618	$ 5,671,350	$ -	$ -	$ -	$ -	$ 47,599,968
2017	45,138,506	5,367,557	-	-	-	-	50,506,063
2018	41,706,478	4,978,766	-	-	-	-	46,685,244
2019	38,159,450	4,569,975	-	-	-	-	42,729,425
2020	33,949,621	5,624,485	-	-	-	-	39,574,106
2021	31,199,379	5,092,289	-	-	-	-	36,291,668
2022	27,044,501	4,528,448	-	58,961	-	-	31,631,910
2023	56,873,977	20,408,793	46,868	43,594	126,204	-	77,499,436
2024	53,417,253	19,315,149	20,391	34,742	169,025	28,745	72,985,305
2025	49,902,214	18,200,571	75,788	87,406	554,628	10,910	68,831,517

			Debt Per Capita (1)(2)					
			Service Areas					
Fiscal Year	Debt as a Percentage of Estimated Actual Value of Taxable Property (4) (Area- Wide)	Debt as a Percentage of Total Personal Income (3)	Area-Wide	Central Emergency Services Service Area	Bear Creek Fire Service Area	Western Emergency Services Service Area	Nikiski Fire Department Service Area	Kachemak Emergency Service Area
2016	0.58%	1.60%	$ 726	$ 158	$ 714	$ -	$ -	$ -
2017	0.58%	1.65%	777	150	685	-	-	-
2018	0.51%	1.57%	719	138	656	-	-	-
2019	0.46%	1.44%	653	126	623	-	-	-
2020	0.42%	1.30%	579	168	590	-	-	-
2021	0.38%	1.14%	529	152	610	-	-	-
2022	0.33%	0.90%	459	135	564	2	9	-
2023	0.76%	2.08%	948	721	519	-	7	-
2024	0.66%	1.92%	880	689	470	-	6	-
2025	0.58%	1.81%	814	728	421	-	4	13

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.
(1) Other Governmental Fund-type debt is for the Central Emergency Services Service Area, Bear Creek Fire Service Area, Western Emergency Services Service Area and Nikiski Fire Department Service Area is debt of the Service Area and not the Primary Government.
(2) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area-Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area.
(3) Personal income data is provided by the Bureau of Economic Analysis, http://www.bea.gov, prior years may be updated as more data becomes available.
(4) Assessed values and tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements. Population data can be found in Table XV
(5) Lease disclosures were implemented in FY2022.
(6) Subscription IT Asset disclosures were implemented in FY2023.

Kenai Peninsula Borough
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

		Assessed Values (1)			Tax Exempt Values (1)				
Fiscal Year	Total estimated actual value of property less mandatory federal and state exemptions (1)	Real	Oil & Gas	Personal Property	Real	Personal	Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
2016	$ 8,189,366	$6,625,363	$1,224,525	$ 339,478	$ 876,982	$ 33,986	$7,278,398	4.50	88.88%
2017	8,752,156	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%
2018	9,172,335	7,315,915	1,468,600	361,551	971,774	33,843	8,140,449	4.50	89.00%
2019	9,232,907	7,355,512	1,518,606	358,789	1,008,086	34,792	8,190,029	4.70	88.70%
2020	9,523,733	7,606,558	1,563,998	353,177	1,055,143	34,914	8,433,676	4.70	88.55%
2021	9,614,464	7,762,088	1,493,429	358,947	1,094,461	35,444	8,484,559	4.70	88.25%
2022	9,623,206	7,840,659	1,421,416	361,131	1,120,268	34,829	8,468,109	4.70	88.00%
2023	10,145,138	8,277,859	1,501,174	366,105	1,187,524	35,727	8,921,887	4.50	87.94%
2024	11,066,371	9,114,939	1,570,245	381,187	1,285,696	36,295	9,744,380	4.30	88.05%
2025	11,950,469	9,920,924	1,618,321	411,224	1,396,642	31,854	10,521,973	3.85	88.05%

(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

	2025			2016		
Taxpayer	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value
Hilcorp	$ 1,030,007,510	1	9.79%	$ 573,714,820	1	7.92%
Harvest Alaska	243,730,670	2	2.32%	55,207,130	9	-
Tesoro Alaska	234,485,301	3	2.23%	188,467,683	3	2.60%
Bluecrest Energy	113,884,880	4	1.08%	-		-
Cook Inlet Natural Gas Storage Alaska LLC	110,617,848	5	1.05%	115,424,328	4	1.59%
Furie Operating Alaska LLC	79,334,860	6	0.75%	-		-
Alaska Pipeline	71,894,765	7	0.68%	63,142,458	7	0.87%
Cook Inlet Energy LLC	57,478,910	8	0.55%	84,438,950	5	1.17%
Enstar Natural Gas	55,181,548	9	0.52%	44,495,401	10	0.61%
ACS	51,970,350	10	0.49%	75,645,592	6	1.04%
ConocoPhillips Inc	-		-	243,080,912	2	3.36%
XTO Energy INC	-		-	58,045,010	8	0.80%
	$ 2,048,586,642		19.46%	$ 1,501,662,284		19.96%

(1) **Source**: Data is provided by the Kenai Peninsula Borough's Assessing Department.

Kenai Peninsula Borough
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income - Borough (in thousands) (3)	Per Capita Personal Income - Borough (3)	Per Capita Personal Income - Alaska (3)	Median Age (2)	School Enrollment (5)	Unemployment Rate (2)	Number of Employed (2)
2016	57,763	$ 2,981,871	$ 52,639	$ 56,147	40.0	8,788	7.60%	25,470
2017	58,060	3,056,190	49,544	55,674	40.6	8,785	8.60%	24,906
2018	58,024	2,965,755	49,697	56,042	41.4	8,712	8.20%	24,745
2019	58,471	2,965,755	51,975	59,871	41.0	8,680	7.50%	24,690
2020	58,671	3,046,230	54,026	61,742	41.8	8,535	6.60%	24,843
2021	58,934	3,182,915	56,139	62,756	41.8	7,756	9.90%	24,111
2022	58,957	3,528,727	59,041	65,813	42.1	8,298	7.60%	25,747
2023	60,017	3,718,013	61,262	68,635	43.0	8,489	5.00%	26,624
2024	60,690	3,798,985	62,052	71,611	42.9	8,301	5.00%	26,841
2025	61,305	3,798,985 (4)	62,052 (4)	71,611 (4)	43.2	8,371	5.30%	25,695

Sources:

(1) Alaska Department of Labor estimates as of July 1 of each fiscal year.

(2) Data is provided by the State of Alaska Department of Labor and is the annual rate for 12 months ending December of the prior calendar year. The Alaska Department of Labor amends every month the unemployment rate data for the previous month and again at the end of every calendar year. Some prior fiscal years have been updated to match updated statistical reported information.

(3) Data is provided by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA) and is for the 12-month period ending December of the prior calendar year. Some prior fiscal years have been updated to match updated statistical reported information.

(4) Calendar year 2025 data currently unavailable from BEA.

(5) Information provided from the Kenai Peninsula Borough School District.

Kenai Peninsula Borough
Principal Employers
Current and Nine Years Ago

Employer	2025 Rank	2016 Rank

* The State of Alaska passed legislation that prevents disclosure of employer ranking and or the number of employees for each employer.

FY2027 Mayor Proposed Budget

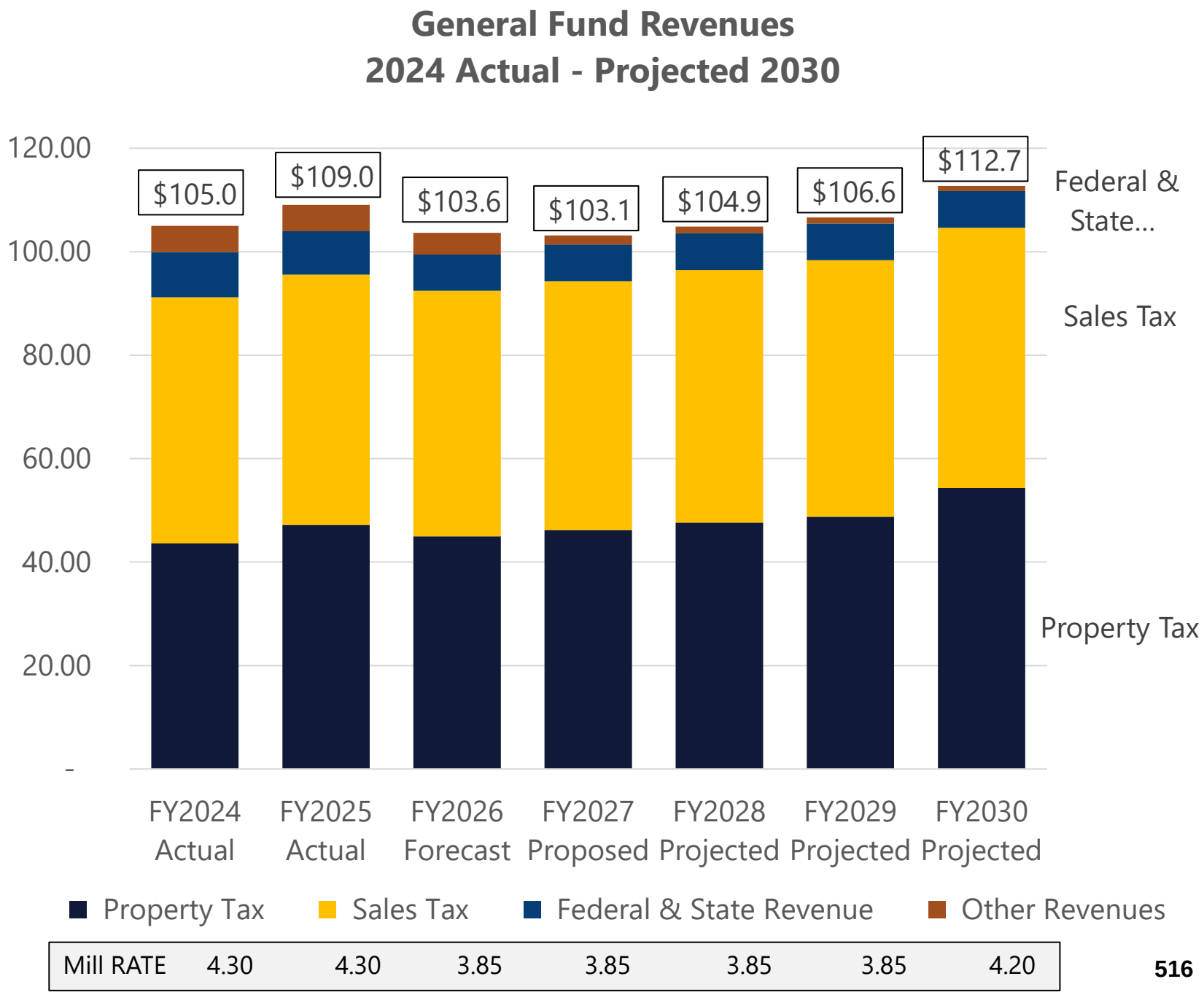
Finance Department

May 5, 2026

General Fund Revenues are Increasing 1.3% from FY2026 to 2027

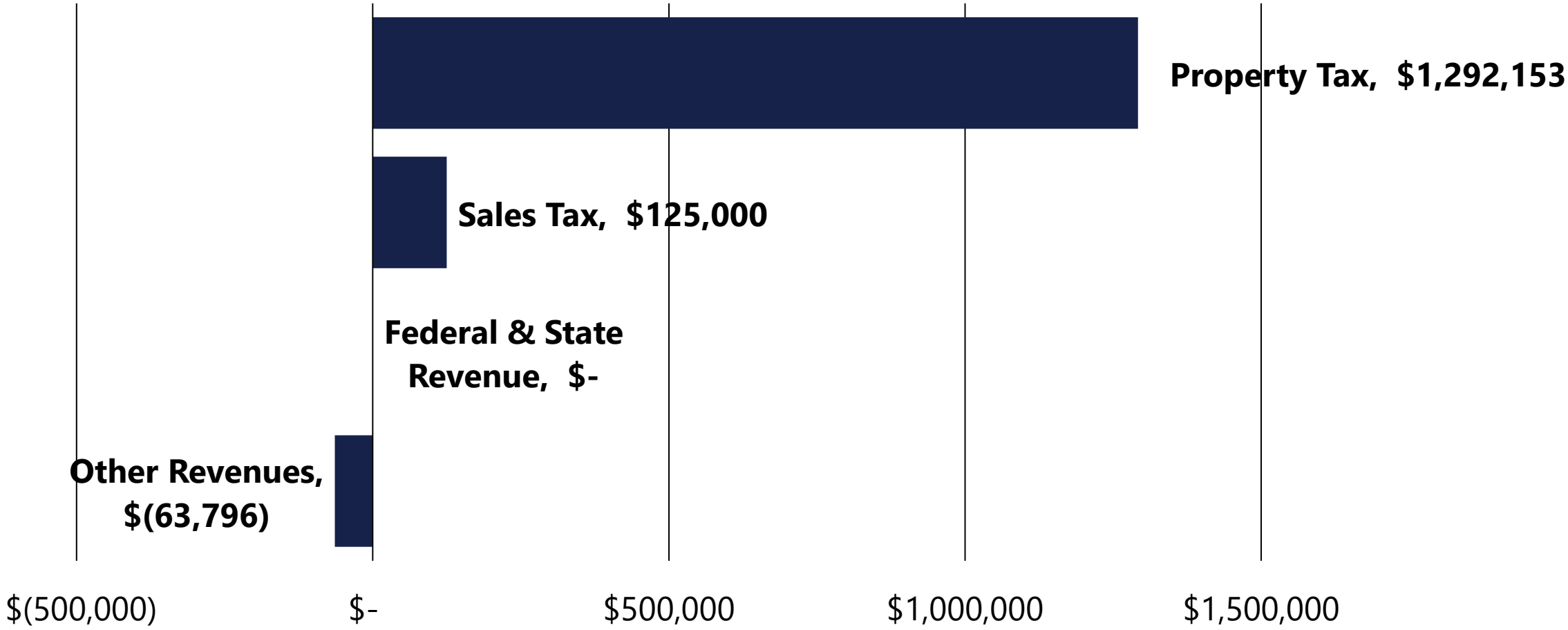
Assessed Values Increase 2.7%

Mill Rate stayed at 3.85

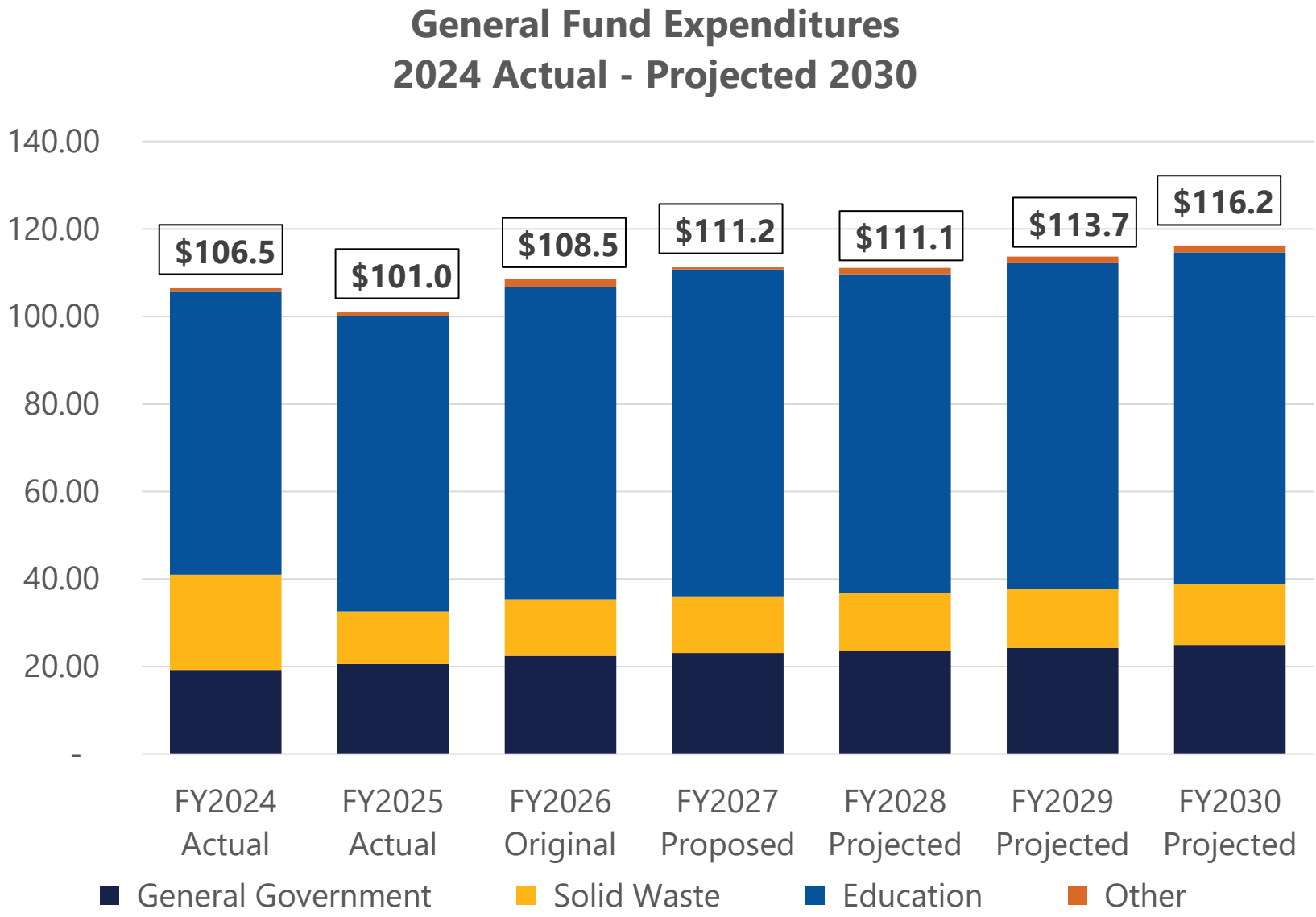


Mill RATE	4.30	4.30	3.85	3.85	3.85	3.85	4.20

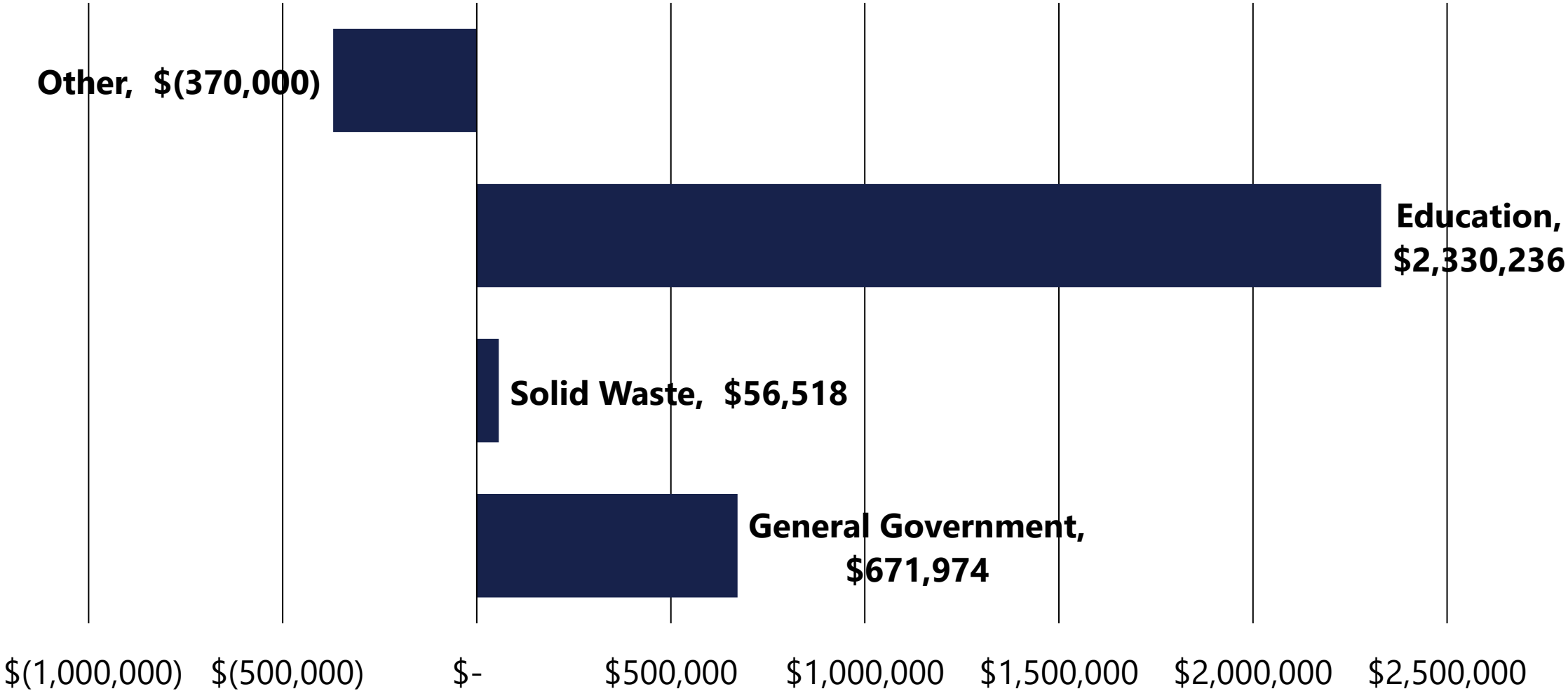
General Fund Change by Revenue Type



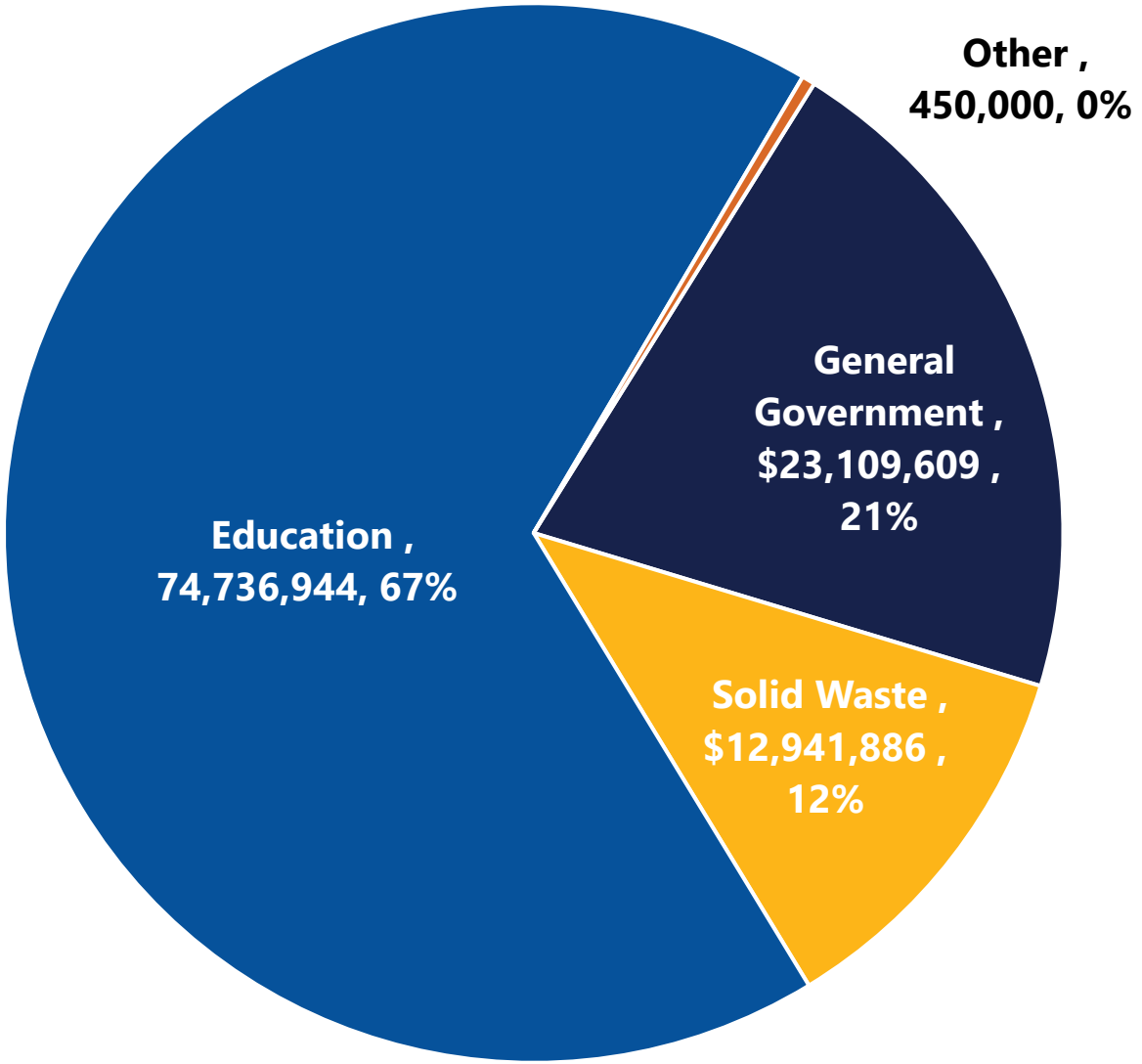
General Fund Expenditures are Increasing 2.5% from FY2026 to 2027

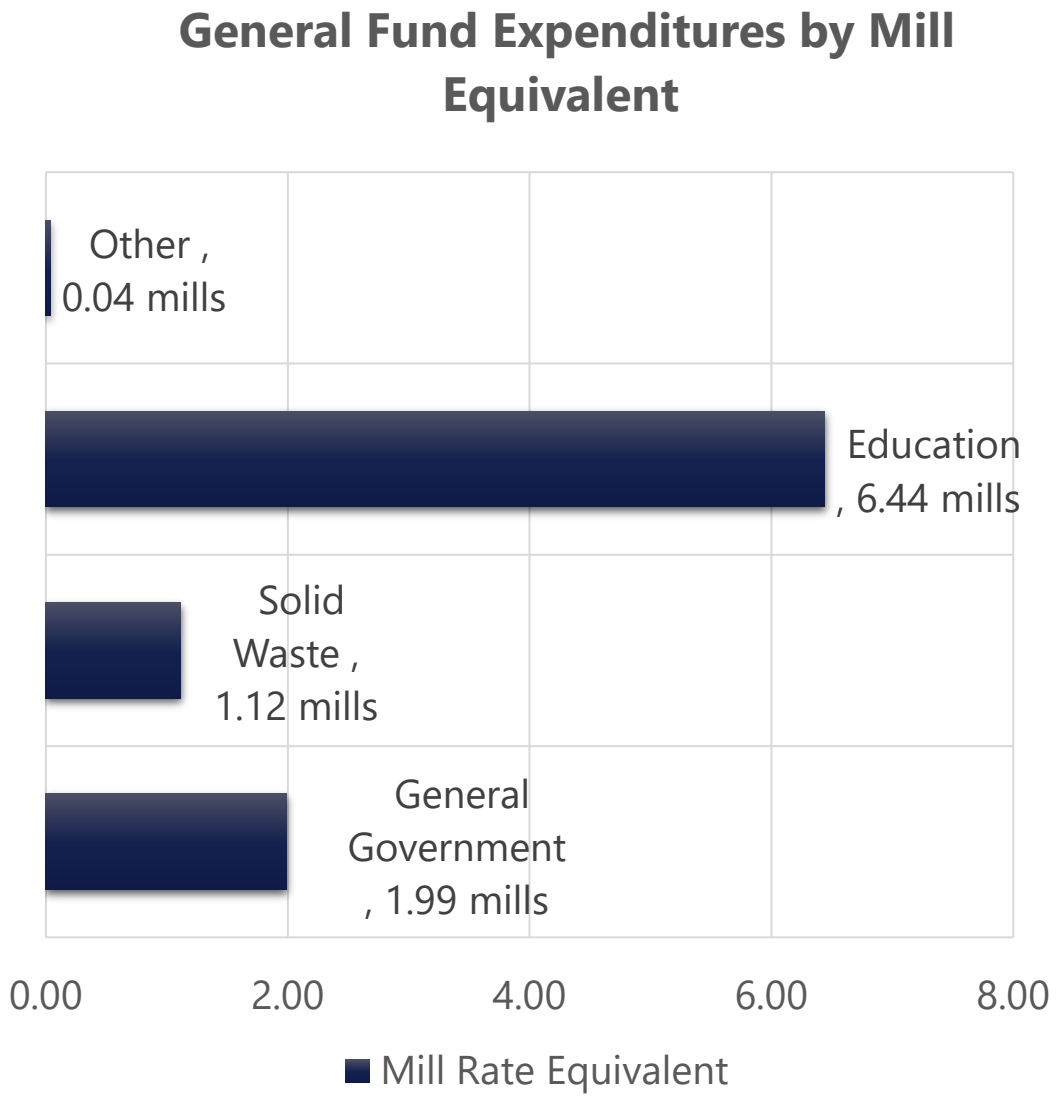


General Fund:
Change in Expenditure by Function



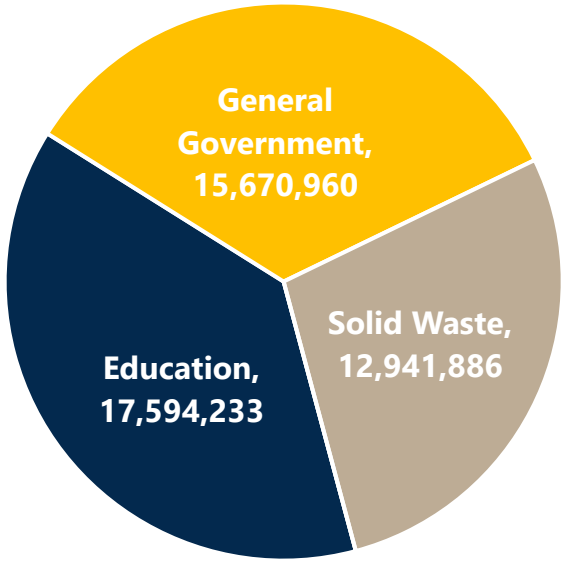
General Fund: Expenditure and Mill Rate Equivalent





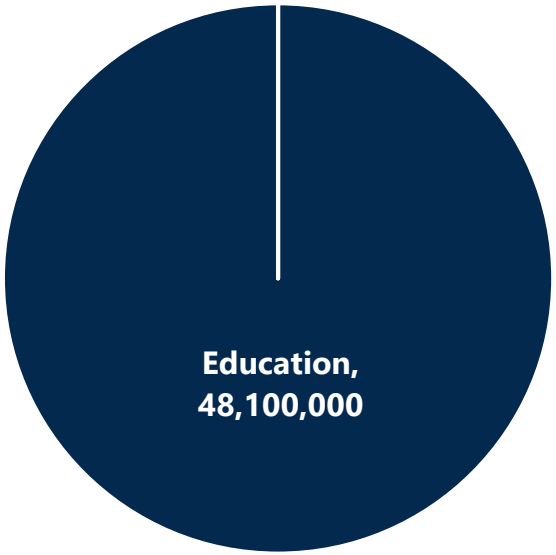
How is the General Fund paying for each Function?

Property Tax



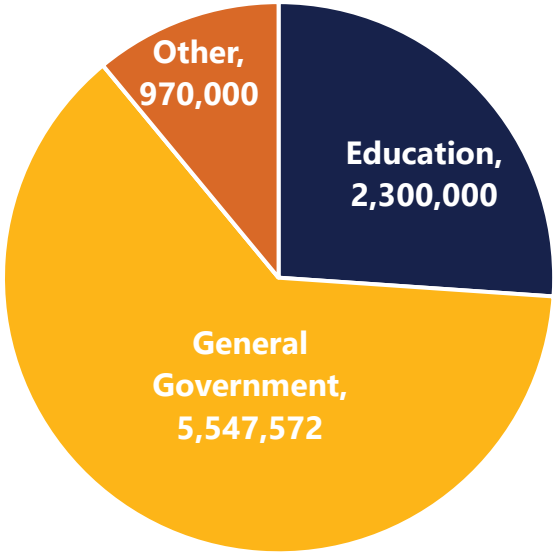
$ 46,207,079

Sales Tax



$ 48,100,000

Other Revenues



$ 8,817,572

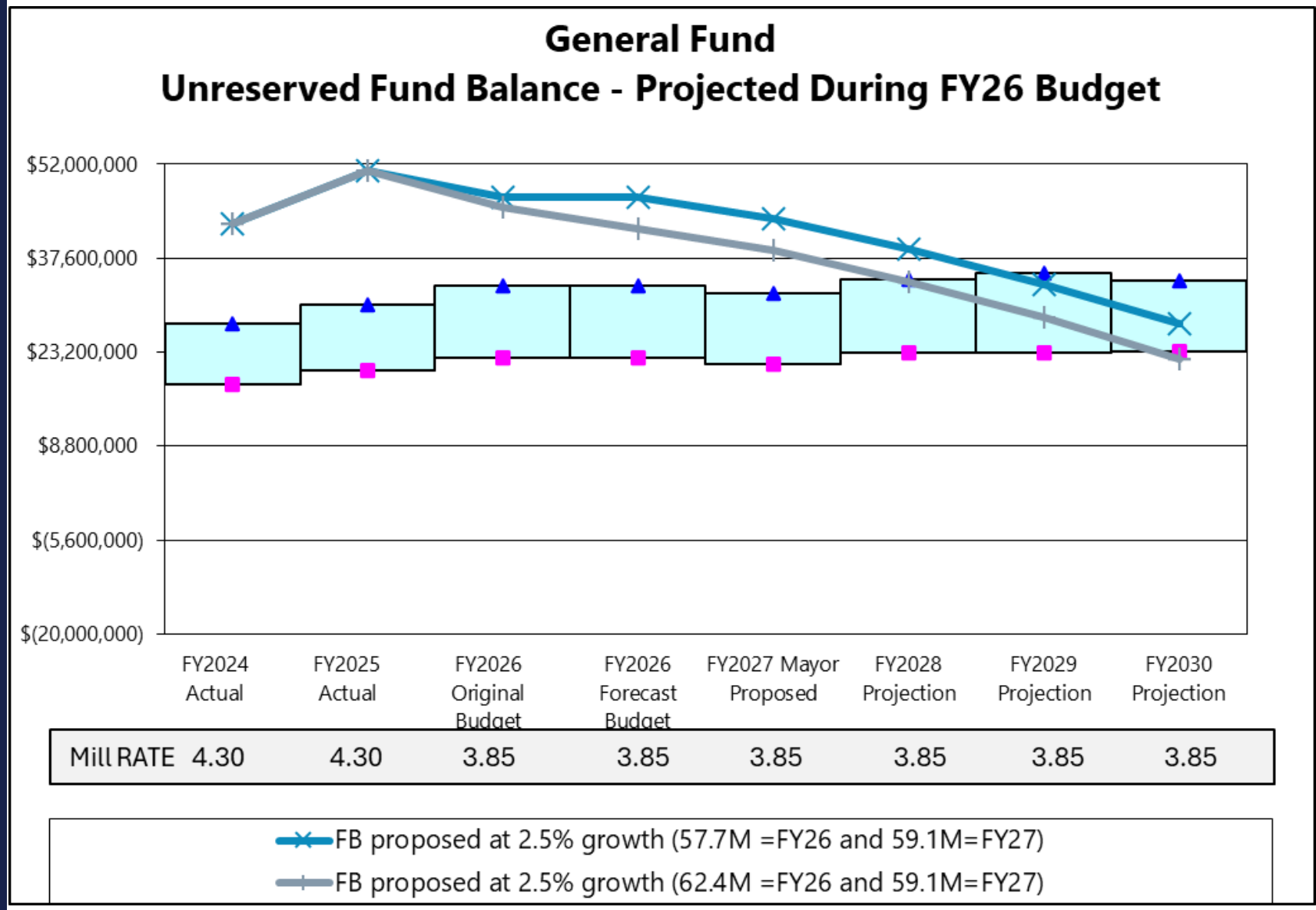
Fund Balance

$ 6,743,411

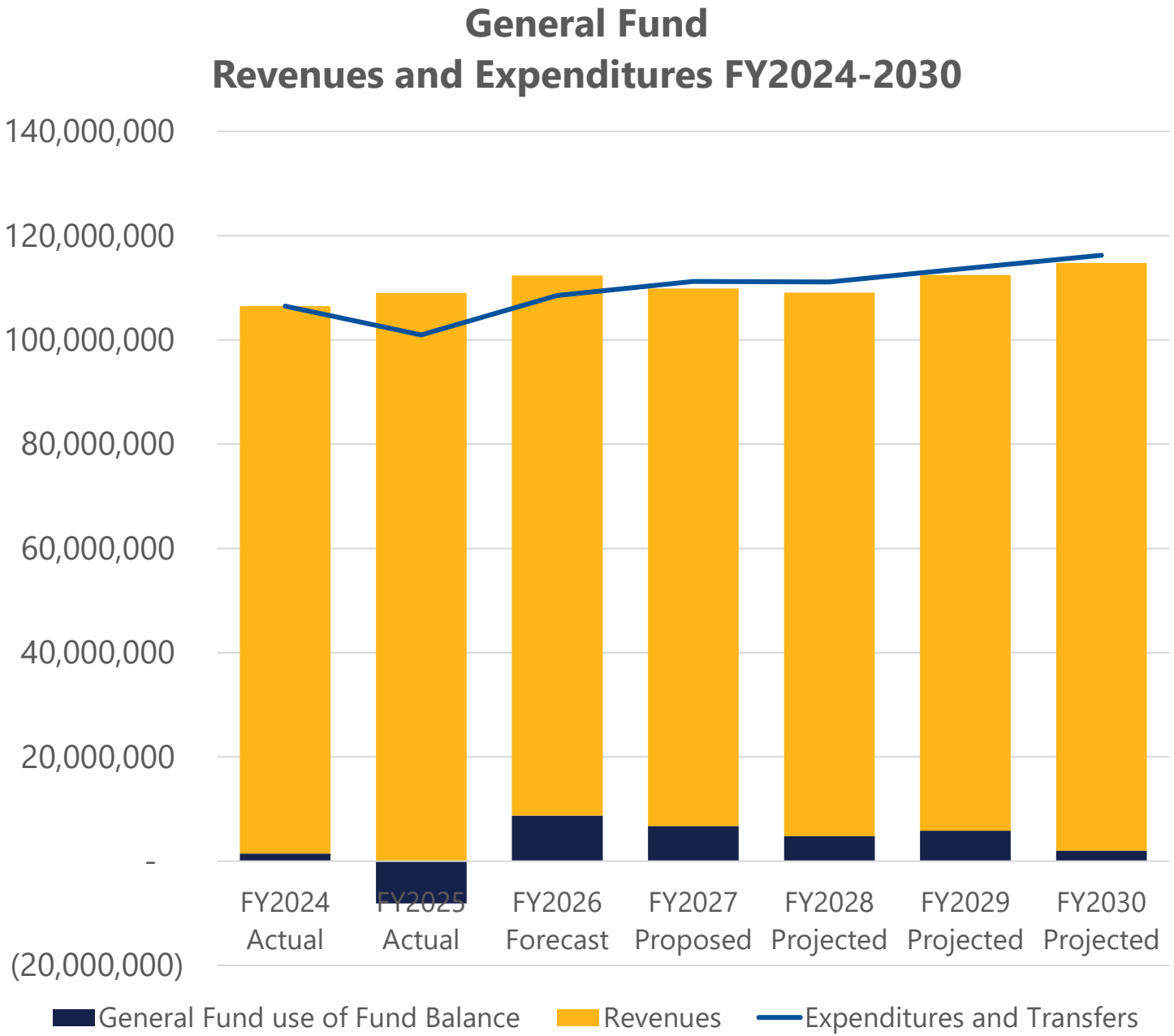
General Fund

School Funding Scenarios

Impact on Fund Balance



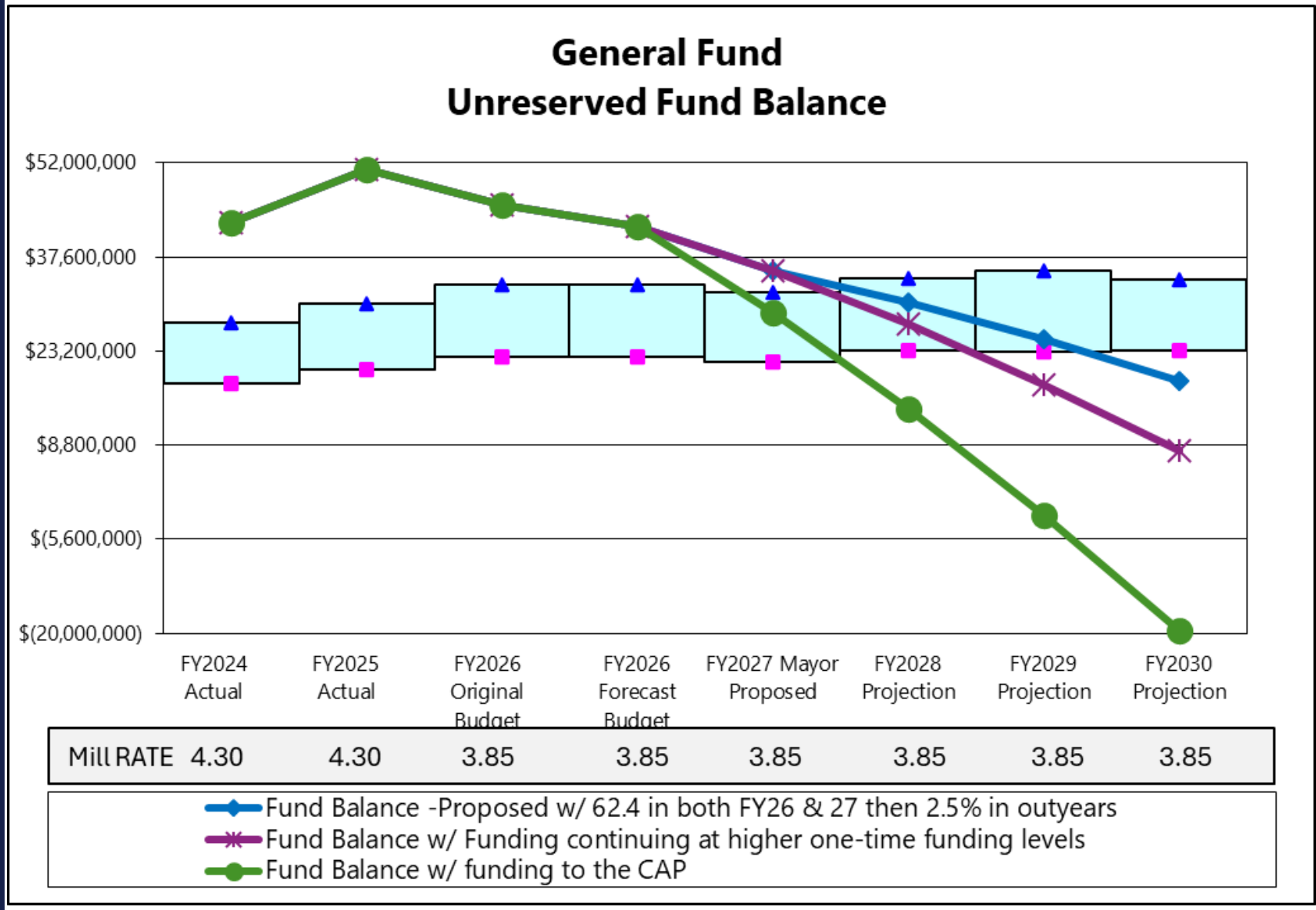
Continuous use of Fund Balance to meet Reoccurring Operational costs such as funding for local education



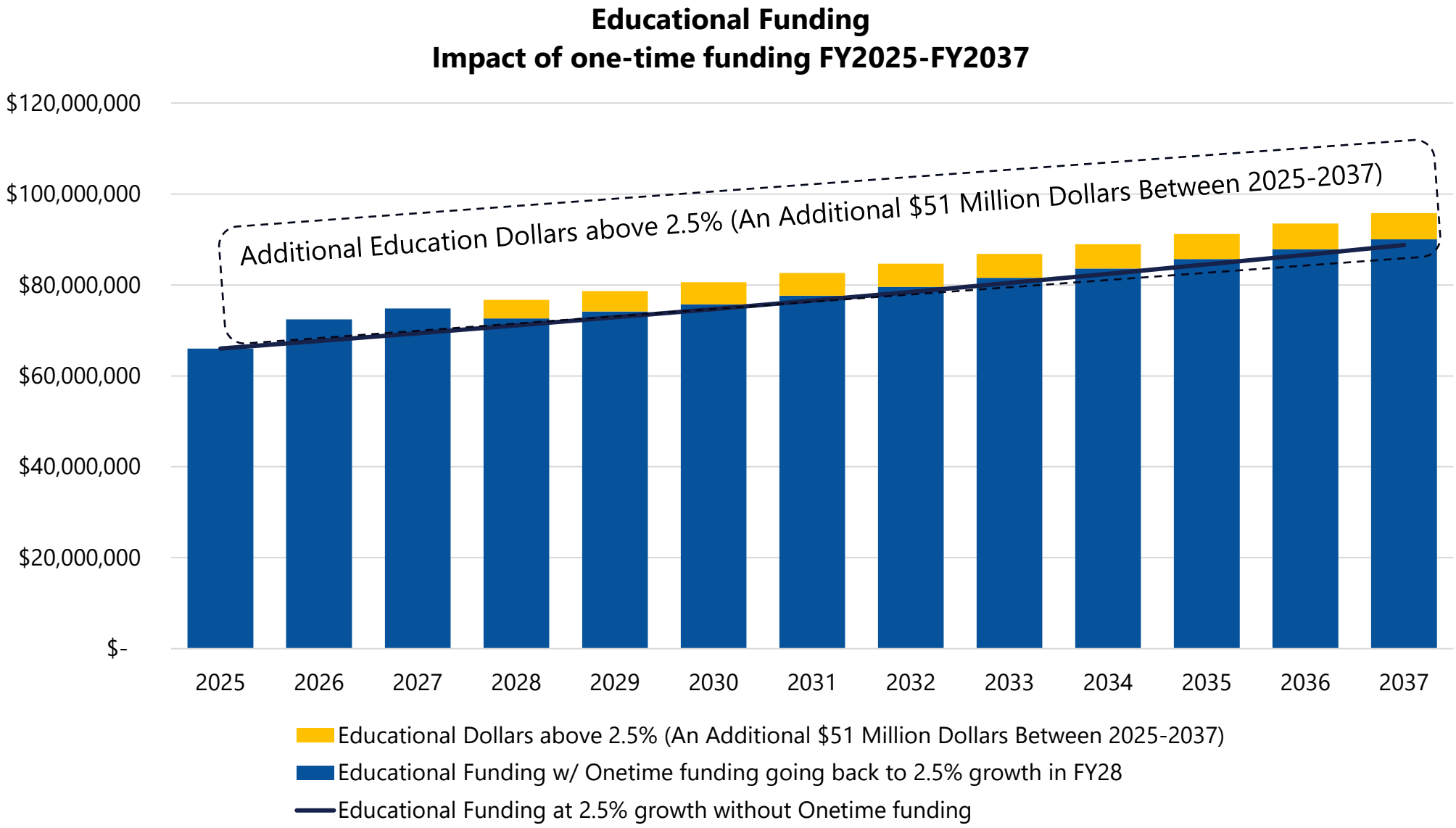
General Fund

School Funding Scenarios

Impact on Fund Balance

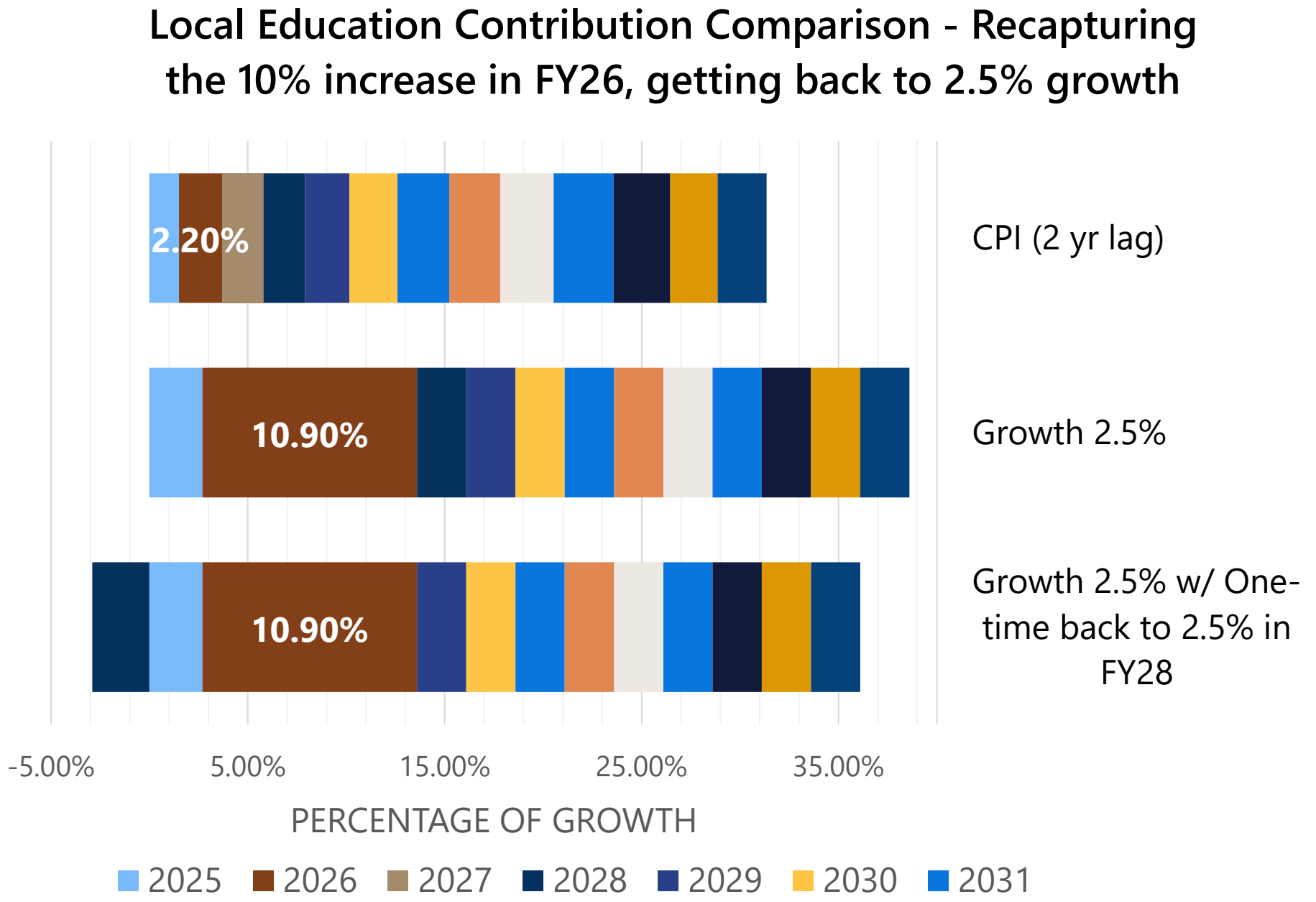


Education Funding Impact of Continuing Onetime Funding in FY26 and FY27



Education increased 10.9% from FY25 to FY26

Returning to the 2.5% philosophy and providing $60.55 million as the local education contribution in FY2028, will help the KPB remain sustainable.

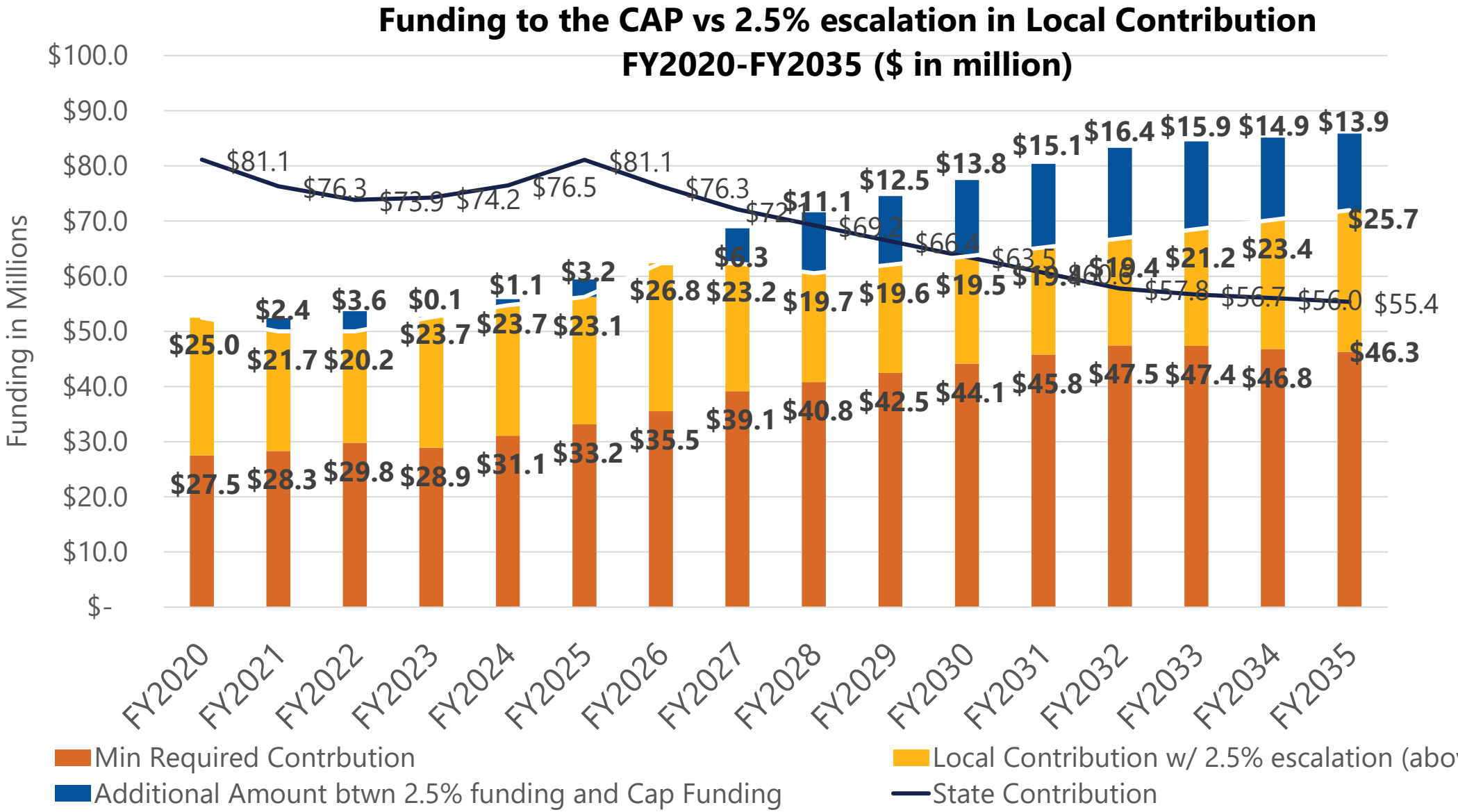


Fund Balance Categories

Fund Budget:	FY2024 Actual	FY2025 Actual	FY2026 Original Budget	FY2026 Forecast Budget	FY2027 Mayor Proposed	FY2028 Projection	FY2029 Projection	FY2030 Projection
Mill Rate	4.30	4.30	3.85	3.85	3.85	3.85	3.85	4.20
Total Revenues and Other Financing Sources	105,011,358	109,043,354	101,771,294	103,620,274	103,124,651	104,873,872	106,598,548	112,712,581
Total Expenditures and Operating Transfers	106,473,126	100,955,663	108,549,711	113,346,567	111,238,439	111,101,010	113,686,328	116,234,357
Net Results From Operations	(1,461,768)	8,087,691	(6,778,417)	(9,726,293)	(8,113,788)	(6,227,138)	(7,087,780)	(3,521,776)
Projected Lapse	-	-	1,337,258	977,899	1,370,377	1,402,149	1,445,379	1,489,929
Change in Fund Balance	(1,461,768)	8,087,691	(5,441,159)	(8,748,394)	(6,743,411)	(4,824,989)	(5,642,401)	(2,031,847)
Beginning Fund Balance	44,305,506	42,843,738	50,931,429	50,931,429	42,183,035	35,439,624	30,614,635	24,972,234
Ending Fund Balance	$ 42,843,738	$ 50,931,429	$ 45,490,270	$ 42,183,035	$ 35,439,624	$ 30,614,635	$ 24,972,234	$ 22,940,387
Nonspendable Fund Balance	69,458	1,127,518	1,127,518	1,127,518	1,127,518	1,127,518	1,127,518	1,127,518
Restricted Fund Balance	-	-	-	-	-	-	-	-
Committed Fund Balance	642,107	357,218	357,218	357,218	357,218	357,218	357,218	357,218
Assigned Fund Balance	22,381,078	27,562,263	27,804,370	27,804,370	27,804,370	25,726,813	26,129,161	26,210,239
Unassigned Fund Balance	**19,751,095**	**21,884,430**	**16,201,164**	**12,893,929**	**6,150,518**	**3,403,086**	**(2,641,663)**	**(4,754,588)**
Ending Fund Balance	42,843,738	50,931,429	45,490,270	42,183,035	35,439,624	30,614,635	24,972,234	22,940,387

Education Funding

GAP Between Local Funding and CAP



Additional Amount in blue over 2.5% escalation

=$130.3M

Sustainable Future Funding for Education

Fiscal Year	**Mayor's Proposed Budget** ED Funding returning to 2.5% from $59.1M	ED Funding continuing 2.5% above $62.4M	ED Funding at CAP	**Mayor's Proposed Budget** Taxes on 350,000 txbl value @ 2.5% growth from $59.1M	Taxes on 350,000 txbl value @ 2.5% growth above $62.4M	Taxes on 350,000 txbl value @ CAP
26	$ 71,407,408	$ 71,407,408	$ 71,407,408	3,381.00	3,381.00	3,381.00
27	$ 73,737,644	$ 73,737,644	$ 80,063,587	3,491.33	3,491.33	3,790.85
28	$ 71,827,129	$ 75,193,449	$ 82,878,247	3,400.87	3,560.26	3,924.12
29	$ 73,341,674	$ 76,792,152	$ 85,796,830	3,472.58	3,635.96	4,062.31
30	$ 74,888,415	$ 78,425,155	$ 88,709,765	3,545.82	3,713.28	4,200.23
		Total Change 2026-2030		4.9%	9.8%	24.2%
		Average Annual Change		1.2%	2.5%	6.1%
				Sustainable		

Local Education Funding – Required vs Additional Allowable Contribution

	Base Student Allocation Per AK DEED		AADM Per AK DEED		26 BASIC NEED	CHANGE from FY26 to FY27
BASIC NEED	**$6,660**	**x**	**16,819.85**	**=**	**$ 112,020,201**	$ (1,049,150)
	KPB Minimum **REQUIRED** Contribution				$ 35,537,970	$ 3,605,108
	Based on 2.65 mills of Full and True of 13.4B					
	Remaining Amount due by State of ALASKA				$ 76,482,231	$ (2,555,958)
ADDITIONAL ALLOWABLE	KPB **OPTIONAL** Contribution				$ 26,821,110	$ 2,720,836
	Based on 2.00 mills of Full and True of 13.4B					
	KPB Minimum REQUIRED				$ 35,537,970	$ 3,605,108
	KPB Additional ALLOWABLE				$ 26,821,110	$ 2,720,836
	Funding to the CAP				$ 62,359,080	$ 6,325,944

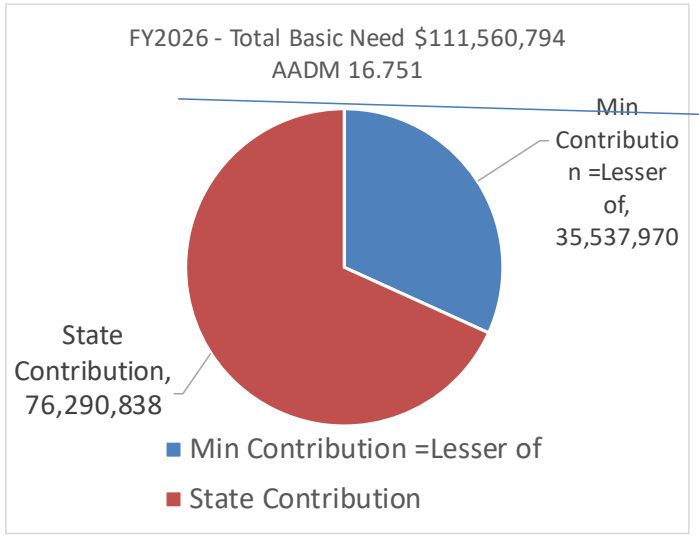
	Base Student Allocation Per AK DEED		AADM Per AK DEED		27 BASIC NEED
BASIC NEED	**$6,660**	**x**	**16,662.32**	**=**	**$ 110,971,051**
	KPB Minimum **REQUIRED** Contribution				$ 39,143,078
	Based on 2.65 mills of Full and True of 14.77B				
	Remaining Amount due by State of ALASKA				$ 71,827,973
ADDITIONAL ALLOWABLE	KPB **OPTIONAL** Contribution				$ 29,541,946
	Based on 2.00 mills of Full and True of 14.77B				
	KPB Minimum REQUIRED				$ 39,143,078
	KPB Additional ALLOWABLE				$ 29,541,946
	Funding to the CAP				$ 68,685,024

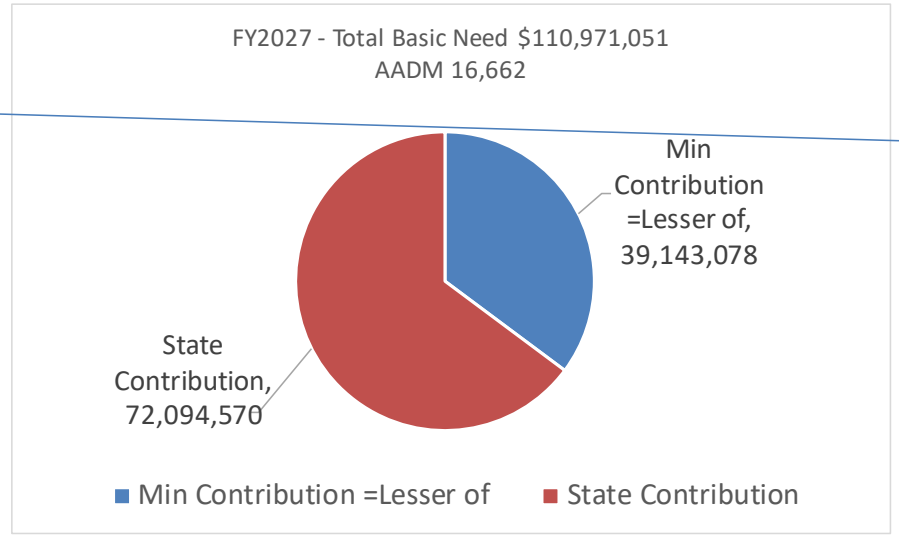
Local Education Funding – Required vs Additional Allowable Contribution

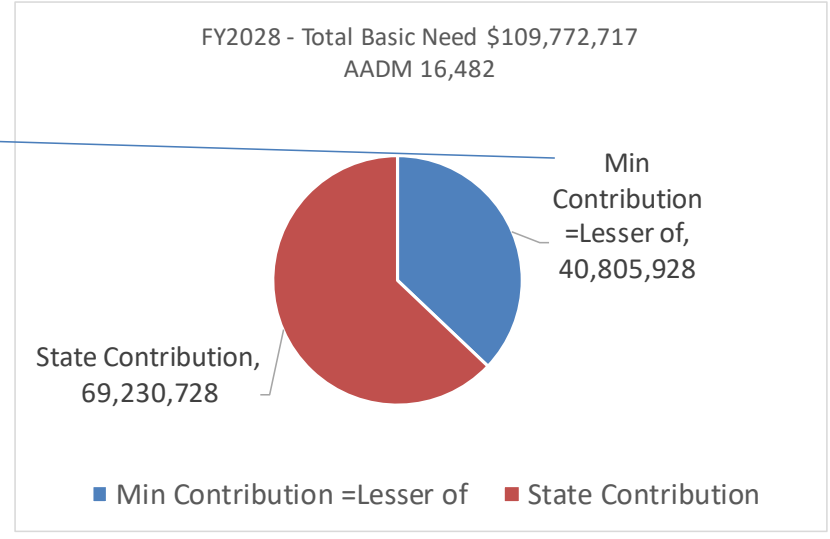
BASIC NEED	Base Student Allocation Per AK DEED		AADM Per AK DEED		27 BASIC NEED	CHANGE from FY26 to FY27	**ADJUSTED 27 BASIC NEED**
	$6,660	**x**	**16,662.32**	**=**	**$ 110,971,051**	$ (1,049,150)	Reduction in enrollment **REDUCES** overall **BASIC NEED** for the KPBSD **$ 110,971,051**
	KPB Minimum **REQUIRED** Contribution				$ 39,143,078	$ 3,605,108	KPB Taxable value is 78% of the Full and True, reduced through **OPTIONAL EXEMPTIONS** (11.6B / 14.77B = 78%) $ 30,744,733
	Based on 2.65 mills of Full and True of 14.77B						***Based on 2.65 mills of TXBL Assesseed Value of 11.6B***
	Remaining Amount due by State of ALASKA				$ 71,827,973	$ (2,555,958)	**REDUCTION** in State Funding $ 80,226,318
ADDITIONAL ALLOWABLE	KPB **OPTIONAL** Contribution				$ 29,541,946	$ 2,720,836	KPB Taxable value is 78% of the Full and True, reduced through **OPTIONAL EXEMPTIONS** (11.6B / 14.77B = 78%) $ 23,203,572
	Based on 2.00 mills of Full and True of 14.77B						***Based on 2 mills of TXBL Assesseed Value of 11.6B***

KPB Minimum REQUIRED	$ 39,143,078	$ 3,605,108	KPB ADJUSTED Minimum REQUIRED	$ 30,744,733
KPB Additional ALLOWABLE	$ 29,541,946	$ 2,720,836	KPB ADJUSTED Additional ALLOWABLE	$ 23,203,572
Funding to the CAP	$ 68,685,024	$ 6,325,944	ADJUSTED Funding to the CAP	$ 53,948,305

Basic Need

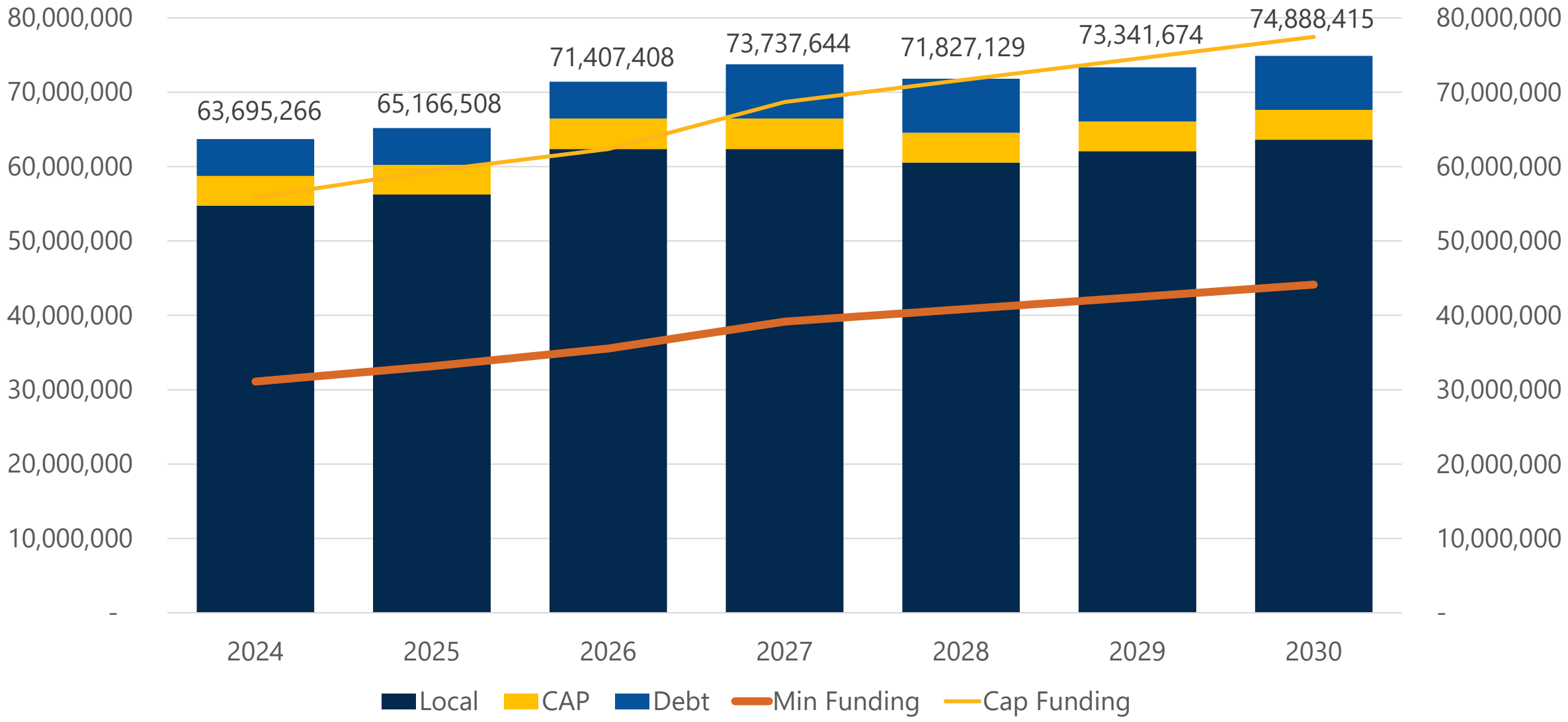

FY2026 - Total Basic Need $111,560,794
AADM 16.751
Min Contribution =Lesser of, 35,537,970
State Contribution, 76,290,838
Min Contribution =Lesser of
State Contribution


FY2027 - Total Basic Need $110,971,051
AADM 16,662
Min Contribution =Lesser of, 39,143,078
State Contribution, 72,094,570
Min Contribution =Lesser of
State Contribution

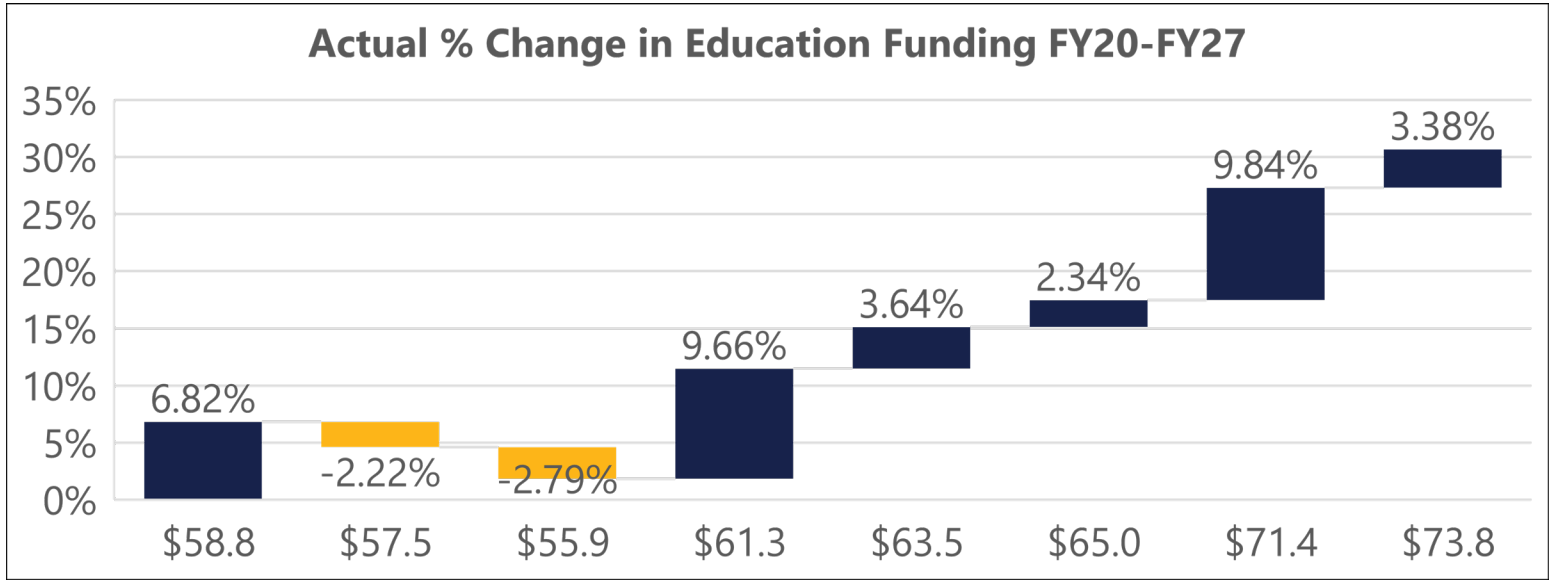

FY2028 - Total Basic Need $109,772,717
AADM 16,482
Min Contribution =Lesser of, 40,805,928
State Contribution, 69,230,728
Min Contribution =Lesser of
State Contribution

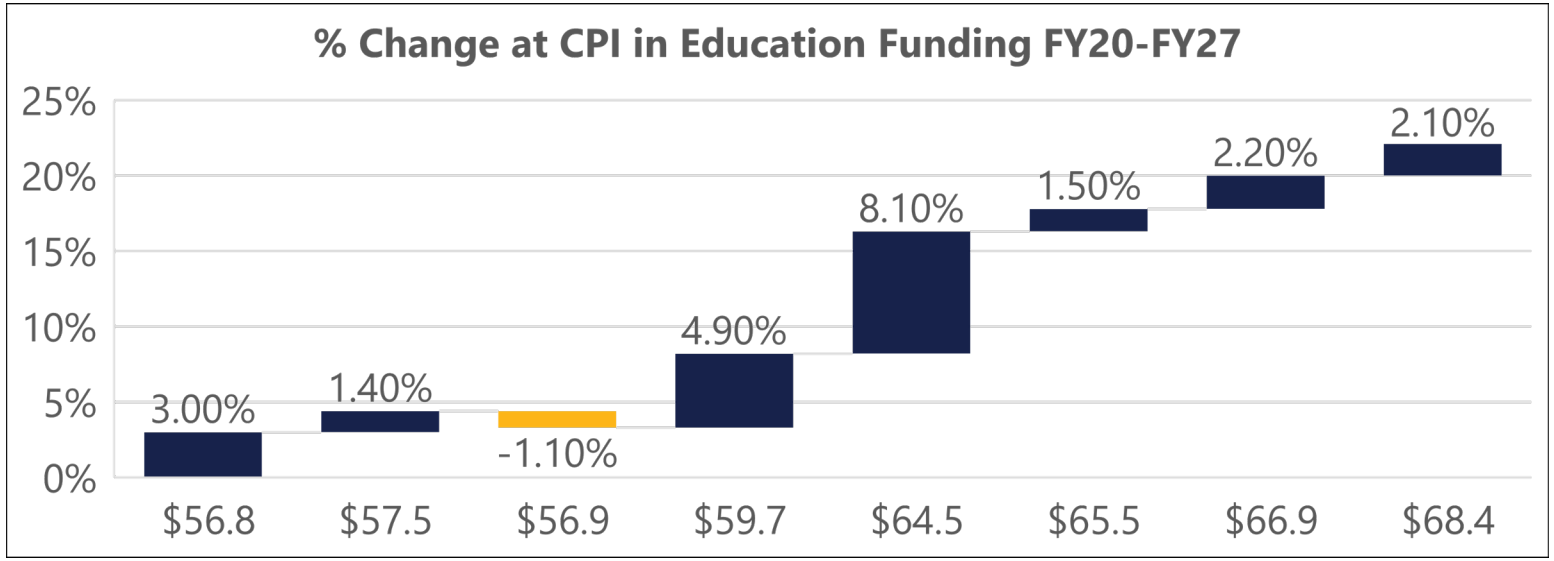
AADM
18,500
18,000
17,500
17,000
16,500
16,000
15,500
15,000
14,500
14,000
13,500
FY2020
FY2021
FY2022
FY2023
FY2024
FY2025
FY2026
FY2027
FY2028
FY2029
FY2030
FY2031
FY2032
FY2033
FY2034
FY2035

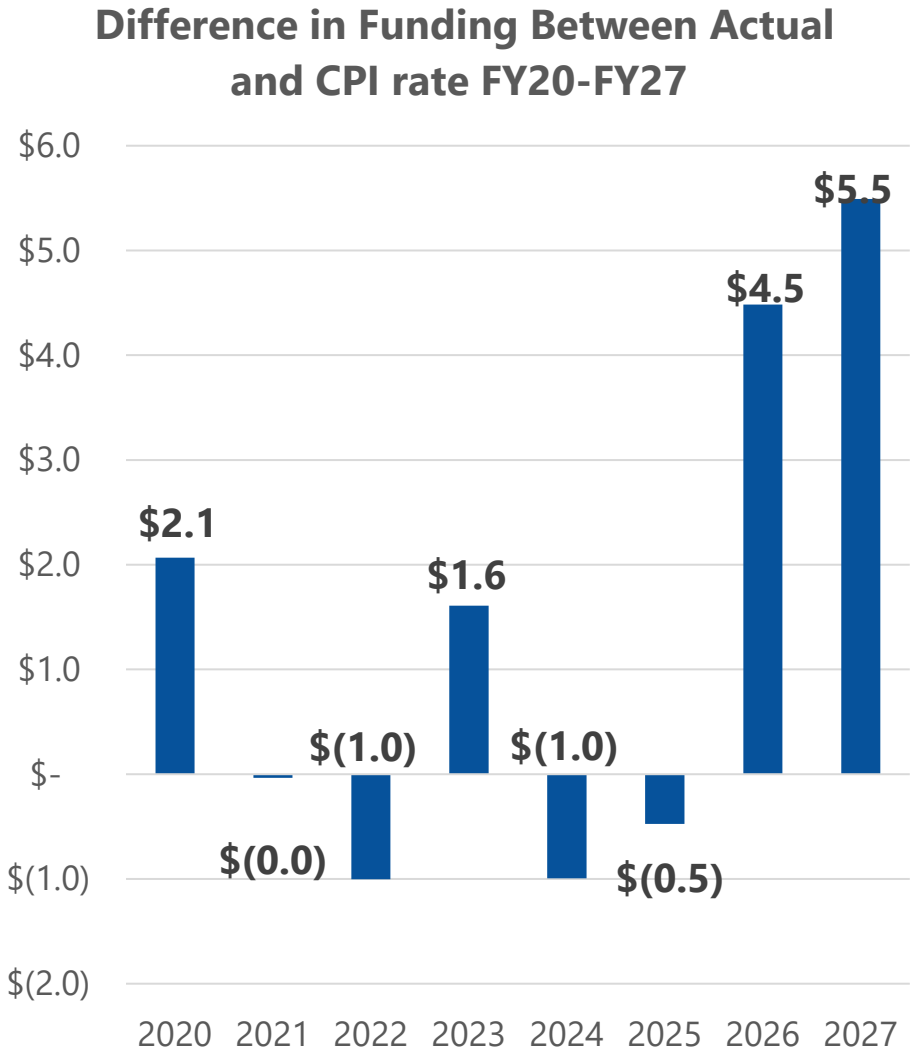
Education Funding Breakdown



Education Funding Compared to CPI

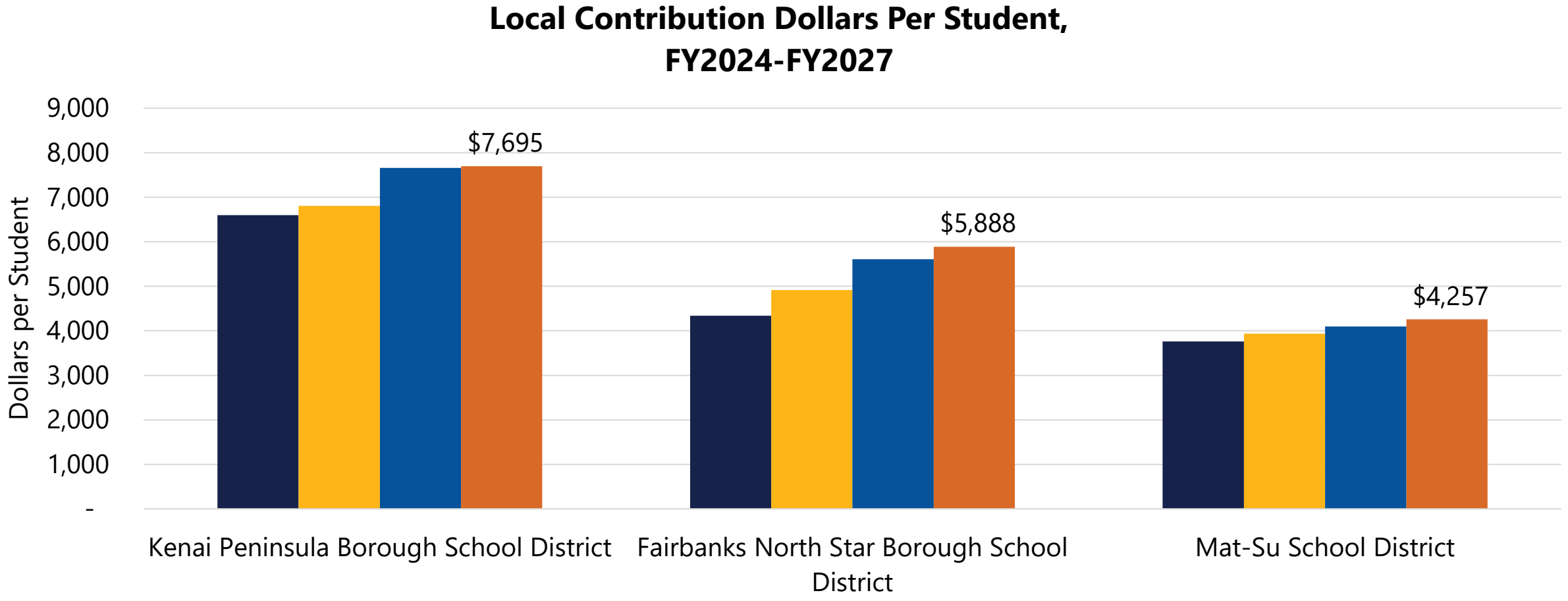






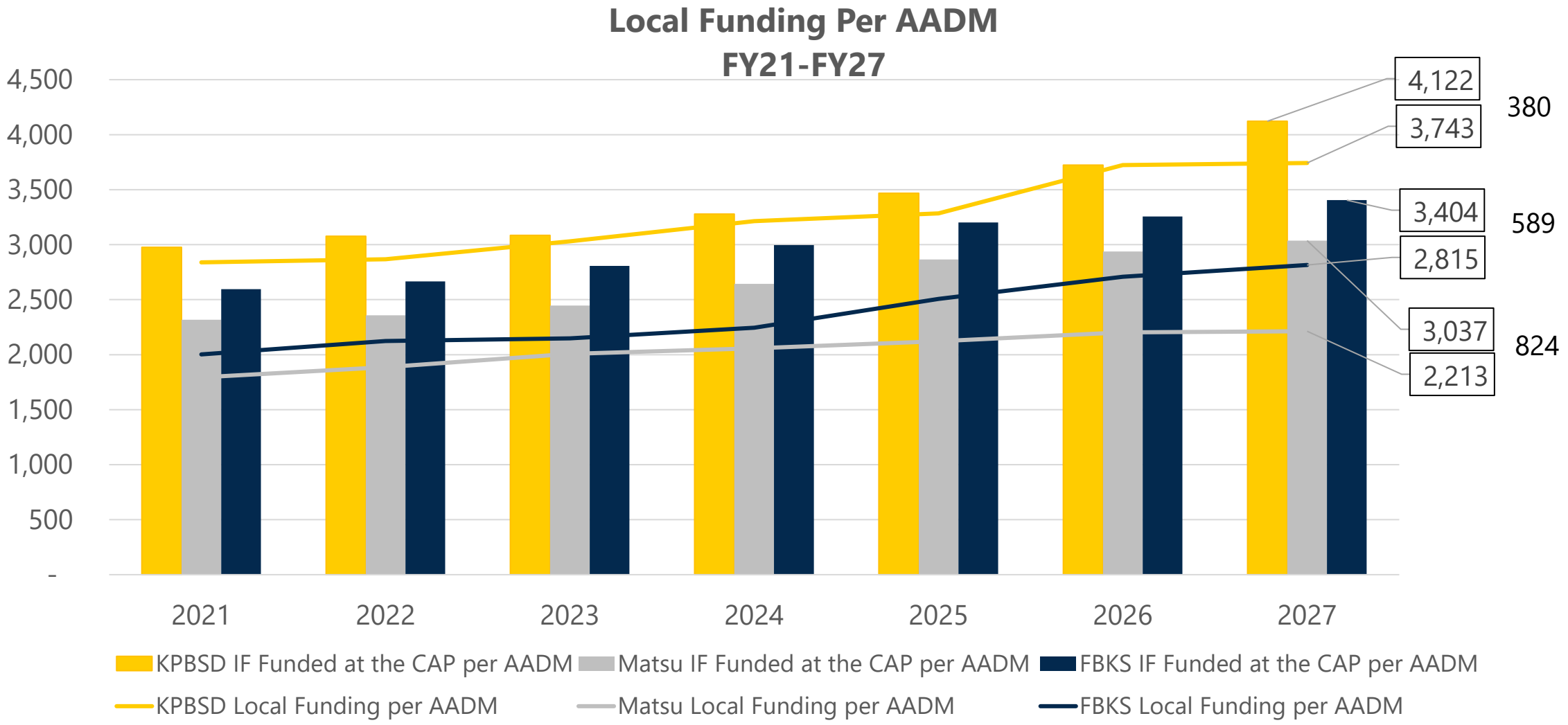
Total Difference FY20- to FY27 = $11.1M

Education Funding



	# of Students		
Fiscal Year	**KPBSD**	**FBKS**	**Matsu**
2024	8,301	12,452	19,372
2025	8,230	12,400	19,412
2026	8,125	11,626	19,140
2027	8,104	10,920	18,737

Local Funding per Adjusted Average Daily Membership (AADM)



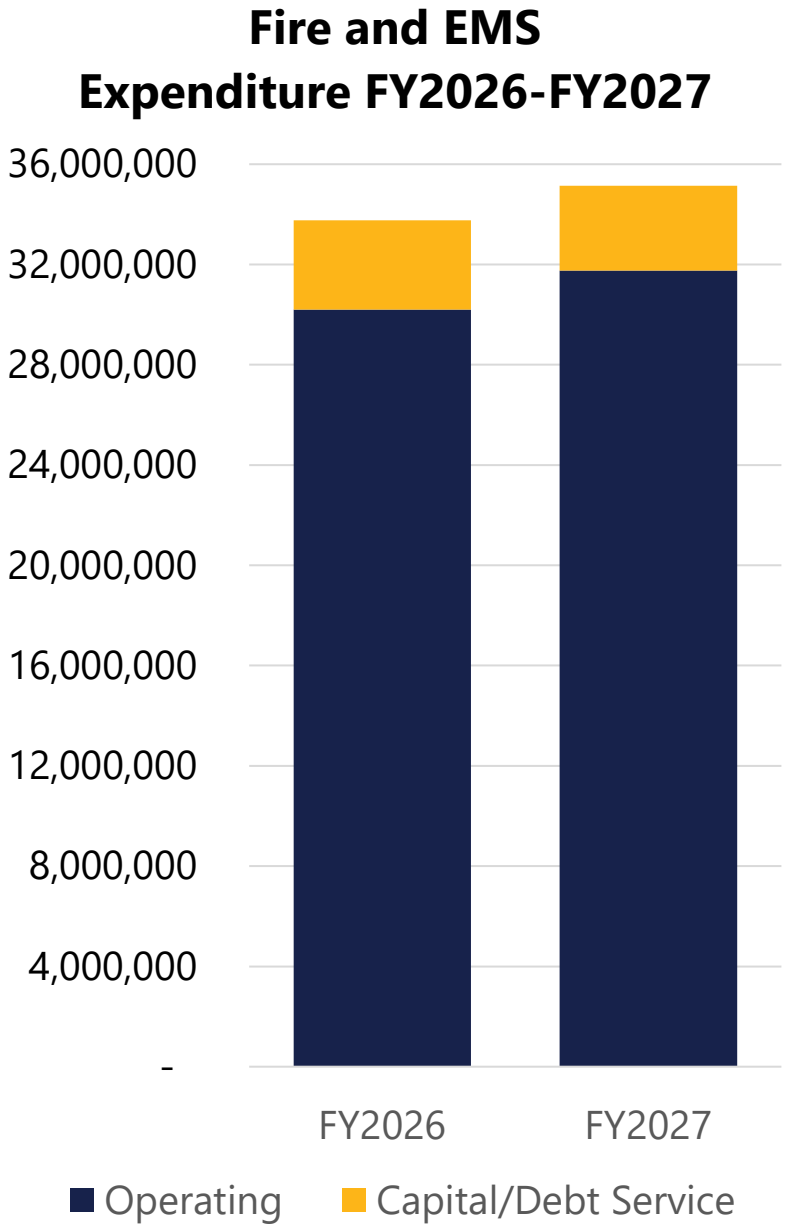
Special Revenue Funds

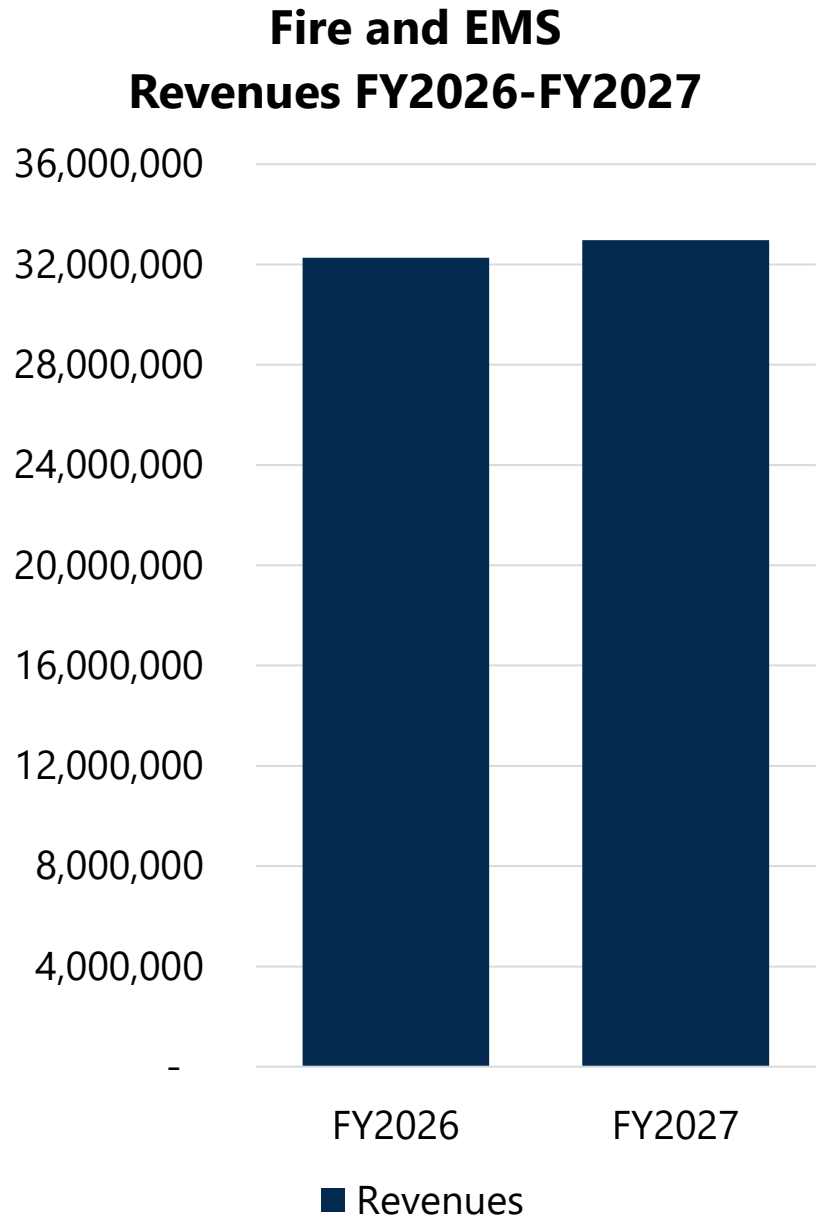
Fire and EMS:

Revenues are Increasing 2.2% from FY26 to FY27

Expenditures are increasing 4% from FY26 to FY27

No mill rate changes





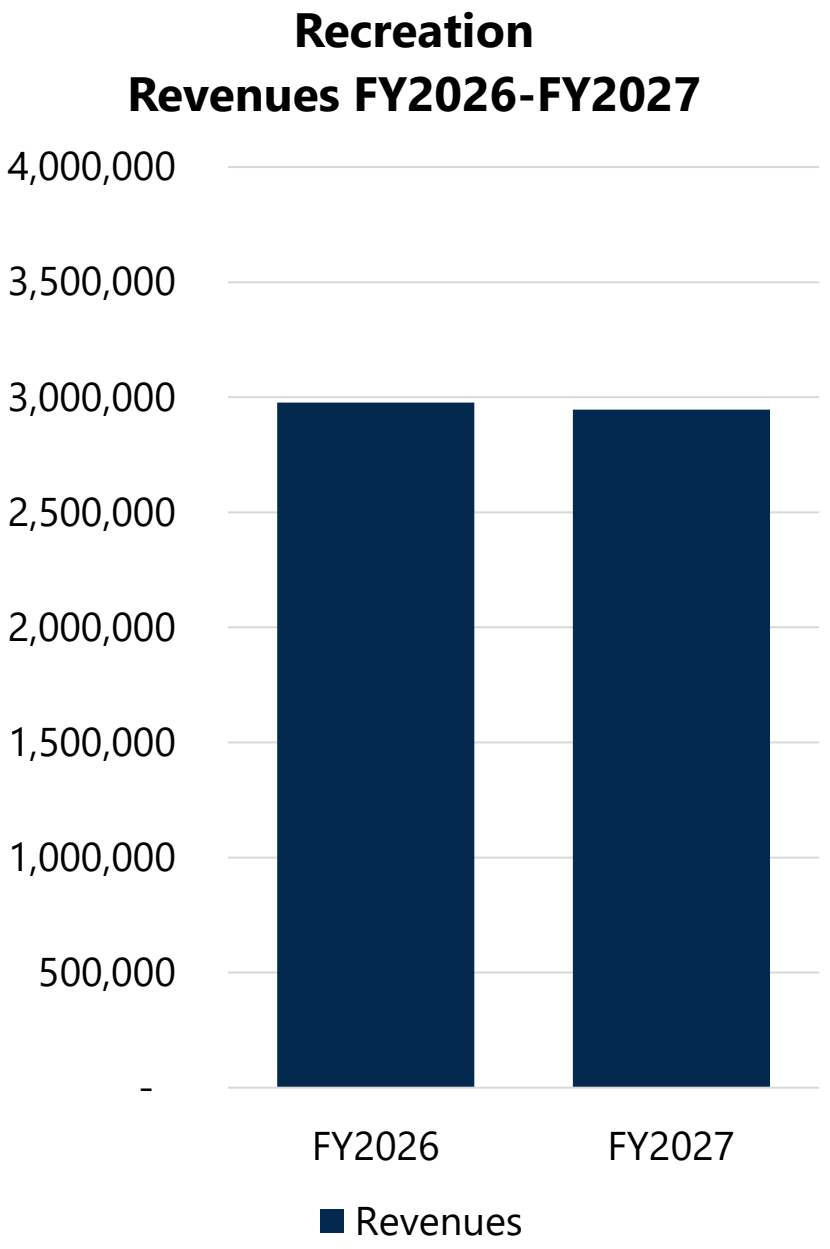
Recreation:

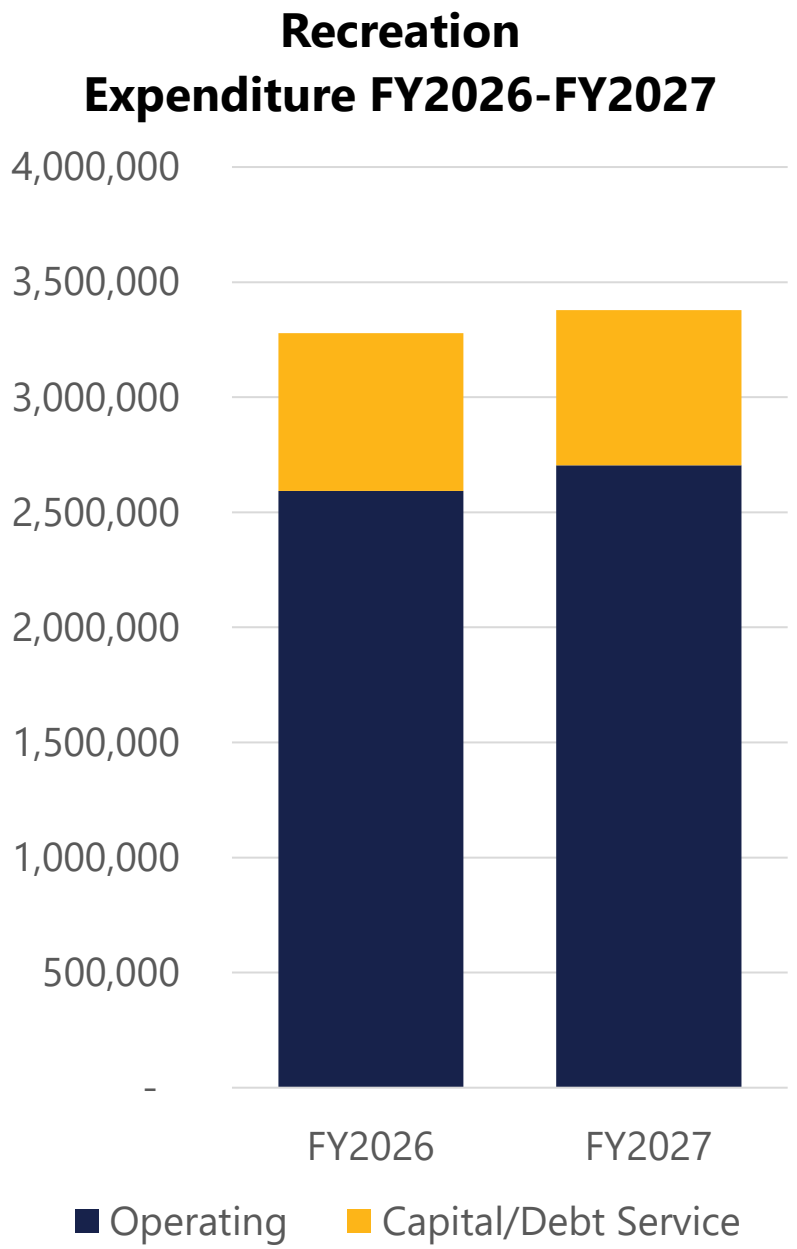
Revenues are decreasing 1.0% from FY26 to FY27

Expenditures are increasing 3% from FY26 to FY27

NPR decreased mill rate from 1.15 to 1.0

SRSA increased mill rate 1.0 to 1.75



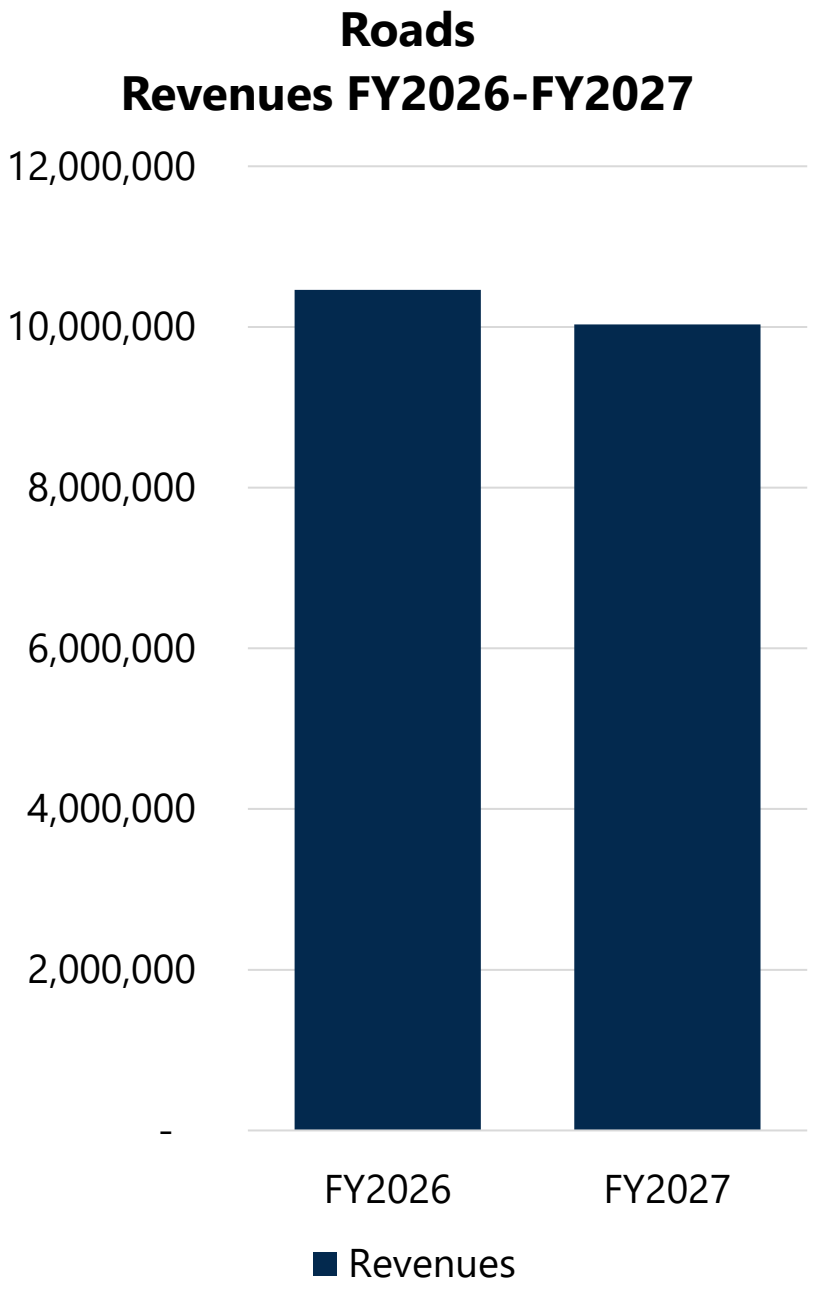


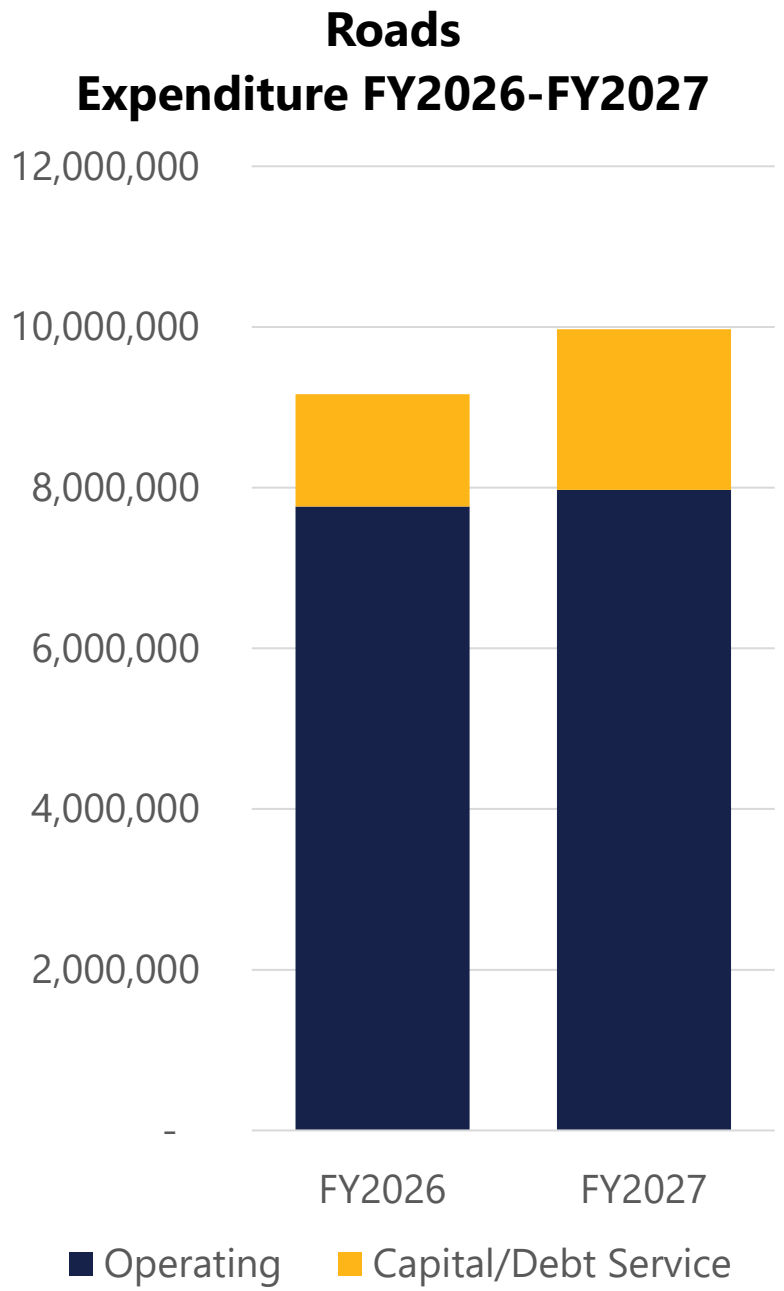
Roads:

Revenues are decreasing 4.1% from FY26 to FY27

Expenditures are increasing 9% from FY26 to FY27

Roads decreased mill rate 1.3 to 1.2

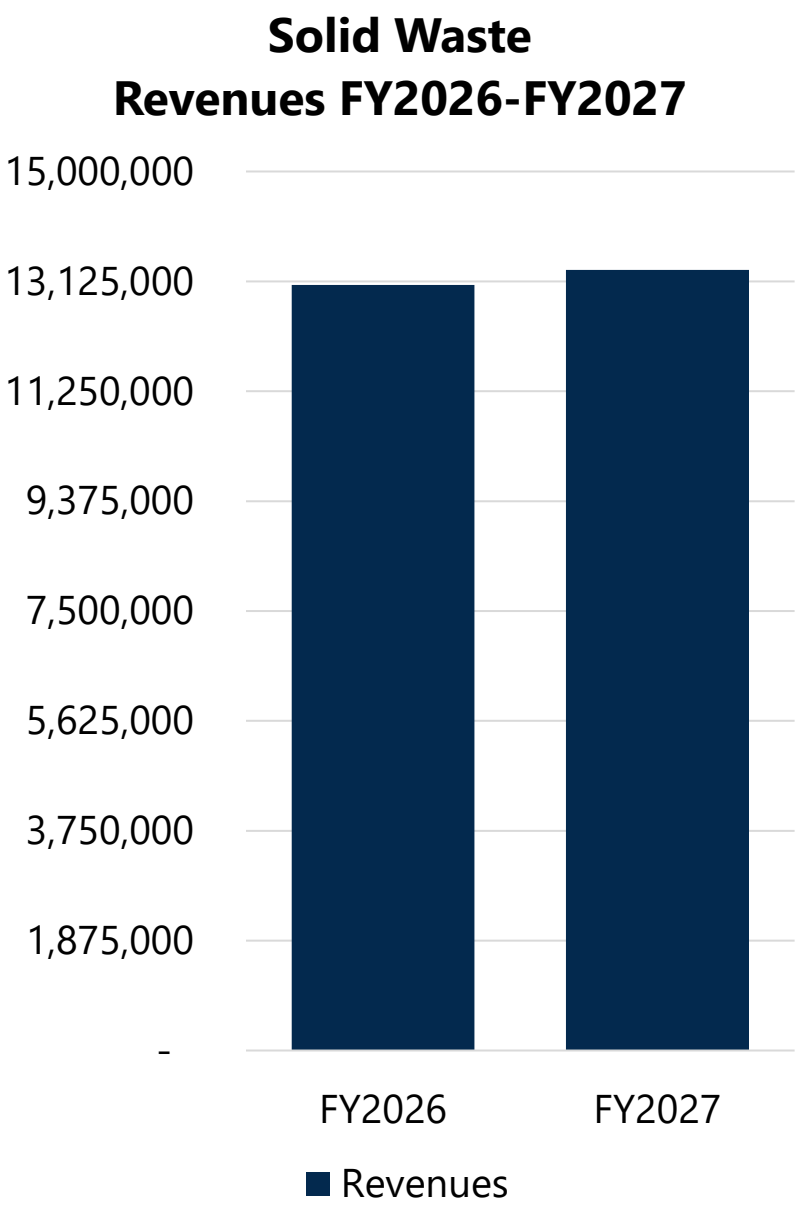


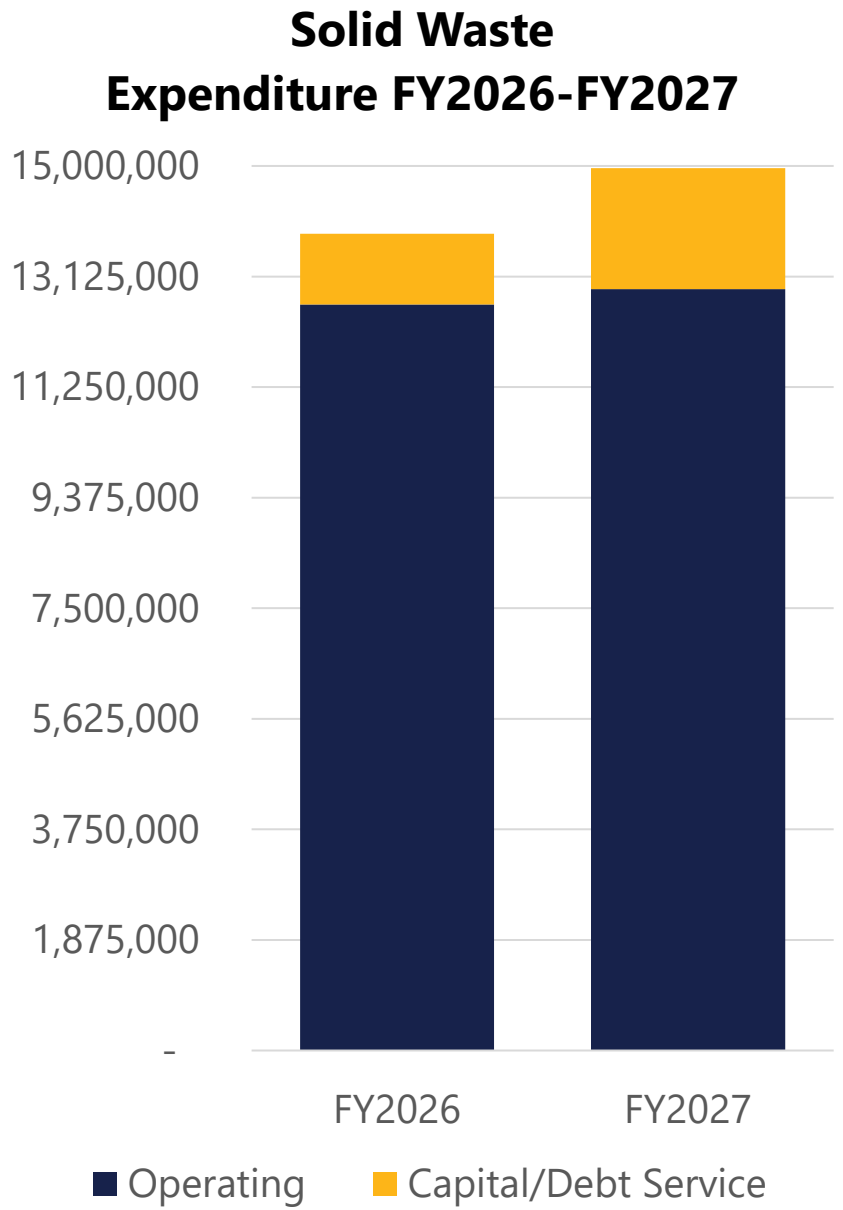


Solid Waste:

Revenues are increasing 2% from FY26 to FY27

Expenditures are increasing 8% from FY26 to FY27

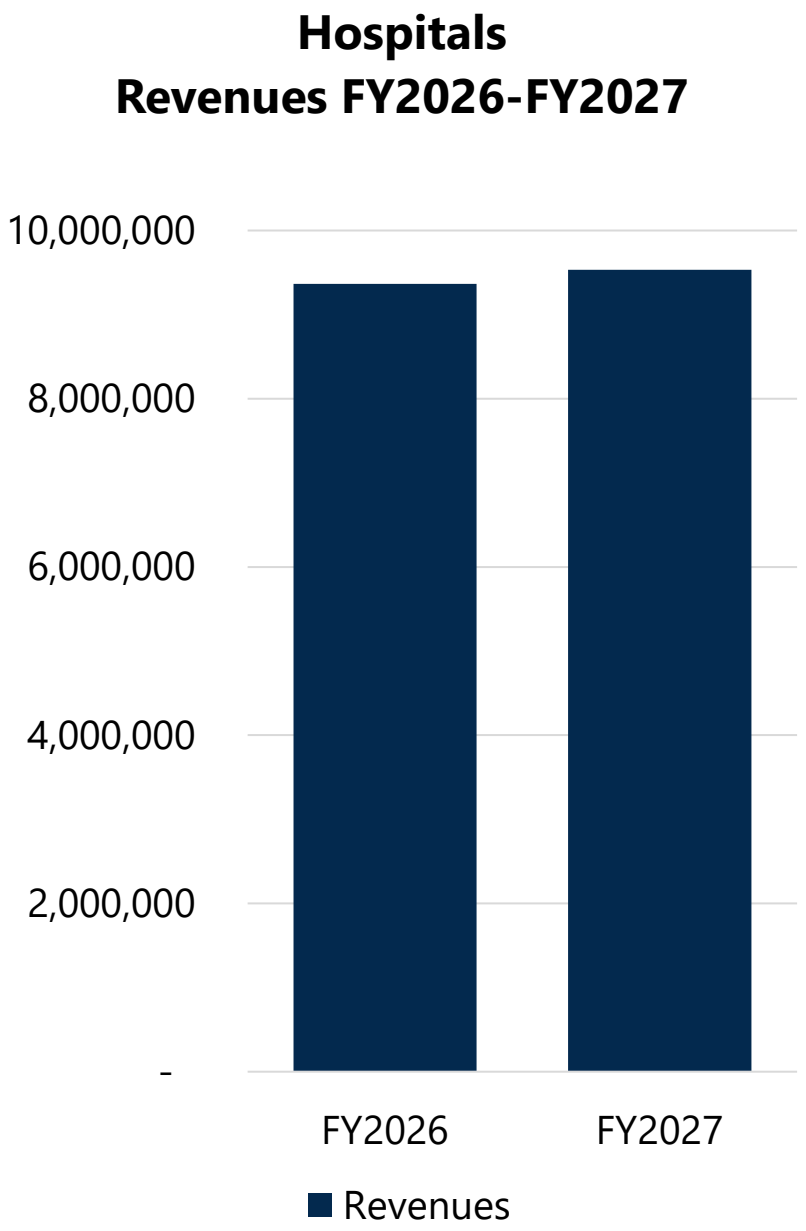


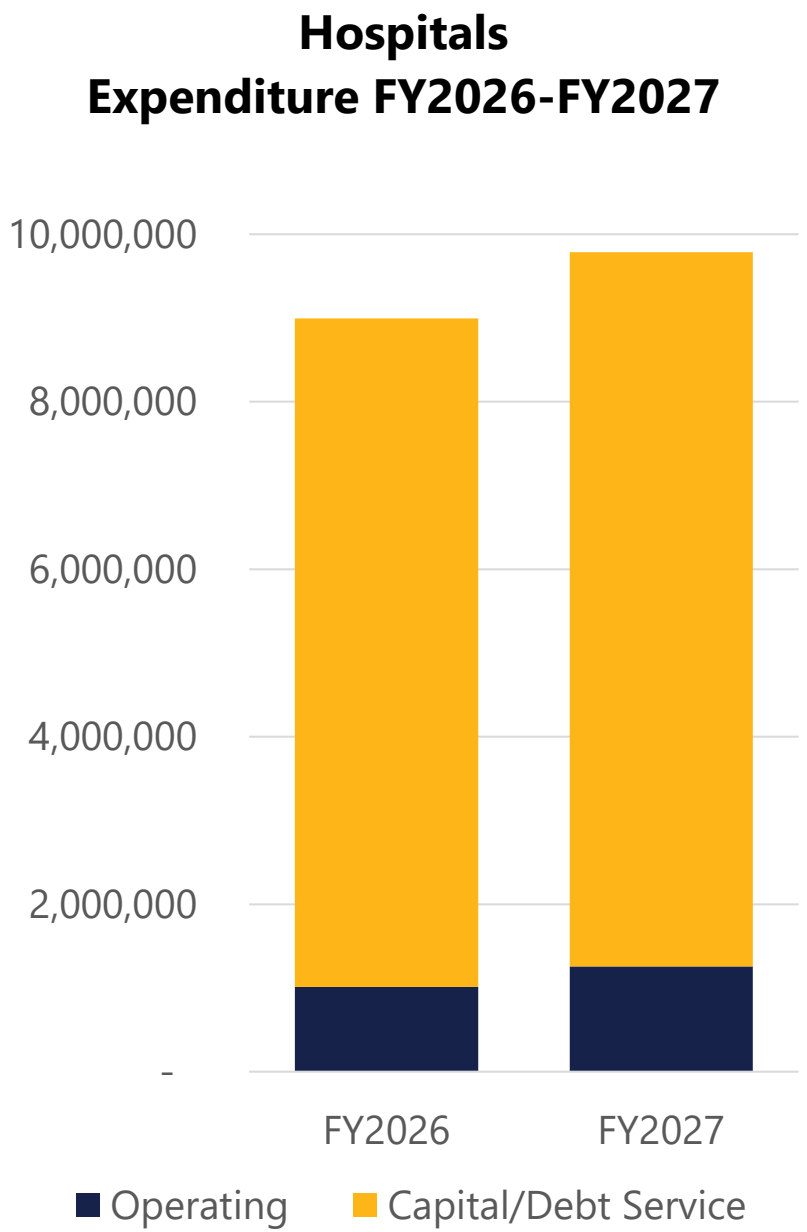


Hospitals:

Revenues are increasing 1.8% from FY26 to FY27

Expenditures are increasing 9% from FY26 to FY27

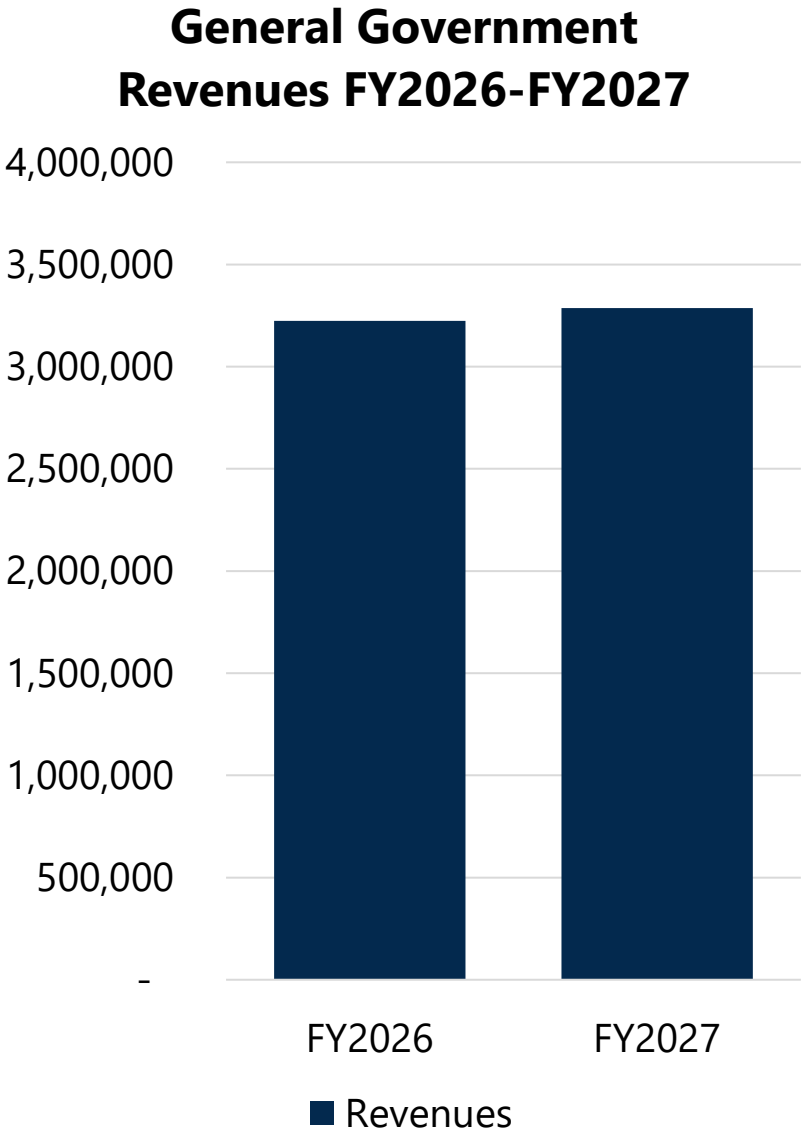


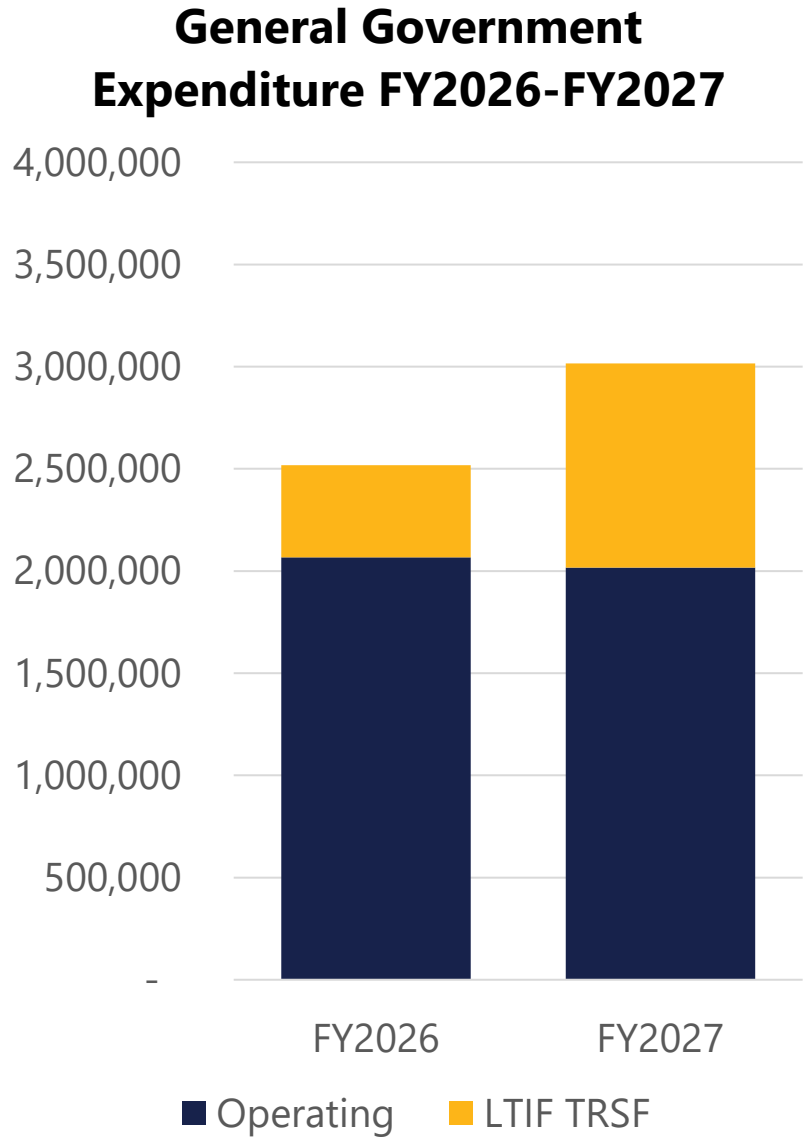


General Government: *Land Management and Nikiski Senior SA*

Revenues are increasing 2% from FY26 to FY27

Expenditures are increasing 20% from FY26 to FY27

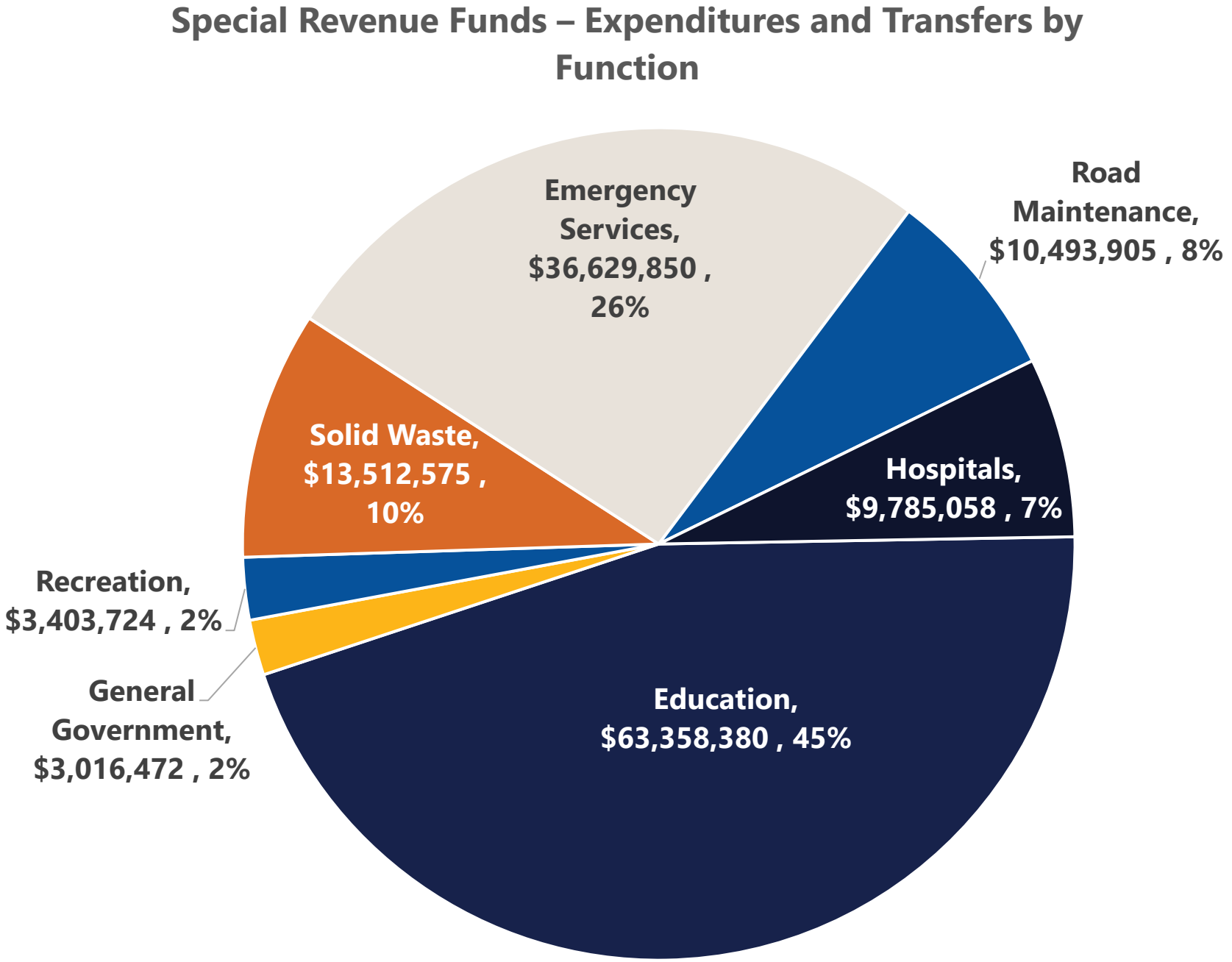




Special Revenue Funds –

Expenditures and Transfers by Function

Expenditures are Increasing **2.77%** and Revenues are increasing **1%** from FY2026 to 2027



Capital Project Funds

Schools

- Original request was far more than available, only $4.1M is being transferred from the General Fund to fund current year projects of $4.21M. Largest project being drainage systems, interior renovations and boilers/HVAC systems.

Solid Waste

- Larger projects consist of $700,000 for frontend loader and $800,000 for Shredder.

General Government

- Larger projects consist of $166,717 for year two of Pictometry project and $62,110 for tech equipment related to incident command inventory.

Central Emergency Services:

- Two large projects to provide $500,000 for phase II of fire training props/buildings and $400,000 for an ambulance placement.

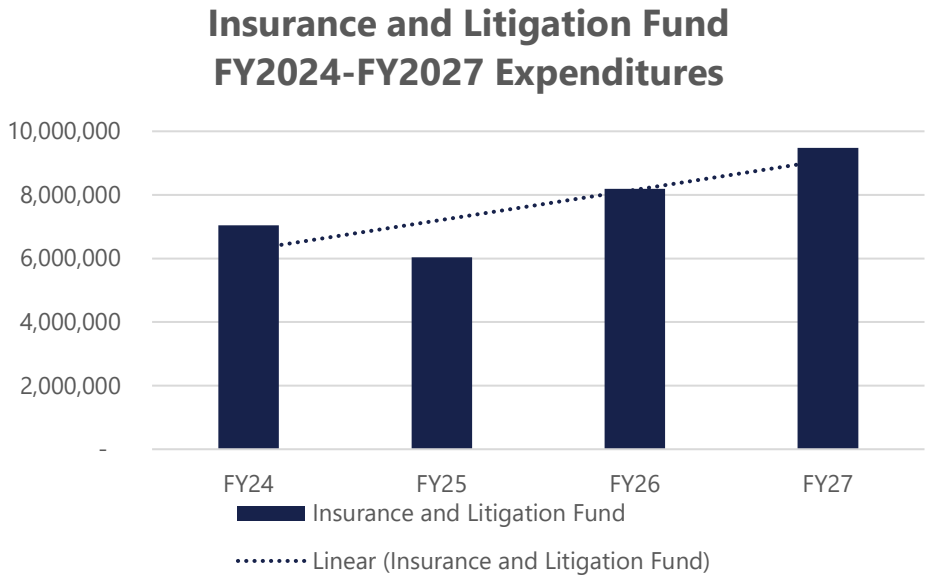
Nikiski Fire:

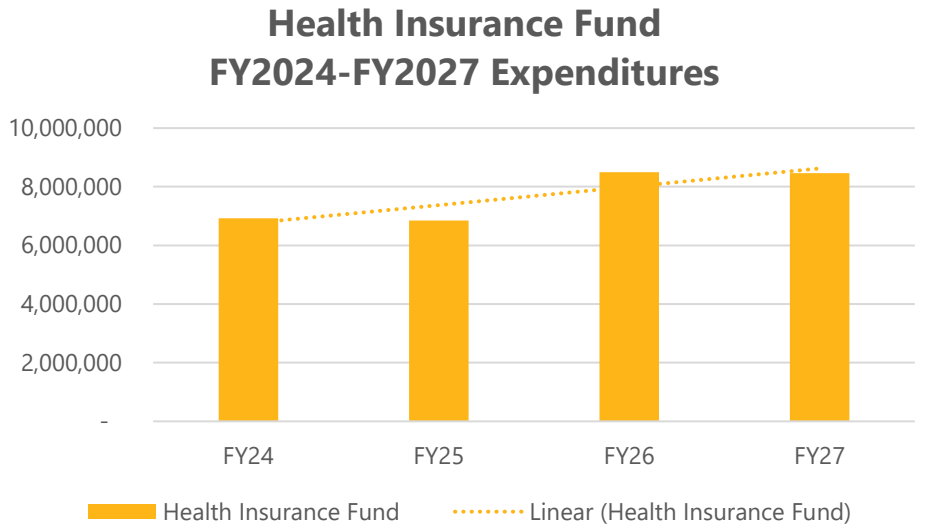
- Largest project being replacement of Medic Ambulance for $400,000.

North Peninsula Recreation:

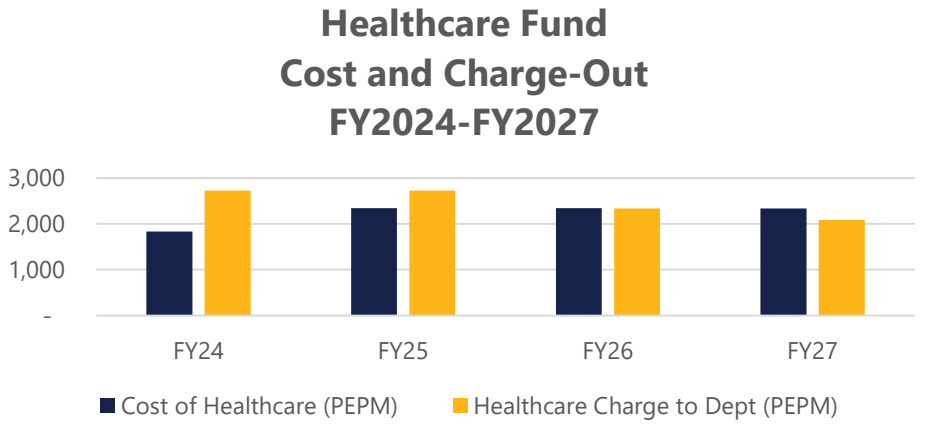
- Largest project being $500,000 for the parking lot expansion at rink/pool.

Internal Service Funds Pages 433-453





The KPB has been a legacy member of the AMLJIA Insurance Pool since inception in 1988. In 2025, AK Municipal League Joint Insurance Association "AMLJIA" and Alaska Public Entity Insurance "APEI" Merged to create one Pool for all public entities, municipalities and School Districts. The KPB/SD purchases reinsurance from APRA.



Positions (FTEs) Boroughwide

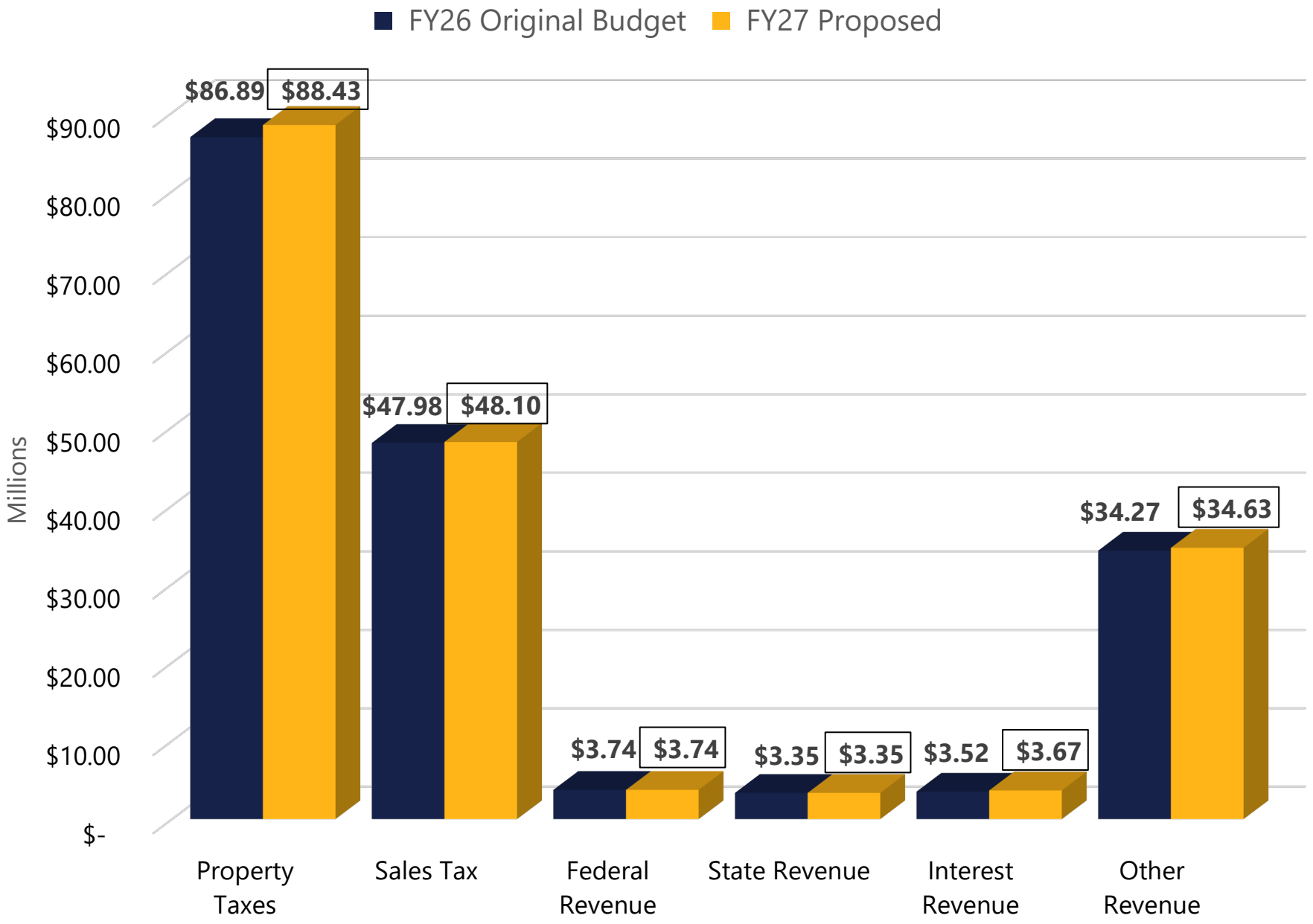
General Fund	911	Risk	Maintenance
Human Resources Decreased (0.50 FTE) Seward and Homer Annex Administrative Assistances removed and will be charged through interdepartmental, hour for hour at Maintenance and SBCFSA	911 Communications increased 1.0 FTE 911 Communications added 1.0 FTE Radio Technician	Risk decreased (1.0 FTE) Removed Safety Specialist in Risk Department, will utilize Safety Specialist in Maintenance for needed tasks and charge through interdepartmental	Maintenance decreased (0.75 FTE) Maintenance removed Homer Administrative Assistant

Boroughwide

Boroughwide Revenues

Comparing FY2026 and FY2027

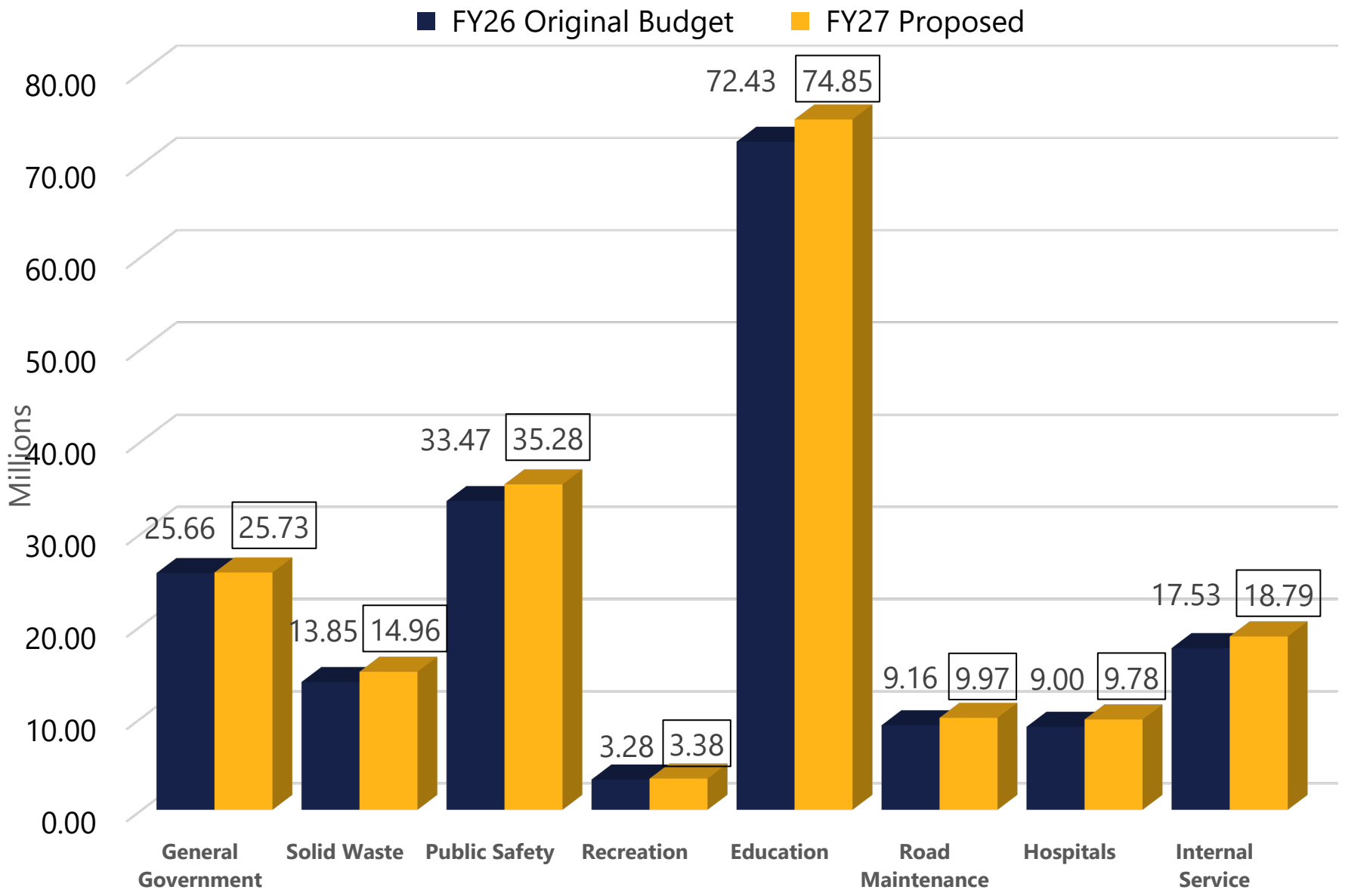
Revenues are Increasing 1.21% over FY2026, combined with usage of $10.2M in Fund balance. The use of fund balance use increased 155% over FY26



Boroughwide Expenditures

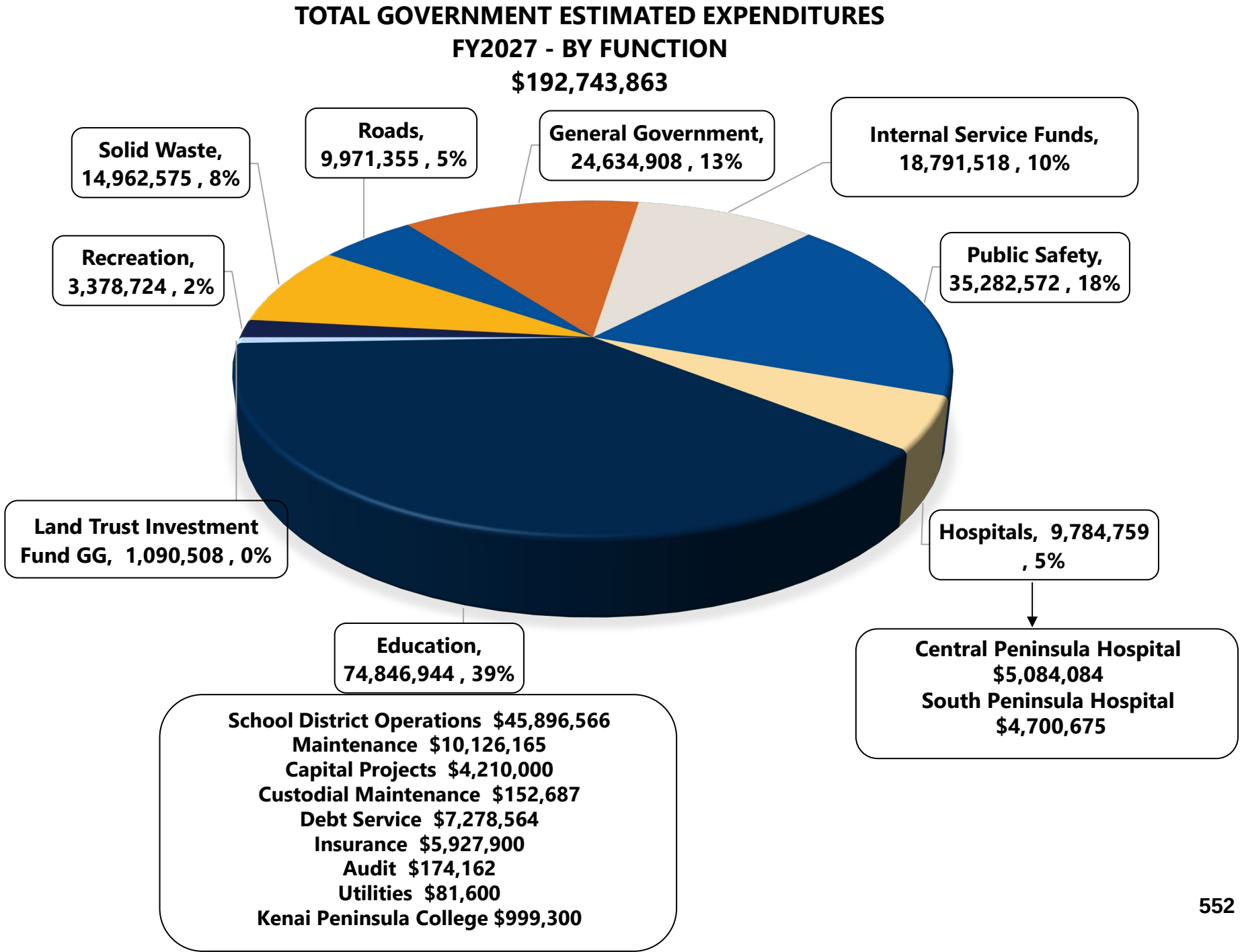
Comparing FY2026 and FY2027

Expenditures are increasing 4.5% over FY2026.



% Change	**0.2%**	**8.0%**	**5.4%**	**3.1%**	**3.3%**	**8.8%**	**8.8%**	**7.2%**

Total Government Estimated Expenditures for FY2027



Summary

- There are **3 Proposed mill rates decreases** in FY2027; North Peninsula Recreations, Nikiski Senior, and Roads
- There is **1 Proposed mill rate increase** in FY2027 for Seldovia Recreation
- Assessed values have increased 19% since FY2024 (TY2023)
- Education consumes 100% of sales tax revenues, 38% of property tax revenues, 26% of other revenues, and 100% of the $6.7M use of fund balance in FY27
- **The KPB Boroughwide budget was scheduled to increase 2.75%** over FY26, and with the continuation of onetime education funding from FY26 to FY27 the boroughwide budget increases now 4.5%
- Proposed school funding is **$23.2M** more than the min required contribution and only $6.3M less than the Max allowable
- The Kenai Peninsula Borough provides more funding per student than other similar boroughs, such as Matsu and Fairbanks NorthStar. We fund about $380 under the CAP per AADM and others fund $589-$824 under the CAP per AADM.

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Monday, April 27, 2026 3:36 PM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: John Hughes

Your Email: John@auroracharters.com

Subject: Lowering Bear Creak mill rate

Message:

Hello,

I am formally asking you to lower the mill rate. Other areas on the peninsula have had their mill rates reduced after an increase for a short time. Our rep asked for the mill rate to be reduced and the assembly voted it down. I am tired of my property taxes going up EVERY YEAR. The Bear Creek Volunteer Fire building should be paid off. You should be using taking the $200,000 surpluses and applying it to the the buildings bond. Instead you're buying and outfitting an ambulance THAT ISN'T even needed. The Seward Ambulance core has THREE ambulances outfitted and ready to go AND covers the area. We should have a say in what happens when it's going to affect us.

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Thursday, April 23, 2026 8:03 AM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Lori J Landstrom

Your Email: ljlandstrom81@gmail.com

Subject: Lowre mill rate for Bear Creek Fire Service Area

Message:

Please support an ordinance to lower the mill rate in the Bear Creek Fire Service Area. As a resident and tax payer in this area I don't understand why our mill rate hasn't gone down before. This budget doesn't need to keep going up. The bond can be covered and our mill rate can do down. Please support lowering our taxes. Thank you.

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Thursday, April 23, 2026 10:47 AM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Kim Gaines

Your Email: Kim.gaines10@yahoo.com

Subject: Bear Creek mill service area rate

Message:

Please lower the Bear Creek mill service area rate. The money required to fulfill the bond requirement is significantly lower than what the current mill rate generates

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Thursday, April 23, 2026 5:30 PM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Maya Moriarty

Your Email: mayabenavente.mb@gmail.com

Subject: Bear Creek Area service area 1% mill rate

Message:

A Bear Creek 1% mill service area rate was approved by the voters in 2007 to build the Bear Creek Fire multi-use building. The bond payment on the facility is less than $90K per year. Projected revenue from the 1% is $299,903 (see Budget Projection and ballot proposition summary) There is no sunset.
There are enough funds from the 1% to cover the bond payments. The excess is projected at $209,903 this year and increases every year as our assessments go up.
The 2007 ballot proposition summary stated that the 1% was for the CAPITOL improvement project which is the building:
" The bond proceeds would be used for the purpose of paying the costs of planning, designing, acquiring property for, site preparation, financing, constructing, acquiring, renovating,
expanding, installing and equipping the proposed new Bear Creek Fire Service Area facility" and
"Voter approval of this bond proposition authorizes for each $100,000 of assessed real and personal property value in the Bear Creek Fire Service Area (based on the estimated 2007 tax year assessed valuation) an annual tax of approximately $100.00 an amount equal to approximately 1.0 mill) to retire the proposed general obligation bond debt."
(Ordinance 2007-24)".
The Assembly is misrepresenting the purpose of Ordinance 2007-24 by using the excess for other purposes besides capitol. The Bear Creek community deserves a service area mill rate decrease of 50% with a sunset clause. You are pulling from Peter to pay Paul from the excess of overtaxing our community.

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Thursday, April 23, 2026 5:44 PM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Michael Moriarty

Your Email: m_moriarty@yahoo.com

Subject: Lower BCC 1% service area mill rate

Message:

KPB has been collecting excess funds on the 1% service area mill rate for YEARS! Shame on you for not supporting the minimal decrease that our rep, Cindy Ecklund, brought forth. Please do the right thing and vote to decrease the BCC service area mill rate by 50%

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Thursday, April 23, 2026 6:00 PM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Margee Starr

Your Email: marmik96@hotmail.com

Subject: Taxes

Message:

Lower my taxes

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Thursday, April 23, 2026 6:03 PM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Kristie Harris

Your Email: Krisharris50@hotmail.com

Subject: Borough property tax

Message:

Bear Creek resident 11495 Raven Lane
Lower our property tax rate!

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Friday, April 24, 2026 11:21 AM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Amy Hankins

Your Email: inalaska73@hotmail.com

Subject: Bear Creek Service Area

Message:

Dear Assembly,
I am writing today to ask you to lower the 1% mill rate that currently pays for the Bear Creek fire Bond payment. When I voted for the bond, it was to pay for the building, not for services not approved by residents.
Thank you for your service,
Amy Hankins
15088 Que Sera Drive
Seward

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Friday, April 24, 2026 11:23 AM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Amber Olson

Your Email: amberolson9696@gmail.com

Subject: 1%mil rate

Message:

My name is Amber, I live outside of Seward city limits on Herman Lerrier. Im writing regarding the 1%mil rate that is currently bringing 200k excess, paid for by us to bear creek fire. This 1% was to be used towards the new bear creek fire department. The bear creek fire stations 1% additional has expired and currently still in place. We would like to lower the mil rate for the bear creek division. Remove this additional 1% for 2027 please. I speak for my whole neighborhood on eagle lane. Without any maintenance or improvement on my home the property taxes keep going up. There is no room to improve if this is the new standard. With inflation it's hard for any family to live here year round. There is no reason for bear creek fire to add any additional costs without a constant revenue, that is above the expenditures,which seward/bear creek will never provide. The contract with Seward volunteer fire should be renewed. That cut costs across the board and provided ample service to our area. Please consider reducing our mil rate to increase potential residents. We are losing people quicker then we are gaining. This year has been a doozy. Thank you for your time. Amber Olson

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Friday, April 24, 2026 11:49 AM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Aimee Leatherman

Your Email: aimeejo31283@gmail.com

Subject: Bear Creek Seward

Message:

Please lower the mill rate 1%

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Friday, April 24, 2026 11:51 AM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: John Moriarty

Your Email: jbmoriarty01@gmail.com

Subject: BCC 1% service area mill rate

Message:

This tax has been collecting more than the bond payment for years. That excess should have been 1. given back, or 2. rate lowered, or 3. communicated to the entire BCC community to decide what priorities they wanted to spend the excess funds on. The Bear Creek Fire Board does not speak for the community when it comes to the excess funds. Issue refunds or lower our mill rate and do it during this budget vote.

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Friday, April 24, 2026 4:10 PM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Celeste Lemme

Your Email: celestelemme@hotmail.com

Subject: Mil Rate

Message:

It is getting harder and harder to live in the Kenai Peninsula Borough due to the cost of living and increase property taxes every year. I encourage the assembly to vote for a mil rate deduction for the Bear Creek area in Seward. They have a surplus every year and that should go back to the residents. And why did the mil rate go down everywhere else except for the Bear Creek area? This is isn't right. Thank you for your time.

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Friday, April 24, 2026 4:28 PM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: John Eavis

Your Email: jhe@arctic.net

Subject: Bear Creek FD Mil Rate

Message:

I am a property owner in the Bear Lake Service Area. I am writing to encourage the Assembly to lower the Mil Rate for the Bear Lake Fire Department to better match the needed funds to make the payments on the bond for the construction of the building housing the fire department. I understand the current mil rate raises $200K more than is needed. This needs to be adjusted. Thank you for your consideration.

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Saturday, April 25, 2026 3:43 AM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Margaret Minkin

Your Email: margemink@yahoo.com

Subject: Lower the Bear Creek Mill rate

Message:

The 2007 BCC vote to build the Bear Creek fire building currently collects over $200,000(projected) in excess of the annual bond payment. Lower the 1% service area mill rate. There is no valid reason for making hard working families pay more money than needed in this difficult economy. Raising property taxes was a hard enough hit. Do the right thing.

From: Mark Beals <flightandfire@live.com>
Sent: Saturday, April 25, 2026 10:45 AM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Re: Mill rate reduction for the Bear Creek FSA.

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Correction

I am requesting that the assembly approve a mill rate reduction in the Bear Creek FSA from 3.25 to 2.50, a 0.75 reduction.

Mark

Get Outlook for iOS

From: Mark Beals <flightandfire@live.com>
Sent: Saturday, April 25, 2026 1:04:49 PM
To: assemblyclerk@kpb.us <assemblyclerk@kpb.us>
Subject: Mill rate reduction for the Bear Creek FSA.

Dear Assembly Members

I am requesting that the assembly approve a mill rate reduction in the Bear Creek FSA from 3.25 to 2.25, a 0.75 reduction.

Bear Creek voter approved the bond in 2007 for a new fire station; it was estimated it would bring in $100,000 a year for the payment. The bond was refinanced and the payment is now $89,995 for FY27. One mil now brings in about $284,875 thus there is almost $200,000.00 that is being used for other items, such as operating and capital, that was not approved by the votes for in the bond approval.

Property tax assessment has increased almost 300% in the Bear Creek area, putting many homes out of reach of young families needed to maintain our community and its schools, an example is the recent closure of the Seward Middle School next year.

I personally with the other volunteers of the past Bear Creek Volunteer Fire Department, told people that once the building was paid for the mill rate would be reduced as that was our believe and plan.

Sadley, with the increasing in revenue the current Fire Administration and Mayor have decided it upon themselves to maintain the current 3.25 mill rate, despite public request to lower it which could have been done slowly over the past few years.

Thus, this request to provide the Bear Creek community with relief, due to increased assessments and almost $200,000 that was approved in the bond, no longer going towards the bond payment. Call volume for services has not increased and services provided has actually decreased, such as no dive team and not routinely being called out on the Seward highway for extrication services with other agencies increasing capability.

Another item is purchase on a new ambulance and expanding Emergency Medical Services and cost. The Bear Creek Fire Service Area has been provided Advances Life Support Ambulance Service even before the service area started by the Seward Volunteer Ambulance Corps since before 1953, the year of incorporation.

Sincerely,

Mark Beals, RN/EMT CEN CFRN

Former member 1979 to 2014 and Fire Chief

Get Outlook for Mac

From: Christel Sayegh <christelcollabos@gmail.com>
Sent: Thursday, April 30, 2026 10:32 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please forward to Assembly

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Dear Borough Assembly,

I'm writing as a community member and supporter of our local Bear Creek volunteer fire department to express strong concern regarding any proposed reduction in its funding.

Our firehouse plays a critical role in public safety, and cutting its budget would directly impact the effectiveness of the department in several key ways.

First, funding supports the effectiveness of staff, including proper training coordination, ongoing maintenance, and the ability to maintain efficient response times during working hours. These are not optional—they are essential to ensuring that responders are prepared and able to act quickly when emergencies arise.

Second, volunteer shift funding is vital. It helps reduce response times during non-working hours, when coverage would otherwise be limited, and it contributes to maintaining a strong, reliable, and family-oriented volunteer environment. Without this support, recruitment and retention of volunteers will suffer, ultimately weakening emergency response capabilities.

Additionally, continued investment is necessary for apparatus and equipment replacement. Emergency response depends on reliable, up-to-date equipment, and deferring these needs increases long-term costs and risks to both responders and the public.

Finally, funding enables training opportunities, which ensure that personnel remain qualified, capable, and aligned with current safety standards and best practices.

Reducing funding in any of these areas would compromise public safety, increase response times, and place unnecessary strain on a system that already operates efficiently with limited resources.

I respectfully urge you to reconsider any efforts to cut funding to our volunteer fire department and instead support the continued investment in a service that our community depends on every day.

Thank you for your time and consideration.

Sincerely,
Christel Sayegh
Camelot Subdivision, Seward

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Friday, May 1, 2026 10:30 AM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Cynthia A Ranta

Your Email: cindyaranta@gmail.com

Subject: Bear Creek mill rate

Message:

It is my understanding that the Bear Creek fire building currently collects approximately $200,000 in excess of the annual bond payment. I am requesting the Kenai Peninsula Borough assembly, reduce the mill rate for residents in the Bear Creek area, to align with the actual cost necessary to meet the bond needs.

From: Anna Milligan <ajmilligan07@gmail.com>
Sent: Saturday, May 2, 2026 8:57 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please forward to assembly

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Dear borough assembly,

I am writing this letter in support of keeping the mill rate where it is and not pursuing a reduction. Why? The current budget for BCFSA is not only setting up the future success of fire and emergency services, it directly impacts the service provided to the community. If the budget is cut as drastically as is being projected the effectiveness of the fire department will decrease substantially. The current budget supports three main objectives. 1. Response time. Adding the volunteer shift has decreased the amount of time it takes to show up to someone's house fire or cardiac arrest or child choking. These are life and death situations. Don't you want first responders to arrive as soon as possible? And provide the best care possible?
2. Training Opportunities. Our trainings equip and prepare us to be the best that we can. We want to provide the best medical care. We want to effectively preserve life and property. This is the mission of the fire department. To do so, we need to be getting hands on, practical, skill building time learning and practicing.
3. Apparatus and equipment maintenance and replacement. This should be self explanatory and is also in jeopardy if the budget is cut.

Unavoidable costs have gone up. Everyone is experiencing this, from heating fuel to gas to groceries. It is no different for the fire department. What would be dangerous and irresponsible is electing to cut the crucial foundation the department is built on. Again, the mill rate reduction is, at its core, going to hurt the fire departments capability of performing life and property saving service.

Thank you for your time.

Andra Woodard
PO Box 3515
10599 Fox Cir
Seward, AK 99664
907-491-1581

3 May 2026

Kenai Peninsula Borough Assembly
144 N Binkley St
Soldotna, AK 99669

Dear Borough Assembly Representatives,

I am writing to you in opposition of the mill rate reduction that been proposed for the Bear Creek area and to voice a concern in how the fire department has been represented in regards to its funding and long-term sustainability.

Our community was told false promises by prior fire department command, that once the new building was constructed the mill rate would be decreased. This was an unsound and unrealistic promise. The operation of the building, the staffing, and emergency services that must be provided in the future were never taken into consideration. In order to have essential reliable emergency services there must be predictable funding year after year. Suggesting otherwise would create expectations that do not reflect the true cost to maintain a functioning fire department.

The Bear Creek Fire Department is not a one-time investment. It is more than just a building. We must consider the ability to staff it, maintain not just the building but the equipment and the apparatuses, along with providing consistent training for volunteers, and be able to respond quickly and effectively to emergencies. Without predictable and reliable funding all the hard work Chief Brackin and his team have done breaks down. We will be moving in the wrong direction for our community.

We cannot realistically return to an all-volubteer department. The demands that will be placed on the volunteers would be too much to ask of anyone. Expecting volunteers to meet these obligations without the support from the borough of paid staff and reliable equipment is beyond an unreasonable burden. Putting not only volunteers safety at risk but our community as well.

Prior fire department commands set the fire department up for failure by not being realistic with the demands a new department would have on long-term sustainability. They overlooked the reality of operational costs by minimizing them or not addressing them at all. The burden of these expenses have been shifted to the current leadership and hard decisions must now be made.

Lowering the mill rate would only make matters worse. It would jeopardize emergency services in our area, posing a significant safety risk to our community. If it is lowered, we risk ending up with a building and nothing more.

I strongly urge you to reject the proposal to reduce the mill rate and instead prioritize sustainable, long-term funding for our critical emergency services.

Thank you for your time and consideration.

Sincerely,

Andra Woodard

From: Andy Nelson <andynelson412@gmail.com>
Sent: Monday, May 4, 2026 12:25 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please forward to Assembly

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hello,

My name is Andy Nelson and I joined the Bear Creek Fire Department last year as a volunteer. My main objective of this letter is to request no changes to the Mill rate. From my understanding, there has not been a change to the Mill rate for many years and we are not asking for an increase, just to maintain what we are at currently. It is expensive to have an operational fire department and I have seen that first hand over my short time on the department, but of all the places to cut down costs, I feel the fire department should be one of the last things to lose funding.

Chief Brackin has made it clear that he is willing to go through the budget with people if they are confused on the spending and encourages community members to get all the information about the budget and long-term plans. This should be done before making a big decision like this.

I joined the fire department because I want to be able to help the community and to assist people on potentially the worst day of their life. To do this, we need operational equipment and that costs money to maintain and replace when needed. The full time staff has been exceptional and running trainings and ensuring competency with all volunteers. There is not time to get to a fire scene and be learning, which means significant training needs to be completed regularly and the full time staff provide this service.

Again, I am asking for the Mill rate to not be changed and for concerned residents of the BCFSA to attend the monthly meetings and get the information regarding the budget and spending.

Thank you,
Andrew Nelson

Letter of Support for Fire Department Budget and Service Levels

04/30/2026

Kenai Peninsula Borough Assembly

144 North Binkley St

Soldotna, AK 99669

Re: Support for Maintaining Current Fire Department Budget and Emergency Response Capacity

Dear Kenai Peninsula Borough Assembly,

I am writing as a long time Seward Resident, Member of the Fire Department, and as a First Responder with over 14 years of experience in every facet of public service in various states and roles; to express strong support for the Bear Creek Volunteer Fire Department's current budgetary needs and existing emergency response capacity. I also urge you to oppose any proposed reduction in the department's budget or service levels. Fire protection and emergency medical response are essential public safety services; reductions will be felt immediately in slower response times, reduced coverage, and increased risk to residents, visitors, and firefighters.

Our fire department's ability to arrive quickly, with the right number of trained personnel and appropriate apparatus, is what prevents small incidents from becoming catastrophic events. The community depends on the department not only for structure fires, but also for emergency medical calls, vehicle collisions/fires, hazardous conditions, rescues, and disaster response. These are time-critical incidents with the potential balance of life and death measured in moments and not minutes, and maintaining current staffing, station coverage, training, and equipment readiness is the foundation of reliable service.

Budget reductions in the fire service predictably translate into fewer available units, deferred maintenance, reduced training, and—in the worst cases—brownouts or station closures. Those changes extend response times and reduce response reliability which directly impacts life safety and property protection.

Fire and EMS response is also a staffing-intensive service. Adequate crew size supports faster and safer operations—search and rescue, ventilation, fire attack, and medical care often must happen simultaneously. When staffing falls below operational needs, departments are forced to wait for additional resources or rely on distant mutual aid, both

delay critical interventions and increase risk to the public and responders. I know that under Chief Brackin and other supportive leadership within neighboring agencies, there has been significant improvement in mutual aid response and will continue to build toward immediate and effective response for service. But waiting to rely on another entity is uncertain and should not be relied upon.

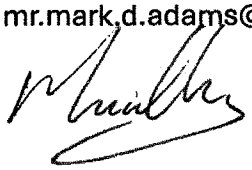
Maintaining strong fire protection is also a sound financial decision for the community. Fire department capability can affect insurance costs and economic confidence, and a common budgeting approach is to emphasize not only losses, but property preserved through rapid intervention. Guidance for fire service budget justification highlights the relationship between service quality, ISO ratings/accreditation considerations, and the broader economic impact of fire protection.

The department's current budgetary needs—including replacement of aging apparatus, protective equipment, station and facility improvements, training, and recruitment/retention—should be addressed proactively rather than deferred. This department has gone from an Ineffective Fire Service to an Effective Fire Service in the time that I've been a member. (2017 to Present). The addition of paid staff, and the direction of rapid response is crucial for life and property safety. The reality of Emergencies is that they are unplanned and unpredictable. It could be you needing help. It could be you that is moments away from an irreversible condition or death. I have responded to disasters and emergencies and arrived too late to preserve life. That weight is heavy; and quadrupled when you know there could have been steps taken that would have helped improve the chances of survival. Some are as simple as a staffed station, closer assets and better training. I am proud to say that Bear Creek Fire Department is on a positive trajectory and has taken leaps forward to situate itself to be in the best available position to be an effective Emergency Response Service.

For these reasons, I respectfully ask that you (1) maintain—and where necessary enhance—the fire department's operating and capital budgets, and (2) reject any proposal that would reduce staffing, station coverage, training capacity, or apparatus readiness. I appreciate your service and your careful consideration of this critical public safety decision.

Sincerely,

Mark Adams
mr.mark.d.adams@gmail.com



From: Morgan Woodard <morgan.l.woodard@gmail.com>
Sent: Monday, May 4, 2026 5:14 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please forward to Assembly

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Dear Borough Assembly,

My name is Morgan Woodard. I am writing to encourage you in the strongest possible way to keep the mill rate for the Bear Creek area at its current levels. There has been a recent push to lower the mill rate, consequently cutting the budget for the Bear Creek Fire Department, under the premise of lowering taxes. The argument that is made is that the building has been paid for and the mill rate is no longer needed. That argument is made either out of ignorance or in bad faith.

I have been in the fire service on this side of the peninsula for approximately 15 years. I volunteered with Seward Fire, who works closely with Bear Creek Fire Department, which gave me an opportunity to observe the Bear Creek Fire Department. I have seen them switch chiefs 3 times, and I have watched them grow. I remember when they were operating out of two small, outdated buildings. I also remember when their members were so fractured and ill trained that people were getting hurt on scene, and the public was not getting the care they expected and deserved. I remember when the former Bear Creek Fire Chief (the very same that is now leading the charge to cut the funding) was fired and caused a huge rift in the department. Bear Creek Fire Department has done a lot of work to create the professional fire service this community deserves. The department has progressed from a department that was barely surviving to one that is well trained, one that makes a difference, and one I am proud to be a part of. I started volunteering with BCFD a year ago.

I know you have gotten several letters explaining how the public demands a mill rate reduction, and the letters probably paint a picture of the BCFD as frivolous spenders. Let me paint a different picture as someone who is on the ground and involved. The budget has increased, it is true. It has not increased at the rate that is being portrayed. The new building obviously costs much more than the two sheds they were in. This is a building the current administration inherited. The plans were built by administration prior to Chief Brackin (again, the very same chief that was fired and now is pushing to reduce the budget) with no thought put forward towards the new operating cost of a building much bigger and more expensive. Rather than seeking money to finish the building (that's right, it is still being finished) Fire Chief Richard Brackin worked out a plan to have volunteers finish out the upstairs, saving thousands of dollars. And when the volunteers weren't showing up to do the work, he jumped in. The Fire Chief and his staff have been diligently volunteering their time to finish the upstairs. I have seen him several times give up his weekends to put in work on the building. When I talked to him and apologized for the lack of help he simply said "if finishing this creates a space the volunteers can use, it's worth it." That is the caliber of Fire Chief we currently have at Bear Creek.

There has been a lot of consternation about the new ambulance at BCFD. Citizens are up in arms because they think that this is a move to replace Seward Volunteer Ambulance Corps. Chief Brackin has made it very clear there is no intention of replacing them. The reality is that BCFD already had an ambulance, purchased, again, by the same former Bear Creek Fire Chief that is now sowing hostility between the departments. In fact, there is a letter, signed by the former Fire Chief, that is much more hostile towards Seward Volunteer Ambulance Corps, justifying its purchase. It alleges that Seward Volunteer Ambulance Corps was failing and the expectation back then WAS to replace them. I encourage you to reach out to Chief Brackin and he can provide the proof. The new purchase was to replace outdated equipment, which is standard practice in the fire service. The old ambulance was far beyond its replacement schedule and needed to be updated. Again, this is not something conjured up by Chief Brackin. He is simply following the replacement schedule put in place before his time, by the same people who are now attacking him for it. Chief Brackin has made it abundantly clear his viewpoint on the relationship between Bear Creek Fire Department and Seward Volunteer Ambulance Corps is one of cooperation, not competition.

In response to the increase in personnel costs, it is true that BCFD has more paid staff than in the past. This paid staff has been crucial to the success of BCFD. There is a lot of daily work that was not being done prior to their arrival. Equipment wasn't being cared for, fire hose wasn't tested, and training wasn't done at the level that needed to be done. This paid staff works tirelessly to make things happen that need to be done. And again, they all give so much of their time to make it easier on the volunteers. The reality is that volunteerism has gone down nationwide. We are lucky in our area that we have such great volunteers, but it is hard to ask them to sacrifice their time for emergency response, attend training, and then to come in and do station work on top. This paid staff SUPPORTS their volunteers, not replaces them. With the paid staff, we have been able to bring standardized training to the department. In the last few years we have taught
multiple Firefighter 1 classes, HAZMAT classes, Firefighter 2, Fire Officer, Fire Apparatus Operator classes. Not to mention Emergency Trauma Technician,
Emergency Medical Technician 1 and 2, and intend on continuing onwards. Our citizens deserve quality trained personnel and they are getting them now. And our volunteers get training that is nationally recognized. Something that was not happening anywhere near the level it is currently.

The most frustrating thing is that recently when working on the budget, it was suggested that the mill rate actually INCREASE to help ease the burden of the department with all the things that are going on. Chief Brackin immediately said no. He did not want to increase the burden on the citizens. He was willing to work within the existing budget, to accomplish all that is being done. Now there is a push to cut our funding. What will end up being a couple hundred dollars a year for the citizens will translate into a massive setback for the Bear Creek Fire Department. Trainings will be cut, work around the station will suffer, and the community will suffer as a result. Once again, the biggest driver that I can see is the former Bear Creek Chief, who has the audacity to complain about the price of a building he built, complain about an ambulance that he started, because he wanted to replace SVAC. He is getting traction because he is hitting the buzz words of
cutting taxes and "government overspending." It is hard to see this push as anything other than sour grapes.

I am as conservative as anyone. I am all for cutting taxes. Just don't do it at the expense of public safety. I would encourage each and every one of you to reach out to Chief Brackin to see the numbers for yourself. Then reach out to the other fire departments across the peninsula to see if BCFD is in anyway out of line with the industry standards. You will find that it is not, and in a lot of ways, doing much better.

Thank you for your time and consideration, and once again I implore you to not lower the mill rate at the cost of the Bear Creek Fire Department. The fire service as a whole is notoriously bad at advocating for themselves. I just wanted to give you an opportunity to see the other side of this issue.

Very Respectfully,
Morgan Woodard
Bear Creek Resident

From: Coby Taylor <taylorcoby32@gmail.com>
Sent: Monday, May 4, 2026 8:51 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please forward to assembly

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Coby Taylor

33735 Nash Rd.

P.O. Box 2381

Seward, AK 99664

Kenai Peninsula Borough Assembly

144 N Binkley St

Soldotna, AK

Dear Borough Assembly,

I am writing to express my strong opposition to the proposed reduction in funding associated with lowering the mill rate for the Bear Creek Fire Service Area. This action would have serious consequences for the safety, preparedness, and well-being of our entire community.

First, I would like to note that I have taken the time to speak with the current fire chief and have also seen firsthand that finances were not managed responsibly by previous leadership. For example, when the building was constructed, insurance and utility costs were not properly accounted for. Additionally, the apparatus replacement schedule was neglected, and anticipated grants were included in the budget but never secured, leaving the community with a false sense of financial stability.

The current chief has taken on the burden left by these past shortcomings and is actively working to correct them. One of the most significant issues has been training. Previously, there was very little

structure or accountability for safety, which led to injuries on calls and, in turn, skyrocketing insurance costs.

Over the past few years, the current chief and paid staff have created substantial cost-saving and growth opportunities. For instance, training and classes have been made completely free for volunteers. I joined two years ago with no experience, and these opportunities were available simply by showing up. As training programs have expanded, more instructors have volunteered their time, which has reduced the need to hire outside instructors and has benefited not only our department but neighboring ones as well. This progress is a direct result of the paid staff's effort and organization.

Another example of cost savings occurred this past winter when the primary fire response apparatus required an engine rebuild. After a call, a fluid leak was discovered, and further inspection revealed the need for major repairs. Instead of outsourcing the work, the full-time staff, with assistance from a local vendor, chose to complete the rebuild in-house. External quotes were as high as $80,000, plus at least $2,000 in transport costs. The truck was returned to service in just five working days at a total cost of approximately $10,000. It is highly unlikely this would have been possible without the current paid staff.

In addition, the staff have installed mobile radios and in apparatus chargers, saving thousands in travel and labor costs that would otherwise require technicians from Anchorage or Soldotna. They have also taken a proactive approach to maintenance, including replacing lights, repairing backup cameras, swapping seasonal tires, performing scheduled cleanings, and handling repairs of all sizes—even engine rebuilds.

Further cost-saving measures include the purchase of a snowplow for a department pickup, eliminating the need for contracted snow removal services that previously charged regardless of snowfall. These efforts have saved the community thousands of dollars annually.

Because of these efficiencies, the department has been able to replace apparatus on schedule, such as acquiring a new tanker. This equipment is more reliable, easier to operate, and reduces the likelihood of mechanical failure during emergencies. Another example is Engine 119, which was previously a difficult and unsafe roll-back truck. It has since been converted into a functional secondary firefighting engine, significantly improving response capability while avoiding the cost of purchasing a new apparatus.

One of the biggest cost-saving efforts has been the completion of the upstairs area. When the station was originally finished, the upstairs was left incomplete, with plans to finish it at a later date but without any funding strategy in place. The current paid staff, along with volunteers, have received permission to take on this project themselves by fundraising and donating their time after hours to see it through. As it stands now, the living area is nearly complete, which will provide volunteers with a place to stay and create opportunities for growth within the department.

In conclusion, reducing the mill rate would place the department on a downward trajectory, creating a false sense of security about maintaining current service levels. Volunteer numbers would likely decline, training opportunities would decrease, and the overall level of preparedness would suffer. This could ultimately lead to increased injuries and greater risk to the community.

I urge you to take these points into consideration when discussing the proposed mill rate reduction.

Thank you for your time and consideration.

Sincerely,

Coby Taylor

From: megan turner <megant170@gmail.com>
Sent: Wednesday, May 6, 2026 1:31 PM
To: G_Notify_AssemblyClerk
Cc: cecklund@kpb.com
Subject: <EXTERNAL-SENDER>Funding Cap

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To the Assembly,

I support funding the cap the cap fully as my son has been a recipient of it during his years in the KPB system. Without it, he would not have been able to participate in all the sports he played throughout his education which has been the MAIN focus of his educational career!

Being a single mom, in a single income household, my son being able to participate in school sports has been a God send!

I hope this testimony helps in opening the eyes of the 84 members (!) opposed to such an opportunity to those less fortunate!

Best Wishes,
Megan Turner
901-237-5899

From: Dana Abdalla <yabadaba00@gmail.com>
Sent: Friday, May 8, 2026 2:23 PM
To: Turner, Michele
Subject: <EXTERNAL-SENDER>

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Please, please fund to the cap! We need our teachers, counselors and librarians! We already lost our middle school and shouldn't have to loose more!
Thank you.
Dana Abdalla

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Monday, May 18, 2026 3:35 PM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Maureen Todd

Your Email: maureen.florence96@gmail.com

Subject: Education Funding

Message:

Prioritizing education funding is a proven strategy for community prosperity, supported by economic research:

Protecting Property Values: Research from the National Tax Association shows a 10% increase in school spending bolsters student achievement and increases home prices. Funding to the cap acts as "homeowner insurance," protecting the equity of every resident by keeping the Peninsula a desirable destination for families.

The Business Imperative: The U.S. Chamber of Commerce notes that quality education is a "business imperative." To keep our fishing, tourism, and healthcare industries competitive, we must provide a workforce with modern skills. Funding now prevents a "skills gap" that local businesses would otherwise pay for later through high recruitment and training costs.

Reducing Future Tax Burdens: Research from Nobel Memorial Prize-winning economist James Heckman demonstrates that investing in quality education is one of the most efficient ways to drive economic growth. His work shows that these investments significantly reduce future social costs—such as police, judicial, and remedial expenses—while increasing the tax base through higher graduation rates and a more capable workforce.

Driving Economic Growth: Foundational economic research (such as Gary Becker's Human Capital) confirms that our residents' skills are our most valuable assets. Strategic investment in our students leads to higher productivity, a more robust tax base, and a stronger local economy.

Funding to the cap is a pragmatic strategy to ensure the Kenai Peninsula remains a viable and competitive region for both families and industry. Thank you for your continued collaborative, solutions-oriented approach. I hope we can prioritize our schools as a fundamental component of our borough's infrastructure and future growth.

Thank you for your time and consideration.

From: Ariel B <h2oskirel@gmail.com>
Sent: Monday, May 18, 2026 2:53 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please forward to Assembly

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Dear Borough Assembly,

My name is Ariel Brackin, and I am the wife of the current Chief of the Bear Creek Fire Service Area. I'm writing to you today to encourage you to see the current decision regarding the mill rate with clarity, truth, and without bias.

The public, and the sponsoring Assembly Member, are being sold a lie by a disgruntled former Fire Chief. They are petitioning you from a standpoint of false information. They do not understand the full scope of what is at stake, nor the motivations behind it. My hope is that you will look at the facts, the history, and the intentions of those involved on both sides. I beg you to make your decisions based on the safety, well being, and healthy growth of this community.

Over the last 19 years, there have been 3 Fire Chiefs at Bear Creek. In 2015, Mark Beals was fired from that role. That year, Connie Bacon was hired to fill the position, which she held for 5 years, until retiring in 2020. At which time, Richard Brackin moved up from the Administrative Assistant position to the position of Fire Chief.

The series of events that has led us here began in 2007. Mark Beals was the Fire Chief, and the citizens of Bear Creek voted to approve a debt on a new Fire Station. That administration failed to do their due diligence in accounting for current or possible future costs associated with utilities, insurance, building and grounds maintenance, and more. Most of these costs should have been anticipated and coupled with a functional plan for completion and upkeep. Chief Beals neglected to correctly or responsibly inform the public of the full scope of the project, or who would benefit from its use. The building was designed as a "Fire and Emergency Services facility," (as worded on the proposition summary for the 2007 ballot) yet the public believes it to be a community-use building. This continues to cause confusion as to its purpose, and availability, nearly 20 years later. Beals makes no public clarification to ease the discord on social media despite it being the building he built. The new station was built under false claims and promises, and to this day it remains unfinished due to the prior administration's negligence. Nevertheless, the debt was approved, and the Assembly set the mill rate accordingly. The same rate we have today. Since 2012, the community has grown, and the costs have risen. Yet the mill rate has not increased in 14 years.

In 2017, Richard Brackin moved to Alaska from Montgomery, AL after fulfilling a very full 20 year career in the fire service. When he retired, and we moved to Seward, we had already been building our future here over the span of 7 years. We were determined to remain debt free, and physically built our house entirely ourselves. We would make our way back once a year or so after saving enough vacation time and money, build as much as we possibly could, and then return to Alabama to do it all again. I am telling you this to help you better understand the mindset, motivation, and drive of Chief Brackin. Nothing of his personal or

professional history would indicate anything other than a determination toward fiscal responsibility, and a dedication to service in his community.

He began with the Bear Creek Fire Department in the summer of 2017 as a Volunteer. Connie Bacon was the Chief at that time. Immediately, he was aware of how severely under-trained and under-equipped the Volunteers were. Brackin was concerned by what he saw and experienced, knowing how quickly injury could occur. However, even with his 20 years of extensive fire training and knowledge, he approached the volunteer position with humility. He wanted to first learn the way the Volunteers operated, and then find ways to help increase knowledge and ability. In November of 2017, he was hired as the Administrative Assistant. Throughout his time in that position, he worked hard to improve every possible area he could within his still-limited scope. He started (and led) an additional training night, giving up his own personal time, to increase the knowledge, speed, and competency of any of the volunteers that were willing to improve.

In 2020 the former Chief (Bacon) retired, and Richard was hired to the position. When that transfer took place, he discovered to what degree the finances had been mishandled. When the station was built under Mark Beals' tenure as Fire Chief, it had many costly long-term design flaws; flaws large and small, that continue to contribute to costs beyond the originally projected amount. Additionally, the budget was a mess. The Fire Department had been horribly mismanaged by the previous Chiefs, and had gone unchecked for years. Richard didn't take to social media or publicly shame them, he just got to work. He was offered the opportunity to raise the mill rate at one point, and without a pause turned it down. The last thing he wanted to do was further the tax burden on the public. We have also been eligible for the Homestead Exemption on our home, and he has never pursued it. He feels as though it would be inappropriate for us to benefit while he is Chief.

Richard has been working for the last 6 years to address the numerous issues of the building he inherited in the most creative and fiscally responsible ways possible, most of which the public has chosen to remain ignorant of. Things that might seem small or obvious, like changing all the light bulbs, at no cost to the public, to be the most cost-effective LED lights possible, which has shown a significant impact on the electrical bill. The 2nd floor of the station has been unfinished since it was built. The cost quoted to finish it was going to be $600,000. Chief Brackin, with help from the Volunteers, has cut that cost down to an estimated $35,000, and they have been finishing it themselves, devoting their own time and energy after hours to keep the project from burdening the public. Last year alone, he logged over 750 additional hours working for the betterment of this community without compensation. There is example after example of Richard's efforts and creative approaches trying his best to correct the mishandling and mistakes of previous Fire Chiefs, all the while he has been under scrutiny and attack by disgruntled community members for 5 of his 6 years in the position. He has never publicly responded to the attacks, never emotionally lashed out at the unfairness of the outlandish and unfounded accusations. He just wants to do the job he was hired to do, "I'm a Fire Chief, not a Politician."

This most recent attempt to reduce the mill rate needs to be seen for the motivations behind it, and what it will cost the community. Practically speaking, it would affect the fire department by essentially setting it back to the level of care they could administer before 2017. What that means is a longer response time of 9 minutes, rather than the 3 minutes as it currently is, and a decreased level of training, ability, and knowledge of personnel. As of today, approximately 90% of the Volunteers at Bear Creek Fire are trained to a minimum level of FF1 and EMT 1, in 2016 less than half met that minimum. Those are only 2 quick examples; there are many more areas that this would impact. What it would mean for the community could be catastrophic. When considering what does and does not deserve priority funding, why is life-saving emergency care even being considered negotiable?

This is not an opportunity to cut back an over inflated budget for a greedy business. This is the emergency response that directly impacts the health and well being of our children, friends, and neighbors in

their times of greatest need. This is a group of people who give their heart and soul to be prepared and equipped to handle the worst moments of someone else's life.

Chief Brackin has pulled this department out of the red with nothing more than what the previous chiefs had access to, and he's done it with determination, heart, and transparency under *constant* discouragements, criticism and attack from the very people he's working so hard for.

I beg you to consider what you're risking if you choose to decrease the rate.

Thank you,

Ariel Brackin

From: Jeff Wolf <jewolf123@gmail.com>
Sent: Monday, May 18, 2026 10:36 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please Forward to the Assembly
Attachments: Letter to Assembly 2026.docx; BCFSA Board Meeting Minutes 02102026.pdf; BCFSA Code Blue Grant 2011.pdf

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Hello,

I have attached my letter to the KPB Assembly with supporting documents. Thank you.

Respectfully,

Jeff Wolf
jewolf123@gmail.com
(907) 362-4341

May 18th, 2026

Dear Representatives of the Borough Assembly,

My name is Jeff Wolf. I live in the Bear Creek Borough Census Area, serve as a captain for the Bear Creek Fire Department (BCFD), and as a Bear Creek Fire Service Area board member.

I am writing in support of the Kenai Borough Assembly maintaining the current mil rate as approved by the BCFSA Fire Board. On February 10th, 2026, all board members reviewed the proposed budget for this year and approved it in a unanimous roll-call vote. During this meeting, and at previous meetings, all board members had an opportunity to review the complete BCFSA finances. No objections were brought up during these meetings.

The budget submitted uses conservative accounting practices that properly fund the capital replacement of fleet apparatus on the expected lifetime use assigned when initially purchased. The capital replacement fund had not been properly budgeted for replacement of apparatus in past years, or optimistic projections were included that assumed grant awards that had not been secured. This budget avoids those traps.

There have been comments about misappropriation of funding. Some of this is towards the Rescue 5 ambulance unit. This unit has a multipurpose role. It is capable of patient transport. Also, it allows the department to haul search/ rescue equipment, provide a warm area for rest and rehabilitation of firefighters on fire calls, and shelter for other operations needed on emergency response. There are no other vehicles in the area capable of patient transport north of the three bridges leading into Seward if a disaster were to occur. This unit provides transport assurance if travel into and out of the city is disrupted.

Furthermore, the BCFSA has been the authority having jurisdiction for emergency medical response in the Bear Creek Fire Service Area since 1986. BCFSA has a memorandum of understanding with the Seward Volunteer Ambulance Corps (SVAC) to provide services but holds liability that appropriate services are provided. If there was a reason that services are not available, BCFSA is still expected to fulfill the need. I would like to reference a letter from a former BCFD Fire Chief Mark Beals with his application to the State of Alaska Code Blue from 2011 stating his concern that has been ongoing since this time. This letter shows the current problem that BCFSA must have assurance that EMS treatment and transport is adequately provided.

Is this funding worth the cost for the community? BCFD provides a CPR / First Aid Program that allows teachers in our middle school to provide classes to our middle school students, and other community members. We provide Emergency Trauma Technician and Emergency Medical Technician Class annually for all agencies and community members at no cost. As an emergency responder and taxpayer, I ask that you preserve the ability of this department to provide all the services needed to keep our community safe. Thank you.

Respectfully,

Jeff Wolf
31285 Wilma Avenue
Seward, AK 99664

BEAR CREEK FIRE SERVICE AREA

Board Meeting Agenda

6:00 PM February 10, 2026 *13105 Seward Hwy, Mile 5*

SERVICE AREA REPRESENTATIVES

Seat A	*Seat B*	*Seat C*	*Seat D*	*Seat E*
Brandon Tatum	*Gregory Haas*	*Andra Woodard*	*Jeffrey Wolf*	*Jason Bickling*
Board Member	*Board Member*	*Board Member*	*Vice Chair*	*Board Chair*
Expires 10/2028	*Expires 10/2028*	*Expires 10/2027*	*Expires 10/2027*	*Expires 10/2026*
Assembly Representative	*Fire Chief*	*Fire Technician*	*Fire Technician*	
Dale Eicher	*Richard Brackin*	*Coby Taylor*	*William Mangan*	

CALL TO ORDER - 6:01 PM

ROLL CALL Gregory Haas, Jeffrey Wolf, Jason Bickling, Brandon Tatum, Andra Woodard, Richard Brackin, Coby Taylor, William Mangan, Craig Hampton, Morgan Woodard, Zach, Woodard.

CHANGES / APPROVAL OF AGENDA
Andra Woodard motioned to approve the agenda as presented. Gregory Haas second. An "in favor" and "opposed" vote was held with no opposition to the motion.

APPROVAL OF MINUTES - 01/13/2026
Jeffrey Wolf motioned to approve the minutes as presented. Andra Woodard second. An "in favor" and "opposed" vote was held with no opposition to the motion.

PUBLIC COMMENTS & PRESENTATION – LIMIT 5 MINUTES
None Present

CORRESPONDENCE

- BCFSA Expenditure report to date: BCFSA Expenditure report to date was delivered, showing financial expenses and encumbrances for FY26 YTD, as well as invoicing since the meeting prior. Discussion followed with a question concerning the software maintenance line item. Richard Brackin explained that it is in place for when a software is needed and that it usually does not come into play unless a new computer is added to the Service Area's pool of computers. Richard followed that this is becoming an obsolete line item and will be drawn down in future fiscal years.
  The question was asked concerning the life cycle of computer equipment. Richard Brackin responded that typically, there is a range of 5-7 years for replacement.
- KPB Assembly Report
  Not Present

COMMITTEE REPORTS

- No Report

UNFINISHED BUSINESS

- No Unfinished Business

BEAR CREEK FIRE SERVICE AREA

Board Meeting Agenda

6:00 PM February 10, 2026 *13105 Seward Hwy, Mile 5*

NEW BUSINESS

- ORDINANCE 2026-XX - ACCEPTING EMERGENCY RESPONSE EQUIPMENT FROM THE BEAR CREEK VOLUNTEER FIRE & EMS, INC. (BCV) ON BEHALF OF BEAR CREEK FIRE SERVICE AREA AND RECONVEYING USED EQUIPMENT TO BCV.

  Gregory Haas motioned to recommend approval of the ordinance accepting emergency response equipment from Bear Creek Volunteer Fire & EMS Inc. on behalf of the Bear Creek Fire Service Area and reconvey used equipment back to the BCV. Brandon Tatum second. Discussion followed, including the cost of the new machine, and what grant the old machine was purchased through.

  A Roll-Call Vote was held, with the following results.
  Brandon Tatum - Yes
  Gregory Haas - Yes
  Andra Woodard - Yes
  Jeffrey Wolf - Yes
  Jason Bickling - Yes
  The Motion Passed.

- Embroidery Services - Richard Brackin opened the topic, explaining that there is a need to have embroidery work done for Bear Creek, and the vendor often used is Fireside Designs, owned by Ariel Brackin, his wife. Richard continued that in an effort to address the conflict of interest, he would be removing himself from the decision-making, and leaving it to the Board to decide the vendor for embroidery. Richard then turned the delivery of possible vendor findings over to William Mangan.

  William Mangan presented his findings to include quote samplings from Alaska Stereographics, and Local Vendors, with Fireside Designs being the lowest bidder for the work sampled. Discussion began, and then a motion was brought to the discussion by Andra Woodard. Jeffrey Wolf second. Further discussion followed, including size of sampling, and the notification that there was a second embroidery business in the Seward Area. William Mangan stated that he had reached out to the second vendor but had received no response. Discussion continued concerning the need to provide additional effort in the future for local options.

  Andra Woodard motioned to approve the use of Fireside Designs for embroidery work for no more than $500 in FY26. Jeffrey Wolf second.

  A Roll-Call Vote was held, with the following results.
  Brandon Tatum - Yes
  Gregory Haas - No
  Andra Woodard - Yes
  Jeffrey Wolf - Yes
  Jason Bickling - Yes
  The Motion Passed.

  Richard Brackin returned to the discussion and stated that, though the motion passed, he would make the request by project in the future instead of the fiscal year.

BEAR CREEK FIRE SERVICE AREA

Board Meeting Agenda

6:00 PM February 10, 2026 *13105 Seward Hwy, Mile 5*

- FY27 Budget - Jeffrey Wolf motioned to approve the FY27 Budget, Andra Woodard second. Presentation followed.
  Richard Brackin presented the budget to the Board for review. Richard presented the budget, highlighting changes made based on previous discussions, including updates to staffing, service provider roles, and performance measures. Key initiatives for 2027 include initiating an in-house ALS education program, continuing to grow volunteer shifts, transitioning to a new ambulance for responses, and utilizing remaining paving grant funds for additional groundwork projects.
  Richard continued with a review of the department's budget detail, highlighting increases in categories such as contract services, physical examinations, software maintenance, and insurance premiums. He explained the increase made to communications intended to cover cell stipends for staff using personal phones due to communication issues. Richard also discussed capital outlay needs, including the replacement of telecom equipment and minor medical equipment, and mentioned the department's participation in a VFC grant program. Richard also covered the transfer of funds for bond debt, 911 Dispatching, and Capitol Project funding.
  Richard also reviewed the Capital Projects fund, highlighting the progress made in repairing its deficiency and the expected trend of easing off transfers by 2030. He presented the rolling stock inventory, detailing the replacement schedule for large apparatus and discussing the status of various projects.
  A Roll-Call Vote was held, with the following results.
  Brandon Tatum - Yes
  Gregory Haas - Yes
  Andra Woodard - Yes
  Jeffrey Wolf - Yes
  Jason Bickling - Yes
  The Motion Passed.

  Andra Woodard asked that the FY27 Code Blue Grant be allowed in New Business though a change was not made during agenda approval. An allowance was made.

- Code Blue Grant - The subject of the grant was delivered by Richard Brackin covering the items being requested and the match required, explaining that the request was for a recommendation to move forward with the grant submittal with the knowledge that by doing so would commit the Service Area to the $1,342.20 match, plus shipping for the FY27 budget. The items requested in the grant, a LifePak15 Monitor Package. The board discussed concerns about the transition of ALS transport services to Bear Creek Fire, with discussion about the plan moving forward. Jason Bickling clarified that operational decisions fall to the fire chief and mayor, while the Board's role is legislative. Richard Brackin - Asked that the $1,500 be budgeted to account for price fluctuations that could lead to overages in cost.
  Brandon Tatum motioned to approve the grant as presented. Gregory Haas second. An "in favor" and "opposed" vote was held with no opposition to the motion.

BEAR CREEK FIRE SERVICE AREA

Board Meeting Agenda

6:00 PM February 10, 2026 *13105 Seward Hwy, Mile 5*

CHIEF REPORT

- Run Report - 11 Calls for 2026.
  5 Being EMS, 2 of those being Delta/Echo levels calls. 1 of the 5 had no priority given (SAR)
  4 Fire calls.

- Training Report
  - Weekly Training
    a) 01/14 Firefighter 1 (Spencer Brown)
    b) 01/15 Vitals & IV practice (Will Mangan)
    c) 01/22 EMS Scenarios (Will Mangan)
    d) 01/29 ETT Class (35) (ETT, Jan 26 - Feb 01)
    e) 02/05 Run Review & Business Meeting.

  - Other Training
    FSI2 - Testing on Feb 14 & 15.
    FFI - Testing March 21. 14 responders testing out from 4 agencies. Additional responder from City of Kenai testing out.
    Live Fire Instructor - On hold, pending new dates.
    Fire Officer I - Last week in Feb
    May - Truck Conference
    June - Swiftwater Rescue

- New Volunteers - None
- Maintenance
  a) Station – Break in glycol line reserve reservoir.
  b) Vehicles – Refrigerant hose and turbo hose for 118 have been delivered. 30A plug has been swapped out in 118.
  Ambulance has been delivered. Designation Rescue 5. Mobile radios have been installed. There was no need for vendor to install set up as plug-n-play. Still need to install portable radio chargers.
  c) Equipment – Snow Machine has been registered.

- Public Education –
  a) Feb 16 - Annual Banquet. Most Calls - Craig Hampton, Most Trainings - Jason Harrington, Firefighter of the Year - Spencer Brown.
  b) Feb 22 - Grizzley Glide Event

- Juneau Fire Chief's Summit - Traveled to the Fire Chief's Summit in Juneau and addressed the following legislation.
  HB207/SB140 creating a placeholder for Fire Service project funds, HB287 removing the $10,000 cap for Volunteer Exemptions and allowing local preference, Permanent Disability set at 40%, and the need to increase it to 75%. Unsure of legislation.

BOARD COMMENTS TO PUBLIC COMMENTS AND PRESENTATIONS

Jeffrey Wolf stated that an ETT class was complete and had 100% passing rate, with 5 high-schoolers attending.

Greg announced his absence from the next two meetings due to a scheduling conflict.

ADJOURNMENT 8:22 PM.

The next regular meeting of the Bear Creek Fire Service Area Board of directors scheduled for Tuesday, March 10, 2026 at 6:00 pm.

Southern Region EMS Council, Inc.
Code Blue EMS Equipment Request Form

EMS Agency Name Bear Creek Fire Service Area Contact Person: Mark Beals, Fire Chief Email: bearcreek@seward.net

P.O.Box 1565	13105 Swd Hwy, Mile 5	Seward, AK 99664-1565	907-224-3345	907-224-3344
Mailing Address	Physical Shipping Address	City, State, Zip Code	Phone Number	Fax Number

PLEASE TYPE OR PRINT CLEARLY - ONE ITEM PER FORM - INCOMPLETE FORMS WILL NOT BE ACCEPTED

Priority	Equipment Description	Model	QTY	Item Cost	Shipping	Total Cost w/ Shipping	Potential Vendor
1	Life Support (BLS) Equipment Kits for Standby Ambulance	n/a	1	43,600.00	If shipping costs are unknown at this time, explain how it will be paid for. Shipping costs are estimated into item cost	43,600.00	Attach quote or catalog page. Moore Medical LLC 1690 New Britain Ave PO Box 4066 Farmington, CT 06032-4066

Cash Match Amount	Guaranteed By Whom	Match Letter Included
$ 4,360.00 = 10%	KPB on behalf of Bear Creek Fire Service Area	A letter guaranteeing the cash match must be submitted with this request form.

Justification (Attach Additional Sheet if needed.)	Choose One
Being part of the Emergency Services is being prepared for everything. The Bear Creek Fire Service Area is requesting items to stock our stand-by (BLS) Ambulance. ... see attached sheet.	New ◎ Replacement O

Maintenance Plan (Attach Additional Sheet if needed.)

The Bear Creek Fire Service Area plans on supplying any replacement parts or pieces should that become necessary through funds from our Annual Operating Budget.

12-14-2017

Signature & Printed Name of EMS Agency Representative — Date — Signature & Printed Name of Local EMS Medical Director — Date

Signature & Printed Name of Subarea EMS Coordinator — Date — Signature & Printed Name of Regional EMS Director — Date

Justification – Ambulance Outfitting

Being part of the Emergency Services is being prepared for everything. The Bear Creek Fire Service Area is requesting items to stock our stand-by (BLS) Ambulance that we acquired from Central Emergency Services in excellent serviceable condition with 74,000 miles on. It has becoming more and more apparent with the decline of available Volunteer EMT's at our supporting ambulance corporation that in the near future Bear Creek Fire Service Area will be providing its own ambulance and services in the very near future. To make that possible we will need to fully stock our BLS ambulance. We are currently preparing our application for BLS certification to the State of Alaska and our requested items are the requirements listed on the website for such registration. Additionally we are holding an Emergency Trauma Technician course with 14 of our responders currently enrolled.

With this in mind we are we are requesting the following items for use; Pediatric Immobilization Kit, Adult Immobilization Kit, Stair Chair Pro, First Responder Kits, Suction Unit and Accessories, Dual Head Motorola Radio, Cell Phone Repeater –Ambulance Kit, and an Iridium Extreme Satellite Phone.

We will be prepared for situations such as mass casualty calls, or instances where the regular ambulance service may not be able to reach us in a timely manner be it due to weather or major disaster. Having an outfitted ambulance available could prove to be a crucial tool in the Bear Creek Fire Service Area's preparedness plan.

SEWARD VOLUNTEER AMBULANCE CORPS
P.O.BOX 1136
SEWARD, ALASKA 99664
PHONE: (907) 224-3987
FAX: (907) 224-2684

Dear Code Blue Committee:

December 14, 2011

The Seward Volunteer Ambulance Corps supports the activities of the Bear Creek Fire Service Area.

Bear Creek Volunteers provide automobile extrication and rescue response to the Eastern Kenai Peninsula along the Seward Highway. The Bear Creek Volunteers have been providing support to the Seward Volunteer Ambulance Corps Volunteers through a cooperative mutual aid agreement since Bear Creek Volunteer Fire Departments inception over thirty years ago.

We strongly support any funding that may come available for appropriation to the Bear Creek Fire Service Area.

Thank you for your time and consideration.

Regards,

Mike Moore, President
Seward Volunteer Ambulance Corps

From: tyler mallory <tylermallory12@hotmail.com>
Sent: Tuesday, May 19, 2026 12:16 PM
To: Turner, Michele; Mayor Peter Micciche
Subject: <EXTERNAL-SENDER>Bear Creek Fire Service Area
Attachments: bear creek letter.docx

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hello,

Attached is a letter in support of the Bear Creek Fire Service Area. Please forward to the assembly members for their information.

Respectfully,

Tyler Mallory
907-242-5045

Kenai Peninsula Borough Assembly,

My name is Tyler Mallory, and I am writing this letter as a Seward resident regarding the Bear Creek Fire Service Area.

I live inside city limits, and do not volunteer at Bear Creek. I am, however a responder with the Seward Fire Department and the Fire Marshal. In the last few years, I have been honored to serve alongside, and train with the volunteers and paid staff at the Bear Creek Fire Department. I have watched their growth as a team, their ability to respond to all hazards in their area, and their increased training capacities strengthen their department and ours.

I am concerned watching the information being spread regarding their budget. The department has grown immensely over the last few years, but not because of the budget, but rather the dedication and work of their paid staff and volunteers. The amount of training, work and community outreach the department has done has grown every year, and is making everyone in the Bear Creek area safer. This work has been done without changing the mill rate, while drastically increasing the amount of highly trained volunteers and staff. These people significantly improve the safety of their community. The discussions happening regarding cutting their budget are short sighted and often misinformed regarding how they are spending their money. For example, there has been a significant amount of talk regarding the purchase of the ambulance they recently acquired. That ambulance is a replacement for the one they have already had, that was purchased by former chief Mark Beals, who also recognized the need for an ambulance in the Bear Creek Fire Service Area. It was voted on by the Assembly and approved in the budget for a replacement. This ambulance will give them the ability to respond to calls in their area and better serve their community. It is not a replacement for SVAC, but rather a supplementation. While SVAC dutifully responds to the entire eastern peninsula there have been times when they have been on other calls when needed. There is also the reality that being a large highway with significant traffic, it is likely that there will be an accident that stresses the capabilities of SVAC. Bear Creek having access to their own ambulance gives them the ability to assist in those instances, and provide high quality care to citizens of the area. This is just one area of conversation that has been misrepresented.

While I understand the desire to lower property taxes, doing so through the mill rate for the fire department is short sighted and dangerous. Fires grow significantly faster now than they did 30 years ago. Data shows that due to the furniture and items that are in homes now compared to legacy furniture, rooms are reaching flashover in under 5 minutes, compared to 15-20 minutes using legacy furniture. Fast response is crucial to not only saving property, but also saving lives. Bear Creek has reduced their response time significantly, especially with paid staff at the station, and on call pay for volunteers to stay at the station overnight. Reducing the ability of the Bear Creek Fire Department to pay for staff, stipends and training will significantly impact response times, which will immediately reduce property conservation efforts, and eventually, will lead to lost lives.

The work of the fire service will often go unnoticed, until it is needed. This is the reality that fire departments live with every day. But when it is needed, it should be well trained, properly equipped and funded. Not doing those things reduces not only the firefighters safety, but also the safety of the entire community. Failing to properly fund the Bear Creek Fire Department will have drastic consequences at some point. Who it impacts, we will not know until they call for help. But eventually, someone in the community will feel the impact of a poorly trained, staffed, equipped and funded department if these cuts go through. I hope the community and you as assembly members recognize this and keep the department funded.

Respectfully,

Tyler Mallory

907-242-5045

From: milligans north <milligansnorth@gmail.com>
Sent: Tuesday, May 19, 2026 6:45 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please forward to assembly

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

May 19, 2026

To the Borough Assembly,

Have you ever held your toddler while he turns blue because he is choking? Have you ever been haunted by the fact that your teen driver would have survived that car accident if only there had a been a timely emergency medical response?

We can be fairly confident that the Bear Creek residents that are attempting to lower the mil rate have never been in one of those scenarios. I am writing because I am in strong disagreement with that attempt, because by extension it will lower the funding base for the Bear Creek Volunteer Fire Department.

I am opposed to the mil rate being lowered because it decreases the effectiveness of the staff, the volunteers, and the operations of the BCVFD.

The staff of BCVFD is tasked, among other responsibilities, with coordinating training of volunteers, maintaining the station and equipment, and responding to calls while at the station.
Just because a volunteer is willing, it doesn't mean they will accomplish any good at all if they are not properly trained. The staff ensures that the necessary training is scheduled and executed in a logical, thorough manner. The station, the vehicles, and the equipment are a worthy investment, but if they are not maintained and cared for by staff, they will become a loss. And during the work day, there are not as many volunteers who can drop everything to respond to an emergency call…which is exactly why maintaining a staff is critical.

The volunteers for BCVFD are simply that: volunteers. They do not necessarily bring with them any relevant experience or technical knowledge that will enable them to be effective in the role. However, trainings have been expertly and thoroughly provided so that these volunteers can become skilled in emergency response. These trainings require funding to take place! And funding also allows volunteers to be on shift overnight, which can drastically reduce the time it takes them to reach those in the most dire of situations.

The operations for this department are not becoming any less expensive in this economy. I can completely understand the desire to lower the mil rate, but that is completely counterproductive to the safety of our community. The department is not asking for any extra funding, but to simply continue at current standards. Those community members begging for a lower mil rate may soon be the ones

in an emergency, instead begging for a first responder to hurry. Only then will they regret their attempt to lower the mil rate, and will bemoan that the assembly listened to them.

Please do not lower the mil rate in the Bear Creek community. Our safety depends on it.

Sincerely,

Wendy Milligan

From: Greg Haas <gmhaas907@gmail.com>
Sent: Tuesday, May 19, 2026 10:02 PM
To: Turner, Michele
Subject: <EXTERNAL-SENDER>Fwd: Bear Creek Service Area Tax Relief and Sustaining Community Services

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

My apologies, I should have sent this directly to you.

---------- Forwarded message ---------
From: **Greg Haas** <gmhaas907@gmail.com>
Date: Sun, May 17, 2026 at 6:46 PM
Subject: Bear Creek Service Area Tax Relief and Sustaining Community Services
To: <sgriebel@kpb.us>, <rtunseth@kpb.us>, <lniesen@kpb.us>, <struesdell@kpb.us>, Eicher, Dale <deicher@kpb.us>, <cecklund@kpb.us>, <mhicks@kpb.us>, <kcooper@kpb.us>, <wdunne@kpb.us>, <pmicciche@kpb.us>, seversjak@gmail.com <seversjak@gmail.com>, bearcreekcommunitycouncil@gmail.com <bearcreekcommunitycouncil@gmail.com>
CC: <jason.bickling@gmail.com>, Brackin, Richard <RBrackin@kpb.us>

Kenai Peninsula Assembly Members, Mayor Micciche, Volunteer Fire Dept Leadership, and Bear Creek Residents,

I want to speak clearly and directly regarding the Bear Creek Service Area budget, our current tax structure, and the future direction of our community.

Three months ago, I voted alongside the other members of the Bear Creek Service Area Board to approve the current budget. That vote should not be interpreted by anyone, including Borough leadership, as an endorsement of maintaining the current mil rate, nor as support for the continued expansion of operational spending without reassessment.

I was newly elected to the Board and chose to respect the existing process, existing obligations, and the realities of the structure I inherited. I believed it was important to understand the system fully before potentially becoming oppositional. However, from my earliest meetings, I raised concerns regarding personnel growth, operational expansion, long-term sustainability, and the lack of corresponding tax relief despite rapidly increasing assessments.

Those concerns remain.

I ran for the Board for two reasons: to learn through public service, and to help ensure our tax dollars are used responsibly, efficiently, and in alignment with the needs of the community paying them.

Like communities across the Borough, Bear Creek residents have experienced substantial increases in assessed property values over the past several years. Unlike many other areas in 2025, however, Bear Creek residents did not receive any reduction in the mil rate to offset those increases.

That reality has become a growing source of frustration throughout our community.

At the center of this discussion is the 2007 voter authorization that increased the mil rate to support construction of a new fire and emergency services facility. The language presented to voters was explicit and overwhelmingly focused on capital improvements and construction.

The ballot language stated:

"YES — A 'yes' vote approves the sale of the bonds and construction of a new fire and emergency services facility — based on receiving $2.1 million additional grant funding."

The proposition also opened with:

"Shall the KPB spend $3.5 million for capital improvements related to the Bear Creek Fire Service Area and issue up to $1.4 million of general obligation bonds to provide funding for the project."

The language then continued with references to construction, design, property acquisition, site preparation, and equipping the facility.

Reasonable people can read that language and conclude the community voted to fund and construct a facility and its associated capital improvements. To the Borough's credit, that project was completed successfully and continues to provide an important emergency response asset nearly twenty years later.

But over time, many residents believe we have experienced operational scope creep beyond the original public understanding and intent of that authorization.

I will not assert this happened because of corruption or bad intentions. It happened gradually through opportunity, increasing assessment-driven revenue, institutional momentum, and a continued expansion of professional operational expectations.

The problem is not public safety. The problem is accountability and proportionality.

I lived in the Bear Creek Service Area while serving on active duty in the Coast Guard and have a lifelong commitment to protecting lives and supporting emergency response capability. I believe emergency services matter deeply. I support funding what is necessary for a safe and functional community.

What I do not support is the assumption that every increase in available revenue must automatically translate into additional recurring operational costs, expanded staffing structures, or permanent growth in personnel obligations regardless of actual call demand or demonstrated community need.

Historically, our rural service area succeeded through a balanced three-part structure:

1. taxpayers and community support,
2. professional stewardship of equipment and operations, and
3. a strong volunteer response culture.

That balance has shifted.

Assessment growth dramatically increased available revenue. Operational and personnel costs expanded. Additional policies, staffing expectations, and overtime structures developed. Meanwhile, volunteer participation and community ownership have diminished under increasingly rigid operational expectations.

Many residents now feel we have become more expensive without sufficient justification.

I also want to be clear: disagreement over spending priorities should not be mischaracterized as opposition to emergency services, firefighters, or public safety professionals. Reasonable people can support emergency

response capability while also questioning whether the current trajectory of operational growth is financially sustainable or aligned with voter expectations.

I strongly support maintaining the highest possible level of training, readiness, and operational preparedness for our volunteer responders. A strong volunteer corps requires investment, mentorship, realistic standards, and opportunities to build both capacity and confidence within the community. Our volunteers should feel empowered, trusted, and prepared to serve, not sidelined by a system that increasingly assumes permanent professional expansion can lead the needs of Bear Creek.

Trust is on the line for the Borough, the Service Area, and community leadership. Residents supported funding a facility and maintaining emergency response capability. Many do not believe they voted for indefinite operational expansion funded by continuously rising assessments while taxpayers receive no meaningful relief.

We are now at a decision point.

We can continue using capital-project revenue and increased assessments as justification for operational growth, or we can acknowledge that taxpayers deserve restraint, accountability, and a serious effort to reduce the mil rate while still maintaining dependable emergency services. With the over-the-horizon reality being, how to ensure future trust when the government needs to ask for an increase in the mil rate?

I strongly support Assembly Member Cindy Ecklund's efforts to advocate for the Bear Creek community and pursue tax relief. She has consistently listened to residents who feel their concerns about spending growth and accountability have not been adequately acknowledged.

I remain committed to working collaboratively with Borough leadership, the Assembly, our Fire Chief, volunteers, and residents to restore trust, strengthen volunteer participation, control unnecessary spending growth, and ensure taxpayers see meaningful relief while preserving the emergency services our community depends on.

Respectfully,

Greg Haas
Bear Creek Service Area Board Member

From: Kenai Peninsula Borough <webmaster@kpb.us>
Sent: Tuesday, May 19, 2026 3:59 PM
To: BoroughAssembly; Mayor's Department
Cc: G_Notify_AssemblyClerk
Subject: New Public Comment to Assembly Members

Your Name: Molly Dischner

Your Email: medischner@gmail.com

Subject: school funding

Message:

Please pass additional funding for our schools, up to the cap and as much as legally allowed. (Or more - test the law.) Our students need well funded schools, sports programs, strong library and media literacy programs, the list goes on, etc. Our communities need pools and well-educated and supported youth. I am a homeowner and willing to pay additional property taxes to support our schools. Thank you.

Borough Assembly,

I am writing because a reduction to Bear Creek Fire Department's funding is again being brought forward and I would like to express my opposition to it. I am both a resident of the Bear Creek service area and a volunteer with BCFD. While the latter informs my opinion, I share these thoughts only in my capacity as a member of the community being served by BCFD and not in any way representing the opinions of others within BCFD.

I would like to begin by stating that I do not hold any position that has me immersed in the numbers of how every dollar is being spent. There are others who know more than I do about that and can speak to it accordingly. Having said that, it is my understanding that when the initial proposal was put forth there were costs that should have been accounted for but were not. Amongst those costs are $54,200 in insurance, $44,000 in utilities, and $225,000 for replacing equipment that was scheduled to be retired as per industry standards. It seems appropriate to me that this, and other relevant factors, be given consideration when discussing a reduction of funding.

I have seen BCFD provide an increasingly high degree of service to the people of the community. This department has created a robust culture of professionalism through well-structured, extensive training opportunities. A decade ago, only half of the BCFD were licensed EMTs or above. Today, nearly 90% of the department has at least an EMT license. And of those, half have licenses beyond EMT-1, including all the way to Paramedic. Without getting bogged down in acronyms, I will simply say that this is an incredible accomplishment. And it is one that is only achievable through the dedication of volunteers, hard work of paid staff, and funding for quality training. Having such a capable, well-trained team is an investment of considerable value. As with all organizations, the department will see the arrival of new volunteers and the departure of old ones. But, due to current members' high degree of training, new volunteers will have an array of experienced people to learn from. This is a considerable difference from a department that just has two or three people who handle all the EMS calls. This will significantly reduce the amount of time it takes for new volunteers to get brought "up to speed" with their EMS skills, firefighting skills, and ability to operate equipment. Having so much institutional knowledge to draw upon will also supply them with both the confidence and ability to provide a higher level of care to the community.

While the backbone of BCFD is its volunteers, the coordination and leadership come from its paid staff. The quality of the training is a direct result of the hard work they have put into developing a structured schedule that ensures all necessary skills are taught and reviewed throughout the course of a year. They help organize the BCFD side of interdepartmental trainings that ensure all departments in our area are prepared to

assist each other in largescale fires and mass casualty events. They write the grants that have brought in more than $1.1 million over the last 5 years with another half million dollars in pending applications. They help ensure that when volunteers respond to a call, they can do so with full confidence in the equipment, vehicles, and tools needed to assist a patient.

I understand that people would like to see a decrease in taxes. But I (and many patients) have seen the results of that tax investment: faster call response times, a higher level of patient care, more efficient use of resources, and ultimately a greater service being provided to the community.

Sincerely,
Joshua Beiningen

From: milligans north <milligansnorth@gmail.com>
Sent: Tuesday, May 19, 2026 6:45 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please forward to assembly

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

May 19, 2026

To the Borough Assembly,

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I am opposed to the mil rate being lowered because it decreases the effectiveness of the staff, the volunteers, and the operations of the BCVFD.

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The operations for this department are not becoming any less expensive in this economy. I can completely understand the desire to lower the mil rate, but that is completely counterproductive to the safety of our community. The department is not asking for any extra funding, but to simply continue at current standards. Those community members begging for a lower mil rate may soon be the ones

in an emergency, instead begging for a first responder to hurry. Only then will they regret their attempt to lower the mil rate, and will bemoan that the assembly listened to them.

Please do not lower the mil rate in the Bear Creek community. Our safety depends on it.

Sincerely,

Wendy Milligan

From: Amy Cyr <amycyr009@gmail.com>
Sent: Wednesday, May 20, 2026 11:46 AM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Bear Creek FD Mill Rate

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Good Morning,

I hope you are having a great day wherever you find yourself today. I am writing to you to voice my concern for the proposed reduction in mill rate for the Bear Creek Fire Department. The history of the Bear Creek Fire Department contains times of mismanagement, lack of quality leadership and training, and unmaintained equipment. This is not one of those times. Today, Bear Creek has more frequent and higher quality fire and EMS trainings, a younger and more capable volunteer body, and lower response times than ever. However, those rougher times in Bear Creek's history have contributed to the position that the Bear Creek Fire Department is in today-- paying the price to catch up on equipment maintenance, training scars, and experienced personnel that are essential in providing the best possible fire and EMS service to the community of Bear Creek.

My name is Amy Lyons and I began my time in the fire service as a volunteer Firefighter/EMT with BCVFD. I was immediately welcomed into the community at Bear Creek Fire and was provided high-quality training and experience. Little did I know, this was preparing me to later transition into a full-time Firefighter/EMT position at Seward Fire Department. I still maintain my membership at Bear Creek Volunteer Fire Department because I value their experienced personnel, their strong partnership, and their drive to continue to improve. Working at Seward Fire, I have been reminded again and again of how important their relationship with Bear Creek really is. I am not only writing with concern for the fate of Bear Creek Fire, but also the organizations that partner with Bear Creek FD. Seward Fire Department, Lowell Point Fire Department, and Seward Volunteer Ambulance Corp. all rely on the response of Bear Creek FD for mutual aid. Bear Creek FD is equipped with the best tankers we have in the area, and is manned by experienced engineers. Not only that, but the manpower that comes with a Bear Creek FD response cannot be replaced. Being able to call for mutual aid on a fire in Seward or Lowell Point jurisdictions is invaluable. Likewise, with only one ambulance service in the entire area encapsulating Lowell Point, Seward, Bear Creek, and beyond, often results in long ambulance response times to EMS calls. As of now, Bear Creek FD is often on scene treating the patient long before the ambulance arrives. Without the funding to provide for staff and volunteers at Bear Creek FD, the response time on EMS calls would suffer dramatically. Medical emergencies like stroke and heart attack cannot afford to wait! Every second matters on emergencies like this, and could mean the difference between life and death,

between brain damage or not, between one house on fire or the whole neighborhood going up in flames. The fate of Bear Creek FD's budget does not only affect that agency and the people in that jurisdiction, but impacts all of the people in the surrounding areas as well.

The current mill rate allows for the staff to be employed that maintain the equipment, vehicles, and building, who obtain certifications and teach volunteers, who are there to help your loved ones on the worst day of their lives. But this can only be possible with a budget that allows for these necessities. Please don't send Bear Creek FD back to the days of injuries, poor training, and slow response times for the sake of saving some money. Jeopardizing the safety of our community and those surrounding it is not worth it.

Thank you for taking the time to read this, and I hope it sheds some light on what we stand to lose should the mill rate be lowered.

Sincerely and respectfully,

Amy Lyons

From: Joshua Beiningen <joshua.beiningen@gmail.com>
Sent: Wednesday, May 20, 2026 5:53 PM
To: G_Notify_AssemblyClerk
Subject: <EXTERNAL-SENDER>Please forward to Assembly
Attachments: Borough Assembly Letter.pdf

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hello,

I would appreciate it if you could forward this letter to the Borough Assembly.

Thank you for your time,
Joshua Beiningen

Borough Assembly,

I am writing because a reduction to Bear Creek Fire Department's funding is again being brought forward and I would like to express my opposition to it. I am both a resident of the Bear Creek service area and a volunteer with BCFD. While the latter informs my opinion, I share these thoughts only in my capacity as a member of the community being served by BCFD and not in any way representing the opinions of others within BCFD.

I would like to begin by stating that I do not hold any position that has me immersed in the numbers of how every dollar is being spent. There are others who know more than I do about that and can speak to it accordingly. Having said that, it is my understanding that when the initial proposal was put forth there were costs that should have been accounted for but were not. Amongst those costs are $54,200 in insurance, $44,000 in utilities, and $225,000 for replacing equipment that was scheduled to be retired as per industry standards. It seems appropriate to me that this, and other relevant factors, be given consideration when discussing a reduction of funding.

I have seen BCFD provide an increasingly high degree of service to the people of the community. This department has created a robust culture of professionalism through well-structured, extensive training opportunities. A decade ago, only half of the BCFD were licensed EMTs or above. Today, nearly 90% of the department has at least an EMT license. And of those, half have licenses beyond EMT-1, including all the way to Paramedic. Without getting bogged down in acronyms, I will simply say that this is an incredible accomplishment. And it is one that is only achievable through the dedication of volunteers, hard work of paid staff, and funding for quality training. Having such a capable, well-trained team is an investment of considerable value. As with all organizations, the department will see the arrival of new volunteers and the departure of old ones. But, due to current members' high degree of training, new volunteers will have an array of experienced people to learn from. This is a considerable difference from a department that just has two or three people who handle all the EMS calls. This will significantly reduce the amount of time it takes for new volunteers to get brought "up to speed" with their EMS skills, firefighting skills, and ability to operate equipment. Having so much institutional knowledge to draw upon will also supply them with both the confidence and ability to provide a higher level of care to the community.

While the backbone of BCFD is its volunteers, the coordination and leadership come from its paid staff. The quality of the training is a direct result of the hard work they have put into developing a structured schedule that ensures all necessary skills are taught and reviewed throughout the course of a year. They help organize the BCFD side of interdepartmental trainings that ensure all departments in our area are prepared to

assist each other in largescale fires and mass casualty events. They write the grants that have brought in more than $1.1 million over the last 5 years with another half million dollars in pending applications. They help ensure that when volunteers respond to a call, they can do so with full confidence in the equipment, vehicles, and tools needed to assist a patient.

I understand that people would like to see a decrease in taxes. But I (and many patients) have seen the results of that tax investment: faster call response times, a higher level of patient care, more efficient use of resources, and ultimately a greater service being provided to the community.

Sincerely,
Joshua Beiningen

eComments

Ordinance 2026-19

Jennifer Boyle
Location:
Submitted At: 4:01 pm 05-04-26

I support Resolution 2026-025 and appreciate that it provides the local funding requested by KPBSD for FY2027.
I have submitted a fuller written comment to the Assembly Clerk and through the Borough's public comment form, but I want to briefly add that I view this funding as a necessary stabilization measure for current students, working families, and communities across the Kenai Peninsula.
I understand the concerns about long-term sustainability and agree that the Borough should not be expected to solve the State's education funding problem indefinitely. However, withholding support from the system currently serving our students, without a clear and accessible alternative, does not fix the problem. It simply leaves today's students with fewer resources and fewer opportunities.
I urge the Assembly to support this resolution and to continue working toward a long-term education funding solution that allows families to stay, work, build businesses, and raise children on the Kenai Peninsula.

eComments

Ordinance 2026-19

Maureen Todd
Location:
Submitted At: 3:34 pm 05-18-26

Prioritizing education funding is a proven strategy for community prosperity, supported by economic research:

Protecting Property Values: Research from the National Tax Association shows a 10% increase in school spending bolsters student achievement and increases home prices. Funding to the cap acts as "homeowner insurance," protecting the equity of every resident by keeping the Peninsula a desirable destination for families.

The Business Imperative: The U.S. Chamber of Commerce notes that quality education is a "business imperative." To keep our fishing, tourism, and healthcare industries competitive, we must provide a workforce with modern skills. Funding now prevents a "skills gap" that local businesses would otherwise pay for later through high recruitment and training costs.

Reducing Future Tax Burdens: Research from Nobel Memorial Prize-winning economist James Heckman demonstrates that investing in quality education is one of the most efficient ways to drive economic growth. His work shows that these investments significantly reduce future social costs—such as police, judicial, and remedial expenses—while increasing the tax base through higher graduation rates and a more capable workforce.

Driving Economic Growth: Foundational economic research (such as Gary Becker's Human Capital) confirms that our residents' skills are our most valuable assets. Strategic investment in our students leads to higher productivity, a more robust tax base, and a stronger local economy.

Funding to the cap is a pragmatic strategy to ensure the Kenai Peninsula remains a viable and competitive region for both families and industry. Thank you for your continued collaborative, solutions-oriented approach. I hope we can prioritize our schools as a fundamental component of our borough's infrastructure and future growth.

Thank you for your time and consideration.

Amendment Submitted by: Tunseth at the Request of the Borough Clerk

FY2027 Proposed Budget Change Form

Page #	Fund #	Department #	Department Name	Object Code	Account description	Original budget amount	Increase or (decrease) amount	Resulting budget amount
75	100	11130	Clk- Elections	40120	Temp Wages	$ 83,251	$ 42,937	$ 126,188
75	100	11130	Clk-Elections	40210	FICA	6,369	3,285	9,654
					Total	**89,620**	**46,222**	**135,842**

Explanation

Pursuant to the enactment of Ordinance 2026-02, increase election workers/temp wages:

Canvass Board $25/hour increased to $30/hour

Absentee In-Person (2-weeks prior) $20.50/hour increased to $25/hour

Precinct Chair $20.50/hour increased to $25/hour

Precinct Judges $20/hour increased to $23/hour

Hours also increased by 1,054 hours (3,960 to 5,014 hrs)

Introduced by:	Mayor
Date:	05/19/26
Hearing:	06/02/26
Action:	
Vote:	

KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-40

AN ORDINANCE ACCEPTING AND APPROPRIATING FUNDS TO REPLACE A WESTERN EMERGENCY SERVICE AREA VEHICLE

WHEREAS, this ordinance appropriates insurance proceeds and other funds to replace a Western Emergency Service Area (WES) vehicle totaled during an emergency response on November 7, 2025; and

WHEREAS, the WES Board, at its regularly scheduled meeting held on _____, recommended _____;

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

SECTION 1. This is a non-code ordinance.

SECTION 2. That the Mayor is authorized to receive property insurance proceeds from State Farm Insurance and the Alaska Public Risk Alliance (APRA).

SECTION 3. That insurance proceeds in the amount of $36,206.29 from State Farm Insurance are accepted and appropriated to the WES Capital Project Fund account number 444.51410.26444.49999 to be used for the purchase of a 2027 Ford Expedition replacement vehicle and associated costs.

SECTION 4. That insurance proceeds in the amount of $6,213.71 from APRA are accepted and appropriated to the WES Capital Project Fund account number 444.51410.26444.49999 to be used for the purchase of a 2027 Ford Expedition replacement vehicle and associated costs.

SECTION 5. That appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

SECTION 6. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 7. That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: 2A9F1931-C25F-88AF-836C-5E995EB4D7AF

Kenai Peninsula Borough
Western Emergency Service Area

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor PAM
Brandi Harbaugh, Finance Director BH

FROM: Jon Marsh, Fire Chief, WES JM
Sovala Kisena, Risk Manage SK

DATE: May 7, 2026

RE: Ordinance 2025-19-40, Accepting and Appropriating Funds to Replace a Western Emergency Service Area Vehicle (Mayor)

A 2022 Ford Expedition command vehicle owned by the Kenai Peninsula Borough (KPB) and operated by the Western Emergency Service Area (WES) was totaled in a vehicle collision during an emergency response on November 7, 2025.

The cost of replacement and associated costs for a 2027 Ford Expedition with the State of Alaska Light Duty Vehicle Contract is $62,420.00 with funding from the following sources:

- $36,206.29 - State Farm Insurance
- $6,213.71 - Alaska Public Risk Alliance (APRA)
- $20,000.00 - KPB Insurance & Litigation Fund

The ordinance accepts and appropriates funds from State Farm Insurance and APRA towards the purchase of the replacement vehicle.

The WES Board is scheduled to hold a public hearing on May 13, 2026, and will forward its recommendation to the Assembly.

Your consideration is appreciated.

FINANCE DEPARTMENT
ACCOUNT / FUNDS VERIFIED
444.26444.37315
Acct. No. XXXXXXXXXXXXX 444.26442.37315 Ins. proceeds
Amount $42,420
By: CJ Date: 5/11/2026

Introduced by:	Mayor
Date:	05/19/26
Hearing:	06/02/26
Action:	
Vote:	

KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-41

AN ORDINANCE ACCEPTING AND APPROPRIATING FUNDS TO REPAIR A CENTRAL EMERGENCY SERVICE AREA FIRE ENGINE

WHEREAS, this ordinance appropriates insurance proceeds to repair a Central Emergency Service Area (CES) fire engine which was damaged in an accident on January 9, 2026; and

WHEREAS, the CES Board, at its regularly scheduled meeting held on May 21, 2026, recommended _____;

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

SECTION 1. This is a non-code ordinance.

SECTION 2. That the Mayor is authorized to receive property insurance proceeds from the Alaska Public Risk Alliance (APRA).

SECTION 3. That insurance proceeds in the amount of $132,203.90 from APRA are accepted and appropriated to the CES Capital Project Fund account number 443.51610.26463.49999 to be used for the repair of the fire engine and associated costs.

SECTION 4. That appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

SECTION 5. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 6. That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: B8798CBE-C59D-8D0A-82DB-F5E1F059D86B

Kenai Peninsula Borough
Central Emergency Service Area

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor PAM
Brandi Harbaugh, Finance Director BH

FROM: Roy Browning, Fire Chief, CES RB
Sovala Kisena, Risk Manager SK

DATE: May 7, 2026

RE: Ordinance 2025-19-_41, Accepting and Appropriating Funds to Repair a Central Emergency Service Area Fire Engine (Mayor)

A 2018 Pierce Enforcer fire engine owned by the Kenai Peninsula Borough (KPB) and operated by the Central Emergency Service Area (CES) was involved in a collision with a member of the public during an emergency response on January 9, 2026.

The cost of repairs and other associated costs for the 2018 Pierce Enforcer are $152,203.90 with funding from:

- $132,203.90 - Alaska Public Risk Alliance (APRA)
- $20,000 - KPB Insurance & Litigation Fund

The ordinance accepts and appropriates funds from APRA and capital project fund balance towards the associated cost to repair the vehicle.

The CES Board is scheduled to consider this item at it regularly scheduled meeting on May 21, 2026, and will forward its recommendation to the Assembly.

Your consideration is appreciated.

FINANCE DEPARTMENT
ACCOUNT / FUNDS VERIFIED

Acct. No. 443.00000.26463.37315 Amount 132,203.90

By: CJ Date: 5/11/2026

Introduced by:	Mayor
Date:	05/19/26
Hearing:	06/02/26
Action:	
Vote:	

KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-42

AN ORDINANCE ACCEPTING AND APPROPRIATING GRANT FUNDS FROM THE STATE OF ALASKA DIVISION OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT FOR REVETMENT AND DRAINAGE IMPROVEMENTS ON BRUNO ROAD

WHEREAS, on November 30, 2018 at 8:29 a.m. a 7.0 earthquake shook from an epicenter five miles north of Anchorage which was felt across Southcentral Alaska; and

WHEREAS, the Federal Disaster Declaration DR-4413 approved eligible expenses associated with response, recovery and mitigation to be reimbursed by the Federal Emergency Management Agency (FEMA) and the State of Alaska Division of Homeland Security & Emergency Management (DHS&EM) through the Hazard Mitigation Grant Program; and

WHEREAS, Bruno Road is the only ingress and egress to the Questawoods subdivision in Seward, Alaska and is included as an eligible project under DR-4413; and

WHEREAS, the KPB received two Obligating Award Documents in the amounts of $281,277.30 for planning and design and $14,063.00 for management costs for revetment and drainage improvements on Bruno Road; and

WHEREAS, there is no local match requirement; and

WHEREAS, the SBCFSA board, at its regularly scheduled meeting held on May 4, 2026 recommended approval by unanimous consent;

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

SECTION 1. That this is a non-code ordinance.

SECTION 2. The Mayor is hereby authorized to accept the Hazard Mitigation Grant Program grant funds in the amount of $281,277.30 for planning and design and $14,063.00 for management costs from the State of Alaska DHS&EM on behalf of Seward Bear Creek Flood Service Area.

SECTION 3. That $281,277.30 in grant funds are appropriated to the Seward Bear Creek Flood Service Area account 259.21212.26HA1.49999 for planning and design costs associated with the Bruno Road revetment project.

SECTION 4. That $14,063 in grant funds are appropriated to the Seward Bear Creek Flood Service Area account 259.21212.26HA2.49999 for management costs associated with the Bruno Road revetment project.

SECTION 5. That appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

SECTION 6. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 7. This ordinance shall become effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF*, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: 146DBDDF-CECD-8136-82B4-00C3E042490A

Kenai Peninsula Borough
Grants Administration

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor
Brandi Harbaugh, Finance Director
Nicholas Chapman, Seward Bear Creek Flood Service Area Manager
Brenda Ahlberg, Office of Emergency Management Senior Manager

FROM: Heather Geer, Grants Administrator & Community Liaison

COPY: John Hedges, Purchasing & Contracting Director

DATE: May 7, 2026

RE: Ordinance 2025-19-42__, Accepting and Appropriating Grant Funds from the State of Alaska Division of Homeland Security and Emergency Management for Revetment and Drainage Improvements on Bruno Road on Behalf of Seward Bear Creek Flood Service Area. (Mayor)

Bruno Road provides the only ingress/egress to the Questawoods subdivision in Seward, Alaska, which has experienced several high-water events that have eroded and breached the banks of the gravel portion of the road due to a lack of drainage ditching and few driveway culverts, causing damages to private property, utilities, driveways and KPB maintained roads. As a result of the 2019 Federal Disaster Declaration DR-4413 in response to the November 30, 2018 Cook Inlet Earthquake, the road is eligible for future mitigation projects.

KPB has received an Obligating Award Document from the State of Alaska Division of Homeland Security & Emergency Management's (DHS&EM) Hazard Mitigation Grant Program (HMGP) approving Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program, a federal pass-through program in the amount of $281,277.30. This grant will reimburse design and engineering costs for a revetment and drainage improvements to mitigate overflow from Salmon Creek next to Bruno Road. DHS&EM also issued a separate Obligating Award Document to reimburse management costs for the Bruno Road project in the amount of $14,063.00.

At its regular meeting on May 4, 2026, the SBCFSA board recommended approval by unanimous consent. The Grants Administrator will support SBCFSA to complete the project.

Your consideration is appreciated.

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct. No. 259.21212.26HA1.49999 Amt $281,277.30

Acct. No. 259.21212.26HA2.49999 Amt $14,063.00

By: _____ Date: 5/7/2026

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Military and Veterans' Affairs

Division of Homeland Security and Emergency Management

P.O. Box 5750
JBER, AK 99505-0750
Main: 907.428.7000
Fax: 907.428.7009
ready.alaska.gov

April 30, 2026

Mr. Micciche, Borough Mayor
Kenai Peninsula Borough
144 N. Binkley Street
Soldotna, AK 99669

RE: Obligating Award Document
DR-4413-28-AK, 2018 Alaska Earthquake
Kenai Peninsula Borough
Bruno Road Revetment & Drainage Improvements, Advanced Assistance

Mr. Micciche:

Enclosed is the Division Hazard Mitigation Grant Program (HMGP) Obligating Award Document (OAD) for the Keni Peninsula Borough, Bruno Road Revetment & Drainage Improvements, Advanced Assistance – Management Costs.

The total award amount for this project is $14,063.00. You will find the terms of the grant and procedures in the HMGP OAD and the Division of Homeland Security and Emergency Management (DHS&EM) subrecipient handbook on our website: ready.alaska.gov.

A copy of the OAD is enclosed. Please return the award document to our office after signing the first and last page. To speed up the process, please email a signed copy to your state contact and the Division Representative below.

If you have any questions please contact Todd Russell, your assigned Division Representative, at (907) 428-7084 or by email at mvamitigation@alaska.gov.

Sincerely,

Tiffany D. Peltier
Alternate Governor's Authorized Representative

Enclosure(s): (1) DHS&EM HMGP Obligating Award Document
(2) FEMA Award Package
A. Award Letter
B. Obligation Report
C. Environmental Report

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
DIVISION OF HOMELAND SECURITY
AND EMERGENCY MANAGEMENT
Obligating Award Document for
HAZARD MITIGATION GRANT PROGRAM
U.S. DEPT OF HOMELAND SECURITY
Federal Emergency Management Agency
Grant Programs Directorate
Federal Grant No. DR-4413-28-MC **CFDA No.** ***97.039***

1. State Grant No.	2. UEI #	3. Award ☒ Amendment ☐	4. Employer Tax ID #
4413-28-MC	LFJ1BSEYK6H3		92-0030984

5. Recipient Name and Address	6. Issuing Office and Address
Kenai Peninsula Borough **144 N. Binkley Street** **Soldotna, AK 99669**	Department of Military and Veterans Affairs Division of Homeland Security and Emergency Management PO Box 5750 Fort Richardson, Alaska 99505–5750 *http://www.ready.alaska.gov/*
7. Effective Date of This Action **March 20, 2026**	8. Method of Payment: **Electronic**

9. ***Grant Award and Terms and Conditions:*** ***(see attached Grant Terms and Conditions)***

Total Award Amount:	**$ 14,063.00**
Federal Share:	$ 14,063.00
State Matching Share:	$ 00.00
Local Matching Share:	$ 00.00

Grant Performance Period: February 27, 2026 through July 29, 2027

See Attached: Approved Hazard Mitigation Grant Program (HMGP) Project Description and Budget Detail

For State Use Only: **CC #** **File No. #**

10. **Grant Requirements, Assurances and Agreements:** ***(see attached Grant Requirements, Assurances and Agreements)***
The acceptance of a grant from the United States creates a legal duty on the part of the grantee to use the funds or property made available in accordance with the conditions of the grant. [GAO Accounting Principles and Standards for Federal Agencies, Chapter 2, Section 16.8(c)]. Funding for this grant is 75% Federal (FEMA) and 25% State (DHS&EM).

11. **Special Conditions:**

12. **Recipient is required to sign and return one (1) copy of this document with the terms and conditions to the issuing address in Block 6, within 30 days from the date in Block 17.**

13. Division of Homeland Security and Emergency Management **Project Manager: Todd Russell**	**Phone: (907) 428-7084** **Fax: (907) 428-7009** **Email: todd.russell@alaska.gov**
14. Signature of Jurisdiction Project Manager **Printed Name and Title: Nick Chapman, Project Manager**	**Phone: (907) 224-9517** **Email: nchapman@kpb.us**
15. Signature of Jurisdiction Chief Financial Officer **Printed Name and Title: Brandi Harbaugh, Chief Financial Officer**	**Phone: (907) 714-2170** **Fax: (907) 714-2376** **Email: bharbaugh@kpb.us**
16. Signature of Jurisdiction Signatory Official **Printed Name and Title: Peter A. Micciche, Signatory Official**	**Date:** _____ **Phone: (907) 714-2150** **Fax: (907) 714-2377** **Email: mayor@kpb.us**
17. Division of Homeland Security and Emergency Management **Signatory Official** **Tiffany D. Peltier,** **Alternate Governor's Authorized Representative**	**Date:** 4/30/2026 **Phone: (907) 428-7026** **Fax: (907) 428-7009** **Email: Tiffany.Peliter@alaska.gov**

Grant Terms and Conditions (continued from Section 9 of Award)

The total allocation of the **2018 Alaska Earthquake** awarded to the Division of Homeland Security and Emergency Management (DHS&EM) is **$38,051,032.00** under Federal Grant **DR-4413-AK**, CFDA# **97.039**. The **Kenai Peninsula Borough** hereby referred to as "Jurisdiction" has been awarded **$14,063.00**, which shall be used to **perform Management Costs consisting of advanced assistance to generate key studies and the development of the construction design documents to mitigate overflow from Salmon Creek next to Bruno Road**. The performance period of this grant award is **February 27, 2026 through July 29, 2027**. Project conditions must be completed by this date. The Jurisdiction cannot sub-grant all or any part of this award to any other entity or organization. All awards require confirmation within the first reporting quarter that expenditures in the budget category toward projects will be made, or DHS&EM will execute de-obligation of the funds. No transfers of funds between allocations will be authorized, only de-obligation of funds, except on a case-by-case basis.

(A) Changes to Award: All change requests must be submitted in writing, or electronically to the DHS&EM project manager, accompanied by a justification narrative and budget/spending plan, for review and approval. Changes must be consistent with the scope of the project and grant guidelines. Requests for changes will be considered only if the reporting requirements are current, and if terms and conditions have been met at the time of the request. Changes in the programmatic activities, or purpose of the project, changes in key persons specified on the grant award, contractual services for activities central to the purposes of the award, requests for additional funding, change in project site, or release of special conditions will result in an amendment to this award. No transfers of funds between allocations will be authorized, only de-obligation of funds, except on a case-by-case basis.

(B) Reporting Requirements: The Jurisdiction shall submit timely quarterly *HMGP Project Quarterly Report* to the Project Manager at DHS&EM. Instructions and blank forms are located electronically at http://ready.alaska.gov/Grants/HMGP, and may be reproduced. Jurisdictions must check the web site quarterly for the most current forms. Use of outdated forms **will not** be accepted. Quarterly reports are due:

Q1	October 1 – December 31	Report due January 15th
Q2	January 1 – March 31	Report due April 15th
Q3	April 1 – June 30	Report due July 15th
Q4	July 1 – September 30	Report due October 15th

HMGP Project Quarterly Report shall describe the status of the project, compare actual accomplishments to the objectives established for the reporting period in the project timeline, report reasons for deviation and justification for timeline adjustment requests, and must support the funds expended. Include any significant events or activities. Progress must be reported relative to the project timeline and milestones stated in the jurisdiction's application. The *Project Final Narrative Form* is a summary report, evaluating project activities and measuring performance against project goals and objectives for the entire performance period, and is required *in addition* to the last quarterly report.

(C) Reimbursements: Submit on the *HMGP Request for Funds* form. Reimbursement shall be based upon authorized and allowable expenditures consistent with project narrative and budget detail and grant guidelines, and submission of timely quarterly report. Payments may be withheld pending correction of deficiencies or for use of outdated forms. Reimbursement of expenditures may be requested at any time within the performance period. Expenditures must be supported with source documentation (e.g. copies of invoices, receipts, timesheets with name/wage/hours, cost allocation, warrants, etc.).

- Personnel Costs: Payroll reports signed and certified by the Chief Financial Officer that capture the employee name, position, coded allocation to the project, amount paid, are acceptable. Staff may not self-certify their own time and wages. The Jurisdiction shall retain all supporting payroll records, including time and attendance records signed by the employee and supervisor and copies of warrants as per the recordkeeping requirements in Section J.
- Contracts: All sole-source procurements, single vendor response to a competitive bid, and contracts over $100,000 require DHS&EM pre-approval prior to implementation. Final signed copies of all contracts are required for submission to DHS&EM with the request for reimbursement.
- Program Income and Local Match: Program income may be used to supplement project costs, reduce project costs, or may be refunded to the federal government, and must be used for allowable program costs and be expended prior to requests for reimbursement. Local matching funds must clearly support the source, the amount, and the timing of all matching contributions.
- Equipment: See Sub-grantee's Handbook
- Construction: Projects must comply with the Davis-Bacon Act. Contractors or subcontractors for construction projects pay workers employed directly at the worksite no less than the prevailing wages and fringe benefits paid on projects of a similar character.
- Final Payment: The Jurisdiction has 60 days from the completion of the project to submit the supporting documentation to the DHS&EM Project Manager accompanied with the following competed forms:
    - HMGP Project Final Narrative Form
    - HMGP (Final) Quarterly Report Form
    - HMGP Statement of Documentation Form
    - HMGP (Final) Request for Funds Form

  DHS&EM will conduct final inspections, and upon favorable review will make final payment. Final payment may also be conditioned upon a financial review, if determined necessary by DHS&EM. Adjustments to the final payment may be made following any audits conducted by the State of Alaska or the United States Inspector General. DHS&EM reserves the right to withhold disbursement of final payment to the Jurisdiction until the project has been completed and given final approval by DHS&EM.
- Advance of Funds: See Subrecipient Handbook.

- Administrative Allowance: The Jurisdiction is eligible to receive direct administrative monies upon completion and closure of the project to the extent authorized by federal law, and subject to project funding as specified in the project budget as an approved line item. Administrative costs refer to the costs of requesting, obtaining, and administering the hazard mitigation grant program.

(D) Non-reimbursable Expenses:

- Contracts, single vendor response to a competitive bid, and procurements over $100,000 not pre-approved by DHS&EM
- Sole source contracts and procurements not pre-approved by DHS&EM
- Supplanting
- Expenditures not supported with appropriate documentation when submitted for reimbursement. Only properly documented expenditures will be processed for payment. Unsupported expenditures will be returned to the jurisdiction for resubmission
- Expenditures for items such as general-use software (word processing, spreadsheet, graphics, etc.), general-use computers and related equipment (other than for allowable M&A activities, or otherwise associated preparedness or response functions), general-use vehicles, licensing fees, weapons systems and ammunition

(E) Property and Equipment Management: The Jurisdiction shall maintain an effective property management system; safeguards to prevent loss, damage or theft; maintenance procedures to keep equipment in good condition; and disposition procedures. A *Property Inventory Report* can be requested from DHS&EM Project Manager and shall be submitted to DHS&EM annually each **January 15th with the *HMGP Project Quarterly Report*** during the performance period, and continued submission is required annually until final disposition of the equipment. The Jurisdiction shall, when practical, prominently display the following on any equipment purchased with award funds: ***Purchased with funds provided by the U.S. Department of Homeland Security.*** No equipment purchased with these grant fund may be assigned to other entities or organizations without the expressed approval in writing from DHS&EM, prior to the Jurisdiction's encumbrance or expenditure for that equipment. Management of property and equipment shall be in accordance with State laws and procedures as outlined, and 44 CFR Part 13, sections 13.31 and 13.32.

(F) Procurement: Procurement shall comply with local procurement policies and procedures, and conform to applicable State and Federal law and the standards identified in the Procurement Standards Sections of *44 CFR Part 13, and 2 CFR 200 Subpart D "Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments."* Contractors that develop or draft specifications, requirements, Statements of Work (SOW), and/or Requests for Proposals (RFP) for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement. Local bidder's preference is not allowed for federally funded procurements. Procurement transactions shall be conducted to provide maximum open and free competition. **Each sole-source procurement, single vendor response to a competitive bid, and all purchases in excess of $100,000.00 require pre-approval of DHS&EM.**

(G) Contracts: Any contract entered into during this grant period shall comply with local, State and federal government contracting regulations. To the extent that recipients of a grant use contractors, the subrecipient shall use small, minority, women-owned or disadvantaged business concerns and contractors to the extent practicable. Contracts for professional and consultant services must include local, State and federal government required contract language, a project budget, and require pre-approval by DHS&EM prior to implementation. Contract deliverables must meet the intent of the grant application and grant requirements. Jurisdiction is required for compensation for individual consultant services, which must be reasonable and consistent with the amount paid for similar services in the market place. Detailed invoices and time and effort reports are required for consultants.

(H) Publications: Publications created with funding under this grant shall prominently contain the following statement: ***This document was prepared under a grant from the Federal Emergency Management Agency (FEMA)'s Grant Programs Directorate, U.S. Department of Homeland Security and the Alaska Division of Homeland Security and Emergency Management. Points of view or opinions expressed in this document are those of the authors and do not necessarily represent the official position or policies of FEMA's Grant Programs Directorate, the U.S. Department of Homeland Security or the State of Alaska.***

(I) Audit Requirements: As the federal grant recipient, the State of Alaska requires a subrecipient expending $750,000 or more in federal funds in the organization's fiscal year to conduct an organization-wide audit in accordance with *2 CFR 200 Subpart E.* The Jurisdiction will permit the State of Alaska project officials, program officials and auditors to have access to the subrecipient and third-party contractor's records and financial statements as necessary for the State of Alaska to comply with *2 CFR Part 200 Subpart F Audit Requirements.* Copies of audit findings must be submitted to DHS&EM within 30 days after the Jurisdiction receives its audit report, or within a 9-month period of the grant closeout date, whichever is earlier, in accordance with *2 AAC 45.010.* Include the Federal agency name, program, grant number, and year; the Catalog of Federal Domestic Assistance (CFDA) title and number; and the name of the pass-through agency.

(J) Recordkeeping Requirements: Grant financial and administrative records shall be maintained for a period of three (3) years following the date of the closure of the grant award, or audit if required. Time and effort, personnel and payroll records for all individuals reimbursed under the award must be maintained. Property and equipment records shall be maintained for a period of three (3) years following the final disposition, replacement or transfer of the property and equipment.

(K) Performance Measures: *HMGP Project Quarterly Report* shall demonstrate performance and progress relative to:

1. Acceptable performance on applicable critical tasks in Exercises using approved scenarios
2. Progress in achieving project timelines and milestones
3. Percent measurable progress toward completion of project
4. How funds have been expended during reporting period, and explains expenditures related to the project

(L) Sub-recipient Monitoring Policy: Monitoring is required to ensure that program goals, objectives, timelines, budgets and other related program criteria are being met. DHS&EM reserves the right to monitor, review and conduct analysis of the Jurisdiction's financial, programmatic and administrative policies and procedures such as, accounting for receipts and expenditures, cash management, maintaining adequate financial records, means of allocating and tracking costs, contracting and procurement policies and records, payroll records and means of allocating staff costs, property/equipment management system(s), progress of project activities, etc. This may include desk and field audits. Technical assistance is available from DHS&EM staff. The ***Monitoring Policy is available at*** *http://ready.alaska.gov/Grants/HMGP*.

(M) Penalty for Non-Compliance: For the reasons listed below, special conditions may be imposed, reimbursements may be partially or wholly withheld, the award may be wholly or partly suspended or terminated, or future awards, reimbursements and award modifications may be withheld. DHS&EM may institute the following, but is not limited to, withholding authority to proceed to the next phase of a project, requiring additional or more detailed financial reports, additional project monitoring, and/or establish additional prior approvals. DHS&EM shall notify the Jurisdiction of its decision in writing stating the nature and the reason for imposing the conditions/restrictions, the corrective action required and timeline to remove them, and the method of requesting reconsideration of the imposed conditions/restrictions. The Jurisdiction must respond within five days of receipt of notification.

a. Unwillingness or inability to attain project goals
b. Unwillingness or inability to adhere to Special Conditions listed in Section 11
c. Failure or inability to adhere to grant guidelines and federal compliance requirements
d. Improper procedures regarding contracts and procurements
e. Inability to submit reliable and/or timely reports
f. Management systems which do not meet federal required management standards
g. The Applicant must complete all work associated with the project. If the work is not completed, the applicant will be required to return all State and Federal funding.

(N) Termination for Cause: If performance is not occurring as agreed, the award may be reduced or terminated without compensation for reduction or termination costs. DHS&EM will provide five (5) days' notice to Jurisdiction stating the reasons for the action, steps taken to correct the problems, and the commencement date of the reduction or termination. DHS&EM will reimburse Jurisdiction only for acceptable work or deliverables, necessary and allowable costs incurred through the date of reduction or termination. Final payment may be withheld at the discretion of DHS&EM until completion of a final DHS&EM review. Any equipment purchased under a terminated grant may revert to DHS&EM at the option of DHS&EM.

(O) Termination for Convenience: Any project may be terminated upon convenience, in whole or in part, for the convenience of the Government. The U.S. Department of Homeland Security and the DHS&EM, by written notice, may terminate this grant, in whole or in part, when it is in the Government's interest. Allowable costs obligated and/or incurred through the date of termination shall be reimbursed. Any equipment purchased under a terminated grant may revert to DHS&EM at the option of DHS&EM.

Grant Requirements, Assurances and Agreements (continued from Section 10 of the Award)

(A) The performance period for this grant award is **February 27, 2026 through July 29, 2027.** Monies may not be obligated outside of the time period as stated on the grant document. An obligation occurs when funds are encumbered, as with a purchase order and/or commitment of salaries and benefits. All obligated and encumbered funds must be liquidated within 45 days of the end of the performance period when the *Final Performance Progress Reports* are due.

(B) The Jurisdiction shall comply with the requirements and restrictions of the Hazard Mitigation Grant Program Guidance, State Overview and Guidelines, State Preparedness Report, and the State Homeland Security Strategy. By signing this obligating award document, the Jurisdiction certifies it has read, understood, and accepted these documents as binding.

(C) The signature of the signatory officials on this award attests to the Jurisdiction's understanding, acceptance, and compliance with Acknowledgement of Federal Funding; Lobbying; Debarment, Suspension and other responsibility matters; Drug-free Workplace; Conflict of Interest, and Non-Supplanting certifications. Federal funds will not be used to supplant state or local funds. Federal funds may be used to supplement existing funds to augment program activities, and not replace those funds which have been appropriated in the budget for the same purpose. Potential supplanting may be the subject of application and pre-award, post-award monitoring, and audit. Any cost allocable to a particular Federal award or cost objectives under the principles provided for in 2 CFR Part §200, subpart E, may not be charged to other Federal awards to overcome fund deficiencies.

(D) The Jurisdiction shall ensure the accounting system used allows for separation of fund sources. These grant funds cannot be commingled with funds from other federal, state or local agencies, and each award is accounted for separately.

(E) The Jurisdiction shall comply with the requirements under 2 CFR 25.110, to maintain and keep the Jurisdiction information current within the System of Award Management (SAM). Also the Jurisdiction is requirement to be non-delinquent to the Federal government as required in 2 CFR 180.

(F) The Jurisdiction shall comply with Federal Laws and Regulations: *Title VI of the Civil Rights Act of 1964, Title VIII of the Civil Rights Act of 1968, Section 504 of the Rehabilitation Act of 1973, Title IX of the Education Amendments of 1972, Age*

Discrimination Act of 1975, Americans with Disabilities Act of 1990. Per *Executive Order 13166.* The Jurisdiction will take reasonable steps to ensure Limited English Proficient (LEP) persons have meaningful access to its programs and activities. *Executive Order 13347 Individuals with Disabilities in Emergency Preparedness* requires government to support safety and security for individuals with disabilities in situations involving disasters, including earthquakes, tornadoes, fires, floods, hurricanes, and acts of terrorism. *Executive Order 13224* prohibits transactions with and support to organizations associated with terrorism. Energy Policy and Conservation Act, National Environmental Policy Act (NEPA) of 1969 and the Coastal Wetlands Planning, Protection, and Restoration Act of 1990 (as applicable.) The USA PATRIOT Act of 2001, Trafficking Victims Protection Act of 2000, Hotel and Motel Fire Safety Act of 1990, Fly America Act of 1974, subrecipients who collect Personally Identifiable Information (PII) are required to have a publicly-available privacy policy that describes what PII they collect, how they use the PII, whether they share PII with third parties, and how individuals may have their PII corrected where appropriate.

(G) The Jurisdiction certifies that it has an *Affirmative Action Plan/Equal Employment Opportunity Plan.* An *EEOP* is not required for recipients of less than $25,000.00 or fewer than 50 employees.

(H) The Jurisdiction certifies that its employees are eligible to work in the U.S. as verified by Form I–9, Immigration and Naturalization Service Employment Eligibility.

(I) It is the responsibility of the Jurisdiction as the subrecipient of these federal and state funds to fully understand and comply with the requirements of:

1. Administrative requirements
   2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*
   http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

2. Cost Principles
   2 CFR Part 200 Subpart E *Cost Principles*
   http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a470d16f3403a225479f2a8a6c7c4058&n=pt2.1.200&r=PART&ty=HTML#sp2.1.200.e

3. Audit Requirements
   2 CFR Part 200 *Subpart F Audit Requirements*
   http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a470d16f3403a225479f2a8a6c7c4058&n=pt2.1.200&r=PART&ty=HTML#sp2.1.200.f
   A. Federal: The applicant agrees that, as a condition of receiving any federal financial assistance, a Single audit of those federal funds will be performed, if required by law, and further agrees it will comply with all applicable audit requirements.
   B. State: If the applicant is an entity that received state financial assistance the applicant shall submit to the State coordinating agency, within one year after the end of the audit period, an annual audit report covering the audit period as required by 2 AAC 45.010.
   C. Subrecipients identified as "non-compliant" by the Alaska Dept. of Administration, Division of Finance, Single Audit Coordinator shall be subject to the following grant payment restrictions:
      1. The Division of Homeland Security & Emergency Management (DHS&EM) will not process grant payments of any nature directly to the subrecipient.
      2. Subrecipients will be required to fully comply with the Single Audit requirements as specified by the Alaska Dept. of Administration, Division of Finance, Single Audit Coordinator.
      3. Subrecipients will provide compliance evidence to DHS&EM from the state audit coordinator before any payment will be processed.
      4. DHS&EM may process On-Behalf-Of (OBO) payments to vendors for costs directly associated to the scope of work on approved awards.
      5. Performance periods will not be extended due to a subrecipients failure to comply with Single Audit requirement.
      6. Payments made in error to subrecipients that are "non-compliant" must be repaid to the State of Alaska within 90 days of receipt of notice from DHS&EM.

4. Procurement and Contracts. Contracts must be of a reasonable cost, generally be competitively bid, and must comply with Federal, State, and local procurement standards. Detailed requirements for eligible procurement methods and contract types can be found in 2 CFR Part 200 Subpart D. The applicant agrees to review and follow procurement and contract requirements necessary for compliance with the grant program. Further, the applicant understands that failure to comply with these requirements may result of loss of funding for the entire project.
   A. Debarred/Suspended Vendors. As required by Executive Orders 12549 and 12689, Debarment and Suspension, and implemented at 2 CFR Part 180, the applicant certifies that it and its principals:
      1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;
      2. Have not within a three-year period preceding this award been convicted of a or had a civilian judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or perform a public a public (Federal ,State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (2) of this certification; and
4. Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause of default. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

5. Conflict of Interest
   2 CFR Part 200.112 – the jurisdiction must disclose in writing to DHS&EM any potential conflict of interest per the applicable Federal awarding agency policy in the award's performance period.

6. False Claims Act, Program Fraud Civil Remedies, and Mandatory Disclosures
   A. 31 U.S.C. §3729, no recipient of federal payments shall submit a false claim for payment.
   B. 38 U.S.C. §3801-3812, details the administrative remedies for false claims and statements made.
   C. 2 CFR Part 200.113 – the jurisdiction must disclose, in a timely manner and in writing to DHS&EM, all violations of Federal criminal law involving fraud, bribery, or gratuity potentially affecting the award.

7. Technology Requirements
   28 CFR Part 23, Criminal Intelligence System Operating Policies

8. Duplication of Benefits
   2 CFR Part 200, Subpart E, Cost Principles

9. Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, as amended, 42 U.S.C. §5121-5206, and Related Authorities, where applicable.

10. State Requirements
    Alaska State Procurement Code AS 36.30, AS36.30.005–.030
    www.state.ak.us/local/akpages/ADMIN/dgs/docs/as3630.doc
    Alaska Administrative Code Title 2 Chapter 12, 2 AAC 12.74. http://www.legis.state.ak.us/cgi-bin/folioisa.dll/aac
    Alaska Administrative Manual http://doa.alaska.gov/dof/manuals/aam/index.htm

We certify we have read, understood, and accept the Grant Terms and Conditions, the Grant Requirements, and Assurances and Agreements, and Special Conditions in accordance with this Award.

_____
Project Manager's Signature

_____
Chief Financial Officer's Signature

_____
Signatory Official

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Military and Veterans' Affairs

Division of Homeland Security and Emergency Management

P.O. Box 5750
JBER, AK 99505-0750
Main: 907.428.7000
Fax: 907.428.7009
ready.alaska.gov

April 30, 2026

Mr. Micciche, Borough Mayor
Kenai Peninsula Borough
144 N. Binkley Street
Soldotna, AK 99669

RE: Obligating Award Document
DR-4413-28-AK, 2018 Alaska Earthquake
Kenai Peninsula Borough
Bruno Road Revetment & Drainage Improvements, Advanced Assistance

Mr. Micciche:

Enclosed is the Division Hazard Mitigation Grant Program (HMGP) Obligating Award Document (OAD) for the Keni Peninsula Borough, Bruno Road Revetment & Drainage Improvements, Advanced Assistance.

The total award amount for this project is $281,277.30. You will find the terms of the grant and procedures in the HMGP OAD and the Division of Homeland Security and Emergency Management (DHS&EM) subrecipient handbook on our website: ready.alaska.gov.

A copy of the OAD is enclosed. Please return the award document to our office after signing the first and last page. To speed up the process, please email a signed copy to your state contact and the Division Representative below.

If you have any questions please contact Todd Russell, your assigned Division Representative, at (907) 428-7084 or by email at mvamitigation@alaska.gov.

Sincerely,

Tiffany D. Peltier
Alternate Governor's Authorized Representative

Enclosure(s): (1) DHS&EM HMGP Obligating Award Document
(2) FEMA Award Package
A. Award Letter
B. Obligation Report
C. Environmental Report

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
DIVISION OF HOMELAND SECURITY
AND EMERGENCY MANAGEMENT
Obligating Award Document for
HAZARD MITIGATION GRANT PROGRAM
U.S. DEPT OF HOMELAND SECURITY
Federal Emergency Management Agency
Grant Programs Directorate
Federal Grant No. DR-4413-28 **CFDA No.** *97.039*

1. State Grant No. 4413-28	2. UEI # LFJ1BSEYK6H3	3. Award ☒ Amendment ☐	4. Employer Tax ID # 92-0030984

5. Recipient Name and Address	6. Issuing Office and Address
Kenai Peninsula Borough **144 N. Binkley Street** **Soldotna, AK 99669**	Department of Military and Veterans Affairs Division of Homeland Security and Emergency Management PO Box 5750 Fort Richardson, Alaska 99505–5750 *http://www.ready.alaska.gov/*
7. **Effective Date of This Action** **March 20, 2026**	8. **Method of Payment:** **Electronic**

9. ***Grant Award and Terms and Conditions:*** ***(see attached Grant Terms and Conditions)***

Total Award Amount:	**$ 281,277.30**
Federal Share:	$ 210,957.98
State Matching Share:	$ 70,319.32
Local Matching Share:	$ 00.00

Grant Performance Period: February 27, 2026 through July 29, 2027

See Attached: Approved Hazard Mitigation Grant Program (HMGP) Project Description and Budget Detail

For State Use Only: **CC #** **File No. #**

10. **Grant Requirements, Assurances and Agreements:** ***(see attached Grant Requirements, Assurances and Agreements)***
The acceptance of a grant from the United States creates a legal duty on the part of the grantee to use the funds or property made available in accordance with the conditions of the grant. [GAO Accounting Principles and Standards for Federal Agencies, Chapter 2, Section 16.8(c)]. Funding for this grant is 75% Federal (FEMA) and 25% State (DHS&EM).

11. **Special Conditions:**

12. **Recipient is required to sign and return one (1) copy of this document with the terms and conditions to the issuing address in Block 6, within 30 days from the date in Block 17.**

13. Division of Homeland Security and Emergency Management **Project Manager: Todd Russell**	**Phone: (907) 428-7084** **Fax: (907) 428-7009** **Email: todd.russell@alaska.gov**
14. Signature of Jurisdiction Project Manager **Printed Name and Title: Nick Chapman, Project Manager**	**Phone: (907) 224-9517** **Email: nchapman@kpb.us**
15. Signature of Jurisdiction Chief Financial Officer **Printed Name and Title: Brandi Harbaugh, Chief Financial Officer**	**Phone: (907) 714-2170** **Fax: (907) 714-2376** **Email: bharbaugh@kpb.us**
16. Signature of Jurisdiction Signatory Official **Printed Name and Title: Peter A. Micciche, Signatory Official**	**Date:** _____ **Phone: (907) 714-2150** **Fax: (907) 714-2377** **Email: mayor@kpb.us**
17. Division of Homeland Security and Emergency Management **Signatory Official** **Tiffany D. Peltier,** **Alternate Governor's Authorized Representative**	**Date:** 4/30/2026 **Phone: (907) 428-7026** **Fax: (907) 428-7009** **Email: Tiffany.Peliter@alaska.gov**

Grant Terms and Conditions (continued from Section 9 of Award)

The total allocation of the **2018 Alaska Earthquake** awarded to the Division of Homeland Security and Emergency Management (DHS&EM) is **$38,051,032.00** under Federal Grant **DR-4413-AK**, CFDA# **97.039**. The **Kenai Peninsula Borough** hereby referred to as "Jurisdiction" has been awarded **$281,277.30**, which shall be used to **perform advanced assistance to generate key studies and the development of the construction design documents to mitigate overflow from Salmon Creek next to Bruno Road**. The performance period of this grant award is **February 27, 2026 through July 29, 2027**. Project conditions must be completed by this date. The Jurisdiction cannot sub-grant all or any part of this award to any other entity or organization. All awards require confirmation within the first reporting quarter that expenditures in the budget category toward projects will be made, or DHS&EM will execute de-obligation of the funds. No transfers of funds between allocations will be authorized, only de-obligation of funds, except on a case-by-case basis.

(A) Changes to Award: All change requests must be submitted in writing, or electronically to the DHS&EM project manager, accompanied by a justification narrative and budget/spending plan, for review and approval. Changes must be consistent with the scope of the project and grant guidelines. Requests for changes will be considered only if the reporting requirements are current, and if terms and conditions have been met at the time of the request. Changes in the programmatic activities, or purpose of the project, changes in key persons specified on the grant award, contractual services for activities central to the purposes of the award, requests for additional funding, change in project site, or release of special conditions will result in an amendment to this award. No transfers of funds between allocations will be authorized, only de-obligation of funds, except on a case-by-case basis.

(B) Reporting Requirements: The Jurisdiction shall submit timely quarterly *HMGP Project Quarterly Report* to the Project Manager at DHS&EM. Instructions and blank forms are located electronically at http://ready.alaska.gov/Grants/HMGP, and may be reproduced. Jurisdictions must check the web site quarterly for the most current forms. Use of outdated forms **will not** be accepted. Quarterly reports are due:

Q1	October 1 – December 31	Report due January 15th
Q2	January 1 – March 31	Report due April 15th
Q3	April 1 – June 30	Report due July 15th
Q4	July 1 – September 30	Report due October 15th

HMGP Project Quarterly Report shall describe the status of the project, compare actual accomplishments to the objectives established for the reporting period in the project timeline, report reasons for deviation and justification for timeline adjustment requests, and must support the funds expended. Include any significant events or activities. Progress must be reported relative to the project timeline and milestones stated in the jurisdiction's application. The *Project Final Narrative Form* is a summary report, evaluating project activities and measuring performance against project goals and objectives for the entire performance period, and is required *in addition* to the last quarterly report.

(C) Reimbursements: Submit on the *HMGP Request for Funds* form. Reimbursement shall be based upon authorized and allowable expenditures consistent with project narrative and budget detail and grant guidelines, and submission of timely quarterly report. Payments may be withheld pending correction of deficiencies or for use of outdated forms. Reimbursement of expenditures may be requested at any time within the performance period. Expenditures must be supported with source documentation (e.g. copies of invoices, receipts, timesheets with name/wage/hours, cost allocation, warrants, etc.).

- Personnel Costs: Payroll reports signed and certified by the Chief Financial Officer that capture the employee name, position, coded allocation to the project, amount paid, are acceptable. Staff may not self-certify their own time and wages. The Jurisdiction shall retain all supporting payroll records, including time and attendance records signed by the employee and supervisor and copies of warrants as per the recordkeeping requirements in Section J.
- Contracts: All sole-source procurements, single vendor response to a competitive bid, and contracts over $100,000 require DHS&EM pre-approval prior to implementation. Final signed copies of all contracts are required for submission to DHS&EM with the request for reimbursement.
- Program Income and Local Match: Program income may be used to supplement project costs, reduce project costs, or may be refunded to the federal government, and must be used for allowable program costs and be expended prior to requests for reimbursement. Local matching funds must clearly support the source, the amount, and the timing of all matching contributions.
- Equipment: See Sub-grantee's Handbook
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- Expenditures not supported with appropriate documentation when submitted for reimbursement. Only properly documented expenditures will be processed for payment. Unsupported expenditures will be returned to the jurisdiction for resubmission
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(E) Property and Equipment Management: The Jurisdiction shall maintain an effective property management system; safeguards to prevent loss, damage or theft; maintenance procedures to keep equipment in good condition; and disposition procedures. A *Property Inventory Report* can be requested from DHS&EM Project Manager and shall be submitted to DHS&EM annually each **January 15th with the *HMGP Project Quarterly Report*** during the performance period, and continued submission is required annually until final disposition of the equipment. The Jurisdiction shall, when practical, prominently display the following on any equipment purchased with award funds: ***Purchased with funds provided by the U.S. Department of Homeland Security.*** No equipment purchased with these grant fund may be assigned to other entities or organizations without the expressed approval in writing from DHS&EM, prior to the Jurisdiction's encumbrance or expenditure for that equipment. Management of property and equipment shall be in accordance with State laws and procedures as outlined, and 44 CFR Part 13, sections 13.31 and 13.32.

(F) Procurement: Procurement shall comply with local procurement policies and procedures, and conform to applicable State and Federal law and the standards identified in the Procurement Standards Sections of *44 CFR Part 13, and 2 CFR 200 Subpart D "Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments."* Contractors that develop or draft specifications, requirements, Statements of Work (SOW), and/or Requests for Proposals (RFP) for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement. Local bidder's preference is not allowed for federally funded procurements. Procurement transactions shall be conducted to provide maximum open and free competition. **Each sole-source procurement, single vendor response to a competitive bid, and all purchases in excess of $100,000.00 require pre-approval of DHS&EM.**

(G) Contracts: Any contract entered into during this grant period shall comply with local, State and federal government contracting regulations. To the extent that recipients of a grant use contractors, the subrecipient shall use small, minority, women-owned or disadvantaged business concerns and contractors to the extent practicable. Contracts for professional and consultant services must include local, State and federal government required contract language, a project budget, and require pre-approval by DHS&EM prior to implementation. Contract deliverables must meet the intent of the grant application and grant requirements. Jurisdiction is required for compensation for individual consultant services, which must be reasonable and consistent with the amount paid for similar services in the market place. Detailed invoices and time and effort reports are required for consultants.

(H) Publications: Publications created with funding under this grant shall prominently contain the following statement: ***This document was prepared under a grant from the Federal Emergency Management Agency (FEMA)'s Grant Programs Directorate, U.S. Department of Homeland Security and the Alaska Division of Homeland Security and Emergency Management. Points of view or opinions expressed in this document are those of the authors and do not necessarily represent the official position or policies of FEMA's Grant Programs Directorate, the U.S. Department of Homeland Security or the State of Alaska.***

(I) Audit Requirements: As the federal grant recipient, the State of Alaska requires a subrecipient expending $750,000 or more in federal funds in the organization's fiscal year to conduct an organization-wide audit in accordance with *2 CFR 200 Subpart E.* The Jurisdiction will permit the State of Alaska project officials, program officials and auditors to have access to the subrecipient and third-party contractor's records and financial statements as necessary for the State of Alaska to comply with *2 CFR Part 200 Subpart F Audit Requirements.* Copies of audit findings must be submitted to DHS&EM within 30 days after the Jurisdiction receives its audit report, or within a 9-month period of the grant closeout date, whichever is earlier, in accordance with *2 AAC 45.010.* Include the Federal agency name, program, grant number, and year; the Catalog of Federal Domestic Assistance (CFDA) title and number; and the name of the pass-through agency.

(J) Recordkeeping Requirements: Grant financial and administrative records shall be maintained for a period of three (3) years following the date of the closure of the grant award, or audit if required. Time and effort, personnel and payroll records for all individuals reimbursed under the award must be maintained. Property and equipment records shall be maintained for a period of three (3) years following the final disposition, replacement or transfer of the property and equipment.

(K) Performance Measures: *HMGP Project Quarterly Report* shall demonstrate performance and progress relative to:

1. Acceptable performance on applicable critical tasks in Exercises using approved scenarios
2. Progress in achieving project timelines and milestones
3. Percent measurable progress toward completion of project
4. How funds have been expended during reporting period, and explains expenditures related to the project

(L) Sub-recipient Monitoring Policy: Monitoring is required to ensure that program goals, objectives, timelines, budgets and other related program criteria are being met. DHS&EM reserves the right to monitor, review and conduct analysis of the Jurisdiction's financial, programmatic and administrative policies and procedures such as, accounting for receipts and expenditures, cash management, maintaining adequate financial records, means of allocating and tracking costs, contracting and procurement policies and records, payroll records and means of allocating staff costs, property/equipment management system(s), progress of project activities, etc. This may include desk and field audits. Technical assistance is available from DHS&EM staff. The ***Monitoring Policy is available at*** http://ready.alaska.gov/Grants/HMGP.

(M) Penalty for Non-Compliance: For the reasons listed below, special conditions may be imposed, reimbursements may be partially or wholly withheld, the award may be wholly or partly suspended or terminated, or future awards, reimbursements and award modifications may be withheld. DHS&EM may institute the following, but is not limited to, withholding authority to proceed to the next phase of a project, requiring additional or more detailed financial reports, additional project monitoring, and/or establish additional prior approvals. DHS&EM shall notify the Jurisdiction of its decision in writing stating the nature and the reason for imposing the conditions/restrictions, the corrective action required and timeline to remove them, and the method of requesting reconsideration of the imposed conditions/restrictions. The Jurisdiction must respond within five days of receipt of notification.

a. Unwillingness or inability to attain project goals
b. Unwillingness or inability to adhere to Special Conditions listed in Section 11
c. Failure or inability to adhere to grant guidelines and federal compliance requirements
d. Improper procedures regarding contracts and procurements
e. Inability to submit reliable and/or timely reports
f. Management systems which do not meet federal required management standards
g. The Applicant must complete all work associated with the project. If the work is not completed, the applicant will be required to return all State and Federal funding.

(N) Termination for Cause: If performance is not occurring as agreed, the award may be reduced or terminated without compensation for reduction or termination costs. DHS&EM will provide five (5) days' notice to Jurisdiction stating the reasons for the action, steps taken to correct the problems, and the commencement date of the reduction or termination. DHS&EM will reimburse Jurisdiction only for acceptable work or deliverables, necessary and allowable costs incurred through the date of reduction or termination. Final payment may be withheld at the discretion of DHS&EM until completion of a final DHS&EM review. Any equipment purchased under a terminated grant may revert to DHS&EM at the option of DHS&EM.

(O) Termination for Convenience: Any project may be terminated upon convenience, in whole or in part, for the convenience of the Government. The U.S. Department of Homeland Security and the DHS&EM, by written notice, may terminate this grant, in whole or in part, when it is in the Government's interest. Allowable costs obligated and/or incurred through the date of termination shall be reimbursed. Any equipment purchased under a terminated grant may revert to DHS&EM at the option of DHS&EM.

Grant Requirements, Assurances and Agreements (continued from Section 10 of the Award)

(A) The performance period for this grant award is **February 27, 2026 through July 29, 2027.** Monies may not be obligated outside of the time period as stated on the grant document. An obligation occurs when funds are encumbered, as with a purchase order and/or commitment of salaries and benefits. All obligated and encumbered funds must be liquidated within 45 days of the end of the performance period when the *Final Performance Progress Reports* are due.

(B) The Jurisdiction shall comply with the requirements and restrictions of the Hazard Mitigation Grant Program Guidance, State Overview and Guidelines, State Preparedness Report, and the State Homeland Security Strategy. By signing this obligating award document, the Jurisdiction certifies it has read, understood, and accepted these documents as binding.

(C) The signature of the signatory officials on this award attests to the Jurisdiction's understanding, acceptance, and compliance with Acknowledgement of Federal Funding; Lobbying; Debarment, Suspension and other responsibility matters; Drug-free Workplace; Conflict of Interest, and Non-Supplanting certifications. Federal funds will not be used to supplant state or local funds. Federal funds may be used to supplement existing funds to augment program activities, and not replace those funds which have been appropriated in the budget for the same purpose. Potential supplanting may be the subject of application and pre-award, post-award monitoring, and audit. Any cost allocable to a particular Federal award or cost objectives under the principles provided for in 2 CFR Part §200, subpart E, may not be charged to other Federal awards to overcome fund deficiencies.

(D) The Jurisdiction shall ensure the accounting system used allows for separation of fund sources. These grant funds cannot be commingled with funds from other federal, state or local agencies, and each award is accounted for separately.

(E) The Jurisdiction shall comply with the requirements under 2 CFR 25.110, to maintain and keep the Jurisdiction information current within the System of Award Management (SAM). Also the Jurisdiction is requirement to be non-delinquent to the Federal government as required in 2 CFR 180.

(F) The Jurisdiction shall comply with Federal Laws and Regulations: *Title VI of the Civil Rights Act of 1964, Title VIII of the Civil Rights Act of 1968, Section 504 of the Rehabilitation Act of 1973, Title IX of the Education Amendments of 1972, Age*

Discrimination Act of 1975, Americans with Disabilities Act of 1990. Per *Executive Order 13166.* The Jurisdiction will take reasonable steps to ensure Limited English Proficient (LEP) persons have meaningful access to its programs and activities. *Executive Order 13347 Individuals with Disabilities in Emergency Preparedness* requires government to support safety and security for individuals with disabilities in situations involving disasters, including earthquakes, tornadoes, fires, floods, hurricanes, and acts of terrorism. *Executive Order 13224* prohibits transactions with and support to organizations associated with terrorism. Energy Policy and Conservation Act, National Environmental Policy Act (NEPA) of 1969 and the Coastal Wetlands Planning, Protection, and Restoration Act of 1990 (as applicable.) The USA PATRIOT Act of 2001, Trafficking Victims Protection Act of 2000, Hotel and Motel Fire Safety Act of 1990, Fly America Act of 1974, subrecipients who collect Personally Identifiable Information (PII) are required to have a publicly-available privacy policy that describes what PII they collect, how they use the PII, whether they share PII with third parties, and how individuals may have their PII corrected where appropriate.

(G) The Jurisdiction certifies that it has an *Affirmative Action Plan/Equal Employment Opportunity Plan*. An *EEOP* is not required for recipients of less than $25,000.00 or fewer than 50 employees.

(H) The Jurisdiction certifies that its employees are eligible to work in the U.S. as verified by Form I-9, Immigration and Naturalization Service Employment Eligibility.

(I) It is the responsibility of the Jurisdiction as the subrecipient of these federal and state funds to fully understand and comply with the requirements of:

1. Administrative requirements
   2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*
   http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

2. Cost Principles
   2 CFR Part 200 Subpart E *Cost Principles*
   http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a470d16f3403a225479f2a8a6c7c4058&n=pt2.1.200&r=PART&ty=HTML#sp2.1.200.e

3. Audit Requirements
   2 CFR Part 200 *Subpart F Audit Requirements*
   http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a470d16f3403a225479f2a8a6c7c4058&n=pt2.1.200&r=PART&ty=HTML#sp2.1.200.f
   A. Federal: The applicant agrees that, as a condition of receiving any federal financial assistance, a Single audit of those federal funds will be performed, if required by law, and further agrees it will comply with all applicable audit requirements.
   B. State: If the applicant is an entity that received state financial assistance the applicant shall submit to the State coordinating agency, within one year after the end of the audit period, an annual audit report covering the audit period as required by 2 AAC 45.010.
   C. Subrecipients identified as "non-compliant" by the Alaska Dept. of Administration, Division of Finance, Single Audit Coordinator shall be subject to the following grant payment restrictions:
      1. The Division of Homeland Security & Emergency Management (DHS&EM) will not process grant payments of any nature directly to the subrecipient.
      2. Subrecipients will be required to fully comply with the Single Audit requirements as specified by the Alaska Dept. of Administration, Division of Finance, Single Audit Coordinator.
      3. Subrecipients will provide compliance evidence to DHS&EM from the state audit coordinator before any payment will be processed.
      4. DHS&EM may process On-Behalf-Of (OBO) payments to vendors for costs directly associated to the scope of work on approved awards.
      5. Performance periods will not be extended due to a subrecipients failure to comply with Single Audit requirement.
      6. Payments made in error to subrecipients that are "non-compliant" must be repaid to the State of Alaska within 90 days of receipt of notice from DHS&EM.

4. Procurement and Contracts. Contracts must be of a reasonable cost, generally be competitively bid, and must comply with Federal, State, and local procurement standards. Detailed requirements for eligible procurement methods and contract types can be found in 2 CFR Part 200 Subpart D. The applicant agrees to review and follow procurement and contract requirements necessary for compliance with the grant program. Further, the applicant understands that failure to comply with these requirements may result of loss of funding for the entire project.
   A. Debarred/Suspended Vendors. As required by Executive Orders 12549 and 12689, Debarment and Suspension, and implemented at 2 CFR Part 180, the applicant certifies that it and its principals:
      1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;
      2. Have not within a three-year period preceding this award been convicted of a or had a civilian judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or perform a public a public (Federal ,State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (2) of this certification; and
4. Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause of default. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

5. Conflict of Interest
   2 CFR Part 200.112 – the jurisdiction must disclose in writing to DHS&EM any potential conflict of interest per the applicable Federal awarding agency policy in the award's performance period.

6. False Claims Act, Program Fraud Civil Remedies, and Mandatory Disclosures
   A. 31 U.S.C. §3729, no recipient of federal payments shall submit a false claim for payment.
   B. 38 U.S.C. §3801-3812, details the administrative remedies for false claims and statements made.
   C. 2 CFR Part 200.113 – the jurisdiction must disclose, in a timely manner and in writing to DHS&EM, all violations of Federal criminal law involving fraud, bribery, or gratuity potentially affecting the award.

7. Technology Requirements
   28 CFR Part 23, Criminal Intelligence System Operating Policies

8. Duplication of Benefits
   2 CFR Part 200, Subpart E, Cost Principles

9. Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, as amended, 42 U.S.C. §5121-5206, and Related Authorities, where applicable.

10. State Requirements
    Alaska State Procurement Code AS 36.30, AS36.30.005–.030
    www.state.ak.us/local/akpages/ADMIN/dgs/docs/as3630.doc
    Alaska Administrative Code Title 2 Chapter 12, 2 AAC 12.74. http://www.legis.state.ak.us/cgi-bin/folioisa.dll/aac
    Alaska Administrative Manual http://doa.alaska.gov/dof/manuals/aam/index.htm

We certify we have read, understood, and accept the Grant Terms and Conditions, the Grant Requirements, and Assurances and Agreements, and Special Conditions in accordance with this Award.

_____
Project Manager's Signature

_____
Chief Financial Officer's Signature

_____
Signatory Official

Introduced by:	Mayor
Date:	05/19/26
Hearing:	06/02/26
Action:	
Vote:	

KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-43

AN ORDINANCE ACCEPTING AND APPROPRIATING GRANT FUNDS FROM THE STATE OF ALASKA FOR THE INSTALLATION OF A BUILDING AUTOMATION SYSTEM AT NANWALEK SCHOOL

WHEREAS, on January 6, 2021, the U.S. Department of Housing and Urban Development (HUD) allocated over $186 million in Community Development Block Grant – Mitigation (CDBG-MIT) funds to grantees recovering from qualifying 2018 disasters; and

WHEREAS, as a result of Federal Disaster Declaration DR-4413 in response to the 2018 Cook Inlet Earthquake, the State of Alaska Department of Commerce, Community and Economic Development (DCCED) Division of Community and Regional Affairs (DCRA) received an allocation of CDBG-MIT funds to be utilized for the mitigation of disaster risks and reduction of future losses; and

WHEREAS, KPB received a Notice of Intent to Award CDBG-MIT grand funds from the State of Alaska in the amount of $373,400 for the installation of a building automation system (BAS) at Nanwalek K-12 School with a total estimated project cost of $551,000; and

WHEREAS, the remaining balance of $177,600 is available in the approved FY26 School Revenue capital projects budget under account 400.78050.24801; and

WHEREAS, KPB will seek approval from the granting agency for the sole source purchase of a Siemens system, as allowed pursuant to KPB 5.28.280 (B) and Resolution 2023-045 which provided for the Borough's standardization of Siemens Controls systems in all borough-owned facilities; and

WHEREAS, there is no match requirement;

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

SECTION 1. That this is a non-code ordinance.

SECTION 2. That the Mayor is hereby authorized to accept the CDBG-MIT grant funds from the State of Alaska Division of Community and Regional Affairs.

SECTION 3. That the grant funds in the amount of $373,400 are appropriated to account 400.71030.26NAN.49999 to provide for the Nanwalek School automation system and related costs.

SECTION 4. That the additional local funds of $177,600 are to be transferred from account 400.78050.24801.49999 to account 400.71030.26NAN.49999 to provide for the Nanwalek School automation system and related costs.

SECTION 5. That appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

SECTION 6. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 7. This ordinance shall become effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF*, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: 8B4E936F-52E1-8618-81A6-CC0C83ADFB09

Kenai Peninsula Borough
Grants Administration

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor PAM
Brandi Harbaugh, Finance Director BH

FROM: Heather Geer, Grants Administrator & Community Liaison HG

COPY: Nicholas Kemp, Maintenance Director
Brenda Ahlberg, Office of Emergency Management Senior Manager

DATE: May 7, 2026

RE: Ordinance 2025-19-_43__, Accepting and Appropriating Grant Funds from the State of Alaska for the Installation of a Building Automation System at Nanwalek School. (Mayor)

On January 6, 2021, the U.S. Department of Housing and Urban Development (HUD) allocated over $186 million in Community Development Block Grant – Mitigation (CDBG-MIT) funds to grantees recovering from qualifying 2018 disasters. As a result of Federal Disaster Declaration DR-4413 in response to the 2018 Cook Inlet Earthquake, the State of Alaska received an allocation of these funds to mitigate disaster risks and reduce future losses.

KPB received a Notice of Intent to Award CDBG-MIT funds from the State of Alaska Department of Commerce, Community, and Economic Development (DCCED) Division of Community and Regional Affairs (DCRA), a federal pass-through program, in the amount of $373,400 for the installation of a building automation system (BAS) at the Nanwalek K-12 public school. KPB will seek approval from the granting agency for the purchase of the Siemens system, pursuant to KPB 5.28.280(B) and the KPB's Siemens Control Systems standardization policy. The system will provide remote management of building controls through, automated control and early failure detection of critical infrastructure, ensuring the facility will remain operational during emergencies and optimizing energy usage by reducing unnecessary heating and lighting when the building is not in use. The estimated cost for this project is $551,000. The CDBG-MIT grant award will reimburse up to $373,400 and the remaining balance of $177,600 is available in the approved FY26 School Revenue capital projects budget. There is no match requirement.

The Grants Administrator will support the Maintenance Department to complete the project.

Your consideration is appreciated.

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct. No. 400.26NAN.33160 Amt $373,400

Acct. No. 400.78050.24801.49999 Amt $177,600

By: _____ Date: 5/7/2026

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community, and Economic Development

DIVISION OF COMMUNITY AND REGIONAL AFFAIRS
Anchorage Office

550 West Seventh Avenue, Suite 1650
Anchorage, Alaska 99501
Main: 907.269.4252
Fax: 907.269.4539

April 28, 2026

Mayor Peter A. Micciche
Kenai Peninsula Borough

RE: Notice of Intent to Award Community Development Block Grant – Mitigation for the 2018 Cook Inlet Earthquake Public Infrastructure Program

Dear Mayor Micciche:

With HUD's recent approval of Substantial Amendment #1 of our 2018 Cook Inlet Earthquake Mitigation Action Plan, there are several things we're able to begin in preparation for the grant. These are outlined below:

PROJECT MANAGEMENT:
Enclosed is a Signatory Authority Form with which the Executive Director conveys authority to personnel to sign grant documents and financial reports. We recommend that the person(s) most involved in the management of the grant have signatory authority. The original completed form must be on file with our office prior to any grant documents being processed. Be sure to keep a copy for your files.

SAMS CERTIFICATION AND TRANSPARENCY ACT:
Our office is required to report information about grantees who receive funds under a federal grant per the Federal Funding Accountability and Transparency Act (FFATA). Information is reported in the FFATA Subaward Reporting System (FSRS). The information entered in the FSRS will then be displayed on www.USASpending.gov.

To comply with FFATA, all subrecipients must maintain a current SAM.gov registration. For more information about this requirement, visit SAM.gov or the Federal Service Desk, FSD.gov.

Please complete, sign, date and submit the enclosed **SAM Certification and Transparency Act** form, submitting the original signed form to our office and keeping a copy for your files. The certification is an assurance that your organization will keep their SAM.gov registration current throughout the term of the grant agreement.

CIVIL RIGHTS & FAIR HOUSING:

As these are federal funds, both the state and your organization must follow Civil Rights and Fair Housing laws and requirements. Enclosed is the Civil Rights Handbook outlining your organization's responsibilities and requesting specific documentation to fulfill this requirement. Please complete and submit the enclosed forms A-1, A-2, B-1, B-2 and C-1. Please also submit a copy of your organization's **Personnel Policy** and a copy of the **application form** your organization uses to hire employees. **All documents and information requested must be submitted prior to any release of funds on this grant**.

As part of these requirements, a **Fair Housing poster/brochure** (enclosed) is to be displayed at your organization's offices for the duration of your CDBG-MIT program.

COMPLAINT PROCESS:

Your organization must establish and make its employees aware of a complaint process regarding this grant. To do so, your organization must provide employees the address, phone number, and hours of operation available for submitting complaints and grievances. Your organization must provide written responses to written complaints and grievances, within 15 days of receipt. A notice outlining the complaint process must be posted in your organization's offices during the term of this grant. Enclosed are forms for this purpose, **review the forms, post as required, and send a copy for our files.**

SCOPE OF WORK/BUDGET:

In this program, there is $373,400 allocated for public infrastructure for Kenai Peninsula Borough residents. Please provide a proposed travel budget. If your organization requires any adjustments to the budget, please provide this information in writing. Any administrative expenses are considered a Program Direct Cost for the project and should be included in addition to the Public Infrastructure Amount. The purchase of equipment may be an eligible expense.

INSURANCE:

Your organization is required to obtain workers' compensation insurance, comprehensive general liability insurance, comprehensive automobile liability insurance (if you will be using any automobiles in the operation of this grant), and professional liability insurance (if applicable) coverage in the amounts identified in the attached Appendix B. Please have your organization's insurance agent include DCCED as a certificate holder for the duration of the program and ask them to send me a **Certificate of Insurance** to verify your organization's coverage. (See page 7 of the CDBG-MIT Subrecipient Introductory Handbook.)

Any contractor/subcontractor/subconsultant hired to work on this program must be licensed, bonded, and insured for at least the total amount of the project. It is your organization's responsibility to make sure its contractor(s) maintain the appropriate insurance coverage on this project as listed on Appendix B2 (attached).

PROCUREMENT STANDARDS:
Your organization is required to follow fair and equitable procurement standards in the acquisition of all services, supplies, and materials. Your organization may use its own procurement procedures provided that the procurements conform to applicable federal law and the standards identified in 2 CFR Part 200.317-324. **Provide a copy of your organization's procurement policy for our files.**

If your organization does not have an adopted procurement policy, you will follow applicable federal law and the standards identified in 2 CFR Part 200.317-324. We advise your organization to develop and adopt a procurement code in the foreseeable future and suggest contacting the assigned DCRA grant administrator for assistance.

TIMELINE:
The start date of the grant agreement will depend on how quickly all required documentation related to this program is submitted. During the term of the grant, your organization will be required to submit monthly financial(Reimbursements Requests)/performance reports and will be monitored regularly for compliance.

AUDIT REQUIREMENTS:
Your organization should be aware that this grant could trigger a federal audit. If your organization expends $750,000 or more in federal awards from all sources in a fiscal year, a federal single audit must be completed for that year. CDBG-MIT funds can be used to pay a pro-rated share of your organization's audit costs if that cost is budgeted in the grant agreement. However, using CDBG-MIT funds for audit costs will delay the close-out of the grant since we will need a copy of the audit for our file.

SUPPORTING DOCUMENTATION:
CDBG-MIT grants are cost reimbursable. This means that your organization will have to pay for the costs as they are incurred and request reimbursement at the end of each month. Generally, it takes thirty (30) days from the time a request for reimbursement is received to the time your organization receives payment.

Your organization is required to keep records of all expenditures related to these CDBG-MIT projects. You must submit copies of these records with your organization's monthly requests for reimbursement. These records should include invoices, bills, and proof of payment; payroll checks, fringe benefit costs, and copies of payroll records including signed timesheets that clearly reflect hours spent on this grant vs. other work, phone records; etc. These records should be kept separate from expenditures made for other projects or for normal business operations. Your organization should put a notation on each bill or invoice indicating that it was paid with CDBG-MIT funds.

Enclosed is the ***CDBG-MIT Subrecipient Introductory Handbo*ok** which outlines the pre-agreement requirements, the grant agreement, record-keeping, reporting requirements, monitoring processes for your organization's program, and grant close-out procedures. Please read this handbook to familiarize yourself with the program and your organization's responsibilities.

Your organization is not authorized to expend funds or incur costs under this project until a grant agreement has been executed. Please respond to this negotiation letter **in writing and provide the required information no later than May 29, 2026.** The execution of your organization's grant agreement and the implementation of your program will be affected by how quickly this information is submitted. If you have any questions, feel free to call me at (907) 451-2717 or via email zac.sprecher@alaska.gov.

Sincerely,

Zac Sprecher
Grants Administrator

Enclosures:

- Signatory Authority Form
- SAM Certification and Transparency Act Form
- Civil Rights Handbook/Fair Housing Poster
- Compliant Process Form
- Appendix B2 - Insurance and Bonding
- CDBG-MIT Subrecipient Introductory Handbook

Introduced by: Mayor
Date: 05/05/26
Hearing: 06/02/26
Action:
Vote:

KENAI PENINSULA BOROUGH
ORDINANCE 2026-21

AN ORDINANCE AMENDING BOROUGH CODE, KPB 2.45.050, ADOPTING THE REVISED KENAI PENINSULA BOROUGH EMERGENCY OPERATIONS PLAN AND PROVIDING FOR PERIODIC UPDATES

WHEREAS, pursuant to KPB 2.45.020, the Kenai Peninsula Borough (KPB) must develop and adopt plans for a coordinated response to disaster emergencies that may occur within its boundaries; and

WHEREAS, the previous Emergency Operations Plan (EOP) was adopted in 2020; since then, KPB has experienced two declared disasters, gathered input from various stakeholders, and incorporated key takeaways into the updated EOP;

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

SECTION 1. That this ordinance amends KPB Code and will be codified.

SECTION 2. That KPB 2.45.050 is hereby amended as follows:

2.45.050. - Response, recovery, and mitigation plans.

The document entitled "Kenai Peninsula Borough Emergency Operation Plan" dated [JULY 1, 2020] April 2026, is adopted as the emergency operations plan of the Kenai Peninsula Borough. Upon approval by the Mayor, the plan may be updated following a significant disaster, or otherwise periodically, and may also include the addition, revision, or removal of annexes, indices, appendices, city-adopted updates, or other attachments to the plan.

SECTION 3. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or application of the provision to other persons or circumstances will not be affected.

SECTION 4. That this ordinance shall become effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: E9D99AFB-427C-80D6-80A2-59EF1800B3F7

Kenai Peninsula Borough
Office of Emergency Management

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor

FROM: Brenda Ahlberg, Emergency Manager

DATE: April 23, 2026

RE: Ordinance 2026-21 , Amending Borough Code, KPB 2.45.050, Adopting the Updated Kenai Peninsula Borough Emergency Operations Plan and Providing for Periodic Updates (Mayor)

Pursuant to KPB 2.45.020, the Kenai Peninsula Borough (KPB), in concert with the cities and KPB's service areas, must develop and adopt plans for a coordinated response to disaster emergencies. The KPB Emergency Operations Plan (EOP) outlines the concepts and operations for responding to natural and human-caused emergencies within KPB's boundaries. The EOP contains guidance, checklists, methods of organizing responses, responsibilities, and other pertinent operational information. The previous EOP was adopted in 2020. Since then, KPB has experienced two declared disasters.

The 2026 update incorporates the lessons learned from those two declared disasters. The update also reflects input gathered by OEM's whole community approach, which included representatives from local, state, and federal government agencies, nonprofits, Tribal entities, and infrastructure partners. Additionally, the Local Emergency Planning Committee provided a platform for a thirty-day public review period and recommendations for the updated EOP at its October 15, 2025, meeting. The updated EOP moves away from a narrative-based document to task-oriented checklists addressing pre-disaster responses, damage assessments, post disaster actions, and disaster grant management.

Finally, the ordinance enables future, periodic updates to the EOP upon approval by the Mayor, including the addition, revision, or removal of annexes, indices, appendices, city-adopted updates, or other attachments to the plan.

Your consideration is appreciated.

KENAI PENINSULA BOROUGH

Emergency Operations Plan

April 2026

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Letter of Promulgation

The Kenai Peninsula Borough (KPB) is committed to protecting the public's health, safety, and general welfare through effective disaster emergency management. Therefore, I formally promulgate the 2026 Emergency Operations Plan (EOP). During a declared Local Disaster Emergency this plan will establish a framework for coordination, provide a scalable structure, and guide responsibilities across jurisdictions and disciplines.

The KPB Office of Emergency Management (OEM) is responsible for responding to and recovering from declared disaster emergencies, developing KPB and interjurisdictional disaster response and recovery plans (such as this one), and coordinating disaster management among KPB, the State of Alaska, other municipalities, and response and recovery organizations. To that end, OEM provides regular training to maintain readiness among KPB departments and partner agencies with roles outlined in this plan.

This plan may be reviewed and updated to reflect changing conditions, new capabilities, and lessons learned from exercises and real-world events. Continued partnership among stakeholders is critical to its success, and I am pleased to formally promulgate this plan for its use in the Kenai Peninsula Borough.

_____ _____

Peter A. Micciche, Mayor Date

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1. Introduction

Purpose and Scope

The Kenai Peninsula Borough (KPB) Emergency Operations Plan (EOP or "plan") provides an overarching framework for responding to and recovering from a Local Disaster Emergency (LDE) Declaration within the Kenai Peninsula Borough (or "the borough"). This plan outlines how KPB coordinates disaster management between KPB, the State of Alaska, and other municipalities and response and recovery organizations to protect public health, safety, and general welfare. It establishes strategic objectives, roles, and operational processes to ensure an effective, scalable, and coordinated response to emergencies or disasters, whether natural, technological, or human-caused.

This plan is consistent with the National Incident Management System (NIMS), the National Response Framework (NRF), and the Federal Emergency Management Agency (FEMA) Comprehensive Preparedness Guide (CPG) 101 Version 3, ensuring compatibility with state and federal response systems. This plan does not detail NIMS or Incident Command Structure (ICS); however, all participating agencies are expected to understand and function within NIMS and ICS.

This EOP is activated to support and coordinate disaster emergency response operations when:

- An incident presents substantial threats to life, health, property, or the environment.
- Addressing an imminent situation to minimize potential threat(s).
- An incident exceeds, or may exceed, local response capabilities.
- Response to an incident involves multiple jurisdictions or a unified command.
- Unified messaging is required using the Joint Information System (JIS).
- Significant coordination of communications or resources with state or federal resources is required.

This EOP is part of a broader system of interrelated plans and supporting documents. It references these materials for response planning, operations, and resource coordination. These items include, but are not limited to:

- 2024 KPB Multi-Jurisdictional Hazard Mitigation Plan (MJHMP)
- KPB response annexes and standard operation guides (SOGs)
- Small Community Emergency Response Plans (SCERPs)
- Community Wildfire Protection Plan
- Local Emergency Planning Committee Tier II Response Plan
- Municipal plans and tribal plans
- State and federal plans, including interjuridictional plans
- KPB EOP and Annexes Acronyms and Abbreviations List[1]

[1] A comprehensive Acronyms and Abbreviations List is available as a separate supporting document to this EOP and its annexes. Readers are encouraged to reference it for clarity and consistency.

Emergency Management Priorities

The following priorities guide KPB's emergency response activities:

- Protection of human life
- Protection of public health and safety
- Protection of property
- Preservation of the environment

These priorities inform and guide the allocation of resources, activation of emergency operations, and coordination with partners. Incident action plans, Emergency Operations Center (EOC) objectives, and operational briefings will consistently reflect this priority order.

To support these priorities, KPB adopts the FEMA Community Lifelines construct as an operational framework for response coordination and stabilization. The Community Lifelines represent critical service areas that, when disrupted, pose immediate threats to life and well-being.

Lifeline status is used to assess impacts, prioritize resource deployment, and coordinate with partners to restore essential services. This complements KPB's priority framework and enhances situational reporting, operational planning, and multi-agency coordination during an incident (See Attachment A: FEMA Community Lifelines).

Lifeline	Description	Examples
Safety and Security	Law enforcement, search and rescue, fire response	• Federal, state, and local law enforcement agencies • Fire and Emergency Medical Services (EMS) departments • Search and rescue units
Food, Hydration, Shelter	Essential commodities and sheltering for survival	• Emergency shelter programs • Mass care sites • Food and water distribution partners
Health and Medical	Emergency medical care, public health, patient movement	• Hospitals and clinics • EMS providers • Public health agencies
Energy (Power and Fuel)	Grid restoration, generator support, fuel delivery	• Utility providers • Backup power systems • Fuel supply resources
Communications	Emergency alerts, interoperable radio and internet systems	• Radio and satellite systems • Public alert platforms/outdoor sirens • Amateur radio networks
Transportation	Road access, evacuation routes, airport and maritime logistics	• Road maintenance crews • Airports and harbors • Transportation coordination

Lifeline	Description	Examples
Hazardous Materials	Containment, response to oil/chemical release	• Spill response organizations • Environmental agencies
Water Systems	Portable water infrastructure and wastewater management	• Intake, treatment, storage or distribution systems • Collection, storage, treatment or discharge systems

Table 1: Community Lifelines

Planning Assumptions

This EOP is based on the following assumptions:

- Emergencies may occur with little or no warning, requiring rapid mobilization and interagency coordination.
- During disaster conditions, KPB operations may need to modify from standard procedures to respond to emerging needs effectively. Ensuring the continuity and restoration of essential services will support the well-being and safety of residents and the broader community.
- Community self-sufficiency is encouraged. Residents should be prepared to be self-reliant following a disaster.
- Geographic remoteness and infrastructure damage may delay external aid. In the early phase of an incident, local response must be sustainable.
- All levels of government and community partners, including cities, tribal entities, state and federal agencies, nongovernmental organizations (NGOs), and the private sector, may be involved in the response, with the need for clear coordination and unified command.
- Local resources must be fully utilized before requesting outside assistance. City governments are expected to follow the principle of self-help before engaging the KPB OEM.
- All KPB agencies will activate their individual continuity plans based on the nature and scope of the incident.
- Incident situation and status reporting are critical. Agencies are expected to submit timely situation reports to OEM to facilitate informed decision-making and resource allocation.
- KPB operates under NIMS and uses ICS for response coordination.

Planning Considerations

KPB recognizes the following key considerations in the development and execution of this EOP:

- **Whole Community Approach:** Effective emergency management requires inclusive planning that engages residents, cities, tribal entities, nonprofit organizations, private sector entities, and all levels of government.
- **Geographic Diversity and Accessibility:** The borough spans a vast and geographically complex area that includes remote coastal communities, interior villages, and infrastructure-critical zones. Planning must account for extreme weather, limited access, and delays in external support.

- **Local Leadership and Coordination:** While OEM provides coordination and support, initial response begins at the local level. Cities are encouraged to maintain and exercise their own emergency plans and integrate with this EOP where appropriate.
- **Volunteer and Private Sector Engagement:** This plan supports coordination with Alaska Voluntary Organizations Active in Disasters (VOADs), local groups, and businesses to maximize available resources and capabilities.
- **Scalability and Flexibility:** This EOP is designed to allow modular activation of functions based on the scale and complexity of the emergency.
- **Legal and Policy Context:** This EOP operates under authorities established by applicable law.

Strategic Overview

OEM is responsible for responding to and recovering from declared LDEs, developing KPB and inter-jurisdictional disaster response and recovery plans, and coordinating disaster management among KPB, the State of Alaska, and other municipalities, including response and recovery organizations.

While most OEM-supported incidents are managed directly by OEM staff, ongoing development and support of the KPB Incident Management Team (IMT) is critical to ensuring functionality and continuity among team members. The IMT comprises KPB employees, private industry partners, and qualified, vetted volunteers.

OEM supports incident operations by:

- Staffing the EOC.
- Activating the IMT.
- Coordinating situational awareness and incident data collection.
- Serving as the primary liaison with the State of Alaska Division of Homeland Security and Emergency Management's (AK DHSEM) State Emergency Operations Center (SEOC).
- Facilitating communication among municipalities and regional partners.
- Leading planning and preparedness efforts across sectors.

Operations are scalable to match the complexity of each incident. In major events, OEM participates in multi-agency coordination with state and federal partners to ensure unity of effort and efficient resource prioritization.

Emergency Management Phases

KPB organizes its emergency management activities across four interrelated phases: mitigation, preparedness, response, and recovery. Each phase informs the structure and operational intent of this plan and guides planning and operation efforts among local, state, and federal partners.

Figure 1: Emergency Management Phases

Mitigation: Pre-Disaster or Planned Events

Mitigation includes actions taken before a disaster or anticipated incident to reduce or prevent long-term risk to people and property. The MJHMP fully integrates the City of Seward and the City of Seldovia. The MJHMP addresses unique regional risks, recommends mitigation actions, and complies with federal and state requirements. The MJHMP should be referenced when developing post-disaster project worksheets to ensure eligible mitigation work is incorporated.

Preparedness: Ready, Set, Go!

Ready, Set, Go!
The *Ready, Set, Go!* program is part of the statewide standardized evacuation language for all mapping products.

Preparedness efforts are implemented through OEM and supported by its IMT, municipal partners, and local organizations. OEM emphasizes cross-jurisdictional coordination, planning, training, exercises, and community engagement.

OEM regularly promotes self-sufficiency among residents and encourages all households and businesses to operate independently. Local needs may exceed the availability of immediate aid during widespread incidents, making individual and community-level preparedness crucial.

Rooted in a whole community approach, OEM created the *Ready, Set, Go!* Preparedness Program and a suite of products to help residents and partners build the capabilities needed to respond swiftly, effectively, and in a unified effort when emergencies occur.

Response: Daily Operations Versus IMT Coordination

For day-to-day operations, most OEM-supported events (whether imminent threats or emergencies) are done by OEM staff to support KPB departments and service areas. During the initial response phase, the KPB IMT is regularly updated to maintain situational awareness in case activation becomes necessary as response needs expand.

The borough mayor (“mayor”) is the chief administrative officer. If the mayor determines that a disaster has occurred, is imminent, or is threatened, the mayor shall, by proclamation, declare an LDE. The

OEM Senior Manager ("emergency manager") shall assume primary responsibility for managing and coordinating OEM's responsibilities during a declared LDE and report to the mayor or a designee. For imminent and expanded disaster emergencies, the EOC is readied, and the KPB IMT is activated to coordinate with city governments, state agencies, and federal partners as appropriate. Depending on the severity and scope of the incident, response activities may include managing and supporting resource deployment, public alert systems, emergency protective measures, and evacuations/re-entry operations.

Roles must be clearly defined for a successful interface for interjurisdictional responses; the KPB IMT does not manage all responses during non-areawide incidents. For example, the State of Alaska, Division of Forestry & Fire Protection, is responsible for wildland fire suppression, ordering IMTs to manage large wildfires, and interfacing with local jurisdictions to meet shared incident objectives.

Recovery: Repopulation and Long-Term Recovery

Recovery operations are often coordinated with the State of Alaska to ensure timely financial and technical assistance access. OEM works closely with impacted municipalities and VOAD partners to prioritize restoration projects, address unmet needs, and strengthen community resilience. Recovery efforts should be carried out to reduce future vulnerabilities.

For recovery involving evacuation, scheduled re-entry into impacted areas allows residents temporary access to private property during recovery operations, while full repopulation of evacuation zones occurs only after essential services are restored.

Situation Overview

The borough covers 24,752 square miles, an area comparable in size to West Virginia. Approximately 65% (16,013 square miles) is land, while the remaining 35% (8,741 square miles) consists of Cook Inlet and the coastal waters of the Gulf of Alaska.

Kenai Peninsula Borough includes six incorporated cities and 32 unincorporated communities. Among the unincorporated communities are four Old Believer (Russian Orthodox) villages and eight tribal entities. The borough is within Alaska's Southcentral region.

- **Land ownership:**
  - 65% Federal
  - 22% State
  - 1% Local municipalities
  - 9% Native corporations
  - 3% Private
- **Economy:** About 56% of the borough population is in the labor force.[2] The largest employment sectors are government and tourism, followed by private industries, financial and professional services, retail, healthcare, and seafood.[3] Approximately 11.5% of residents live below the federal poverty line.[4]

[2] https://www.census.gov/quickfacts/fact/table/kalifornskycdpalaska,homercityalaska,kenaicityalaska,kenaipeninsulaboroughalaska/HEA775223
[3] https://kpedd.org/wp-content/uploads/January-2025-KPB-Economic-Update-Slide-Deck-pdf.pdf
[4] https://www.census.gov/quickfacts/fact/table/kenaipeninsulaboroughalaska/HEA775223

- **Demographics:**
  - **Population:** 61,259 residents; major population centers include Kenai (7,770), Homer (6,136), Seward (2,483), Soldotna (4,342), and Kalifornsky (8,487).[5]
  - **Age:** 3,300 residents (5.5%) are under age 5; 13,400 (22.1%) are ages 5–18; 31,700 (51.8%) are 18–65; and 12,600 (20.6%) are over 65.[6]
  - **Access and Functional Needs:** 7,500 residents (12.3%) under age 65 report disabilities affecting sensory, cognitive, ambulatory, self-care, or independent living.[7]
  - **Education:** Residents aged 25 and older, 94.3% have at least a high school diploma, and 29.4% hold a bachelor's degree or higher.[8]
  - **Language:** English; about 6.8% speak another language at home; 168 households do not have a strong English speaker present.[9]

Risk Assessment

The MJHMP identifies natural and human-caused hazards affecting Kenai Peninsula Borough communities. It assesses each hazard's magnitude and likelihood (risk) and evaluates the potential impacts on populations and critical infrastructure.[10] The following table outlines each community included in the MJHMP and identifies its associated hazard risk levels, categorized as extreme, high, moderate, or low.

Community	Extreme Risk	High Risk	Moderate Risk	Low Risk
Anchor Point	Not Applicable (N/A)	• Earthquake • Severe Weather • Tsunami • Wildfire	• Erosion • Flooding • Volcano	• Landslide • Avalanche
Cooper Landing	N/A	• Earthquake • Severe Weather • Wildfire	• Avalanche • Erosion • Flooding • Landslide • Volcano	N/A
Funny River	N/A	• Earthquake • Severe Weather • Wildfire	• Erosion • Flooding • Volcano	• Avalanche • Landslide

[5] https://www.census.gov/quickfacts/fact/table/kenaipeninsulaboroughalaska/HEA775223
[6] Ibid.
[7] Ibid.
[8] Ibid.
[9] https://hdpulse.nimhd.nih.gov/data-portal/social/table?age=914&age_options=age14_1&demo=00015&demo_options=languageall_1&race=00&race_options=raceall_1&sex=0&sex_options=sexboth_1&socialtopic=060&socialtopic_options=social_6&statefips=02&statefips_options=area_states
[10] The MJHMP includes data from cities that elected to participate in the 2024 update. Cities and Tribal entities are invited to participate in future updates.

Community	Extreme Risk	High Risk	Moderate Risk	Low Risk
Hope	N/A	• Earthquake • Severe Weather • Wildfire	• Avalanche • Erosion • Flooding • Landslide • Tsunami • Volcano	N/A
Moose Pass	N/A	• Earthquake • Severe Weather • Wildfire	• Avalanche • Erosion • Flooding • Landslide • Volcano	N/A
Nikiski	N/A	• Earthquake • Severe Weather	• Tsunami • Volcano • Wildfire	• Avalanche • Erosion • Flooding • Landslide
Nikolaevsk	N/A	• Earthquake • Severe Weather • Wildfire	• Erosion • Flooding • Volcano	• Avalanche • Landslide
Ninilchik	N/A	• Earthquake • Severe Weather • Tsunami • Wildfire	• Erosion • Flooding • Volcano	• Avalanche • Landslide
Port Graham	N/A	• Earthquake • Severe Weather • Tsunami • Wildfire	• Avalanche • Erosion • Flooding • Landslide • Volcano	N/A
Seldovia	N/A	• Earthquake • Severe Weather • Tsunami • Wildfire	• Avalanche • Erosion • Flooding • Landslide • Volcano	N/A
Seward	• Flooding	• Earthquake • Tsunami • Severe Weather	• Avalanche • Erosion • Landslide • Wildfire	• Volcano
Tyonek	N/A	• Earthquake • Severe Weather	• Avalanche • Erosion • Landslide • Tsunami • Volcano • Wildfire	• Flooding

Community	Extreme Risk	High Risk	Moderate Risk	Low Risk
KPB Areawide	N/A	• Earthquake • Severe Weather • Wildfire	• Avalanche • Erosion • Flooding • Landslide • Tsunami • Volcano	N/A

Table 2: Multi-Jurisdictional Hazard Mitigation Plan Hazard Assessment

Critical Infrastructure

The MJHMP also identifies essential facilities necessary for preserving safety, response, and recovery. The following lists highlight critical infrastructure, essential facilities, and key services within the borough.

Healthcare and Emergency Response Facilities

- Central Peninsula Hospital (Soldotna)
- South Peninsula Hospital (Homer)
- Providence Seward Medical Center
- Dena'ina Wellness Center (Kenai)
- Ninilchick Traditional Council Health Services
- Seldovia Village Tribe Health & Wellness
- Chugachmiut Health Services

Fire and EMS Services

- Municipal Fire and EMS (Kenai, Homer, Seward)
- KPB Fire and EMS Service Areas (Bear Creek, Central, Eastern, Kachemak, Nikiski, Western)
- Volunteer Fire (Cooper Landing, Hope, Lowell Point, Moose Pass)
- Tribal Volunteer Fire (Barabara Heights/Seldovia Village Tribe, Nanwalek, Port Graham, Tyonek)
- Alaska Division of Forestry & Fire Protection (Kenai/Kodiak Area)
- Kenai National Wildlife Refuge Wildfire Suppression (Refuge boundary, accessed by mutual aid)
- United States Forest Service (Chugach National Forest boundary, accessed by mutual aid)

Law Enforcement and Regulatory Agencies

- Alaska State Troopers
- Local police departments (Kenai, Soldotna, Seward, Homer)
- Village Public Safety Officers (Nanwalek, Port Graham, Seldovia)
- Federal and state environmental and wildlife protection agencies

Transportation Infrastructure

- Over 1,900 miles of roadways (645 miles are KPB-managed)
- Major state routes: Sterling and Seward Highways
- Maritime routes: Cook Inlet, Prince William Sound, Kachemak, and Resurrection Bays
- 12 public/municipal airports
- Bridges and culverts

- Ports and harbors in Homer, Nikiski, Seward, and Seldovia
- Railbelt from Seward to Anchorage

Education Infrastructure

Education Institution Type	Location(s)	Notes
KPB School District (KPBSD)	KPB-wide (42 schools)	Serves over 8,500 students; governed by a confidential Emergency Action Plan
University of Alaska	Soldotna, Homer	Kenai Peninsula College (KPC) and Kachemak Bay Campus (KBC)
Alaska Christian College	Soldotna	Private postsecondary institution
Alaska Vocational Technical Center (AVTEC)	Seward	State-operated vocational training institution
Private Schools	Multiple locations	Includes faith-based and independent school campuses

Table 3: Education Infrastructure

2. Concept of Operations

Operationalizing the EOP

This EOP is designed for scalable implementation based on the nature and severity of the incident. Activation may occur under any of the following conditions:

- An incident exceeds the capabilities of KPB departments or service areas.
- An incident exceeds the capacity of a local jurisdiction and requires KPB-level support.
- Multiple jurisdictions are impacted, necessitating unified coordination.
- A disaster is imminent, and anticipatory activation is warranted to position resources.

Early activation allows for greater flexibility, more effective coordination, and faster resource deployment. OEM determines the appropriate level of activation based on situational input from the on-scene IC or local officials.

EOC and IMT Coordination

The EOC is staffed 24/7 by the OEM duty officer to coordinate initial emergency response. OEM staff support local and minor responses (typically demobilized within 24 hours).

The emergency manager or designee may expand EOC operations and activate the IMT to support a major incident within two hours of notification.

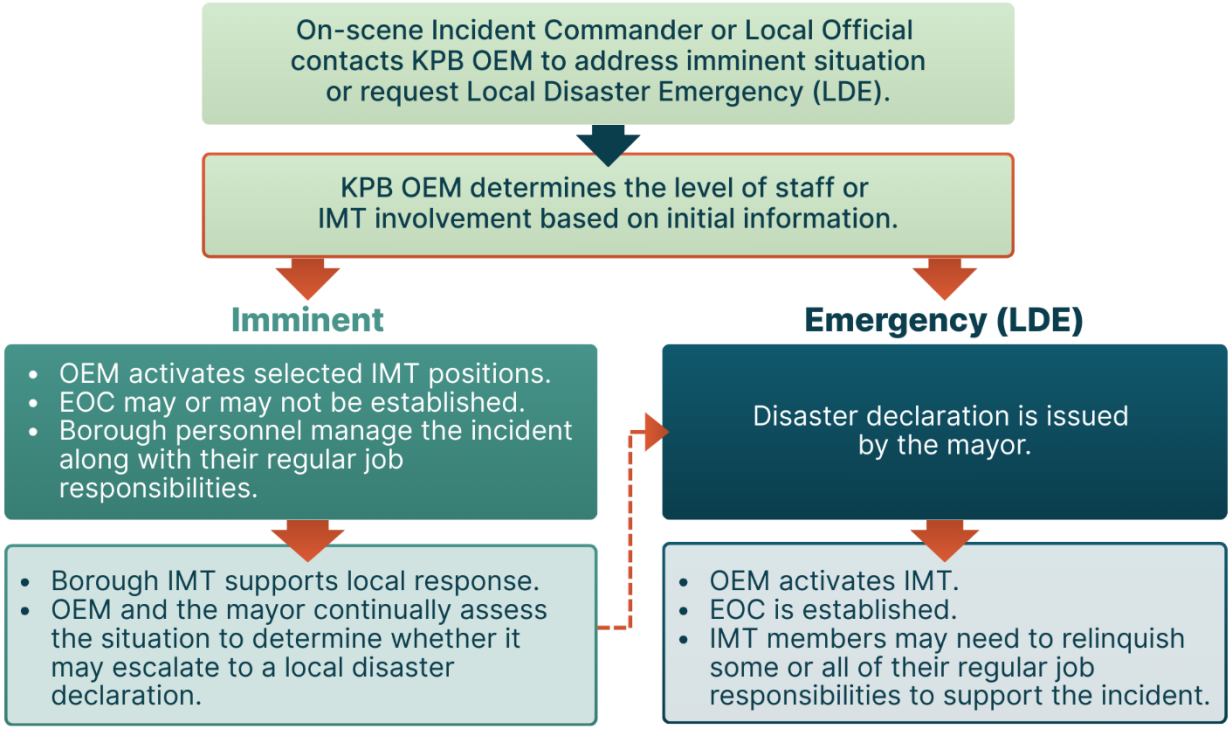


Figure 2: IMT Activation Procedures

The EOC has two fixed locations where the IMT coordinates strategic response efforts during an incident. It serves as KPB's coordination hub, linking field-level ICs, local jurisdictions, KPB service areas, the SEOC, and regional or federal support agencies.

Primary Location:
Emergency Response Center
253 Wilson Ln., Soldotna, AK 99669
Secured facility; co-located with the Soldotna Public Safety Communications Center.

Secondary Location:
Bear Creek Volunteer Fire Service Area Station (BCVFSA)
13105 Seward Hwy., Seward, AK 99664
Secured facility; co-located with BCVFSA and Seward/Bear Creek Flood Service Area.

Depending on the nature of the incident and response operations, the EOC may be temporarily moved to another KPB facility or operated virtually.

Continuity of Operations

KPB departments and service areas will activate Continuity of Operations Plans (COOPs) to maintain continuity of department operations and government, and ensure that essential functions continue with minimal disruption. Each COOP details the processes, lines of succession, and personnel required to sustain essential functions under degraded conditions. The ability of KPB departments and service areas to execute the roles, responsibilities, and tasks outlined in this EOP is directly dependent on the successful activation of their respective COOPs.

Within the scope of this EOP, designated leadership and lines of succession are established as follows:

- **Administration**: The mayor serves as the primary supervisor. In the event the mayor is unavailable, an administrative officer designated by the mayor will assume responsibility.
- **OEM**: The Emergency Manager is the primary supervisor. If unavailable, the Duty Officer will serve as successor.
- **KPB IMT**: The Incident Commander (IC) has primary responsibility. Should the IC be unavailable, the Deputy Incident Commander will assume command.

Incident Management Practices

Use of ICS/NIMS

KPB has adopted NIMS to prepare for and respond to LDEs. NIMS incorporates ICS for response and incident management.

For small-scale incidents, local responders organize using the five core ICS functions: Command, Operations, Planning, Logistics, and Finance/Administration. These are typically staffed by KPB's initial IMT, which is composed of KPB personnel and volunteers trained in ICS roles.

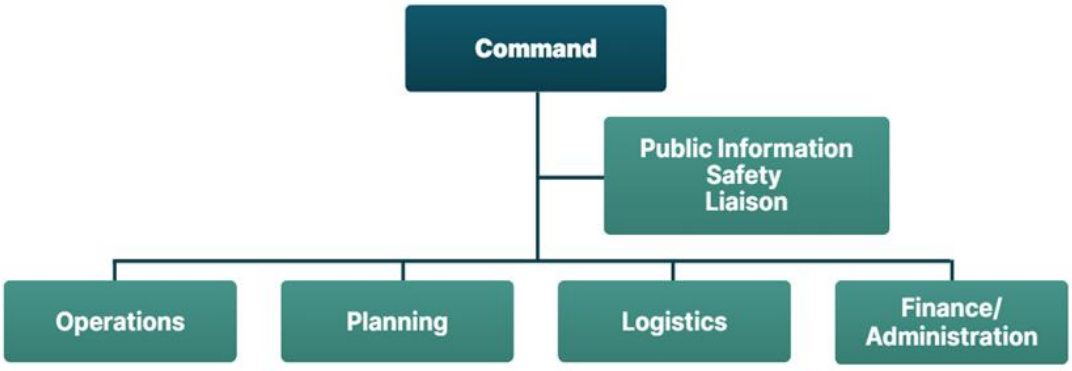


Figure 3: IMT ICS Structure

When an incident escalates in scope or complexity, the IMT expands to include representatives from regional, state, and federal agencies; tribal entities; and disaster aid organizations. This expansion supports unified command and facilitates seamless integration of regional, state, and federal response plans.

IMT Staffing

IMT staffing relies on assigning personnel whose emergency roles align with their day-to-day duties, skills, and expertise. All IMT members must be trained in ICS, which can be adapted for incidents ranging in scale and complexity.

IMT operations are supported by structured shift rotations and consistent relief procedures to maintain operational continuity and responder well-being. Key guidelines include:

- Establishing shift lengths (preferably ≤12 hours).
- Scheduling volunteer-supported operations, such as the call center and temporary emergency evacuation points (TEEPs), in four-hour shifts with 30-minute overlapping shift changes.
- Providing a designated rest area with beverages and snacks.
- Demobilizing KPB employees as soon as possible, allowing staff to return to their regular job functions.

Automatic Deployment

There are two hazards that automatically trigger deployment, for which IMT members are to report to the EOC once they are safe to do so:

- A tsunami warning
- An earthquake of such intensity that it is difficult to stand or walk

Mutual Aid and Multijurisdictional Coordination

Mutual aid and cross-jurisdictional coordination are essential to managing large-scale or complex incidents within the borough. While emergency preparedness and response begin at the local level, multi-agency partners play critical roles in major emergencies. KPB has established agreements and protocols to ensure an efficient and unified response across agencies and levels of government.

The Alaska Intrastate Mutual Aid System (AIMAS) facilitates the sharing of resources among local governments statewide during disaster incidents. When an incident exceeds its available local capabilities, KPB may request support through AIMAS. Requests can include personnel, equipment, or operational resources, and are coordinated by OEM in alignment with the SEOC.

Public-Private Partnerships

KPB coordinates with private sector entities and NGOs to support emergency operations. These partners provide critical services, infrastructure, and resources, and are integrated into planning, training, and EOC operations.

The table below provides a brief overview of key partners, their roles in emergency operations, and KPB's coordination approach. Section 3: Organization and Assignment of Responsibilities provides additional detail on specific roles and responsibilities of response partners.

Sector	Role in Emergency Operations	Coordination Approach
VOAD	• Mass care, feeding, and sheltering • Volunteer management • Unmet needs services	• Coordination with VOAD, local faith-based and nonprofit partners • Liaison roles may be filled on the IMT as needed
Utilities	• Amplify this sector's messaging	• Coordinate with Fire/EMS to clear downed trees impacting rights-of-ways
Private Industry	• Support Small Business Administration (SBA)	• Shared public information on behalf of state and federal partners

Table 4: Public-Private Partnerships

3. Organization and Assignment of Responsibilities

KPB Staff Support and IMT Roles

KPB departments and service areas may contribute expertise to emergency management across the preparedness, response, and recovery phases. The table below outlines potential IMT roles and potential activities aligned with staff expertise.

Department	IMT Role(s)	Preparedness Activities	Response Activities	Recovery Activities
Mayor's Office	• Administrator • Liaison • Public Information	• Provide executive leadership and policy direction • Promulgate plans	• Issue emergency declarations • Communicate with the public • Oversee legislative actions • Coordinate with state/federal officials • Request disaster grant assistance from state/federal agencies	• Oversee recovery policy decisions • Engage in strategic planning for long-term recovery • Approve disaster grant reporting
Assembly	N/A	• Support declaration processes • Communicate with constituents	N/A	• Appropriate disaster grant funds
Assessing Department	• Planning • Logistics • Operations	• Maintain up-to-date property data • Prepare staff for damage assessment roles	• Support damage assessments for disaster declarations	• Update property records based on losses
Clerk's Office	• Liaison • Public Information • Documentation	• Maintain public records of emergency plans and ordinances	• Document emergency declarations and official actions	• Archive recovery documentation

Department	IMT Role(s)	Preparedness Activities	Response Activities	Recovery Activities
Donald E. Gilman River Center	• Planning • Operations	• Support hazard mitigation planning, permitting and environmental review	• Support response coordination with state and federal partners	• Support recovery needs and restoration projects
Finance Department	• Finance	• Compliance oversight of funding procedures	• Track and manage emergency expenditures • Support disaster grant application development	• Compile documentation for reimbursement • Audit recovery costs • Support disaster grant compliance and complete financial reports
Human Resources	• HR Specialist	• Develop staffing plans for emergencies	• Manage personnel accountability	• Support workforce re-entry and continuity post-disaster
Legal Department	• Legal	• Review emergency legal authorities • Review emergency support clauses in multi-year contracts	• Prepare declarations and legislation. • Provide legal support during emergencies	• Support legal aspects of recovery and federal claims
OEM	• All roles until team is activated and after demobilized	• Develop and maintain the EOP and COOP • Conduct training and exercises	• Activate and manage the EOC/IMT • Coordinate responses with cooperators	• Lead recovery planning • Manage after-action reporting • Support state/federal coordination • Compliance oversight from disaster grant application to award requirements
Planning Department	• Planning	• Maintain hazard maps, predetermine evacuation zones, and integrate mitigation into land use	• Support situational awareness, GIS, and land use control during response	• Update mitigation strategies

Department	IMT Role(s)	Preparedness Activities	Response Activities	Recovery Activities
Property Tax Division	• Logistics	• Develop contingency plans for tax relief	• Adjust property tax assessments due to damage or loss	• Implement revised assessments
Purchasing & Contracting	• Logistics	• Pre-identify vendors • Maintain emergency procurement compliance	• Procure resources, supplies, and services during response	• Provide project management for KPB infrastructure repairs • Support disaster grant management
Risk Management	• Safety • Planning • Operations	• Assess and mitigate potential risks • Maintain insurance and liability programs	• Manage claims and employee safety concerns during incidents	• Coordinate insurance recovery and claims documentation
Roads Department	• Planning • Operations	• Identify critical routes • Inspect road readiness	• Clear roads and maintain access for emergency vehicles	• Repair damaged infrastructure and restore transportation access • Support disaster grant management
Sales Tax Division	• Finance	• Analyze potential revenue disruptions • Prepare contingency protocols	• Implement departmental COOP	• Assess impact on revenue base • Assist with economic recovery planning
Service Areas	• Operations	• Conduct training and maintain readiness • Participates in the *Ready, Set, Go!* prevention program	• Uses the Know Your Zone hub during evacuation/re-entry • Maintain services • Coordinate with EOC	• Conduct After-Action Report (AAR)/Improvement Plan (IP) • Support community recovery

Department	IMT Role(s)	Preparedness Activities	Response Activities	Recovery Activities
Solid Waste	• Operations	• Plan for disaster waste management and debris clearance	• Coordinate debris removal and hazardous waste disposal • Track total debris/waste disposal	• Restore impacted solid waste services • Evaluate and improve disposal operations • Track total debris disposal

Table 5: KPB Department Roles and Responsibilities

Roles of Municipalities

KPB is comprised of SAs and unincorporated communities. OEM is directly responsible for providing non-area-wide emergency management support to unincorporated communities.

There are six incorporated cities within the borough. The cities are responsible for:

- Managing emergencies within their jurisdictions; they are encouraged to develop and maintain local EOPs.
- Coordinating with KPB through direct liaison or EOC-to-EOC integration during multi-jurisdictional incidents.
- Retaining operational control unless resources are overwhelmed.

OEM does not replace municipal response efforts. However, OEM may activate its IMT and coordinate with the State of Alaska to address expanding resource capabilities requested by a city.

Local Emergency Planning Committee (LEPC)

When major portions of this EOP are updated, the KPB LEPC requires a 30-day public comment period, which includes LEPC board review. The LEPC comprises representatives from local government, emergency services, public health, industry, environmental groups, and the public to ensure broad community input in emergency planning.

The LEPC supports the OEM with emergency management functions by:

- Coordinating with representatives from groups or organizations subject to 42 United States Code (USC) §11001-11005 requirements.
- Preparing planning documents, articles, or policies for the Committee's review of recommendations.
- Processing Tier II public requests for information and providing public data for quarterly review.
- Maintaining the KPB Hazardous Materials Emergency Response Plan and the LEPC webpage Tier II reporting requirements.
- Establishing revision cycles for planning documents.
- Supporting the *Ready, Set, Go!* preparedness outreach and educational programs.

State and Federal Integration

When KPB resources and mutual aid are insufficient, OEM coordinates directly with the SEOC. The SEOC may provide:

- Connections with VOADs serving Alaska.
- Logistical support for critical resources.
- Deployment of specialized response teams and assets.
- Access to statewide mutual aid and interagency coordination, including through AIMAS.
- Coordination of resources through the Pacific Northwest Emergency Management Arrangement.
- A communication bridge to federal support systems.

Should an incident require federal response support, the Joint Field Office (JFO) is activated subsequent to a Presidential Disaster Declaration. Federal assistance is tailored to the hazard type and may involve:

- FEMA for disaster response and recovery.
- Environmental Protection Agency (EPA) or United States Coast Guard (USCG) for oil/hazardous materials under the Alaska Federal/State Unified Plan.
- Other agencies, such as the Alaska Department of Transportation (DOT), the United States Department of Agriculture (USDA), or the Department of Health and Human Services (HHS), depending on the incident scope.

For oil spills or hazardous substance releases, regulatory responsibilities include:

- The Alaska Department of Environmental Conservation (ADEC) serving as the state lead agency.
- The EPA (inland) or the USCG (coastal/marine) serving as the federal lead.

OEM remains the conduit for all resource and support requests to state and federal partners, both for city jurisdictions and unincorporated communities of the borough.

4. Direction, Control, and Coordination

Emergency Procurement to Address an Imminent Situation

Emergency procurement must be pre-approved by the mayor or designee to be supported administratively by OEM. This process allows for addressing imminent threat(s) to public safety before the mayor declares an LDE.

Once authorized, OEM staff use ICS to execute objectives. They may apply contingency funds for initial response to a potential disaster or other emergency that poses an imminent threat to public health, life safety, property, or welfare within the borough. In many cases, addressing imminent situations early has minimized the need for expanded resources or the local emergency declaration process.

Local Disaster Emergency Declaration Process

When incident conditions exceed local capacity or are likely to require regional, state, or federal support, the emergency manager may recommend that the mayor issue an LDE declaration. This action enables access to emergency powers, expedites procurement, initiates mutual aid, and facilitates disaster assistance requests through the SEOC.

An LDE is enacted for seven days and must be formally documented. The LDE must include:

- Date of emergency occurrence
- Statement indicating the nature of the disaster or emergency
- Statement describing areas threatened or affected and conditions that have brought about or that make possible the termination of the disaster or emergency
- Statement describing available resources
- Statement of KPB funds to be expended
- Statement requesting assistance from the SEOC
- Statement confirming an emergency affecting life, health, or safety exists for the purposes of emergency procurement
- Impact
- Requests for assistance
- Incident scope data

Once an LDE is declared, OEM notifies the SEOC, impacted municipalities, and relevant cooperators.

Coordination Zones

KPB is divided into geographic response zones to facilitate regional coordination. Each zone includes diverse terrain, community profiles, and infrastructure systems that are factored into planning, resource staging, and operational strategy. These zones may align with the borough's "Know Your Zone" evacuation designations and can be used to support both response and recovery operations.

Transition from Response to Recovery

The emergency manager or IC initiates the recovery transition in coordination with the mayor. Depending on the scale and complexity of recovery needs, responsibilities may transfer from the IC to designated KPB departments.

Recovery operations will use the ICS structure to ensure continuity. Specifically, the IMT will transition duties to appropriate borough departments or partner agencies to support long-term recovery planning, conduct damage assessments, and provide public information. Long-term coordination from recovery to reimbursement continues with the State of Alaska for state and federal disaster declarations. On average, disaster assistance grants require five to seven years to close out fully.

5. Information Collection, Analysis, and Dissemination

Situational Awareness and Common Operating Picture

Responders and EOC staff are expected to maintain awareness of the common operating picture, as updated information directly informs operational planning, objective setting, and resource coordination.

The EOC collects, analyzes, and shares information using multiple tools and sources. The sources and methods in the table below provide the EOC with structured methods for collecting and maintaining situational awareness during an incident.

Information Source/Method	Purpose
State and Federal Sources	Direct updates and data systems to support incident objectives
Situation Reports (SitReps)	Maintain verified, up-to-date incident information throughout response
Briefings	Provide structured information exchange and updates
Public Information Sources	Monitor media, alerts, notifications, and social media
Field-Level Reports	Direct updates from responders and cooperating agencies
Know Your Zones	Evacuation zones established within KPB Fire/EMS service areas

Table 6: EOC Information Sources and Methods

The quick reference guide below lists online dashboards, data systems, and mapping tools that OEM and EOC staff frequently access to support decision-making.

Online Tool/Source	Link
Alaska Interagency Coordination Center Intelligence Dashboard	https://www.arcgis.com/apps/dashboards/71b0377b3c3d4f719e11b8caa50fb529
Alaska DHSEM	https://ready.alaska.gov/
ADEC Smoke/Air Quality	https://dec.alaska.gov/air/air-monitoring/
EPA Computer-Aided Management of Emergency Operations (CAMEO) System	https://www.epa.gov/cameo

Online Tool/Source	Link
Kenai Peninsula Shore Zones	https://www.shorezone.org/
Know Your Zones – Evacuation Maps	https://info.kpb.us/pages/kyz
KPB Community Wildfire Protection Plan	https://storymaps.arcgis.com/stories/c0edad4aeae54fc9865738353eef99f3
National Buoy Data	https://www.ndbc.noaa.gov/obs.shtml?lat=13&lon=-173&zoom=2&pgm=tsunami
National Spot Weather	https://spot.weather.gov/new-request
Tsunami Warning Center	https://tsunami.gov/
United States Forest Service Risk Management Assistance Dashboard	https://experience.arcgis.com/experience/f9d7f7f920494c3db43a23a8dffe4664
United States Geological Survey (USGS) River Gauges	https://waterdata.usgs.gov/nwis/

Table 7: EOC Online Tools and Sources Quick Reference

Given the potential for network or communication failures during emergencies, KPB maintains redundant tools and communication methods to ensure continuous situational awareness and sustain the common operating picture, even during system disruptions.

Public Information and Joint Information System

The EOC coordinates public information efforts to ensure timely, accurate, and accessible messaging. For imminent situations likely to expand into regional or complex incidents, OEM will activate the call center using the JIS Guidelines Annex to support a scalable, multi-agency Joint Information Center (JIC). The JIC facilitates collaborative development and distribution of agency messaging.

The JIS allows for a collocated, virtual, or hybrid JIC that may expand or contract operations based on incident needs, community impacts, and ongoing threats to public safety. The OEM call center will operate in conjunction with some level of JIS activity.

A JIC may be established when the demand for information surpasses, or is expected to surpass, the capability of the affected organization, or when there is a significant impact on public safety. Participating agencies will assign staff with authority to represent their organization and speak on its behalf.

JIS Delegation
During wildfire season, agency administrators include the JIS Guideline Annex in the delegation of authority, requiring incoming IMTs to coordinate with the EOC, responding partners, and cooperators.

The JIS ensures public messaging aligns with operational objectives, reduces conflicting information, and enhances public trust during emergencies.

6. Communications

Operational Communications

KPB maintains structured, interoperable communication capabilities to support field operations, coordinate with partner agencies, and sustain continuity of command during all-hazards incidents. To achieve this, KPB utilizes a suite of interoperable systems for internal coordination and external agency integration.

System	Function	Application
Alaska Land Mobile Radio (ALMR)	Trunked, statewide interoperable radio system	• Primary radio network for IMT and other response cooperators • Enables cross-agency coordination in real time
Municipal Very High Frequency (VHF)/Ultra High Frequency (UHF) Systems	Localized radio networks	• Used within cities and service areas for field coordination • Often patched into EOC channels for centralized situational awareness
Amateur Radio Emergency Service (ARES)	Redundant radio communications by trained volunteers	• Provides backup in case of failure of primary systems • Useful in remote areas or for relay during extended outages
National Alert and Warning System (NAWAS)	National emergency communication network	• Allows EOC to receive and send alerts between federal warning centers and local jurisdictions

Table 8: Communication Systems

Redundant and Backup Communication Systems

KPB maintains multiple layers of communication systems to ensure operational continuity during partial or complete system failures. Redundancy strategies include:

- **Satellite Phones:** Issued to key personnel, including section chiefs and field responders, particularly in remote areas or during wide-scale outages.
- **ARES Activation:** Amateur radio, also known as ham radio, equipment is located in the EOC, Central Peninsula Hospital, and South Peninsula Hospital, and operated by Moosehorn Radio Club. The club has limited mobile capabilities. ARES also maintains predefined fixed operating locations across the Kenai Peninsula for emergency communications.
- **Generator Support:** The EOC is equipped with generator backup to sustain operations during prolonged power outages.

Public Alert and Warning Systems

KPB employs a layered, multi-platform approach to warning dissemination, allowing for redundancy, geographic targeting, and accessibility. Warnings are issued rapidly and updated regularly by the Public Information Officer (PIO) or JIC, under the direction of the IC or unified command.

System	Function	Activation Scenario Examples
KPB Alerts	Borough-wide voice/text alert system. Landlines are included automatically; residents may opt-in mobile/email	• Wildfire • Flood (localized or widespread) • Evacuation • Shelter-in-place order
Emergency Alert System (EAS)	Interrupts local radio and TV programming for emergencies	• Multi-jurisdictional emergencies • Large-scale evacuations
Wireless Emergency Alerts (WEA)	Geo-targeted text notifications via cell towers	• Tsunamis • Child abductions (AMBER Alert) • Major public safety threats
Social Media	Pushes situational updates and guidance via Facebook, X (Twitter), KPB OEM Blog	• Supplemental information after initial alert • Status updates
Outdoor Warning Sirens	Outdoor sirens in coastal communities, with pre-recorded warnings	• Tsunamis • Hazardous material • Evacuation or shelter-in-place for coastal areas
National Oceanic and Atmospheric Administration (NOAA) Weather Radio	NOAA broadcasts federal weather and emergency alerts (not issued by KPB OEM)	• Severe weather • Tsunami alerts • Winter storms
Mobile Public Address Systems	Law enforcement or fire issue live warnings in specific areas	• Evacuations • Protective actions
Door-to-Door Notification	Used for localized or rapid-onset threats	• Isolated or rural alerts • Special needs populations • Confirmed delivery required through direct contact

Table 9: Public Alert and Warning Systems

Communications from Multiple Perspectives

KPB prioritizes clear, timely, and accessible emergency communications for all residents, particularly those with special needs, disabilities, or limited English proficiency. Effective communication ensures critical safety information reaches the entire community, including vulnerable populations identified through local planning efforts.

KPB recognizes several community groups and settings that warrant tailored communication approaches during incidents, including but not limited to those listed in the table below.

Community Group or Setting	Communication Considerations
Schools	• Clear, timely communication with parents and guardians • Messaging suitable for children
Home care patients	• Communication through caregivers and healthcare providers • Formats suitable for mobility or cognitive impairments
Seasonal camps and temporary populations	• Immediate, concise messaging appropriate for transient or unfamiliar populations • Multilingual support as needed
Senior residential housing	• Accessible formats (large print, audio) • Direct outreach through senior services providers

Table 10: Messaging Considerations for Special Populations and Settings

To ensure inclusive messaging during emergencies, KPB may implement multiple strategies:

- **Multilingual Messaging:** Translate emergency notifications into commonly spoken languages within the borough, whenever feasible.
- **Accessible Formats:** Provide information in large print, audio messages, Braille (upon request), and visually accessible signage.
- **Direct Outreach:** Collaborate with healthcare providers, school officials, senior centers, and facility operators to deliver timely information directly to special populations.
- **Assistive Technologies and Services:** Use closed captioning and American Sign Language (ASL) interpreters for televised or streamed public briefings. Maintain Telecommunication Device for the Deaf/Teletype (TDD/TTY) integration within KPB alert systems.
- **Pre-Incident Planning:** Encourage residents and facility managers to identify and share special needs and functional access requirements with emergency responders in advance to support faster, more tailored assistance.

7. Administration, Finance, and Logistics

Mutual Aid and Cost-Sharing Protocols

KPB maintains active mutual aid agreements with the Matanuska-Susitna Borough and the Municipality of Anchorage to share staffing resources. Through these agreements, individuals with position-specific credentials may be deployed to assist OEM. OEM also participates in AIMAS to support response operations beyond internal capacity.

Mutual aid protocols outline responsibilities, cost recovery terms, and operational integration. All mutual aid resources must be integrated into the incident structure under the appropriate ICS section and tracked for time, equipment use, and associated costs.

Administration and Finance

Upon LDE declaration, the mayor authorizes the use of the OEM emergency contingency fund (100.11250.XXXXX.49999). Each LDE must be assigned a five-digit project code, which tracks costs and is part of the naming convention for all incident documentation. Because financial operations are executed under compressed schedules requiring expedited actions, adhering to KPB financial management procedures and general accounting principles is critical to establish the basis for reimbursement eligibility through state or federal disaster assistance programs.

Cost recovery efforts are initiated early in the response and continue through the recovery phase. When appropriate, the Finance Section transfers duties to OEM staff who will continue to work with the Alaska DHSEM to prepare state or federal project worksheets for reimbursements. This process includes gathering supporting documentation and ensuring all costs meet eligibility requirements under applicable disaster declarations.

Reimbursement claims must be submitted within the required timelines. Failure to comply with procurement standards, documentation requirements, or retention policies may result in costs being deemed ineligible for reimbursement.

Logistics

Emergency procurement is used when the mayor authorizes a response to an imminent life-safety threat or when declaring an LDE. The IC or designee is authorized to approve expenditures. Initial sourcing draws on KPB departments; requests are escalated to mutual aid partners or the SEOC through established channels if unmet needs remain. All resources must be tracked from assignment to demobilization.

Within the ICS structure outlined in this EOP, the Logistics Section is responsible for coordinating all resource acquisition, distribution, and support operations during activations. To maintain accountability and ensure timely delivery, all resource requests are routed through the Logistics Section.

8. Plan Maintenance and Training

Plan Review and Update Cycle

OEM is responsible for updating, maintaining, and revising this EOP and its corresponding annexes, with the assistance of local jurisdictions and the LEPC as needed. The entire EOP, including any annexes, should be reviewed, revised, republished, and redistributed at least every five years.

This plan should be modified following post-incident analyses, post-exercise critiques, and/or policy changes. Such changes include updated responsibilities, procedures, laws, or regulations.

Training and Exercise Program

OEM, in collaboration with other KPB departments, the LEPC, IMT members, and other cooperators, coordinates ongoing disaster training, educational programs, and annual exercises. Guided by NIMS, OEM identifies and delivers training tailored to the roles and responsibilities of IMT members and cooperating entities.

Integration of Lessons Learned and AARs

Training and exercises allow OEM to evaluate and strengthen emergency management programs. Following any incident, exercise, or training, an AAR process should begin, starting with structured debriefings.

Key after-action reporting activities include:

- **Conduct a Hotwash:** Hold an immediate debrief with all involved personnel to capture initial observations, including strengths and areas for improvement.
- **Initiate the AAR Process:** Transition from the hotwash into structured analysis, reviewing procedures, staff actions, and operational data to identify strengths and deficiencies.
- **Compile the AAR Document:** Prepare a formal report summarizing findings from the hotwash and analysis.
- **Develop an IP:** Translate AAR findings into corrective actions with assigned roles, responsibilities, and timelines.
- **Incorporate Lessons Learned:** Use AAR and IP findings to update EOPs, policies, procedures, and training programs to enhance future response capabilities.

9. Authorities and References

Legal Authorities

Authorities include the KPB Code of Ordinances, the State of Alaska, Alaska Statutes, and Federal Public Laws. OEM maintains a working knowledge of these legal authorities as they pertain to prevention, response, and recovery within a second-class borough.

References

The following references support this EOP and provide additional context for emergency management activities. This list is not exhaustive.

Reference	Agency	Description
City EOPs and Disaster Plans	City Governments (Various)	Emergency plans for city-level response, including IMT, activation, and resources
Kenai Peninsula Borough Multi-Jurisdictional Hazard Mitigation Plan	KPB OEM	Plan to minimize disaster impacts across the Borough
Kenai Peninsula Community Wildfire Protection Plan (2022)	All Land Management Agencies (Private and Public)	Wildland fire response capabilities, risk assessment, and mitigation strategies for all lands within the Kenai Peninsula
Kenai Peninsula Borough LEPC Response Plan	KPB LEPC	Plan dictates reporting and response in coordination with State of Alaska Department of Environmental Conservation
State of Alaska Emergency Operations Plan (2024)	Alaska DHSEM	State plan for coordinated emergency and disaster response
State of Alaska Hazard Mitigation Plan (2023)	Alaska DHSEM	Multi-agency hazard mitigation strategy across local, state, and federal levels
Alaska Inland Area Contingency Plan (2025)	ADEC, USCG, and EPA	Regional guidance and coordination of agencies and responsible party for oil and hazardous substance spill response relevant to Kenai Peninsula
Alaska Regional Contingency Plan (2022)	ADEC, USCG, and EPA	Regional guidance and coordination of all government agencies for oil and hazardous substance spill response
National Response Framework (2019)	DHS	National all-hazard framework providing context for how the whole community responds, aligned with national preparedness

Reference	Agency	Description
National Incident Management System (NIMS) Document (2017)	DHS	Nationwide template enabling effective incident response across the United States
National Contingency Plan (1994)	USCG	Structure for responding to oil discharges and hazardous substance releases
National Infrastructure Protection Plan (2013)	DHS	Plan for protecting the United States' critical infrastructure and key resources

Table 11: Reference Plans, Policies, and Resources

10. EOP Annexes – Functional and Hazard-Specific Guidance

EOP annexes are maintained as separate documents that provide functional and hazard-specific guidance that expands on the Base Plan. Functional annexes explain how essential capabilities are organized and implemented, while hazard-specific annexes tailor those functions to particular threats.

Each annex is presented as a functional or hazard-specific guideline document and aligns with the Base Plan and supporting documents to ensure a coordinated approach to preparedness, response, and recovery across diverse incidents. EOP annexes include:

- Access and Functional Needs Guidelines
- Avalanche or Landslide Guidelines
- Call Center Guidelines
- Cybersecurity Guidelines
- Damage Assessment Guidelines
- Disaster Help Center Guidelines
- Earthquake Guidelines
- Emergency Operations Center Guidelines
- Evacuation Guidelines
- Flooding Guidelines
- Joint Information System Guidelines
- Pet Sheltering Guidelines
- Sheltering Guidelines
- Tsunami Guidelines
- Volcano Guidelines
- Wildland Fire References

11. Glossary

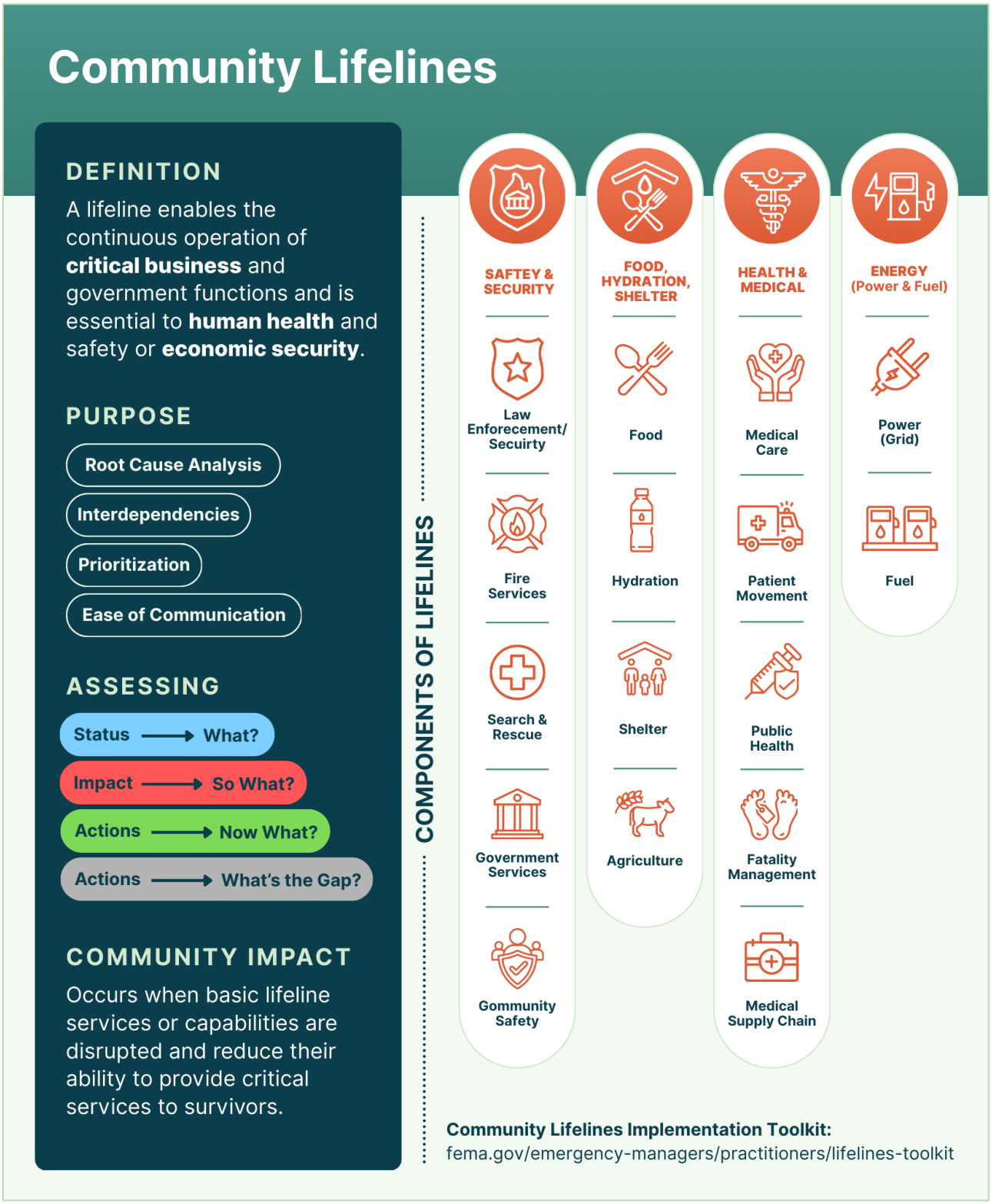
The following glossary defines key terms used throughout the EOP Base Plan. It is intended to promote consistency and shared understanding among all partners involved in emergency management. Acronyms are not used in this table, as they are included in the standalone Acronyms and Abbreviations List.

Key Terms	Definition
After-Action Report	A formal report prepared following an incident, exercise, or training to summarize performance, identify strengths and weaknesses, and propose improvements.
Alaska Intrastate Mutual Aid System	A system for sharing personnel, equipment, and resources among local governments statewide during disaster incidents.
Amateur Radio Emergency Service	A volunteer network of licensed amateur radio operators that provides backup communications when primary systems fail.
Community Lifelines	FEMA's operational framework defining critical service areas: Safety and Security; Food, Water, and Shelter; Health and Medical; Energy; Communications; Transportation; and Hazardous Materials. These lifelines are used to visually convey assessments of impacts and prioritize response actions.
Continuity of Government	The principle of maintaining essential government authority, leadership, and core functions during emergencies to preserve governance.
Continuity of Operations Plan	Plans developed by agencies to ensure essential government functions continue during and after an emergency.
Comprehensive Preparedness Guide 101	FEMA's guidance document that sets principles and processes for developing emergency operations plans.
Emergency Operations Center	The central coordination hub for incident management, where leadership, situational awareness, and resource allocation are directed.
Emergency Operations Plan	The Kenai Peninsula Borough's primary framework for disaster preparedness, response, recovery, and mitigation.
Incident Commander	The individual responsible for overall management of incident operations within the Incident Command System.
Incident Command System	A standardized, on-scene management framework organizing functions of command, operations, planning, logistics, and finance/administration.
Incident Management Team	A team of trained personnel that provides command, coordination, and support during significant incidents.
Improvement Plan	A document produced after an AAR that assigns corrective actions, roles, and timelines to address identified gaps.

Key Terms	Definition
Joint Information Center	A designated center where public information officers from multiple agencies coordinate unified public messaging.
Joint Information System	A framework that integrates public information efforts across agencies to ensure consistent and accurate messaging.
Local Emergency Planning Committee	A local planning body that oversees hazardous materials preparedness, Tier II reporting, and community emergency planning.
Mitigation, Preparedness, Response, Recovery	The four phases of emergency management used to structure planning, operations, and recovery efforts.
Mutual Aid	Formal agreements between jurisdictions or organizations to provide resources and assistance across boundaries during emergencies.
National Incident Management System	A national framework that standardizes incident management practices across all levels of government.
National Response Framework	The federal guide outlining roles, structures, and responsibilities for nationwide disaster response.
Unified Command	A structure within ICS/NIMS that allows multiple agencies or jurisdictions to manage an incident together through coordinated decision-making.
Whole Community Approach	An inclusive emergency management principle that engages residents, government, nonprofits, the private sector, and tribal partners in planning and response.

Table 12: Glossary

12. Attachment: FEMA Community Lifelines



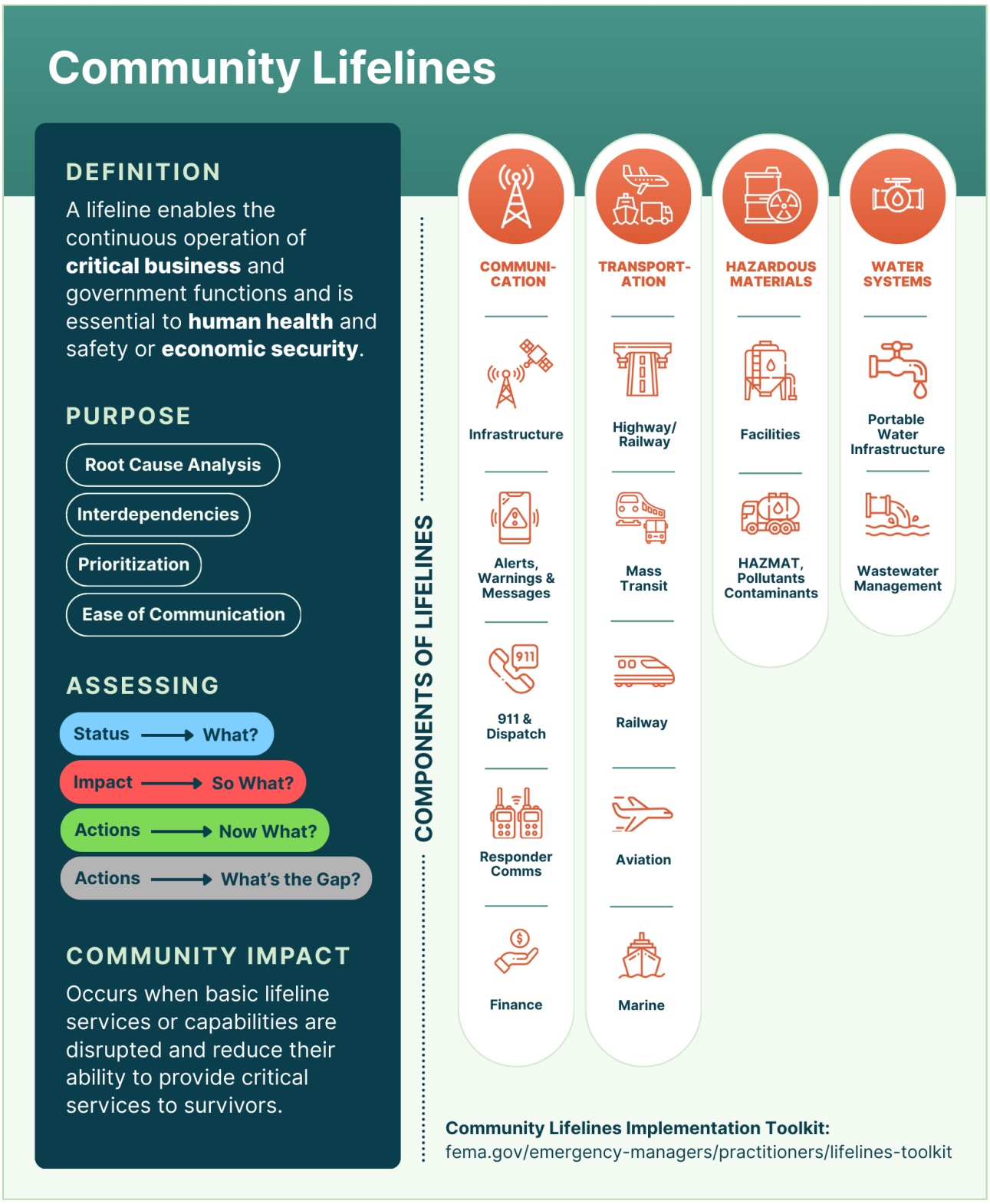


Figure 4: Community Lifelines

Access and Functional Needs Guidelines

For natural or human-caused incidents, emergency planning for persons with access and functional needs (AFN) requires coordination with healthcare providers, disability service organizations, and community networks. Geographic isolation and limited transportation options increase the vulnerability of residents who rely on medical equipment, mobility aids, or caregiver assistance. Office of Emergency Management (OEM) maintains voluntary registries and works with local agencies to identify and support AFN populations during evacuations and sheltering.

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AFN Imminent Phase – Notification and Activation

Effective inclusion of individuals with AFN begins at the earliest stages of emergency activation. During this phase, the focus is on identifying at-risk populations, alerting partners and service providers, and ensuring all public communications are accessible and inclusive. Planning for AFN integration at activation improves overall response efficiency and outcomes for the whole community.

RESPONSE ACTIONS

- ☐ Coordinate with the Statewide Independent Living Council of Alaska's Emergency Management Coordinator to integrate services into the response efforts.
- ☐ Engage cooperators to identify necessary accommodations, communication methods, transportation, equipment, and support services for individuals with AFN.
- ☐ Work with logistics to develop or activate agreements with transportation providers capable of assisting those with mobility or cognitive limitations.
- ☐ Disseminate emergency alerts in accessible formats.
- ☐ Include specific considerations for AFN populations in the initial Incident Action Plan (IAP).
- ☐ Disseminate public information in coordination with the Joint Information Center (JIC), ensuring inclusion of instructions relevant to AFN populations.
- ☐ Coordinate with Voluntary Organizations Active in Disaster (VOADs) and Non-Governmental Organizations (NGOs) to locate at-risk individuals.

All acronyms and abbreviations used in this annex are defined in the Acronyms and Abbreviations List, maintained as a separate supporting document to the EOP.

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AFN Response Phase – Operations and Management

The response phase emphasizes direct assistance to AFN populations during evacuation, sheltering, and information dissemination. This may include coordination between emergency management, transportation services, shelter operations, and healthcare providers. By embedding AFN considerations into the core of response activities, Kenai Peninsula Borough (KPB) can uphold inclusive response principles and improve outcomes for those most at risk.

RESPONSE ACTIONS

- ☐ Coordinate with VOADs and NGOs for supply distribution.
- ☐ Link individuals to external resources through Joint Information System (JIS) coordination.
- ☐ Ensure communication access at all service sites, including American Sign Language (ASL) interpreters, captioning services, visual boards, and translation services.
- ☐ Support evacuation for individuals with mobility, sensory, or cognitive impairments.
- ☐ Conduct intake screening at shelters to identify individuals with AFN and their specific requirements.
- ☐ Ensure shelters have accessible cots, bathrooms, and other facilities.
- ☐ Provide quiet zones or sensory-sensitive areas within general population shelters.
- ☐ Facilitate access to replacement identification documents and lost medical records.
- ☐ Replenish accessible supplies and medications as needed through emergency procurement.
- ☐ Coordinate emotional and behavioral health support services for individuals with cognitive or sensory challenges.

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AFN Recovery Phase – Demobilization

As the emergency stabilizes, short-term recovery must address the unique challenges faced by individuals with AFN. Demobilization efforts must also include an assessment of what worked and what gaps remain in serving AFN populations.

RESPONSE ACTIONS

- ☐ Develop and distribute recovery information in plain language and alternative formats.
- ☐ Coordinate assessment and mitigation efforts with return-to-home feasibility for AFN populations.
- ☐ Support reunification of individuals with their families or caregivers.
- ☐ Collaborate with community networks and peer support programs to assist AFN individuals.
- ☐ Coordinate with State Emergency Operations Center (SEOC) VOAD partners to support long-term recovery needs for AFN individuals.
- ☐ Document and share any unmet needs with VOAD partners and long-term recovery groups.
- ☐ Debrief with partner agencies and revise standard operating procedures (SOPs) to improve integration in future activations.

Avalanche or Landslide Guidelines

The most detrimental impact of a large avalanche or landslide is the disruption of supply chains and transportation routes, though these events also pose significant life safety risks. Avalanches and landslides are most common in mountainous areas and are typically triggered by heavy snowfall, prolonged rainfall, winter warming trends, or high winds. Conditions can persist or shift rapidly over the course of several days, particularly during seasonal transition periods.

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Avalanche or Landslide Imminent Phase – Increased Risk Forecasted

This phase occurs when conditions increase the likelihood of avalanche or landslide activity, or when recent observations indicate signs of instability such as whumping, cracking, or evidence of recent avalanches or landslides.

RESPONSE ACTIONS

- ☐ Establish pre-scripted public messaging for sudden road closures or access restrictions. When possible, identify owners of impacted properties and provide direct notifications.
- ☐ Conduct public messaging about elevated avalanche or landslide risk in known areas of risk.
- ☐ Monitor avalanche or landslide forecasts, weather models, snowpack data, and slope conditions.
- ☐ Coordinate with partners, including using the National Weather Service (NWS), Chugach National Forest Avalanche Center, and State Emergency Operations Center (SEOC) resources.
- ☐ Review known avalanche and landslide hazard zones near critical infrastructure or high-risk population areas.
- ☐ Coordinate with the Kenai Peninsula Borough (KPB) Road Service Area (RSA) or Alaska Department of Transportation (DOT) to assess trigger points for road closures or snow safety operations.

All acronyms and abbreviations used in this annex are defined in the Acronyms and Abbreviations List, maintained as a separate supporting document to the EOP.

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Avalanche or Landslide Response Phase – Avalanche or Landslide Occurred

This phase occurs when an avalanche or landslide results in a significant release of unstable snow or debris. It may also apply when there is strong evidence of substantial movement that could impact travel routes within minutes to hours.

RESPONSE ACTIONS

- ☐ Coordinate with KPB RSA or Alaska DOT regarding hazard conditions and response support requests.
- ☐ Coordinate with city administration or city Emergency Operations Center (EOC) personnel to support local emergency disaster declaration response needs.
- ☐ Update the mayor and provide recommendations to activate the EOC or to support a city declaration.
- ☐ Consider establishing unified command with jurisdictional partners.
- ☐ Coordinate public messaging through the Joint Information System (JIS) regarding road closures, safety perimeters, and ongoing response efforts.
- ☐ Establish and maintain communication with communities primarily impacted by the avalanche or landslide.
- ☐ Establish and maintain communication with Alaska Railroad (AKRR) for all avalanche or landslide operations that affect railways and railroad property, as needed.
- ☐ Coordinate service deliveries across jurisdictional boundaries to ensure equitable access to resources.
- ☐ Identify support opportunities and tasks for the Amateur Radio Emergency Service (ARES) and Radio Amateur Civil Emergency Services (RACES) to complement alternative communications.
- ☐ Prepare for potential cascading or secondary events, such as flooding due to snowmelt or blocked waterways.

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Avalanche or Landslide Recovery Phase

This phase is when the immediate avalanche or landslide impact is likely, followed by a period of unstable terrain and restricted access. Redistribution of snow and debris is highly likely over a period of weeks or months, depending on environmental conditions and recovery efforts. During this phase, it is essential to convey a sense of empowerment and resilience to help the public maintain normalcy over an extended period.

RESPONSE ACTIONS

- ☐ Monitor weather conditions for secondary avalanche or landslide risk and provide ongoing community updates.
- ☐ Evaluate and plan for the need for long-term shelter or housing assistance in coordination with local Voluntary Organizations Active in Disaster (VOADs).
- ☐ Monitor debris clearance and road repair with KPB RSA or Alaska DOT.
- ☐ Support debris management and snow removal plans to restore road access and utility corridors.
- ☐ Conduct After-Action Report (AAR) and develop an Improvement Plan (IP) and share with partnering agencies.

Call Center Guidelines

A centralized call center provides the public with accurate, timely, and consistent information during emergencies, while alleviating the burden on the Soldotna Public Safety Communications Center (SPSCC) from handling non-emergency calls. The Office of Emergency Management (OEM) call center serves as a trusted lifeline for status updates, evacuation notices, and resource referrals. The call center is staffed by trained personnel who use scripts and information approved by the Emergency Operations Center (EOC) during areawide responses.

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Call Center Imminent Phase – Notification and Activation

This phase involves confirming the need for activation, initiating the notification process, deploying supplies and equipment, and ensuring that staff are in place and ready to operate. Timely communication, physical setup, and operational readiness are critical to ensure the call center can begin receiving and triaging public inquiries. Proper activation establishes the foundation for effective information management throughout the incident.

RESPONSE ACTIONS

- ☐ Confirm the need for call center activation with the requesting department or agency and coordinate the opening of the call center with the SPSCC.
- ☐ Approve activation of the call center with the emergency manager or duty officer. When supporting critical life safety measures, staff the call center with OEM employees.
- ☐ Notify the mayor as soon as possible regarding activation, volunteer staffing, and operational hours needed to meet call volume.
- ☐ Notify all call center staff and volunteers of activation and develop a shift schedule.
- ☐ Assign a call center supervisor to initiate and manage a staffing plan.
- ☐ Refer to Standard Operating Guidelines (SOG) for equipment and supplies; collect and set up necessary materials.
- ☐ Collect and update event-specific resources such as condensed phone contact lists, social media monitoring sites, and frequently asked questions (FAQs).
- ☐ Test the phone system to confirm full functionality and accurate call routing.
- ☐ Print and distribute Incident Command System (ICS) forms, condensed contact lists, and scripts for each workstation. Confirm that all call scripts align with Joint Information Center (JIC)-approved messaging for consistency.
- ☐ Assign staff roles and responsibilities, ensuring adequate daily coverage through the staffing template.
- ☐ Conduct a pre-operational briefing for all staff covering roles, responsibilities, and escalation procedures.
- ☐ Set up call tracking and data collection systems to capture information on common concerns, resource requests, and unmet needs.

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	☐ Ensure accessibility for individuals with disabilities and limited English proficiency, including Telecommunication Device for the Deaf (TTY) services and language line access.
	☐ Notify the mayor, EOC, JIC, SPSCC, and relevant partners that the call center is operational.

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Call Center Recovery Phase – Demobilization

This phase involves notifying staff, securing documentation, recovering equipment, and conducting hotwashes. Proper demobilization ensures the efficient recovery of resources and establishes the foundation for organizational learning and future improvements.

RESPONSE ACTIONS

- ☐ Assess call volume trends and unmet needs to determine appropriate timing for deactivation.
- ☐ Receive notification from Incident Command (IC) to initiate demobilization.
- ☐ Inform the mayor and volunteer staffing of the demobilization timeline.
- ☐ Notify the public of the call center closure in advance and provide alternative contact numbers or resources.
- ☐ Compile and archive call logs, scripts, FAQs, and data dashboards for after-action and improvement planning.
- ☐ Collect and secure all physical and digital call logs, ICS forms, and other documentation.
- ☐ Clean and sanitize workspaces, equipment, and shared materials.
- ☐ Return equipment and supplies to their proper storage location.
- ☐ Return all call center kits and electronics to designated storage.
- ☐ Inventory supplies, note items needing restocking or replacement, and restock kits before returning them to storage.
- ☐ Debrief call center staff and volunteers, capturing lessons learned and feedback on scripts, tools, and workflow.
- ☐ Submit a summary report, including data logs and recommendations, to the PIO.

Damage Assessment Guidelines

Damage assessments (DAs) are the primary responsibility of local jurisdictions to report to the State Emergency Operations Center (SEOC). Successful completion of these assessments relies on the use of the Incident Command System (ICS) structure to ensure accuracy throughout all phases and to minimize duplicate efforts caused by inefficient communication.

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Rapid Needs Assessment (RNA) – 0 to 24 Hours

The Rapid Needs Assessment (RNA) phase determines the nature and extent of life safety concerns and damages to critical facilities within the first few hours of a catastrophic event. The RNA provides situational awareness, supports local response coordination, and identifies resource gaps.

RNA ACTIONS

- ☐ Assign Planning Operations to oversee all damage assessment phases, including just-in-time training for impacted jurisdictional, tribal, and non-government organizations (NGOs).
- ☐ Verify initial damages with cities, tribal entities, and critical infrastructure partners.
- ☐ Update the mayor and seek direction for consideration of a Local Disaster Emergency (LDE) declaration based upon initial assessment reports.
- ☐ Request additional resources from the State Emergency Operations Center (SEOC), as needed, to conduct RNAs using other state departments (e.g., Fire Incident Management Teams for wildfire assessments).
- ☐ Depending on incident severity, SEOC will begin developing disaster information for The Adjutant General (TAG), Alaska Department of Military and Veterans Affairs. TAG, the Director of the Alaska Division of Homeland Security and Emergency Management (DHSEM), or SEOC may recommend to the Governor a State Declaration of an LDE.
- ☐ Use the Kenai Peninsula Borough (KPB) DA process for consistent data collection.
- ☐ Employ the Assessing Department and Geographic Information Systems (GIS) Division to establish online platforms (e.g., Survey123) for RNA data collection.
- ☐ Utilize KPB Regional Zones and Know Your Zones (“planning zones”) to segment field operations and project worksheet development.
- ☐ Develop procedures for reporting to the Emergency Operations Center (EOC) any self-deployed volunteers, life safety hazards observed in the field, and structures marked “safe” but lacking verified inspections.
- ☐ Continue collecting data from Incident Commanders (ICs), cities, community leaders, Fire/Emergency Medical Services (EMS), dispatch, and amateur radio groups.
- ☐ Develop an information strategy within the Joint Information System (JIS).
- ☐ Monitor internal and external information resources to enhance situational awareness.

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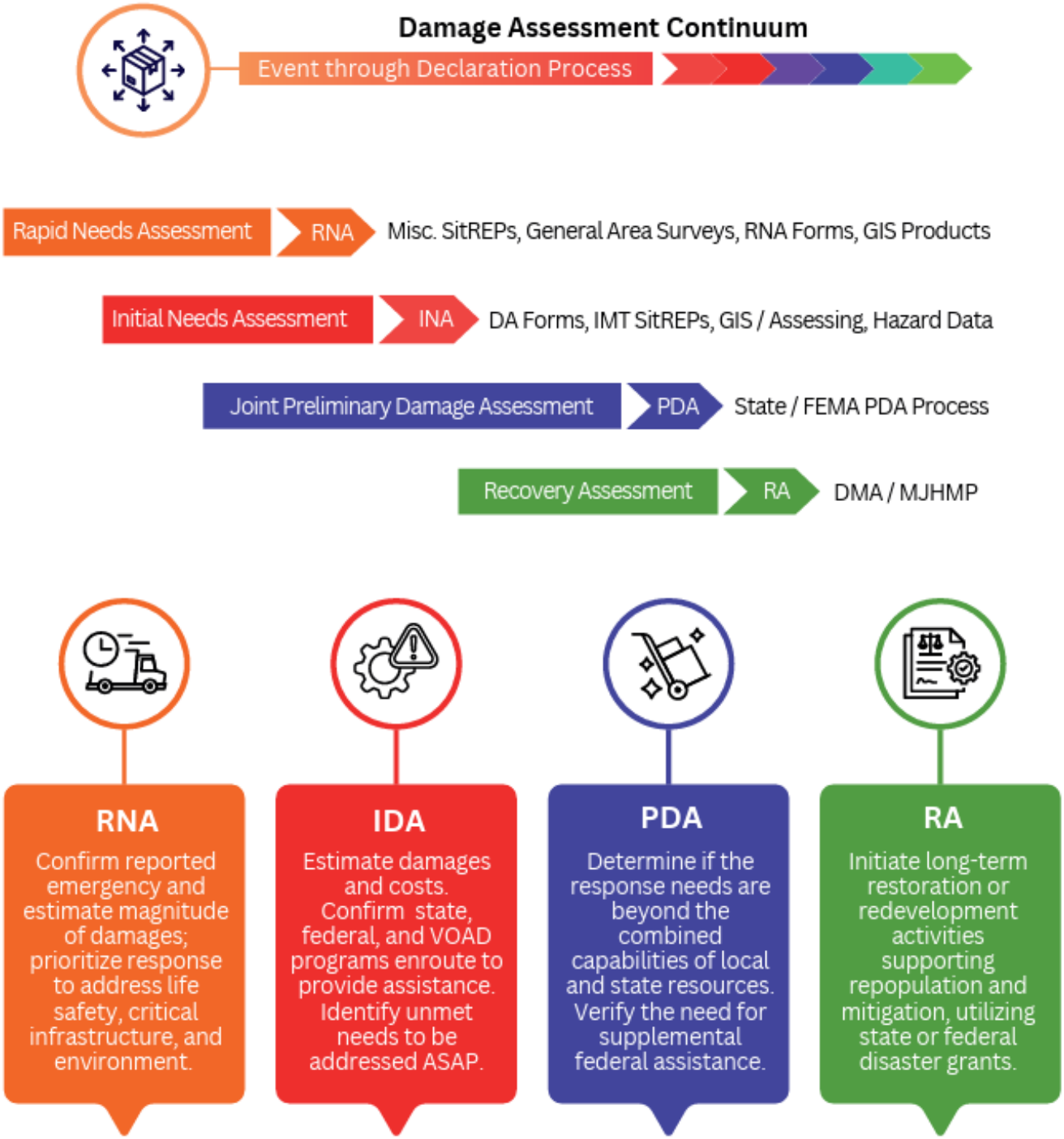
	☐ Establish a reporting schedule and update the situation report (SitRep), incorporating appropriate community lifelines.
	☐ Align with cooperators' meeting schedules to minimize duplicate efforts and miscommunication.
	☐ Maintain daily communication with the SEOC, reporting preliminary data that may assist with a potential state disaster declaration.
	☐ Coordinate with the mayor and prepare presentations for the assembly body.


Damage Assessment Continuum
Event through Declaration Process
Rapid Needs Assessment
RNA
Misc. SitREPs, General Area Surveys, RNA Forms, GIS Products
Initial Needs Assessment
INA
DA Forms, IMT SitREPs, GIS / Assessing, Hazard Data
Joint Preliminary Damage Assessment
PDA
State / FEMA PDA Process
Recovery Assessment
RA
DMA / MJHMP
RNA
Confirm reported emergency and estimate magnitude of damages; prioritize response to address life safety, critical infrastructure, and environment.
IDA
Estimate damages and costs. Confirm state, federal, and VOAD programs enroute to provide assistance. Identify unmet needs to be addressed ASAP.
PDA
Determine if the response needs are beyond the combined capabilities of local and state resources. Verify the need for supplemental federal assistance.
RA
Initiate long-term restoration or redevelopment activities supporting repopulation and mitigation, utilizing state or federal disaster grants.

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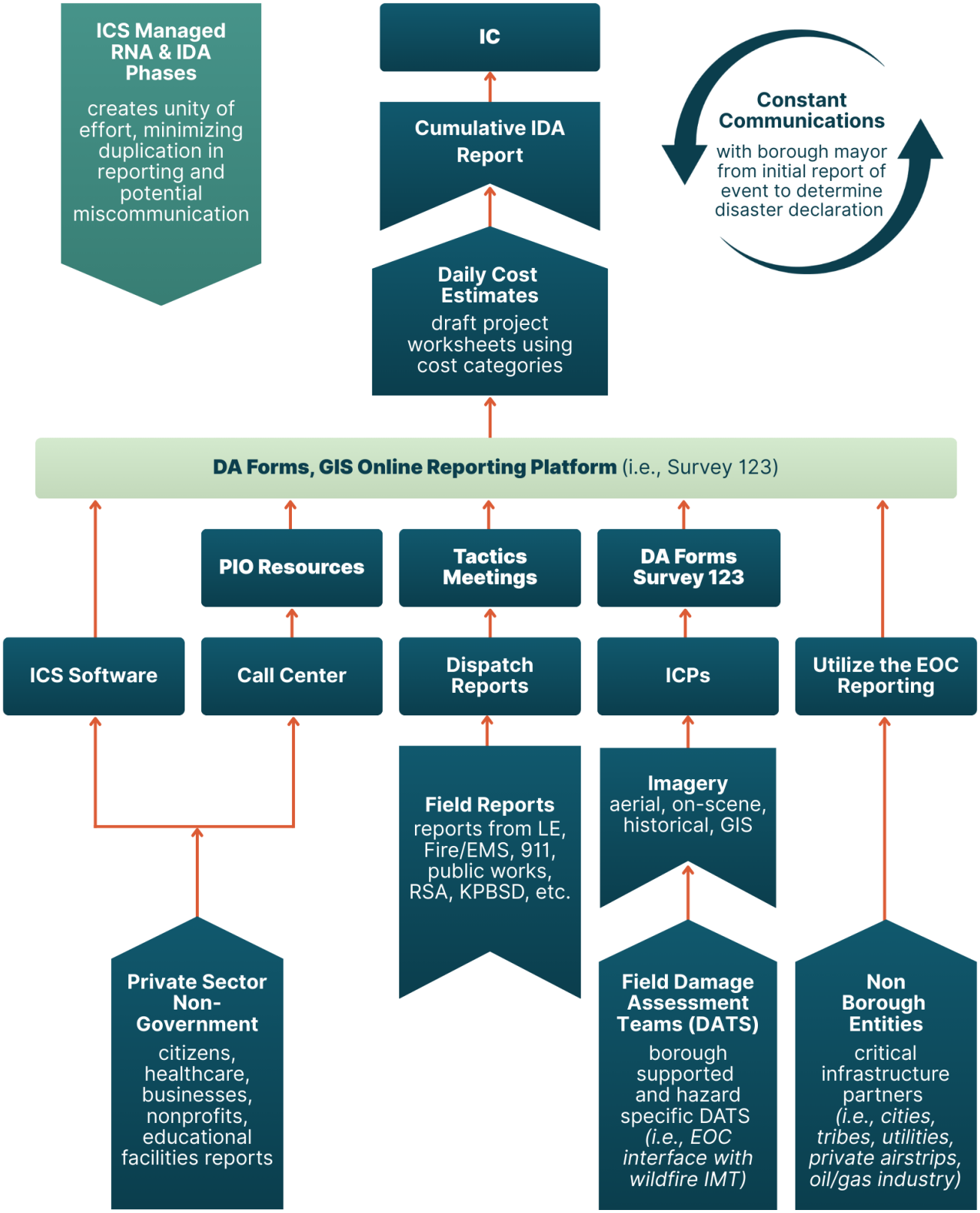
ICS Managed RNA & IDA Phases
creates unity of effort, minimizing duplication in reporting and potential miscommunication
IC
Cumulative IDA Report
Daily Cost Estimates
draft project worksheets using cost categories
Constant Communications
with borough mayor from initial report of event to determine disaster declaration
DA Forms, GIS Online Reporting Platform (i.e., Survey 123)
ICS Software
PIO Resources
Call Center
Tactics Meetings
Dispatch Reports
DA Forms Survey 123
ICPs
Utilize the EOC Reporting
Field Reports
reports from LE, Fire/EMS, 911, public works, RSA, KPBSD, etc.
Imagery
aerial, on-scene, historical, GIS
Private Sector Non-Government
citizens, healthcare, businesses, nonprofits, educational facilities reports
Field Damage Assessment Teams (DATS)
borough supported and hazard specific DATS (i.e., EOC interface with wildfire IMT)
Non Borough Entities
critical infrastructure partners (i.e., cities, tribes, utilities, private airstrips, oil/gas industry)

Preliminary Damage Assessment (PDA) – May Be Initiated Concurrently with IDA Phase Based on Incident Severity

Also known as a Joint PDA or "loss verification," this process involves state and federal representatives evaluating the magnitude and impact of damages. PDA data, reported by the SEOC to the Federal Emergency Management Agency (FEMA), supports consideration of a Presidential Disaster Declaration (DR), which initiates the availability of federal resources and disaster grant programs.

PDA ACTIONS – Local, State, and Federal Coordinated Site Visits

- ☐ Maintain constant communication with SEOC; the SEOC will use the IDA documentation to inform FEMA, particularly when a State Declaration is likely to meet monetary thresholds for a Disaster Declaration (DR) or Federal Fire Mitigation Assistance Grant (FMAG).
- ☐ Once a DR or FMAG is approved, coordinate with SEOC, federal agencies, impacted cities, and critical infrastructure partners to arrange site visits of damaged areas.
- ☐ Identify and report all damages within 60 days of the declaration, even if the extent is unknown or subject to adjustment later.
- ☐ Keep worksheets organized by planning zones to reduce travel (e.g., emergency road repairs in the East Zone should not be included with repairs from the South Zone).
- ☐ Confirm source documentation is accurately assigned using dedicated project codes and readily corresponds with sites for project worksheet development.
- ☐ Provide site visit schedules to KPB Finance personnel, the Grants Administrator, and relevant KPB departments/service areas (e.g., Roads, Solid Waste).

PA – Prior to The Applicant Briefing

- ☐ Work with the KPB Grants Administrator and Finance Department to draft Scopes of Work (SOWs) and gather supporting documentation by PA Category to reimburse eligible costs. Aim to draft SOWs before the briefing to allow review with SEOC staff on-scene (reference Public Assistance Program and Policy Guide and ready.alaska.gov).
- ☐ Review SOWs with the mayor and request authorization to pursue Section 406 funds for mitigation in conjunction with the repair of disaster-damaged facilities under a federal DR.
- ☐ Prepare a list of questions in advance for the applicant briefing.
- ☐ For state disaster grants, deliver all documentation via two methods: (1) onto external drives and hand deliver to visiting SEOC members; and (2) upload documents to the SEOC's online portal "ZendTo."
- ☐ For federal disaster grants, upload all documentation through the FEMA Grants Portal.
- ☐ NOTE: The State of Alaska pays 100% of state disasters and pays the 25% non-federal share on behalf of the eligible jurisdiction for federal-declared disasters.

PA – Obligating Award Document (OAD)

- ☐ Review the awarding OAD for accuracy. All state and federal OADs are issued through the Alaska DHSEM.
- ☐ Complete the borough legislative process and obtain signature authorization from the mayor.
- ☐ Monitor OAD requirements quarterly and ensure all work is completed before the performance period deadlines.

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Recovery Assessment (RA) – Long-Term

During the RA phase, safety inspections and permitting activities will transition back to the appropriate jurisdictional departments (city, borough, or state) and critical infrastructure partners. Recovery coordination is transitioned to OEM; however, recovery objectives may demand ongoing IMT functions due to transitioning strategies.

RA ACTIONS

Restoration & Redevelopment

- ☐ Establish an EOC/IMT interface, recognizing that some recovery strategies will be protracted.
- ☐ Anticipate area specific restoration operations based upon completed RDAs.
- ☐ Engage local recovery resources for long-term recovery.
- ☐ Continue to use the Distribution Management Plan to address logistical challenges.
- ☐ Incorporate updates from VOADs and non-VOAD groups into JIS for ongoing public information.
- ☐ Work with cities, unincorporated communities, and tribal entities to identify mitigation projects.
- ☐ Coordinate with SEOC to establish a State Recovery Office within the disaster area(s). The State Recovery Office coordinates state and federal programs, including technical assistance to local communities and private nonprofit organizations for long-range planning and development.

Public Assistance – Project Transitions

- ☐ OEM is the point of contact and liaison between project managers, the Finance Department, and Alaska DHSEM - from initial project worksheet development to OAD closeout.
- ☐ Assign departmental or service area staff to manage recovery projects; for construction-based projects, KPB Capital Projects serves as the project manager.
- ☐ Complete emergency work within six months; request a time extension 45 days before the end date of the performance period.
- ☐ Complete permanent work within 18 months; request time extension 90 days before the performance period end date.
- ☐ Update Alaska DHSEM and seek approval for modifications to SOWs, performance periods, or budgets before implementing changes.
- ☐ Request the next funding “version” for phased PA projects (i.e., Version 0 completes design/engineering and cost estimates; whereas Version 1 funds construction).
- ☐ Request additional performance period extensions as needed (most disaster grants average 3–5 years due to project complexity or staffing transitions).

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Hazard Mitigation Grant Program (HMGP) – Damaged and Undamaged Facilities
☐ Apply for HMGP 404 grant through the Alaska (AK) DHSEM Grants Division. This program is based upon a percentage of the total amount allocated to a federal DR or FMAG (refer to the Multijurisdictional Hazard Mitigation Plan). NOTE: Planning or outreach projects may be awarded within 18 months; however, construction projects may take 3-5 years to see award (reference FEMA HMPG Guide and ready.alaska.gov).
Alternate Grant Funding Sources
☐ Collaborate with the KPB Grants Administrator to identify and pursue additional funding sources for mitigation projects or planning document updates.

Disaster Help Center Guidelines

A Disaster Help Center (DHC) serves as a centralized location where individuals and families can access disaster information and post-disaster services, including financial assistance, housing support, mental health resources, and insurance guidance. In the Kenai Peninsula Borough ("the borough"), the activation of a DHC depends on the scale of the disaster and accessibility to impacted communities. The borough may establish a DHC in private contracted facilities or in public facilities such as schools or civic buildings. All centers must be Americans with Disabilities Act (ADA)-accessible and capable of operating in areas with limited power or connectivity, particularly following major disruptions.

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DHC Imminent Phase – Initiation and Activation

This phase focuses on determining the need for a DHC, selecting appropriate sites, coordinating with partners, and establishing all necessary infrastructure and staffing. Early and thoughtful activation sets the foundation for efficient operations and equitable service delivery. Proper planning ensures the center is accessible, safe, and ready to meet the diverse needs of affected residents from day one.

RESPONSE ACTIONS
☐ Determine if thresholds for establishing a DHC have been met.
☐ Update the mayor regarding the need to establish DHC location(s).
☐ Review and implement the Standard Operating Guidelines (SOG) for DHC operations.
☐ Identify and select site locations considering distance from impacted populations, accessibility, ADA compliance, sufficient space, reliable power, sanitation, security, parking, and internet access.
☐ Set up the sites, including necessary equipment and supplies. Use the DHC SOG to gather logistic items such as Wi-Fi, signage, tables, and information technology (IT) hardware.
☐ Develop staffing plans for all DHC sites.
☐ Consider staffing site navigator positions to guide community members through the site and help identify services they may qualify for.
☐ Provide just-in-time training for all staff and volunteers on DHC protocols and client interaction.
☐ Initiate public messaging and outreach about DHC sites. Use local media, social media, and community partners to announce location(s) and operating hours.
☐ Confirm connectivity, data intake tools, and backup systems are functioning before opening to the public.

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DHC Response Phase – Operations and Management

This phase emphasizes public engagement by providing residents and visitors with vital information about the ongoing incident. A successful DHC operation prioritizes accessibility, cultural competency, and continuous adaptation to evolving incident needs. Through strong coordination and compassionate service, this phase ensures that individuals receive trusted information regarding ongoing mitigation efforts, reentry, and repopulation activities.

RESPONSE ACTIONS

- ☐ Identify and enlist services available to assist impacted populations. Consider including the State Emergency Operations Center (SEOC), Small Business Administration (SBA), Federal Emergency Management Agency (FEMA), Voluntary Organizations Active in Disaster (VOADs), and key KPB departments and service areas to confirm participation and roles.
- ☐ Provide regular updates to the mayor and support site visits as directed.
- ☐ Conduct daily briefings for volunteers within the DHC. Begin each operational period with a staff meeting to review roles, updates, and anticipated issues.
- ☐ Ensure all materials are available in multiple languages and formats (e.g., large print, American Sign Language [ASL] interpretation). Incorporate culturally competent services to meet diverse needs.
- ☐ Establish transportation services that support moving people from shelters or evacuation areas to the DHC if the site is not collocated with the shelter.
- ☐ Coordinate with DHC site supervisors to address crowd control, staff safety, and emergency procedures.
- ☐ Direct clients to appropriate assistance (housing, financial, legal, mental health, etc.) using a coordinated flow and referral system. Encourage clients to contact all services, even if they believe they may not qualify.
- ☐ Ensure crisis counselors and chaplains are available to support community members, regardless of their level of exposure.
- ☐ Monitor workload, provide breaks, and rotate responsibilities to prevent burnout.
- ☐ Monitor for safety hazards, enforce health protocols, and coordinate regular cleaning and restocking of supplies.
- ☐ Maintain regular communication with partners for updates on available services and resources.
- ☐ Work with site supervisors to establish mechanisms for gathering client feedback and reporting operational issues or incidents.
- ☐ Maintain records of services provided, unmet needs, and referrals. Submit this information as part of daily metrics to leadership.
- ☐ Evaluate the need to adjust operating hours, locations, staffing, or services based on demand.
- ☐ Conduct a daily facility inspection to document any damage.
- ☐ Prepare a daily summary report, including statistics on services provided, populations served, and identified unmet needs.

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DHC Recovery Phase – Deactivation

This phase involves winding down on-site services, transitioning open cases to long-term partners, and demobilizing resources. It also includes facility restoration, final reporting, and staff debriefings to capture lessons learned. Thoughtful deactivation ensures continuity of care for survivors and helps the jurisdiction improve future recovery center activations through a clear after-action process.

RESPONSE ACTIONS

- ☐ Assess whether community needs are being met or can be transitioned to other providers.
- ☐ Provide advance notice of closures or transitions (minimum of 72 hours is recommended) and include partner agencies in the decision-making process.
- ☐ Redirect clients to ongoing case management services, long-term recovery groups, or online portals for continued assistance.
- ☐ Collect and return all equipment, signage, and supplies.
- ☐ Clean and restore the facility in accordance with the usage agreement with the site owner.
- ☐ Conduct a final meeting to capture lessons learned, identify challenges, and gather recommendations for improvement.

Earthquake Guidelines

The most dangerous impacts from earthquakes include structural damage, landslides, ground failure, and injuries from falling debris. Earthquakes in this region can strike without warning and are often followed by aftershocks that may persist for days or weeks, increasing risk and complicating response efforts. Sustained aftershock activity and potential secondary hazards such as tsunamis require ongoing caution and readiness. For earthquake response, the Imminent Phase is not included due to the no-notice nature of this type of incident.

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Earthquake Response Phase

This phase is activated as soon as the initial impacts of the earthquake are confirmed and emergency operations commence. Given the potential for aftershocks, structural instability, and secondary hazards such as tsunamis or hazardous materials releases, ongoing situational awareness and operational flexibility are vital during this phase.

RESPONSE ACTIONS

- ☐ Verify earthquake magnitude, location, and depth through the Alaska Earthquake Center (AEC) and the United States Geological Survey (USGS).
- ☐ Initiate immediate safety check-in protocols for all on-duty staff, off-duty staff, responders, and Incident Management Team (IMT) personnel.
- ☐ Update the mayor to determine the appropriate Emergency Operations Center (EOC)/IMT activation level based on preliminary impact assessment and initiate staffing protocols.
- ☐ Consider activating the call center.
- ☐ Inform key partners and communities, including the State Emergency Operations Center (SEOC), tribal entities, utility providers, school districts, healthcare facilities, and Voluntary Organizations Active in Disaster (VOADs).
- ☐ Coordinate backup communications systems, including radios, satellite phones, and mobile repeaters, to ensure operational continuity among response partners.
- ☐ Request local Amateur Radio Emergency Service (ARES)/Radio Amateur Civil Emergency Services (RACES) groups to supplement disrupted communications networks.
- ☐ Coordinate with the AEC and USGS for real-time seismic data and aftershock briefings.
- ☐ Initiate contact with the Alaska Volcanic Observatory (AVO) and the National Weather Service (NWS) to monitor secondary threats such as tsunamis, landslides, dam failures, or volcanic unrest triggered by seismic activity.
- ☐ Disseminate hazard maps and safety zones, including tsunami evacuation zones where applicable.
- ☐ Request initial impact assessments from facility managers, including safety checks, building damages, utility disruptions, and operational impacts.
- ☐ Receive a report or situation report (SitRep) from the State regarding statewide impacts.

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	☐ Verify impacts to water sources from municipalities and the Alaska Department of Environmental Conservation (ADEC).
	☐ Support access to potable water based on requests from affected cities.
	☐ Refer to the Damage Assessment Guidelines.
	☐ Initiate shelter and other mass care coordination with VOADs to open or prepare warming centers and community shelters.
	☐ Support the establishment of emergency air transport zones for critical access to remote or isolated communities.
	☐ Coordinate with public health services or ADEC for potential water quality testing, sanitation support, and outreach to vulnerable populations in rural areas.

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Earthquake Recovery Phase

This phase focuses on the recovery and restoration of essential services once immediate threats to life and safety have been stabilized. Redistribution of displaced populations and the need for resource allocation are highly likely to occur over a period of days to weeks, depending on the severity of the event and the extent of the affected area. It is important to convey a sense of hope and coordinated assistance to assist the public with accessing aid and support.

RESPONSE ACTIONS

- ☐ Update the mayor and seek direction for consideration of a Local Disaster Emergency (LDE) declaration.
- ☐ Refer to the Damage Assessment Guidelines.
- ☐ Coordinate post-disaster inspections and permitting surge capacity by activating mutual aid agreements with other jurisdictions or state-level code enforcement teams.
- ☐ Support recovery-related transportation logistics, fuel resupply to isolated areas, or temporary traffic control in high-damage zones.
- ☐ Monitor for public health issues related to sanitation, disease, and disrupted services.
- ☐ Coordinate with VOAD partners to ensure continued delivery of unmet needs and household recovery support.
- ☐ Develop and implement a phased re-entry and repopulation strategy for evacuated areas, including structural clearance and restoration of essential services.

Emergency Operations Center Guidelines

Activation of the Emergency Operations Center (EOC) ensures a centralized command and coordination structure, enabling situational awareness, resource management, and communication among jurisdictional partners.

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EOC Activation Imminent Phase

Pre-incident activations are initiated in response to a potential threat, elevated risk, or emerging incident that may require coordination but has not yet escalated into a full-scale emergency. At this level, the Kenai Peninsula Borough (KPB) EOC enhances situational awareness, monitors developments, and prepares for possible escalation without committing to full staffing. By proactively engaging in early coordination and risk assessment, the EOC strengthens its ability to transition rapidly into higher activation levels if conditions worsen.

RESPONSE ACTIONS

- ☐ Receive notification and validate the event using credible sources.
- ☐ Obtain the mayor's prior approval for the Office of Emergency Management (OEM) to address imminent threats, referencing appropriate response guidelines when the OEM emergency contingency fund is authorized for use.
- ☐ Set initial incident and operational period objectives based on available situational awareness.
- ☐ Engage with cities and other neighboring jurisdictions to align planning and response protocols.
- ☐ Share initial information using OEM call-down lists.
- ☐ If affected, engage with Tribal and native village entities to ensure equitable response planning and access to culturally appropriate resources.
- ☐ Set up the EOC facility for operational readiness.
- ☐ Predetermine Incident Management Team (IMT) availability and assign initial activation key roles.
- ☐ Forecast 24-, 48-, and 72-hour resource needs to meet objectives based on incident complexity.
- ☐ If time allows, use available documents, reports, and information strategies, including previous incident documentation, to refine impact forecasting.
- ☐ Initiate situation reporting and documentation processes.
- ☐ Draft an Incident Action Plan (IAP), if needed, to be implemented if activation escalates.
- ☐ Share existing and relevant plans with appropriate cooperators.
- ☐ Establish disaster-specific finance codes to track costs throughout the incident.
- ☐ Facilitate Continuity of Operations Plan (COOP) meetings to address potential staff access issues, service delivery disruptions, and facility closures.
- ☐ Share preparedness messaging and issue alerts or advisories through KPB Alerts, email distribution lists, local media, and social media channels.

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- [ ] Draft an information strategy in anticipation of expanded Public Information Officer (PIO) functions.
- [ ] Ensure security and access control at the EOC by implementing sign-ins, badges, and restricted access protocols.

EOC Activation Response Phase – EOC Response

EOC activations represent partial and full activation of the EOC in response to an incident with significant impacts on the community, critical infrastructure, or regional services. This activation reflects a sustained operational posture requiring coordinated response efforts across multiple disciplines and jurisdictions.

RESPONSE ACTIONS

- ☐ Activate the EOC and conduct an in-briefing to assigned IMT positions within two hours of activation.
- ☐ Update key personnel on the situation, including department leads, administration, elected officials, city or tribal EOCs, and other cooperators.
- ☐ Consider activating the call center to manage public inquiries, direct damage reporting, and route assistance requests.
- ☐ Establish and maintain communication and coordination with the on-scene Incident Commander (IC) and other key field responders.
- ☐ Facilitate mass notification or safety guidance messaging in affected areas through mass notification systems, social media, and traditional media resources.
- ☐ Establish IAP and operational objectives within 12 hours of notification.
- ☐ Participate in the Joint Information Center (JIC) to ensure consistent messaging across partners.
- ☐ Monitor social media and public inquiries for misinformation and potential cascading threats.
- ☐ Conduct rapid needs assessments for impacted areas using community call-down lists.
- ☐ Assess the need for emergency permitting processes.
- ☐ Confirm with the mayor regarding the need to declare a Local Disaster Emergency (LDE).
- ☐ Notify SEOC and regional emergency partners of potential and actual requests for resource assistance that are beyond the KPB's capacity.
- ☐ Establish staging areas to support the field operations.
- ☐ Request situational updates from the IC, other field responder units, and the cities and Tribal entities.
- ☐ Support impacted cities with LDEs as needed, including preliminary damage assessments for potential state/federal assistance.
- ☐ Track all incident costs, hours, and resources for documentation and potential reimbursements.
- ☐ Assist impacted agencies on COOP execution and recovery.
- ☐ Provide regular updates to the mayor, SEOC, and key community partners.
- ☐ Establish a cooperators' meeting schedule with core stakeholders and jurisdictional leaders based upon the current response tempo.
- ☐ Realign IAP objectives and update the situation report (SitRep) based on operational progress.
- ☐ Monitor reports, live feeds, and update status boards to maintain situational awareness.
- ☐ Track and validate resource requests by maintaining resource status tracking boards.
- ☐ Track, address, and mitigate critical infrastructure impacts in collaboration with departments/service areas, noting status and disruption timelines.

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	☐ Coordinate with utility providers to validate and compile real-time reports of infrastructure damage in collaboration with the SEOC.
	☐ Refer to the Damage Assessment Guidelines for appropriate evaluations.
	☐ Consider activating procedures to manage donations and spontaneous volunteers.
	☐ Provide food, rest periods, and support to IMT staff for sustained operations.
	☐ Activate or prepare mass care operations in coordination with VOAD partners.
	☐ Support culturally relevant outreach and resource navigation for Alaska Native and other historically underserved populations.
	☐ Coordinate information exchange with the Joint Information System (JIS)/JIC to ensure public messaging directs residents to available resources and away from unsafe or impacted facilities (refer to the JIS Guidelines).

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EOC Response Phase – Damage Assessment

Damage assessments are done in tandem with incident response actions, assisting incident commanders and the EOC in prioritizing response activities and allocating resources immediately following an event. From rapid assessment to joint verifications, the final damage assessment reports aid in recovery as well as confirm eligibility for reimbursements under state and federal Public Assistance (PA) and Individual Assistance (IA) grant programs.

RESPONSE ACTIONS

- ☐ Refer to the Damage Assessment Guidelines for expanded actions.
- ☐ Facilitate briefings between the mayor, IMT, Damage Assessment Teams, and the EOC at each stage of the damage assessment process.
- ☐ Update the incident within an incident plan as appropriate and review with the IMT.
- ☐ Consider developing a debris management plan specific to the incident, aligned with the current stage(s) of the damage assessment process.

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EOC Recovery Phase – Demobilization Transition

As immediate response operations conclude and conditions stabilize, the EOC transitions to recovery coordination and the demobilization of response efforts. Effective demobilization ensures a safe and orderly return to routine operations while preserving operational data for reimbursement, after-action reviews, and continuous improvement processes.

RESPONSE ACTIONS

- ☐ Develop and distribute a demobilization plan including timelines, staffing drawdown, equipment returns, and transition to recovery operations.
- ☐ Continue using the developed communications plan, including key unified messages about safety, financial assistance, rebuilding guidance, and dispelling rumors.
- ☐ Continue to coordinate with federal and state agencies to expand Disaster Help Centers (DHCs) if warranted.
- ☐ Coordinate with the mayor to host public meetings or outreach events to provide guidance, share resources, and address resident concerns.
- ☐ Maintain transparent public communications about recovery timelines, repairs, and mitigation efforts.
- ☐ Engage with local businesses and chambers of commerce to assess economic impacts and connect them to recovery resources such as Small Business Administration (SBA) Disaster Loans or state-level relief.
- ☐ Coordinate a Long-Term Recovery Group if significant unmet needs exist, to manage casework, donations, and long-term housing repair.
- ☐ Resupply emergency resources by replacing used materials and updating inventories.
- ☐ Collect, organize, and store all forms and records for inclusion in the official event files.
- ☐ Reintegrate response personnel back into their normal duties.
- ☐ Capture final impacts, response effectiveness, and key issues in a final SitRep and incident summary.
- ☐ Develop an After-Action Report (AAR) and Improvement Plan (IP) with input from both internal and external partners.
- ☐ Review and update response plans and Standard Operating Procedures (SOPs) across KPB departments and partner organizations.

Evacuation Guidelines

Evacuation operations must account for limited transportation routes, remote communities, and seasonal shifts in hazards. Key evacuation corridors may be vulnerable to blockages caused by wildfire, avalanches, or flooding. Planning should consider variable travel times, fuel availability, and communication limitations in rural areas. Coordination among the Kenai Peninsula Borough (KPB) Office of Emergency Management (OEM), Alaska State Troopers, and local jurisdictions is crucial to facilitate safe and effective evacuations. Messaging and accessible route mapping are crucial for supporting timely decision-making by residents and visitors.

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Evacuation Imminent Phase – Decision and Notification

This phase begins with the rapid assessment of evolving threats and determines whether conditions warrant a precautionary or mandatory evacuation. Timely and accurate public warnings are critical, particularly for vulnerable populations. Coordination with partner agencies and the use of multiple public alert systems ensure the widest and most effective reach. Decisions made during this phase directly influence public compliance, operational efficiency, and overall safety outcomes.

RESPONSE ACTIONS

- ☐ Assess threat and risk using real-time hazard data, field reports, and predictive models to evaluate the need for evacuation.
- ☐ Activate the Emergency Operations Center (EOC) and determine initial Incident Management Team (IMT) staffing based on the incident scale.
- ☐ Develop management action points based on hazard impact projections, threat severity, and situational intelligence.
- ☐ Maintain constant communication with the mayor, particularly when changes to evacuation status are being considered.
- ☐ Develop an evacuation plan based on incident-specific conditions, in collaboration with law enforcement (LE), IMT, the Alaska Department of Transportation (DOT), and municipal road departments.
- ☐ Prepare and stage signage and traffic control barricades for key evacuation corridors.
- ☐ Identify locations for Temporary Evacuation Entry Points (TEEPs) and initiate TEEP Standard Operating Guidelines (SOGs) and staffing resources.
- ☐ Issue evacuation notices using the “Ready, Set, Go!” framework, providing clear instructions, zone-specific details, and multiple dissemination platforms (KPB Alerts, outdoor sirens, Emergency Alert System, National Oceanic and Atmospheric Administration [NOAA] Weather Radio, social media, local broadcasters, Amateur Radio Emergency Service [ARES]).
- ☐ Coordinate dissemination of public messaging with the call center staff.

All acronyms and abbreviations used in this annex are defined in the Acronyms and Abbreviations List, maintained as a separate supporting document to the EOP.

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	☐ Provide tailored evacuation messaging to access and functional needs (AFN) populations.
	☐ Update EOC/IMT personnel with changes in evacuation status to amplify coordinated Joint Information System (JIS) messaging among responding agency partners.
	☐ Begin tracking available transportation assets, including Americans with Disabilities Act (ADA)-accessible vehicles.
	☐ Establish field teams for evacuation support. Consider utilizing the State Voluntary Organizations Active in Disaster (VOAD) coordinator and other trained volunteers for field-level assistance.
	☐ Consider conducting door-to-door notifications in remote areas or those without reliable connectivity.
	☐ Coordinate with shelter or Disaster Help Center (DHC) operations to direct displaced people to safe locations.
	☐ Coordinate with the school district or VOAD organizations for evacuation support.
	☐ Establish evacuee accountability and registration tracking systems.

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Evacuation Recovery Phase – Transition to Re-entry and Re-Population

This phase marks the transition from response to early recovery. Re-entry decisions are guided by comprehensive damage assessments, safety inspections, and interagency coordination to ensure public safety and the functionality of critical infrastructure. Phased or prioritized re-entry plans are developed based on geographic, operational, or risk-based factors. Clear and effective communication with the public during this phase supports safe returns and helps manage expectations. Additionally, community services play a key role in assisting residents during the initial stages of recovery.

RESPONSE ACTIONS

- ☐ Coordinate with response partners to conduct initial damage and safety assessments of buildings, infrastructure, and homes to determine whether conditions are safe for re-entry into evacuated areas.
- ☐ Ensure debris removal and hazard mitigation measures are completed or underway.
- ☐ Collaborate with local jurisdictions, cooperating agencies, and community stakeholders to refine and implement re-entry and repopulation plans, informed by validated damage assessments, infrastructure restoration progress, and evolving community needs.
- ☐ Develop and issue phased re-entry guidance, prioritizing critical workers and infrastructure crews first, followed by residents, then the general public.
- ☐ Use a zoned approach to phased re-entry, applying the “Ready, Set, Go!” framework.
- ☐ Coordinate re-entry support checkpoints for verification and safety.
- ☐ Ensure the EOC provides the Public Information Officer (PIO) with timely updates on re-entry timelines, safety considerations, and available services, supporting accurate and coordinated messaging across all communication channels.
- ☐ Communicate re-entry timelines, safety information, and service availability through all public information platforms.
- ☐ Provide public messaging on re-entry status, safety issues, and services.
- ☐ Coordinate public health outreach and sanitation efforts in affected communities.
- ☐ Utilize the DHC to disseminate recovery assistance information, distribute cleanup supplies, testing kits, and basic personal protective equipment (PPE). Consider deploying spiritual and mental health providers to support individuals who have lost property.
- ☐ Request and monitor reports on the security status of evacuated areas.
- ☐ Support fatality management operations and family reunification protocols.
- ☐ Continue sheltering and transitional housing support as needed.
- ☐ Support economic recovery by facilitating business re-entry.
- ☐ Monitor unmet needs and initiate long-term recovery referrals and case management.

Flooding Guidelines

The most significant impacts of flooding include the rapid inundation of roadways, homes, and infrastructure, particularly near river mouths and stream systems. Flooding can be caused by snowmelt, heavy rainfall, or ice jams. The National Weather Service (NWS) and the United States Geological Survey (USGS) monitor river conditions and issue flood watches and warnings.

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Flooding Imminent Phase – Increased Threat

Rivers and stream corridors are exhibiting signs of above-average seasonal levels. Although streamflow may change after heavy rainfall or rapid snowmelt, debris or material discharges from mountains should be closely monitored for potential flooding.

RESPONSE ACTIONS

- ☐ For the eastern peninsula, coordinate with the USGS, NWS, Alaska Department of Transportation (DOT), the Seward-Bear Creek Flood Service Area (SBCFSA), and local hydrologists to assess streamflow, sediment buildup, and debris potential. Refer to the SBCFSA Flooding Playbook.
- ☐ Review stream gauges to monitor real-time flow data for at-risk mountain watersheds and fan outflow zones.
- ☐ Monitor flood risk indicators using NWS Spot Forecasts, river gauges, and ground saturation reports.
- ☐ Update the mayor and consider activating the Emergency Operations Center (EOC)/Incident Management Team (IMT) if conditions escalate.
- ☐ Review dam and levee safety reports, drainage basin and glacial release assessments, and recent debris flow activity.
- ☐ Establish real-time visual monitoring using Unmanned Aerial Systems (UAS), Civil Air Patrol flyovers, and USGS high-visibility river cameras.
- ☐ Identify critical facilities in flood-prone areas, verify emergency power, backup access, and fuel status.
- ☐ Review contingency plans for remote or easily isolated communities.
- ☐ Identify evacuation routes for communities in or near flood-prone areas.
- ☐ Identify and prepare evacuation routes and shelter readiness for at-risk communities.
- ☐ Review and activate evacuation checklists; initiate evacuation planning efforts as needed.
- ☐ Draft pre-scripted messages for layered and zone-based evacuation messages.
- ☐ Pre-stage heavy equipment and other protective resources.
- ☐ Coordinate pre-event briefings with Alaska DOT, public works, and law enforcement (LE).
- ☐ Coordinate public messaging with the Alaska Department of Environmental Conservation (ADEC) to emphasize safety protocols and protective actions.
- ☐ Alert Voluntary Organizations Active in Disaster (VOAD) teams for potential neighborhood-level outreach.

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Flooding Recovery Phase – Floodwaters Receding

Redistribution of silt and debris, including ice, woody material, and altered terrain, across affected areas is highly likely to continue for weeks to months, depending on environmental conditions and the pace of cleanup efforts.

RESPONSE ACTIONS

- ☐ Refer to the Damage Assessment Guidelines for preliminary damage assessment actions.
- ☐ Distribute safety guidance for returning to structures with flood, electrical, or septic damage.
- ☐ Distribute post-flood safety advisories on unstable ground conditions, sediment-covered septic or well systems, and mold mitigation.
- ☐ Coordinate debris removal and sediment cleanup with maintenance, Road Service Area (RSA), and Alaska DOT.
- ☐ Establish community collection points for contaminated debris and waste.

Joint Information System Guidelines

Overview

During large-scale, area-wide wildfire responses, agency administrators include the JIS in the Delegation of Authority (DoA).

The Joint Information System (JIS) is always in effect as an interagency agreement. The JIS enables participating agencies to coordinate information products and public-facing communications through a scalable Joint Information Center (JIC) that may operate virtually, collocated with the Call Center, or in a hybrid configuration. During a local disaster emergency (LDE), the Kenai Peninsula Borough (KPB) Office of Emergency Management (OEM) automatically facilitates JIS coordination and ensures alignment with Emergency Operations Center (EOC) objectives, Incident Command (IC) priorities, and Call Center operations. Outside of these conditions, participating agencies may request JIS activation independently. This annex should be used alongside the Call Center Guidelines and other relevant annexes. The EOP Base Plan provides overarching guidance on public information coordination, including the role of the EOC, activation considerations for the JIS/JIC, and integration with OEM Call Center operations. This annex provides detailed procedures for implementing those functions.

The JIS provides a coordinated structure for developing, approving, and distributing accurate, timely, and consistent public information during areawide, multi-agency responses while maintaining an effective Incident Management Team (IMT)/EOC interface. Participating agencies retain authority over agency-specific messaging while coordinating through the JIS to support life safety priorities, maintain unity of effort, and avoid conflicting information.

When activated, the JIC performs core public information functions, including:

- Coordination and approval of shared key messages and public information products
- Media coordination and support
- Public inquiry intake and response, including rumor monitoring and misinformation correction
- Coordination of briefing schedules and release timing
- Alignment of public messaging with operational objectives and life safety priorities

Notification and Activation

JIS coordination may be initiated through either external or internal activation. Activation may occur at the request of a partner agency (external) or through initiation by a KPB department or Service Area (internal).

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For all activation requests, an initial determination is made regarding the need for coordinated public information, establishment of leadership and authority, and preparation of JIS resources to support the incident.

Escalation Levels

JIS coordination scales to match incident complexity, duration, and public information demand; it may escalate incrementally without requiring EOC activation. Coordination may begin when public information needs exceed the capability of a single organization, when multiple agencies are involved, or when significant impacts to life safety or the environment are anticipated.

- **Public Information Officers (PIO) Coordination Only:** Limited, short-duration coordination in which one or more PIOs align facts to avoid conflicting information. Shared products or a formal JIS may result from the initial PIO coordination as an effort to maintain situational awareness.
- **JIS Coordination with Call Center:** Sustained coordination includes shared key messages, talking points, and briefing schedules, while OEM Call Center operations perform core JIC functions.
- **Expanded JIC Operations:** High complexity or prolonged coordination requiring a designated JIC Manager, expanded staffing, formal coordination rhythms, and JIC operations that exceed baseline Call Center capabilities through virtual, collocated, or hybrid configurations.

JIC Configuration Options

Operations may be virtual, collocated, or hybrid; the configuration is selected based on incident complexity, geography, staffing availability, and communications requirements.

- **Virtual JIC:** Used when collocation is not required or feasible. Coordination occurs through scheduled meetings, shared document repositories, and defined approval and distribution processes. In virtual configurations, the OEM Call Center continues to serve as the primary public-facing JIC for inquiry intake, rumor control, and message reinforcement.
- **Collocated JIC:** Used when sustained media presence, high public inquiry volume, or operational complexity warrants shared workspace and equipment. The collocated JIC location is typically the OEM facility, where Call Center and JIC functions are integrated.
- **Hybrid JIC:** Combines a physical workspace with remote participation. In hybrid configurations, the OEM Call Center provides the physical JIC location, while additional PIOs and specialists support operations virtually or from secondary locations.

For most incidents, the JIC core functions are performed from the OEM Call Center.

Response Guidelines

This section provides operational guidance for implementing the JIS through defined phases of coordination and response. The checklists that follow are organized by operational phase and are intended to support decision-making, coordination, and task management. The phases reflect the typical progression of public information coordination but may be entered, escalated, or exited based on incident conditions.

The operational phases addressed in this section are:

- **Imminent Phase – Notification and Activation:** Focuses on determining the need for JIS coordination, establishing leadership and authority, confirming participating agencies, and selecting the initial operational configuration.
- **Response Phase – Operations and Management:** Supports sustained, coordinated public information during active response and early recovery, with emphasis on information validation, consistent messaging, interagency coordination, and responsiveness to public and media needs.
- **Recovery Phase – Demobilization and Transition**: Addresses orderly demobilization of JIS and JIC operations, transition to routine communications, preservation of documentation, and preparation for after-action review.

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JIS Imminent Phase – Notification and Activation

This phase addresses the actions required to initiate JIS coordination. Emphasis is placed on determining the need for coordinated public information, establishing leadership and authority, and preparing JIS resources. The checklists distinguish between internal and external activation actions, depending on whether coordination is initiated by the Borough or requested by a partner agency.

Note: When a DoA or Letter of Expectation (LoE) is executed, the lead agency should reference this annex to define coordination expectations between the agency administrators, IMT, and the JIC/JIS. This annex does not alter statutory authorities of participating agencies.

NOTIFICATION/ACTIVATION ACTIONS - EXTERNAL

- ☐ Confirm incident status.
- ☐ Confirm this JIS Annex is included in the DoA or LoE from requesting lead agency.
- ☐ Participate in initial PIO coordination call
  - Identify lead agency objectives
  - Identify constraints and sensitivities
- ☐ Determine initial JIS operational configuration
  - Virtual
  - Collocated
  - Hybrid
- ☐ Determine whether the lead agency is requesting OEM assistance with borough assets and to what extent.
- ☐ Obtain borough mayor's approval to proceed with JIS activation, supporting outside request.
- ☐ Notify OEM Duty Officer of requested JIS activation.
- ☐ Confirm internal financial procedures with KPB Finance Department.
- ☐ Confirm external financial procedures with participating agencies.
  Note: Agencies participating in JIC operations are responsible for costs associated with their representatives, unless otherwise specified in a DoA/LoE or separate agreement.
- ☐ Assign Lead PIO or JIC Manager. Coordinate shared staffing with lead agency.
  Note: OEM may provide or help source qualified positions, depending on incident scope and agreements.
- ☐ Document activation decisions, timeframes, and participating agencies.

NOTIFICATION/ACTIVATION ACTIONS - INTERNAL

- ☐ Confirm incident status.
- ☐ Determine JIS escalation level.
- ☐ Identify partner agencies participating in JIS operations.
- ☐ Confirm DoA or LoE when applicable (i.e., agency administrators will include this JIS Annex for wildfire response).
- ☐ Initiate PIO coordination call with partner agencies.

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	☐ Determine initial JIS operational configuration • Virtual • Collocated • Hybrid
	☐ Update borough mayor • Participating agencies • Type of JIS operations
	☐ Confirm internal financial procedures with KPB Finance Department.
	☐ Notify OEM Duty Officer of requested JIS activation.
	☐ Update Incident Command (IC) if the EOC is already activated.
	☐ Assign Lead PIO or JIC Manager. Identify whether positions are temporary or contractual.
	☐ Determine if additional support is needed from unaffected PIOs in partner agencies.
	☐ Document activation decisions, timeframes, and participating agencies.

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	☐ Ensure use of required ICS forms • ICS-211 (check in/out), • ICS-213 (resource request) • ICS-214 (daily unit log)
	☐ Maintain media public inquiry logs.
	☐ Use the National Wildfire Coordination Group naming convention for electronic records.
	☐ Confirm agency branding standards are followed.
	☐ Apply social media archiving requirements.

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Recovery Phase – Demobilization and Transition

Demobilization begins when information demand stabilizes or decreases and full JIC operations are no longer required. Emphasis is placed on an orderly transition, documentation preservation, and preparation for after-action review. The checklists are applicable to external or internal-requested operations.

DEMOBILIZATION ACTIONS

- ☐ Assess ongoing public information needs against forecasted operational tasks to determine JIC glidepath.
- ☐ Coordinate demobilization plan with lead agency and OEM.
- ☐ Notify participating agencies of demobilization actions and assignments for transition plan.
- ☐ Determine evergreen messaging to be shared among participating agencies, leveraging social and traditional media.
- ☐ Communicate the JIS closure timeline to internal and external audiences.

TRANSITION ACTIONS

- ☐ Transition evergreen products to social media platforms, including agency-specific communications as appropriate.
- ☐ Post “dormant statement” to blog https://kpboem.blogspot.com/.
- ☐ Compile documentation package to include:
  - Transition plan
  - ICS forms
  - Logs
  - Key products
  - Significant decision points
  - Recommendations based on lessons learned
- ☐ Transfer documentation per incident documentation plan.
- ☐ Inventory and return equipment.
- ☐ Reorder expended supplies.
- ☐ Schedule or participate in after-action review
  - Internal activation – submit to Plans
  - External activation – participate with lead agency

Pet Sheltering Guidelines

Pet sheltering during response operations presents risks related to animal health, safety, and integration with human sheltering. Companion animals may be exposed to stress, disease transmission, or injury if not managed in secure and sanitary environments. Sheltering demands may persist for days or weeks, depending on the duration of the incident and ongoing displacement of households. Coordination with veterinary partners, local animal control, and volunteer organizations is required to provide timely updates and guidance on sheltering capacity and requirements.

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Pet Sheltering Imminent Phase– Initiation and Activation

Pet sheltering is activated in coordination with general population shelters. Because of the importance of animals to their owners, timely and organized activation is critical to ensuring the safety and care of pets during evacuations. This phase includes pre-designating pet-friendly shelter sites, coordinating with animal care partners, and deploying trained personnel and supplies to support incoming animals. Activation must align with the Kenai Peninsula Borough's (KPB) broader emergency sheltering plan to promote co-location whenever possible.

RESPONSE ACTIONS

- ☐ Incorporate critical partners with a focus on animal care and well-being. Include Tribal, local, and state animal services such as animal control officers, shelters, veterinary staff, and other volunteer organizations.
- ☐ Identify and pre-designate pet-friendly shelter locations (co-located or adjacent to human shelters, when feasible) that include designated outdoor and indoor areas for animals.
- ☐ Strongly encourage pet owners to provide supplies for each of their pets, including a collar or harness with identification tag, leash, water, bowls, bedding, food, and medications.
- ☐ Develop and implement a credentialing process for pet shelter workers, including veterinarians and volunteers.
- ☐ Develop and implement a pet registration and tracking system, integrated with the human shelter intake system when possible.
- ☐ Establish procedures for pet intake, tracking, feeding, waste management, and medical triage.
- ☐ Identify a clear integration of a Pet Shelter Branch under the Mass Care Group for the Incident Management Team (IMT).
- ☐ Facilitate regular communication between pet shelter staff and human shelter managers.
- ☐ Coordinate with the Public Information Officer (PIO) to include pet sheltering messages in public messaging from opening to closing facilities.
- ☐ Establish logistical staging areas to accept pet- and animal-focused donations, and issue broad public requests for needed items.
- ☐ Deploy trained personnel or request animal response team support.

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	☐ Access or acquire pet shelter equipment and supplies, including crates, food, leashes, gloves, bowls, microchip scanners, and disinfectants.
	☐ Set up shelter layout protocols using species-specific separation.
	☐ Establish and maintain health and safety protocols to prevent zoonotic diseases and ensure safe animal handling.
	☐ Establish clear intake and identification procedures, including photos and owner contact information.
	☐ Post signage for pet owners on shelter rules, hours, and handling procedures.

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Pet Sheltering Recovery Phase – Transition and Demobilization

This phase focuses on reuniting animals with their owners, coordinating long-term placement if necessary, and decontaminating and restoring shelter facilities. Accurate recordkeeping and collaboration with adoption agencies or foster networks may be required for unclaimed animals. In the borough, where remote communities may face delays in access or communications, demobilization efforts must be flexible and account for extended care needs. Lessons learned during sheltering should be captured to improve future planning and coordination for animal care in disaster situations.

RESPONSE ACTIONS

- ☐ Deactivate pet shelter operations systematically, ensuring all animals are accounted for.
- ☐ Initiate pet-owner reunification protocols, including identification checks, photographs, and transfer forms.
- ☐ Facilitate long-term placement for unclaimed animals (e.g., foster care or adoption).
- ☐ Update and maintain the pet tracking database until all cases are resolved.
- ☐ Dispose of contaminated or unusable materials in accordance with biohazard protocols.
- ☐ Conduct a final site inspection and environmental decontamination.
- ☐ Debrief pet shelter staff and volunteers; provide access to mental health support resources for those affected by animal stress or trauma.
- ☐ Inventory and clean reusable supplies and equipment.
- ☐ Return borrowed or mutual aid resources.
- ☐ Archive all sheltering forms and logs according to records retention policies.
- ☐ Capture lessons learned and incorporate them into response guideline revisions.

Sheltering Guidelines

Sheltering operations in the Kenai Peninsula Borough ("the borough") must be adaptable to diverse hazards and the geographic dispersion of communities. Facilities such as schools, community centers, and churches can serve as potential shelters, although their availability may be affected by infrastructure damage or access limitations. The Kenai Peninsula Borough (KPB) Office of Emergency Management (OEM) collaborates with local partners to maintain shelter readiness and conducts regular training. Many shelter locations may require additional support, such as generator power and emergency supplies, particularly in areas facing prolonged access challenges.

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Sheltering Imminent Phase – Notification, Initiation, and Activation

This phase involves rapid decision-making and coordination to establish safe, accessible, and well-equipped shelter environments in response to an incident. It includes identifying appropriate shelter locations, notifying key stakeholders, deploying personnel and supplies, and ensuring facilities are prepared to meet the needs of impacted populations. Early activation is critical to reducing harm, providing safe refuge, and maintaining public trust during a disaster or emergency.

RESPONSE ACTIONS

- ☐ Identify shelter locations that align with the anticipated size and specific needs of the affected population, ensuring proximity to impacted areas without requiring travel through hazardous zones. Prioritize facilities capable of supporting essential services, including accessibility for individuals with access and functional needs (AFN).
- ☐ Conduct an initial shelter site inspection for safety, readiness, and available on-site materials. Confirm that facilities meet environmental needs such as heating, water, and sanitation.
- ☐ Collect detailed information about the shelter for situation reports, including site directions, shelter entrance instructions, capacity, and opening timelines.
- ☐ Coordinate with the State Voluntary Organizations Active in Disaster (VOAD) Coordinator to support shelter operations and ensure mass care services are provided directly to those seeking assistance.
- ☐ Coordinate the delivery of shelter resources, equipment, and supplies, including cots, blankets, hygiene supplies, food, and registration materials.
- ☐ Confirm and, if necessary, augment shelter communication capacities, including Wi-Fi, radios, and landlines.
- ☐ Set up the shelter layout with clearly defined zones, including registration, dormitory space, isolation area, food service, and a pet area.
- ☐ Deploy and hang signage throughout the site.
- ☐ Establish a registration system, preferably with hardcopy paper backup.
- ☐ Establish security and law enforcement coordination procedures for shelter environments.

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	☐ Establish staffing for the shelters, including rotation schedules for all shelter staff for extended operations.
	☐ Conduct initial shelter staff briefings on roles, expectations, and code of conduct.
	☐ Evaluate the need for expanded services to include behavioral, spiritual, chaplains, and mental health services.
	☐ Establish a feedback and issue reporting system for shelter clients and staff.
	☐ Coordinate public messaging about shelter openings, including locations, timeframes, limitations, and what clients can expect.

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Sheltering Response Phase – Operations and Management

This phase encompasses the daily functions of supporting shelter residents. These include ongoing registration and tracking, resource and supply management, communications, security, and providing services such as behavioral health, and accommodations for individuals with AFN. Continuous coordination with public health, volunteer organizations, and emergency services is critical to maintaining a safe and supportive environment that upholds dignity and equity for all shelter occupants.

RESPONSE ACTIONS

- ☐ Provide evacuees with response and recovery resource information, including available assistance, housing support, and other services.
- ☐ Continue client registration and initiate early case management to assess needs and connect individuals with appropriate, stable housing solutions as soon as feasible.
- ☐ Provide meals and snacks that account for allergies and cultural or dietary needs.
- ☐ Coordinate ongoing supply deliveries (e.g., food, water, hygiene items) based on usage rates.
- ☐ Ensure consistent trash removal and sanitation maintenance.
- ☐ Work with security personnel to address safety concerns or disturbances.
- ☐ Maintain communications between shelters and the Emergency Operations Center (EOC) for updates, support requests, and situation reports (SitReps).
- ☐ Coordinate service deliveries across jurisdictional boundaries to ensure equitable access to resources.
- ☐ Maintain shelter activity logs and incident logs for each shift.
- ☐ Develop shelter situation reports that include shelter population counts, meal totals, volunteer hours, and other key metrics.
- ☐ Track shelter staff hours and assignments to ensure continuity, coverage, and accurate recordkeeping.
- ☐ Conduct daily staff briefings and shift handoffs for operational continuity.
- ☐ Document all expenses associated with shelter operations.

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Sheltering Recovery Phase – Demobilization

This phase begins when shelter populations decrease and planning shifts toward closure of operations. It includes consolidating shelter activities, supporting the transition of residents into temporary or permanent housing solutions, and recovering shelter assets. A compassionate and well-coordinated demobilization process is essential to supporting long-term recovery for individuals and communities.

RESPONSE ACTIONS

- ☐ Coordinate shelter closure timelines across affected operations, including EOC, shelter managers, and VOAD partner agencies.
- ☐ Share demobilization plans early with shelter residents, and support individualized transition planning that may be offered through the State Emergency Operations Center (SEOC) under a state or federal disaster declaration.
- ☐ Distribute closure messaging widely via media outlets, social platforms, and local networks.
- ☐ Coordinate transportation support for evacuees relocating to consolidated shelters, or provide information on publicly accessible transportation to transition locations.
- ☐ Update residents on alternate locations or ongoing services that may continue through VOAD partners.
- ☐ Thoroughly clean shelter areas, including floors, bathrooms, sleeping quarters, and pet zones.
- ☐ Conduct a final facility walk-through with property owners to document any damage or needed repairs.
- ☐ Ensure borrowed equipment is returned or replaced with partner agencies.
- ☐ Secure and restock shelter kits to prepare for future use.
- ☐ Debrief shelter staff and volunteers, capture lessons learned, and provide access to mental health resources.
- ☐ Generate a shelter demobilization report summarizing population totals, services provided, and operational challenges.
- ☐ Update the shelter database with revised notes, contact changes, and capacity adjustments.
- ☐ Incorporate lessons learned into the Sheltering Response Guidelines and other plans based on after-action findings and improvement strategies.

Tsunami Guidelines

The most dangerous impacts of tsunamis include coastal inundation, strong currents, and damage to harbor infrastructure. The National Tsunami Warning Center (NTWC) issues phased alerts and warnings that enable rapid evacuation along designated tsunami evacuation routes. Follow-up messaging and alerts are based on impact estimates derived from seismic analysis, water-level measurements, tsunami forecast models, and historical tsunami information.

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Tsunami Imminent Phase – Advisory or Warning Issued

The Kenai Peninsula Borough (KPB) Office of Emergency Management (OEM) activates public alert and warning protocols based upon the NTWC messaging. Multiple waves may occur over several hours, with the first wave not always being the most damaging.

RESPONSE ACTIONS

- ☐ Verify the initial tsunami report through the NTWC, State Emergency Operations Center (SEOC), and National Weather Service (NWS). Review the advisory or warning language, the list of named communities in the NTWC report, and the map of impacted areas.
- ☐ Use the OEM Tsunami Standard Operating Guidelines (SOG), located at the tsunami workstation, to activate sirens and to complete established public alert and warning protocols.
- ☐ Activate the Emergency Operations Center (EOC) Guidelines and OEM staff.
- ☐ Monitor tide data, Deep-ocean Assessment and Reporting of Tsunamis buoys, and seismic updates to reassess evacuation needs in real time.
- ☐ Open Zoom meeting and contact affected partner agencies and jurisdictions for coordination. Use the Zoom Situation Report (SitRep) channel.
- ☐ Initiate pre-planned evacuation protocols for vulnerable coastal communities. Coordinate evacuation locations, messaging, and routes with cities and Tribal entities.
- ☐ Provide evacuation zone maps and guidance to the public, especially in high-risk areas.
- ☐ Consider activating the Temporary Evacuation Entry Point (TEEP) using SOG checklist.
- ☐ Coordinate with the school district and facility managers to support school and facility evacuations.
- ☐ Activate local shelters outside inundation zones in coordination with local Voluntary Organizations Active in Disaster (VOAD) partners.

All acronyms and abbreviations used in this annex are defined in the Acronyms and Abbreviations List, maintained as a separate supporting document to the EOP.

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Tsunami Response Phase – Arrival and Inundation

The first tsunami wave is imminent, with the likely inundation of low-lying coastal areas and strong currents posing immediate threats. Alternatively, the first tsunami wave may have already arrived, resulting in significant flooding, strong surges, and debris impacting coastal communities.

RESPONSE ACTIONS

- ☐ Complete actions within the OEM Tsunami SOG.
- ☐ Track real-time reports of wave arrival and inundation through NTWC, United States Geological Survey (USGS), and local observations.
- ☐ Maintain communications with coastal communities regarding response needs and support requests.
- ☐ Provide shelter support for evacuated populations outside of cities.
- ☐ Update the mayor and seek direction for consideration of a Local Disaster Emergency (LDE) declaration based upon initial damage assessment (DA) reports.
- ☐ Project potential response needs and activities 24, 48, and 72 hours in advance.
- ☐ Coordinate and disseminate “all clear” messaging for alerted areas.

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Tsunami Recovery Phase – Post-Tsunami Impact

The immediate tsunami inundation has occurred, and the focus shifts to search and rescue for missing persons and assessment of the widespread damage to coastal infrastructure and property, or the tsunami waves have receded, but coastal communities face the challenges of debris removal, damage repair, and addressing the long-term displacement of residents.

RESPONSE ACTIONS

- ☐ Continue shelter support operations.
- ☐ Coordinate with first responders to provide messaging for re-entry and repopulation of affected areas.
- ☐ Support agencies conducting fatality management and reunification efforts.
- ☐ Coordinate ongoing life-safety messaging with Joint Information Center (JIC)/Joint Information System (JIS) partners.
- ☐ Refer to the Damage Assessment Guidelines.

Volcano Guidelines

The most significant impacts of ashfall are on aviation resources and individuals with respiratory conditions. Ashfall can be redistributed for weeks or months, depending on weather conditions; however, no populated areas within the Kenai Peninsula are expected to be within the path of volcanic lahars, mudflows, or pyroclastic flows. The Alaska Volcano Observatory (AVO) provides phased notifications to the public prior to a volcanic eruption, allowing time to enact recommended protective actions. The incident phase may last several hours, with subsequent eruptions potentially producing multiple ashfall events.

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Volcano Imminent Phase – Elevated Volcanic Activity

The Imminent Phase begins when AVO reports volcanic elevated seismic activity, gas emissions, or deformation. During this phase, the Kenai Peninsula Borough (KPB) Emergency Operations Center (EOC) will enhance situational awareness, coordinate with multi-agency partners, and update the mayor. This phase emphasizes proactive communication, coordination, and logistical readiness.

RESPONSE ACTIONS

- ☐ Evaluate and monitor volcanic activity in coordination with AVO, National Weather Service (NWS), and State Emergency Operations Center (SEOC) resources.
- ☐ Establish a working group composed of core partners and emergency managers from neighboring jurisdictions.
- ☐ Participate as a member of the Joint Information System (JIS) facilitated by SEOC, which includes government and non-government agencies.
- ☐ Update the mayor and recommend the best course of action based on existing policies and procedures that support KPB employees and Office of Emergency Management (OEM) objectives.
- ☐ Develop an information strategy that incorporates prevention-based messaging through traditional and social media platforms to inform internal and external audiences.
- ☐ Facilitate Continuity of Operations Plan (COOP) meetings with departments and service areas to minimize impacts to government services. Finalize work protocols for employees (see Facility Closure policy and department/service area-specific policies).
- ☐ Identify cooperators, including cities and critical infrastructure partners, and host meetings to establish expectations and a regular schedule.
- ☐ Stock supplies and shelf-stable food to support OEM, EOC, Incident Management Team (IMT), and call center operations, as well as staff deployments. Stock OEM vehicles with ash protection supplies.
- ☐ Set up wash station provisions at the Emergency Response Center back parking lot.
- ☐ Coordinate with KPB departments and service areas to order bulk ash protection retrofits for KPB buildings and supplies for vehicles.
- ☐ Confirm employee notification procedures with the Human Resources (HR) department.

All acronyms and abbreviations used in this annex are defined in the Acronyms and Abbreviations List, maintained as a separate supporting document to the EOP.

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	☐ Coordinate with the Soldotna Public Safety Communications Center (SPSCC) to determine the need for call center activation.
	☐ Establish ash monitoring procedures and provide situation reports (SitReps) to the IMT.
	☐ Update volcano preparedness and response information hosted on info.kpb.us.

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Volcano Recovery Phase – Stabilization and Restoration

The Recovery Phase may begin intermittently due to the potential for recurring volcanic activity. During this phase, the EOC transitions from life-safety operations to supporting long-term stabilization efforts as appropriate. Primary actions focus on public information and the repair of borough public infrastructure.

RESPONSE ACTIONS

- ☐ Review/update the “Watch and Eruption Checklists.”
- ☐ Complete damage and impact assessments with departments and service areas; provide updates to the SEOC.
- ☐ Update the mayor regarding KPB damage assessments and the potential for meeting state disaster declaration thresholds.
- ☐ Coordinate ash and debris removal operations with departments/service areas.
- ☐ Identify potential, long-term safety hazards and coordinate corrective actions specific to borough-owned infrastructure.
- ☐ Provide updated public information in coordination with state JIS/Joint Information Center (JIC) operations.
- ☐ Recognize IMT members and call center volunteer staff for their contributions.

Wildland Fire References

The Alaska Division of Forestry & Fire Protection is the primary suppression agency for wildland fires on the Kenai Peninsula (or "the borough"). The Kenai Peninsula Borough (KPB) Office of Emergency Management (OEM) provides coordinated support functions during wildfire incidents, including evacuation management, accurate public information, and cooperator interface (also referred to as Incident Management Team [IMT]/Emergency Operations Center [EOC] interface) when multiple fire team rotations are needed for long-duration incidents. In the event of structural damage, OEM also leads the damage assessment process in collaboration with state or federal agencies.

This Wildland Fire References Annex does not serve as a standalone operational guide. Instead, it outlines the relevant annexes that guide KPB OEM functions during wildfire incidents, from initial attack through prolonged response and recovery. By cross-referencing existing annexes, this document facilitates wildfire-related OEM responsibilities being carried out in a consistent, coordinated, and integrated manner within the borough's overall emergency management framework.

Wildland Fire – From Initial Attack to Prolonged Response

OEM and the KPB IMT will consult and utilize the following annexes to support response objectives.

RESPONSE ACTIONS
✓ Access and Functional Needs Guidelines
✓ Call Center Guidelines
✓ Damage Assessment Guidelines
✓ Disaster Help Center Guidelines
✓ Emergency Operations Center Activation Guidelines
✓ Evacuation Guidelines
✓ Joint Information System Guidelines
✓ Pet Sheltering Guidelines
✓ Shelter Guidelines

All acronyms and abbreviations used in this annex are defined in the Acronyms and Abbreviations List, maintained as a separate supporting document to the EOP.

Acronyms and Abbreviations List

The Kenai Peninsula Borough (KPB) Emergency Operations Plan (EOP) and annexes rely on consistent terminology to ensure clarity and interoperability across local, state, tribal, federal, and nongovernmental partners during disaster response and recovery operations. Because emergency management planning and operations involve a wide range of agencies, technical fields, and support organizations, acronyms and abbreviations are frequently used throughout this plan and its supporting annexes.

This Acronyms and Abbreviations List serves as a companion reference to the EOP. It defines all acronyms and abbreviations used within the plan to promote shared understanding among responders, stakeholders, and the public. The list is designed to reduce confusion, improve coordination, and support consistent communication across multiple jurisdictions and disciplines during emergency activations.

By providing a single, authoritative reference, this list helps ensure that emergency managers, responders, and decision-makers can operate within a common framework—consistent with the National Incident Management System (NIMS), the National Response Framework (NRF), and the Federal Emergency Management Agency (FEMA) Comprehensive Preparedness Guide (CPG) 101, Version 3.

This list should be reviewed and updated on the same cycle as the EOP and its annexes to reflect evolving terminology, policies, and practices in disaster preparedness, response, recovery, and mitigation.

Acronym/Abbreviation	Term
AAR	After-Action Report
ADEC	Alaska Department of Environmental Conservation
AFN	Access and Functional Needs
AIMAS	Alaska Intrastate Mutual Aid System
AK	Alaska
AKRR	Alaska Railroad
ALMR	Alaska Land Mobile Radio
ARES	Amateur Radio Emergency Service
ASL	American Sign Language
AVTEC	Alaska Vocational Technical Center
BCVFSA	Bear Creek Volunteer Fire Service Area

Acronym/Abbreviation	Term
COOP	Continuity of Operations Plan
CPG	Comprehensive Preparedness Guide
Dept	Department
DHC	Disaster Help Center
DHS	United States Department of Homeland Security
DHSEM	Department of Homeland Security and Emergency Management
DOA	Delegation of Authority
DOT	Department of Transportation
DR	Presidential Disaster Declaration
EAS	Emergency Alert System
EMS	Emergency Medical Services
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
GIS	Geographic Information Systems
HHS	Health and Human Services
IA	Individual Assistance
IAP	Incident Action Plan
IC	Incident Command/Incident Commander
ICS	Incident Command System
IDA	Initial Damage Assessment
IRM	Information Risk Management
ISAC	Information Sharing and Analysis Center
IMT	Incident Management Team
IP	Improvement Plan

Acronym/Abbreviation	Term
JFO	Joint Field Office
JIC	Joint Information Center
JIS	Joint Information System
KBC	Kachemak Bay Campus
KPB	Kenai Peninsula Borough
KPBSD	KPB School District
KPC	Kenai Peninsula College
LDE	Local Disaster Emergency
LEPC	Local Emergency Preparedness Committee
LOE	Letter of Expectation
MJHMP	Multi-Jurisdictional Hazard Mitigation Plan
NAWAS	National Alert and Warning System
NGO	Nongovernmental Organizations
NIMS	National Incident Management System
NOAA	National Oceanic and Atmospheric Administration
NRF	National Response Framework
NWS	National Weather Service
NTWC	National Tsunami Warning Center
N/A	Not Applicable
OEM	Office of Emergency Management
OAD	Obligating Award Document
PIO	Public Information Officer
PA	Public Assistance
PPE	Personal Protective Equipment
RA	Recovery Assessment
RACES	Radio Amateur Civil Emergency Services

Acronym/Abbreviation	Term
RSA	Road Service Area
RNA	Rapid Needs Assessment
SA	Service Area
SBA	Small Business Administration
SBCFSA	Special Borough Community Flood Service Area
SCERP	Small Community Emergency Response Plans
SEOC	State Emergency Operations Center
SIEM	Security Information and Event Management
SOG	Standard Operation Guide
SOP	Standard Operating Procedure
SPSCC	Soldotna Public Safety Communications Center
TAG	The Adjutant General
TDD/TTY	Telecommunication Device for the Deaf/Teletype
TEEP	Temporary Emergency Evacuation Point
UAS	Unmanned Aerial System
USC	United States Code
USCG	United States Coast Guard
USDA	United States Department of Agriculture
USGS	United States Geological Survey Department
UHF	Ultra High Frequency
VHF	Very High Frequency
VOAD	Voluntary Organizations Active in Disasters
WEA	Wireless Emergency Alerts

Introduced by: Mayor
Date: 06/02/26
Action:
Vote:

KENAI PENINSULA BOROUGH
RESOLUTION 2026-032

A RESOLUTION SETTING THE RATE OF LEVY FOR REAL AND PERSONAL PROPERTY TAXES FOR THE KENAI PENINSULA BOROUGH AND FOR SERVICE AREAS WITHIN THE BOROUGH FOR FISCAL YEAR 2027, TAX YEAR 2026

WHEREAS, in accordance with AS 29.45.240, the Kenai Peninsula Borough must annually determine the rate of levy before June 15 of each year;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH AS FOLLOWS:

SECTION 1. That the rate of levy of taxes on all real and personal property within the Kenai Peninsula Borough for the Fiscal Year 2027 is hereby set at 3.85 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 2. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Nikiski Fire Service Area for said area for the Fiscal Year 2027 is hereby set at 2.45 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 3. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Bear Creek Fire Service Area for said area for the Fiscal Year 2027 is hereby set at 3.25 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 4. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Western Emergency Service Area for said area for the Fiscal Year 2027 is hereby set at 3.15 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 5. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Central Emergency Service Area for said area for the Fiscal Year 2027 is hereby set at 2.95 mills on

each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 6. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Kachemak Emergency Service Area for said area for the Fiscal Year 2027 is hereby set at 3.26 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 7. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Seldovia Recreation Service Area for said area for the Fiscal Year 2027 is hereby set at 1.75 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 8. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Central Peninsula Emergency Medical Service Area for said area for the Fiscal Year 2027 is hereby set at 1.00 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 9. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the North Peninsula Recreation Service Area for said area for the Fiscal Year 2027 is hereby set at 1.00 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 10. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Kenai Peninsula Borough Road Service Area for said area for the Fiscal Year 2027 is hereby set at 1.20 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 11. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Seward Bear Creek Flood Service Area for said area for the Fiscal Year 2027 is hereby set at 1.00 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 12. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Nikiski Senior Service Area for said area for the Fiscal Year 2027 is hereby set at .24 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 13. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Central Kenai Peninsula Hospital Service Area for said area for the Fiscal Year 2027 is hereby set at .01 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 14. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the South Kenai Peninsula Hospital Service Area boundaries about 15 miles south to Barbara Drive in Ninilchik, including the islands and land in and south of Kachemak Bay and west of Gore Point and excluding the City of Seldovia for said area for the Fiscal Year 2027 is hereby set at 1.12 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 15. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the South Kenai Peninsula Hospital Service Area boundaries about 15 miles north of Barbara Drive in Ninilchik, excluding the islands and land in and south of Kachemak Bay and west of Gore Point for said area for the Fiscal Year 2027 is hereby set at 0.34 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 16. That this resolution takes effect at 12:01 a.m., Alaska Daylight Time, on July 1, 2026.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF JUNE, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: 1C6420D9-D88C-8FE6-8334-C433CBCC8209

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor PAM

FROM: Brandi Harbaugh, Finance Director BH

DATE: May 20, 2026

RE: Resolution 2026-032, Setting the Rate of Levy for Real and Personal Property Taxes for the Kenai Peninsula Borough and for Service Areas Within the Borough for Fiscal Year 2027, Tax Year 2026 (Mayor)

This Resolution establishes the property tax rates for Fiscal Year 2027 (FY2027), Tax Year 2026. The tax revenue generated from these rates will provide the largest single source of funding for the borough's FY2027 budget. The mill rate for FY2027 must be set prior to June 15, 2026. Action on this Resolution is being requested for the meeting of June 2, 2026.

The Administration is proposing the following mill rate changes from FY2026 to FY2027:

	FY2026 Mill Rate	Proposed FY2027 Mill Rate	Change
North Peninsula Recreation Service Area	1.15	1.00	(0.15)
Nikiski Senior Service Area	0.25	0.24	(0.01)
Road Service Area	1.30	1.20	(0.10)
Seldovia Recreation Service Area	1.00	1.75	0.75

Your consideration is appreciated.

Introduced by:	Mayor
Date:	06/02/26
Hearing:	06/16/26
Action:	
Vote:	

KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-44

AN ORDINANCE AUTHORIZING THE ACQUISITION OF REAL PROPERTY IN SOLDOTNA, ALASKA, ON BEHALF OF CENTRAL KENAI PENINSULA HOSPITAL SERVICE AREA, APPROPRIATING FUNDS FROM THE CENTRAL KENAI PENINSULA HOSPITAL SERVICE AREA PLANT REPLACEMENT AND EXPANSION FUND, AND AUTHORIZING AN AMENDMENT TO THE OPERATING AGREEMENT WITH CENTRAL PENINSULA GENERAL HOSPITAL, INC.

WHEREAS, the Kenai Peninsula Borough (KPB) Central Kenai Peninsula Hospital Service Area owns and provides for the operation of Central Peninsula Hospital related medical facilities, and campus (CPH) medical facilities for the Operating Agreement with Central Peninsula General Hospital, Inc. (CPGH, Inc.) for the operation of CPH on behalf of the service area; and

WHEREAS, this ordinance will authorize the purchase of two parcels of property to address immediate and long-term needs of the service area, the property proposed for purchase consists of two platted lots under common ownership, specifically one vacant lot (0.87 acres) and one developed lot (0.99 acres) with a 5,980 square foot commercial building located immediately adjacent to the main CPH campus property; and

WHEREAS, the CPGH, Inc. Board of Directors, at its regularly scheduled meeting held on _____, 2026, adopted Board Resolution 2026-___ approving the purchase of the Property; and

WHEREAS, the KPB Planning Commission, at its regularly scheduled meeting held on_____, 2026, recommended _____;

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

SECTION 1. That this is a non-code ordinance.

SECTION 2. That the Assembly approves the purchase of the following-described real property as it furthers the purposes of the Central Kenai Peninsula Hospital Service Area as it secures additional area for future management and potential expansion:

LOTS 1A AND 2A, BUXTON SUBDIVISION, BICUSPID ADDITION NO. 2, ACCORDING TO THE OFFICIAL PLAT THEREOF, FILED UNDER PLAT NUMBER 2002-78, RECORDS OF THE KENAI RECORDING DISTRICT, THIRD JUDICIAL DISTRICT, STATE OF ALASKA.
(PARCEL NO'S. 05910066 AND 05910067) (the "Property")

SECTION 3. That the terms and conditions substantially in the form of the Purchase Agreement accompanying this ordinance are hereby approved. The purchase price will be $1,980,000 for the Property, plus closing and due diligence costs not to exceed $50,000, for a total cost of $2,030,000.

SECTION 4. That $2,030,000 is appropriated from the Central Kenai Peninsula Hospital Service Area Plant Replacement and Expansion Fund to Account No. 490.81110.26CHA.49999 for the purchase, estimated closing costs of the Property and admin service fee.

SECTION 5. That revenues derived from any future lease of the real property described in Section 2 must be deposited monthly, within 10 days of receipt, into the Central Kenai Peninsula Hospital Service Area Plant Replacement and Expansion Fund Account No. 490.20602 until which time the Central Kenai Peninsula Hospital Service Area Plant Replacement and Expansion Fund recovers the cost of the property acquisition approved by this ordinance.

SECTION 6. That the Property is zoned "Limited Commercial", pursuant to the City of Soldotna zoning code, and will be classified by KPB as "Government" for KPB management purposes, pursuant to KPB 17.10.080.

SECTION 7. That the terms and conditions substantially in the form of the Purchase Agreement accompanying this ordinance are hereby approved, and the Mayor is authorized to execute any and all documents necessary to purchase the Property.

SECTION 8. That upon closing on the Property, the Mayor is authorized to execute an amendment to the Operating Agreement with CPGH, Inc. to incorporate into Exhibit A of the Operating Agreement the real property described above and approved for purchase by this ordinance.

SECTION 9. That appropriations made in this ordinance are project length in nature and as such do not lapse at the end of any particular fiscal year.

SECTION 10. That if any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 11. That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: A0A8D3BD-A305-868F-822E-23C00617B9A6

Kenai Peninsula Borough
Planning Department – Land Management Division

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor
Brandi Harbaugh, Finance Director
Robert Ruffner, Planning Director
Aaron Hughes, Land Management Officer

FROM: Jennifer Shields, Land Management Agent

DATE: May 20, 2026

RE: Ordinance 2026-19-44, Authorizing the Acquisition of Real Property in Soldotna, Alaska, on Behalf of Central Kenai Peninsula Hospital Service Area, Appropriating Funds from the Central Kenai Peninsula Hospital Service Area Plant Replacement and Expansion Fund, and Authorizing an Amendment to the Operating Agreement with Central Peninsula General Hospital, Inc. (Mayor)

The Kenai Peninsula Borough (KPB) owns and provides for the operation of Central Peninsula Hospital, related medical facilities, and campus (CPH) under an Operating Agreement with Central Peninsula General Hospital, Inc. (CPGH, Inc). Real property located immediately adjacent to the main CPH campus and under common, private ownership has now become available for purchase. Specifically, the property consists of two platted lots: one vacant lot (0.87 acres) and one developed lot (0.99 acres) with a 5,980 square foot commercial building. The strategic acquisition of the subject lots will help to secure additional flexibility and longevity for the CPH campus.

The total negotiated purchase amount for both lots is $1,980,000.00, based upon appraisal values submitted by the seller of $230,000.00 for the vacant lot and $1,750,000.00 for the developed lot. An additional $50,000.00 is being proposed to cover due diligence costs and closing fees related to the acquisition. The subject properties are located within the City of Soldotna's Limited Commercial (LC) Zoning District. Medical and public service offices are principally permitted uses in the City's LC Zoning District. The ordinance also provides for the classification of the subject parcel as "Government".

The ordinance authorizes the purchase of the subject parcel and appropriates $2,030,000.00 from the Central Kenai Peninsula Hospital Service Area Plant Replacement and Expansion Fund to cover costs associated with the purchase.

FINANCE DEPARTMENT
ACCOUNT / FUNDS VERIFIED

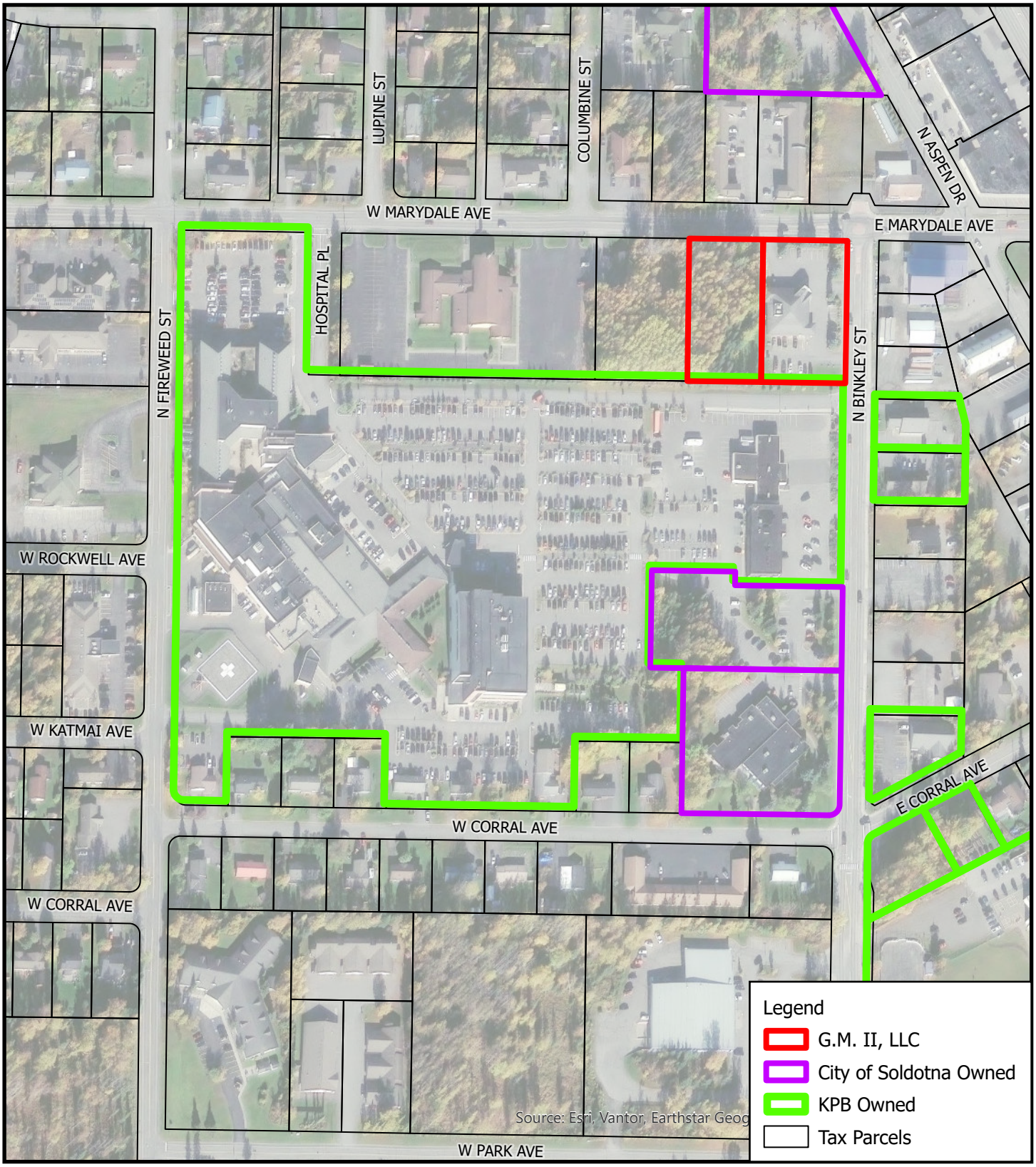
Acct. No. 490.20602 Amount: $2,030,000

By: _____ Date: 5/20/2026

Your consideration is appreciated.

KENAI PENINSULA BOROUGH
Land Management

Acquisition of Real Property on Behalf of Central Peninsula General Hospital: G.M. II, LLC



0 330 660 990 ft

LMD 26-13
Parcel No.'s 05910066 & 05910067

The information depicted hereon is for a graphical representation only of best available sources.
The Kenai Peninsula Borough assumes no responsibility for any errors on this map.

PURCHASE AGREEMENT

This Purchase Agreement (Agreement) is made by and between G.M. II, LLC, as seller, whose address is P.O. Box 1781, Soldotna, AK 99669, (Seller) and the Kenai Peninsula Borough, an Alaska municipal corporation, as buyer, whose address is 144 North Binkley Street, Soldotna, Alaska 99669 (KPB) (together, the Parties).

WHEREAS, Seller is the owner of that real property located in the Kenai Recording District, Third Judicial District, State of Alaska, and more particularly described as follows:

> LOTS 1A AND 2A, BUXTON SUBDIVISION, BICUSPID ADDITION NO. 2, ACCORDING TO THE OFFICIAL PLAT THEREOF, FILED UNDER PLAT NUMBER 2002-78, RECORDS OF THE KENAI RECORDING DISTRICT, THIRD JUDICIAL DISTRICT, STATE OF ALASKA.
> (PARCEL NO'S. 05910066 AND 05910067) (the Property); and

WHEREAS, KPB has offered to buy, and Seller is willing to sell the Property as evidenced by this Agreement;

NOW THEREFORE, in consideration of the conditional promises herein contained, Seller hereby agrees to sell to KPB, and KPB hereby agrees to buy from Seller, the Property on the terms and conditions as set forth below:

1. PURCHASE PRICE

The purchase price of the Property is ONE MILLION NINE-HUNDRED EIGHTY THOUSAND DOLLARS ($1,980,000.00). The purchase price must be paid by KPB at time of closing. The purchase of the Property and appropriation of funding for the purchase are subject to approval by the KPB Assembly.

2. EXPIRATION OF OFFER

Sellers must sign and return this Agreement to KPB on or before **May 12, 2026, at 4:00pm;** otherwise, this offer will terminate.

3. TITLE

Title must be delivered at time of closing by statutory warranty deed, which must be issued to KPB. Seller warrants and covenants that at the time of closing there will be no liens or judgments recorded against Seller in the same recording district in which the Property subject to this Agreement is situated. Title must be clear of liens and encumbrances except title is subject to reservations, easements, rights-of-way, covenants, conditions and restrictions of record as agreed to by KPB.

4. ESCROW AND CLOSING COSTS

KPB agrees to pay for all buyer-related closing costs not otherwise addressed in this Agreement to include buyer closing and recording fees. Seller agrees to pay for seller-related closing costs, not otherwise addressed in this Agreement to include the ALTA Standard Owners Title Insurance policy, and seller closing and recording fees. Property taxes for the current year, if any, will be prorated to the date of closing. Seller is responsible for realtor's commission, and Seller's legal fees, if any; all unpaid taxes for prior years, if any; and all unpaid outstanding assessments, if any. All costs will be paid in full at the time of closing.

5. EXISTING LEASEHOLD

Seller has made KPB aware of an existing month to month leasehold interested in and to the subject property. As a condition of this agreement, Seller must appropriately notify the current tenant of the contemplated sale, and terminate the existing lease as of the date of closing. Any and all costs associated with terminating the lease will be the responsibility of the Seller.

6. CLOSING

Unless otherwise agreed to in writing, closing will occur on or before **July 31, 2026**, or as specifically agreed to by the Parties. At closing, KPB will pay the balance of the purchase price, subject to authorization by the KPB Assembly and appropriation of funds. Both Parties will execute all documents required to complete the Agreement and, if applicable, establish an escrow account.

7. POSSESSION

Possession will be delivered to KPB at time of recording unless otherwise agreed to in writing by the Parties.

8. KENAI PENINSULA BOROUGH ASSEMBLY APPROVAL

Purchase of the Property by KPB is subject to authorization by the KPB Assembly and appropriation of funds. If the KPB Assembly fails to authorize the purchase of the Property and appropriate funds, this Agreement will terminate without penalty.

9. EXCHANGE

If Seller intends for this transaction to be part of a Section 1031 like-kind exchange, KPB agrees to cooperate in the completion of the like-kind exchange provided KPB does not incur any additional liability or cost in doing so. If Seller intends for this transaction to be part of a Section 1031 like-kind exchange, Seller may assign its rights under this Agreement to a qualified intermediary or any entity expressly created for the purposes of completing a Section 1031 like-kind exchange.

10. DISCLOSURES

Seller hereby agrees to provide written property disclosures including any and all information regarding known defects, deficiencies, legal matters, environmental issues or hazards that may

be personally known by the Seller. If said written disclosures present a matter unsatisfactory to KPB, KPB may terminate this Agreement without penalty.

11. CONTINGENT ON INSPECTION / REVIEW

Closing of the contemplated purchase is contingent upon the satisfactory completion of a property inspection and environmental review of the Property satisfactory to KPB for its use and at KPB's expense. Seller must, upon reasonable notice, provide access to the Property for inspection purposes to KPB and its representatives. Any invasive inspection procedures require Seller's expressed permission and must promptly be repaired by KPB in a workman-like manner. Unless otherwise provided in writing, KPB will have 45 days from the date of full execution of this Agreement to complete its property inspection.

12. HAZARDOUS MATERIAL

Seller covenants to the best of Seller's knowledge that, as of the date of this Agreement, except as specifically identified herein, the Property is free of all contamination from petroleum products or any hazardous substance or hazardous waste, as defined by applicable state or federal law, and there are no underground storage tanks or associated piping on the Property. Seller agrees that no hazardous substances or wastes will be located on, nor stored on the Property or any adjacent property owned or leased by the Seller, owner, or contractors, nor will any such substance be owned, stored, used, or disposed of on the Property or any adjacent property by Seller, its agents, employees, contractors, or invitees, prior to KPB's ownership, possession, or control of the Property.

13. ENVIRONMENTAL CONTINGENCY

If, during the course of KPB's due diligence inspection of the Property pursuant to Section 11, "Contingent on Inspection/Review", KPB discovers the presence of environmental hazards on or released from the Property in any quantity or concentration exceeding the limits allowed by applicable law, or that is deemed undesirable by KPB, KPB will have the right to give notice to Seller accompanied by a copy or copies of the third-party report(s) disclosing and confirming the presence of such hazardous materials. The notice and accompanying third-party report must be given no later than 60 days from receipt of said report. The notice under this Section must state:

(i) that KPB is terminating this Agreement due to the presence of such hazardous materials on or adversely affecting the Property; OR

(ii) provide Seller 30 days from notice to provide a mitigation plan outlining steps taken by Seller to remedy said hazards to KPB's satisfaction at Seller's expense.

Following the notice and report described in this Section, the Parties may negotiate other resolutions as may be agreeable to the Parties in writing to be included as a part of this Agreement. In the event the Parties cannot agree in writing on a resolution to remedy any environmental concerns within 90 days of the notice, this Agreement will automatically terminate.

It is expressly understood that by execution of this Agreement, Seller hereby indemnifies KPB for any and all CERCLA-related claims, liabilities, or matters, unless otherwise provided for in this Agreement. Said indemnification will survive closing and termination of this Agreement. Upon successful close of escrow said indemnification will continue for a period of not less than 12 months, from the date of closing unless otherwise provided for in this Agreement.

If this Agreement is terminated pursuant to any report detailing environmental conditions that may or may not exist on the Property, such report(s) will remain confidential and proprietary. The report(s) will be marked as confidential and will not be released to a private individual, entity, or non-profit without express agreement of the Parties. Notwithstanding, the report will be released pursuant to a valid court order and may be released to the State of Alaska upon request.

14. DEFENSE AND INDEMNIFICATION

Seller must indemnify, defend, save, and hold KPB, its elected and appointed officers, agents, and employees, harmless from any and all claims, demands, suits, or liability of any nature, kind, or character including costs, expenses, and attorney's fees resulting from Seller's performance or failure to perform in accord with the terms of this Agreement in any way whatsoever. Seller will be responsible under this clause for any and all claims of any character resulting from Seller's or Seller's officers', agents', employees', partners', attorneys', suppliers', and subcontractors' performance or failure to perform this Agreement in any way whatsoever. This defense and indemnification responsibility includes claims alleging acts or omissions by KPB or its agents, which are said to have contributed to the losses, failure, violations, or damage. However, Seller will not be responsible for any damages or claims arising from the sole negligence or willful misconduct of KPB, its agents, or employees.

15. ENTIRE AGREEMENT

This Agreement and the documents referred to herein contain the entire agreement of the Parties with respect to the subject matter hereof. Any changes, additions, or deletions hereto must be made in writing and signed by both KPB and Seller or their respective successors in interest. Provisions of this Agreement, unless inapplicable on their face, will be covenants constituting terms and conditions of the sale, and will continue in full force and effect until the purchase price is paid in full or this Agreement is earlier terminated.

16. BREACH REMEDY

Prior to closing of the sale, in the event that KPB or Seller fail to make any payment required, or fail to submit or execute any and all documents and papers necessary for closing and transfer of title within the time period specified in this Agreement, the Seller or KPB may:

A. Demand the delinquent Party specifically perform on all of the duties and obligations under this Agreement; or

B. Terminate this Agreement.

17. MISCELLANEOUS

A. Time. Time is of the essence in performance of this Agreement.

B. Cancellation. This Agreement, while in good standing, may be canceled in whole or in part, at any time, upon mutual written agreement by Seller and the KPB Mayor. This Agreement is subject to cancellation in whole or in part if improperly issued through error in procedure or with respect to material facts. KPB may cancel this Agreement without penalty in the event additional contracts required of this project are not secured.

C. Notice. Any notice or demand which, under the terms of this Agreement or under any statute must be given or made by the Parties, must be in writing, and be given or made by registered or certified mail, addressed to the other party at the address shown on the Agreement. However, either party may designate in writing such other address to which such notice of demand may thereafter be so given, made or mailed. A notice given hereunder will be deemed received when deposited in a U.S. general or branch post office by the addressor.

D. Interpretation. This Agreement will be deemed to have been jointly drafted by the Parties. It will be construed according to the fair intent of the language as a whole, not for or against either Party. The interpretation and enforcement of this Agreement will be governed by the laws of the State of Alaska. Any lawsuit brought arising from this Agreement must be filed in the superior court of the Third Judicial District, State of Alaska, located in the City of Kenai, Alaska. The titles of sections in this Agreement are not to be construed as limitations of definitions but are for identification purposes only.

E. Condition of Property. Seller will deliver the Property in its as-is condition.

F. Counterparts. This Agreement may be executed in counterpart, and may be executed by way of copy, facsimile or verified electronic signature in compliance with AS 09.80, and if so, each of which will be deemed an original but all of which together will constitute one and the same instrument.

G. This Agreement may only be amended in writing, which amendment document must be signed by the Parties.

KENAI PENINSULA BOROUGH:

05/15/26

Peter A. Micciche, Mayor (Date)

SELLER: G.M. II, LLC

Thomas Hodel 5/12/26

Thomas Hodel (Date)

Jarlyn Hodel 5-12-26

Jarlyn Hodel (Date)

ATTEST:

Michele Turner, MMC
Borough Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

Wayne Cary
Deputy Borough Attorney

KENAI PENINSULA BOROUGH
1964

Introduced by:	Mayor
Date:	06/02/26
Hearing:	06/16/26
Action:	
Vote:	

KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-45

AN ORDINANCE APPROPRIATING FUNDS FROM THE SOUTH PENINSULA HOSPITAL SERVICE AREA OPERATING FUND TO BE TRANSFERRED TO THE SOUTH PENINSULA HOSPITAL SERVICE AREA CAPITAL PROJECT FUND FOR DEMOLITION AND SITE IMPROVEMENTS AT 324 WEST FAIRVIEW AVENUE, HOMER MEDICAL DISTRICT

WHEREAS, the Kenai Peninsula Borough (KPB) has entered into an Operating Agreement with South Peninsula Hospital, Inc. (SPHI) for operation of the South Peninsula Hospital and other related facilities, and to provide other healthcare programs and services, on a nonprofit basis in order to ensure the continued availability to the South Kenai Peninsula Hospital Service Area residents; and

WHEREAS, Ordinance 2025-19-06 authorized the purchase of the residential property at 324 West Fairview Avenue, Homer Medical District, which needs to be demolished in order to use the property for health care purposes within the service area and in support of the adjacent SPH clinic; and

WHEREAS, the SPHI Board, at its regularly scheduled meeting held on June ___, 2026, recommended _____; and

WHEREAS, the South Kenai Peninsula Hospital Service Area Board, at its regularly scheduled meeting held on June_____, 2026, recommended _____;

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

SECTION 1. That this is a non-code ordinance.

SECTION 2. That $175,000 is appropriated from the South Peninsula Hospital Service Area Operating Fund, fund balance to be transferred to the South Peninsula Hospital Service Area Capital Project Fund account number 491.81210.26SHF.49999 to provide for the demotion and site improvements and related costs.

SECTION 3. That the appropriations made in this ordinance are project length in nature and as such do not lapse at the end of any particular fiscal year.

SECTION 4. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 5. That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: 3BBEFDA8-CEF7-8569-8280-F24A92C1E084

Kenai Peninsula Borough
Purchasing & Contracting Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor
Brandi Harbaugh, Finance Director

FROM: John Hedges, Purchasing & Contracting Director

DATE: May 20, 2026

RE: Ordinance 2025-19-45, Appropriating Funds from the South Peninsula Hospital Service Area Operating Fund to be Transferred to the South Peninsula Hospital Capital Project Fund for Demolition and Site Improvements at 324 West Fairview Ave., Homer Medical District (Mayor)

The Kenai Peninsula Borough (KPB) has entered into an Operating Agreement with South Peninsula Hospital, Inc. (SPHI) for operation of the South Peninsula Hospital (SPH) and other related facilities, and to provide other healthcare programs and services, on a nonprofit basis in order to ensure the continued availability to the South Kenai Peninsula Hospital Service Area residents.

Ordinance 2025-19-06 authorized the purchase of the residential property at 324 West Fairview Ave, Homer Medical District, for health care purposes within the service area and in support of the adjacent SPH clinic. As identified in the informational memorandum accompanying Ordinance 2025-19-06, the current structure on the site is not fit for purpose, not suitable for renovation or repurposing, and needs to be demolished.

Demolition and site improvements are estimated at a cost not to exceed $175,000.

Funds are available in the SPH Operating Fund

Your consideration is appreciated

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct. No. 602.27910 Amount: $175,000.00

By: _____ Date: 5/20/2026

Introduced by:	Mayor
Date:	08/05/25
Hearing:	08/19/25
Action:	Enacted
Vote:	9 Yes, 0 No, 0 Absent

KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-06

AN ORDINANCE AUTHORIZING THE ACQUISITION, AND APPROPRIATING FUNDS FOR THE PURCHASE, OF FOUR PROPERTIES LOCATED IN HOMER, ALASKA ON BEHALF OF THE SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA

WHEREAS, the Kenai Peninsula Borough (KPB) has entered into an Operating Agreement with South Peninsula Hospital, Inc. (SPHI) for operation and management of South Peninsula Hospital and other medical facilities (SPH), and to provide other healthcare programs and services, on a nonprofit basis in order to ensure the continued availability to the South Kenai Peninsula Hospital Service Area (Service Area); and

WHEREAS, Land Management and SPHI have been coordinating to locate appropriate real property to address the immediate and long-term needs of SPHI and have identified the real property described in Sections 2, 4, 6, and 8 as suitable for SPHI expansion; and

WHEREAS, at its regular meeting of July 30, 2025, the SPHI Board of Directors recommended approval by the passage of SPHI Resolution 2025-16; and

WHEREAS, at its regular meeting of August 14, 2025, the South Kenai Peninsula Hospital Service Area Board recommended approval by the passage of SKPHSAB Resolution 2025-06; and

WHEREAS, its regular meeting of August 11, 2025, the KPB Planning Commission recommended approval by unanimous consent;

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

SECTION 1. That this is a non-code ordinance.

SECTION 2. That the Assembly approves the purchase of the following-described real property, (referred to herein a the "Walls et al. property"):

LOT 5, BLOCK 10, FAIRVIEW SUBDIVISION, ACCORDING TO PLAT 56-2936, IN THE HOMER RECORDING DISTRICT, THIRD JUDICIAL DISTRICT, STATE OF ALASKA.
(PARCEL NO. 17506105)

SECTION 3. That $515,000 is appropriated from the SPH Replacement and Expansion Fund Account No. 491.20602 to Account No. 491.81210.26SHD.49999 for the purchase and estimated closing costs for the Walls et al. Property.

SECTION 4. That the Assembly approves the purchase of the following-described real property (referred to herein a the "Lazy Bulldogs, LLC Property"):

LOT 4A, CHAMBERLAIN & WATSON SUBDIVISION, ACCORDING TO THE OFFICIAL PLAT THEREOF, FILED UNDER PLAT NUMBER 50-24, RECORDS OF THE HOMER RECORDING DISTRICT, THIRD JUDICIAL DISTRICT, STATE OF ALASKA AND SHOWN ON THAT CERTAIN RECORD OF SURVEY NO. 98-55.
(PARCEL NO. 17514409)

SECTION 5. That $840,000 is appropriated from the SPH Plant Replacement and Expansion Fund Account No. 491.20602 to Account No. 491.81210.26SHD.49999 for the purchase and estimated closing costs for the Lazy Bulldogs, LLC Property.

SECTION 6. That the Assembly approves the purchase of the following-described real property (referred to herein a the "Pacific Premier Trust Property"):

LOT TWO (2), TSUNAMI VIEW SUBDIVISION, ACCORDING TO THE OFFICAL PLAT THEREOF, FILED UNDER PLAT NUMBER 2007-86, RECORDS OF THE HOMER REORDING DISTRICT, THIRD JUDICIAL DISTRICT, STATE OF ALASKA.
(PARCEL NO. 17504022)

SECTION 7. That $181,500 is appropriated from the SPH Plant Replacement and Expansion Fund Account No. 491.20602 to Account No. 491.81210.26SHD.49999 for the purchase and estimated closing costs for the Pacific Premier Trust Property.

SECTION 8. That the Assembly approves the purchase of the following-described real property (referred to herein a the "(Westwing, LLC Property):

LOT 4, BLOCK 10, FAIRVIEW SUBDIVISION, ACCORDING TO PLAT 56-2936, IN THE HOMER RECORDING DISTRICT, THIRD JUDICIAL DISTRICT, STATE OF ALASKA.
(PARCEL NO. 17506104)

SECTION 9. That $565,000 is appropriated from the SPH Plant Replacement and Expansion Fund Account No. 491.20602 to Account No. 491.81210.26SHD.49999 for the purchase and estimated closing costs for the Westwing, LLC Property.

SECTION 10. That the Walls et al. and Westwing, LLC Properties are zoned "Medical", the Lazy Bulldog, LLC Property is zoned "Central Business District", and the Pacific Premier Trust Property is zoned "Rural Residential" pursuant to City of Homer zoning code. Further classification under KPB 17.10.080 of the subject properties is unnecessary due to the fact that classification is not zoning and the City's zoning controls the applicable land uses.

SECTION 11. That the terms and conditions substantially in the form of the Purchase Agreements accompanying this ordinance are hereby approved, and the Mayor is authorized to execute any and all documents necessary to purchase the real property described above and approved for purchase by this ordinance.

SECTION 12. That fit-for-purposes testing, assessment, and analysis must be completed on the real property described above and approved for purchase by this ordinance prior to relinquishment to SPHI.

SECTION 13. That upon closing on the property described above and approved for purchase by this ordinance, the Mayor is authorized to amend the South Peninsula Hospital Operating Agreement with SPHI to incorporate the property into Exhibit A of the operating agreement to include the property described above and approved for purchase by this ordinance.

SECTION 14. That appropriations made in this ordinance are project length in nature and as such do not lapse at the end of any particular fiscal year.

SECTION 15. That if any provision of this ordinance or its application is determined to be invalid, the remaining provisions shall continue in full force and effect.

SECTION 16. That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 19TH DAY OF AUGUST, 2025.

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

KENAI PENINSULA BOROUGH 1964

Yes:	Baisden, Cox, Cooper, Ecklund, Dunne, Johnson, Morton, Tunseth, Ribbens
No:	None
Absent:	None

Introduced by:	Mayor
Date:	05/19/26
Hearing:	06/16/26
Action:	
Vote:	

KENAI PENINSULA BOROUGH
ORDINANCE 2026-23

AN ORDINANCE AUTHORIZING THE CONVEYANCE OF THE NIKOLAEVSK SCHOOL PROPERTY TO ALASKA HOMESTEAD EDUCATION, INC. IN SUPPORT OF COMMUNITY K-12 EDUCATION

WHEREAS, this ordinance authorizes the as-is, where-is disposal of the former Kenai Peninsula Borough School District (KPBSD) Nikolaevsk School property to Alaska Homestead Education, Inc. (AHE) for Nikolaevsk K-12 Charter School purposes; and

WHEREAS, conveying the subject parcels to (AHE) will satisfy a community public charter school purpose, alleviate Kenai Peninsula Borough (KPB) from ongoing maintenance or holding costs associated with the property, and protect KPB's interests by providing that the property may revert back to KPB, at its discretion, should the property not be used for K-12 school purposes; and

WHEREAS, the purchase agreement provides for a sale price of $2,000,000 with seller financing at 6% interest to be collected over ten equal annual installment amounts of $202,526.64; and

WHEREAS, the installment payments will be deferred by KPB so long as the property is used for K-12 school purposes and a minimum of $202,526.64 annually is contributed by AHE towards building maintenance and other building related operational costs; and

WHEREAS, in the event the minimum required amount is not contributed annually, the remaining balance will be deposited with KPB for future building maintenance use by AHE upon approval of the KPB Assembly; and

WHEREAS, should AHE fail to perform, all monies deposited with KPB by AHE will become the sole property of KPB; and

WHEREAS, this arrangement recognizes the unique attributes of the Nikolaevsk school property, that takes into consideration a cloud on title, the remote nature of the school property, the high holding costs and lack of alternative uses for the property, and the community request for a charter school space; and

WHEREAS, the KPB Planning Commission, at its regular meeting held on _____, 2026, recommended _____;

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

SECTION 1. That this is a non-code ordinance.

SECTION 2. That the real property described below is owned by the KPB and has been identified by Alaska Homestead Education, Inc. as necessary for the Nikolaevsk Charter School:

Tracts 1 and 48, Nikolaevsk Village Subdivision, According to Plat 75-40, Homer Recording District, Third Judicial District, State of Alaska.

Tract 53a, Nikolaevsk Village Subdivision, No.1, According to Plat No. 78-40, Homer Recording District, Third Judicial District, State of Alaska.

SECTION 3. That the Assembly authorizes the sale of the KPB-owned parcels identified in Section 2 pursuant to KPB 17.10.100(I).

SECTION 4. That the Alaska Homestead Education, Inc. warrants and covenants that in the event the property is not used for K-12 school purposes for a period of One Hundred and Twenty (120) months, the Title to the Property may revert back to the Seller, at the Seller's sole discretion. This Covenant shall attach to the Property and bind all successors and or assigns, until released by the Seller.

SECTION 5. The Assembly makes an exception to KPB 17.10.110 (notice of disposition). This exception is based on the following findings of fact pursuant to KPB 17.10.230:

1. Special circumstances or conditions exist.

   a. The purpose of KPB 17.10.110 advertising requirement is to notify the public of an opportunity to purchase or lease KPB land. Advertising this conveyance to the Alaska Homestead Education, Inc. will not serve a useful purpose, and would cause delays that may negatively impact the transaction.

   b. Conveyance of the KPB parcels in this manner is authorized by KPB 17.10.100(I).

2. That the exception is necessary for the preservation and enjoyment of a substantial property right and is the most practical manner of complying with the intent of this chapter.

a. This exception to the notice requirement is not necessary to preserve a substantial property right, and the assembly hereby authorizes exception to that finding requirement. For this disposal, the notice requirement is impractical, and compliance is not in the best interests of the KPB due to the delay and unnecessary expense it would cause.

3. That the granting of the exception will not be detrimental to the public welfare or injurious to other property in the area.

a. The proposed disposition is advertised by publication of the ordinance in newspapers of general circulation and on the borough's web page. Notice of the proposed disposition is also published by the Planning Commission agenda in newspapers of general circulation, and a public hearing is held at the Planning Commission level. Additional notice is not necessary to comply with the intent of KPB 17.10 or to protect the public welfare.

SECTION 6. That based on the foregoing and in support of the Nikolaevsk Charter School the Mayor is hereby authorized, pursuant to KPB 17.10.100(I) to convey, the school property described in Section 2 of this ordinance to Alaska Homestead Education, Inc. for $2,000,000 payable in annual installments with 6% interest. The annual payment of $202,526.64 will be deferred for each year the property is used for K-12 school purposes and forgiven at the conclusion of the 10th year of there being a school facility operating on the property. Alaska Homestead Education, Inc. is responsible for any and all related costs and recording fees. All other applicable terms and conditions of KPB 17.10 shall apply to this conveyance unless inconsistent with this ordinance.

SECTION 7. That Alaska Homestead Education, Inc. will have until 180 days to execute the purchase agreements and complete the transaction.

SECTION 8. That the Mayor is authorized to sign any documents necessary to effectuate this ordinance.

SECTION 9. That revenues generated from the sale shall be submitted to the KPB Finance Department and deposited into Land Management Account No. 250.00000.00000.36316.

SECTION 10. That if any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstance will not be affected.

SECTION 11. That this ordinance shall become effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2026.

_____
Ryan Tunseth, Assembly President

ATTEST:

_____
Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: 4E0889A7-D46C-8373-83C4-FA9279301EAC

Kenai Peninsula Borough
Planning Department – Land Management Division

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor
Robert Ruffner, Planning Director

FROM: Aaron Hughes, Land Management Officer

DATE: May 7, 2026

RE: Ordinance 2026-_23_, Authorizing the Conveyance of the Nikolaevsk School Property to Alaska Homestead Education, Inc. in Support of Community K-12 Education (Mayor)

On July 6, 2025, the Kenai Peninsula Borough School District Board of Education voted to surplus the Nikolaevsk School property. On October 9, 2025, the Kenai Peninsula Borough School District (KPBSD) provided official notice the Nikolaevsk School property had been vacated, and the Land Management Division accepted management responsibility of the property on behalf of the Kenai Peninsula Borough (KPB).

The Planning Department was then approached by Alaska Homestead Education, Inc. (AHE) regarding the use and potential disposal of the property in support of a recently approved Charter School. Due to limited future use options of the built for purpose facility, and substantial ongoing management, maintenance, and other related holding costs of the property, a negotiated sale was proposed.

The ordinance will authorize the as-is, where-is, disposal of the Nikolaevsk School Property to the Alaska Homestead Education, Inc, for an amount other than fair market value in support of community K-12 education. The purchase agreement provides for a sale price of $2,000,000 with seller financing at 6% interest to be collected over ten equal annual installment amounts of $202,526.64. All installment payments will be deferred by KPB so long as the property is used for K-12 school purposes and a minimum of $202,526.64 is contributed towards building maintenance and other building related operating costs. In the event the minimum required amount is not contributed annually, the remaining balance will be deposited with KPB for future use by AHE upon approval of the KPB Assembly.

To further protect KPB's interests during this 10 year period, the property may revert back to KPB, at its discretion, should the property not be used for K-12 education purposes. This arrangement takes into consideration the unique attributes, clouded title, and restricted conveyance related to the transaction. Alaska Homestead Education, Inc. anticipates occupying the property immediately upon closing in preparation for the 2026-2027 school year.

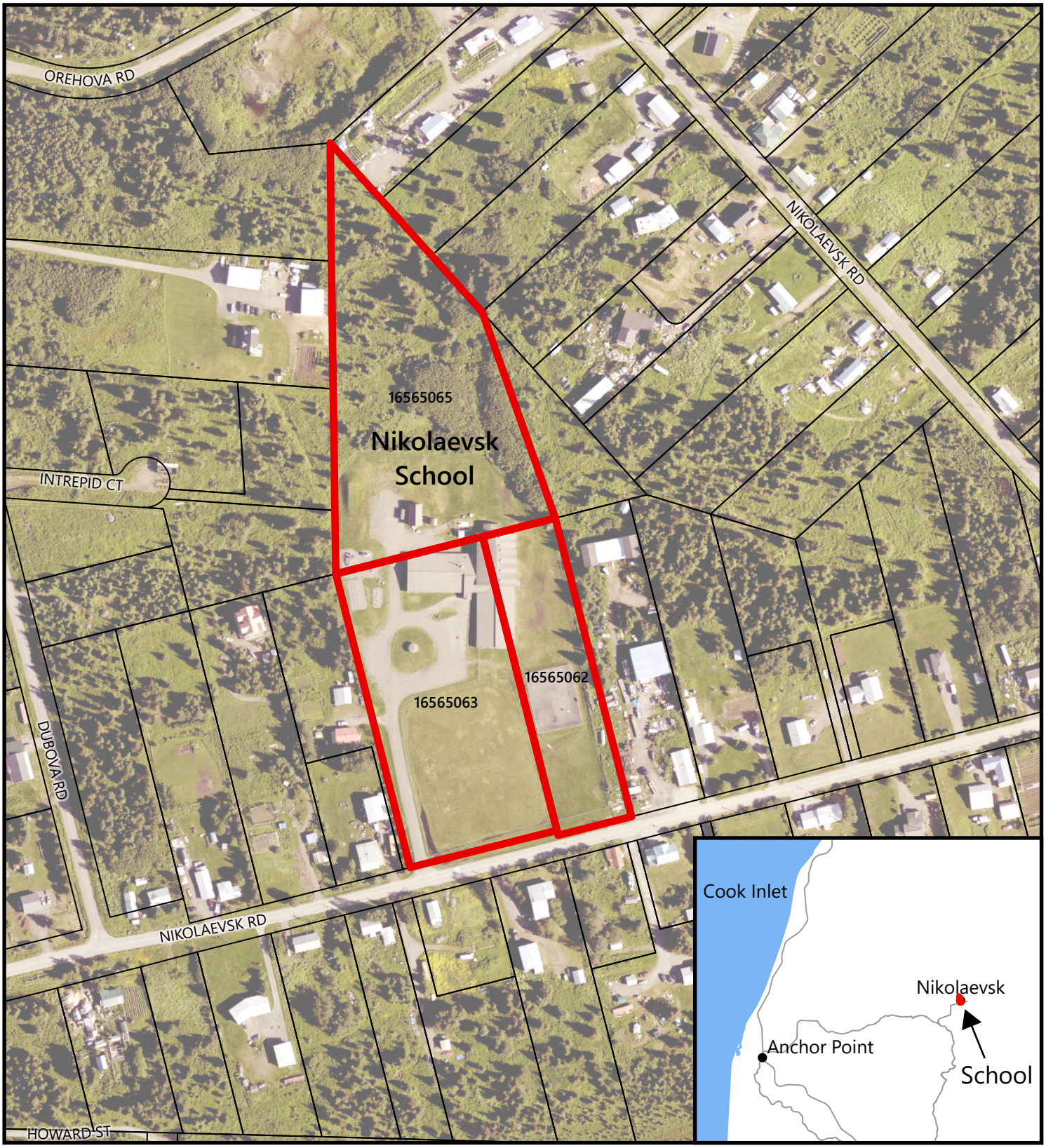
Your consideration is appreciated.

KENAI PENINSULA BOROUGH

Land Management

Nikolaevsk Elementary School
Negotiated Sale to the
Alaska Homestead Association

N



0 180 360 540 ft

The information depicted hereon is for a graphical representation only of best available sources.
The Kenai Peninsula Borough assumes no responsibility for any errors on this map.

LMD 25-43
Parcel No.'s 16565062, 16565063, & 16565065

PURCHASE AGREEMENT

This Purchase Agreement (Agreement) is made by and between Kenai Peninsula Borough, an Alaska municipal corporation, as seller, whose address is 144 North Binkley Street, Soldotna, Alaska 99669 (KPB), (Seller) and the _____, an Alaska _____, as buyer, whose address is _____, _____, Alaska 99669 (Buyer) (together, the Parties).

WHEREAS, Sellers are the owners of that real property located in the Homer Recording District, Third Judicial District, State of Alaska, and more particularly described as follows:

> TRACTS 1 AND 48, NIKOLAEVSK VILLAGE SUBDIVISION, ACCORDING TO PLAT 75-40, HOMER RECORDING DISTRICT, THIRD JUDICIAL DISTRICT, STATE OF ALASKA.
>
> AND
>
> TRACT 53A, NIKOLAEVSK VILLAGE SUBDIVISION, NO.1, ACCORDING TO PLAT NO. 78-40, HOMER RECORDING DISTRICT, THIRD JUDICIAL DISTRICT, STATE OF ALASKA.
>
> SUBJECT TO: THE PROPERTY AND ITS IMPROVEMENTS BEING USED FOR THE PURPOSE OF A PRIMARY OR SECONDARY K-12 SCHOOL FACILITY. IN THE EVENT THIS CONDITION IS NOT MAINTAINED FOR A PERIOD OF ONE HUNDRED AND TWENTY (120) MONTHS, THE TITLE TO THE PROPERTY MAY REVERT BACK TO THE SELLER, AT THE SELLERS SOLE DISCRETION. THIS COVENANT SHALL ATTACH TO THE PROPERTY AND BIND ALL SUCCESSORS AND OR ASSIGNS, UNTIL RELEASED BY THE SELLER.
>
> (PARCEL NO's. 16565062, 16565063, 16565065) (the Property); and

WHEREAS, KPB has offered to Sell, and Buyer is willing to purchase the Property as evidenced by this Agreement;

NOW THEREFORE, in consideration of the conditional promises herein contained, Seller hereby agrees to sell to Buyer, and Buyer hereby agrees to buy from Seller, the Property on the terms and conditions as set forth below:

1. PURCHASE PRICE

The purchase price of the Property is TWO MILLION DOLLARS ($2,000,000.00). The purchase price must be paid by Buyer pursuant to a Deed of Trust Note executed by the Buyer in favor of KPB and secured by a Deed of Trust on the Property, with interest at the rate of Six percent (6%) per annum, payable in Ten (10) equal annual installments. The sale of the Property and related terms of the sale are subject to approval by the KPB Assembly.

1.1 Balance of Purchase Price. The sum **of Two Million U.S. dollars and NO cents ($2,000,000.00)**, representing the balance of the Purchase Price, shall be paid pursuant to a Deed of Trust Note executed by Buyer in favor of Seller and secured by a First Position Deed of Trust on the Property, with interest at the rate Six percent (6%) per annum, payable as follows:

The annual payment amount of Two Hundred and Two Thousand, Five Hundred and Twenty-Six dollars and Sixty-four cents ($202,526.64) of the principal amount and incurred interest to be deferred by the Seller for each year the Buyer remains in full compliance with this Agreement, and the terms of the Deed of Trust Note, and Deed of Trust. There is no prepayment penalty. In the event of a default, all principal and deferred payments and interest shall become immediately due and payable.

1.2 Deferment Terms. In addition to any covenants, obligations, and requirements in the Deed of Trust Note and Deed of Trust, the Buyer's annual payment, including interest, under Section 1.2 of this Agreement will be deferred by the Seller for each year the Buyer is in compliance with, and satisfies, the following terms:

1.2.1 The property must be used for educational purposes as a primary or secondary school facility, provided that such primary use is maintained, the property may also be used for community purposes.

1.2.2 Buyer and or their assigns must continue to maintain the property and all improvements in as-is or better condition.

1.2.3 Buyer must provide a certificate of insurance with adequate insurance to cover the replacement value of the property and listing "Kenai Peninsula Borough" as an additional named insured for the principal amount of the note.

1.2.4 By or before June 30 of each year, Buyer must provide KPB with documentation of any repairs, maintenance, or capital projects related to the building structure and/or mechanical systems.

1.2.5 By or before June 30 of each year, Buyer must provide an annual reconciliation of revenue and expenditures. In the event cost expenditures for building maintenance, repairs, utilities, taxes, insurance and any other costs directly attributable to compliance with the terms of this Agreement are less than $202,525.64, the difference in that amount must be deposited into an held and controlled by the Kenai Peninsula Borough on or before July 30th of the year in question. Interest accrued on the funds will be the property of KPB. Account funds must be used exclusively as reserves for building maintenance and only

released with the consent of KPB Administration and approved appropriation by the KPB Assembly. In the event of a default, all funds in the account automatically become the property of the KPB upon

1.3 Forgiveness Deferred Annual Payment. If the Buyer operates a primary or secondary school facility at the Property and otherwise complies with the terms of this Agreement, Deed of Trust Note, and Deed of Trust, at the conclusion of the 10th year of there being a school facility operating at the Property, subsequent to the execution and approval of this Agreement, the deferred annual payments and accrued interest will be forgiven in-full and the Buyer shall owe no further obligation to KPB.

2. EXPIRATION OF OFFER

Buyer must sign and return this Agreement to KPB on or before **_____, 2026, at 9:00am;** otherwise, this offer will terminate.

3. TITLE

Title shall be delivered at time of Closing by quitclaim deed which shall be issued to Buyer. Seller sells only its interest in the property, if any, AS-IS, WHERE-IS without warranty of any kind or nature whatsoever. Title shall also be subject to reservations, easements, rights-of-way, covenants, conditions and restrictions of record. Buyer warrants and covenants that at the time of closing there shall be no liens or judgments recorded against Buyer in the same recording district in which the property subject to this purchase agreement is situated. Seller will be provided, at the Buyer's expense, a lenders policy of title insurance in the amount of the loan considered in Section 1.1.

Buyer acknowledges a cloud on title currently exists against Tract 1. Seller is under no obligation to resolve the subject cloud prior to conveying title to the Buyer.

4. ESCROW AND CLOSING COSTS

Buyer shall pay all closing costs in connection with this Agreement, including without limitation all escrow fees, title insurance charges, recording fees and bank charges. All costs must be paid in full at the time of closing. Buyer will be required to obtain an ALTA Standard Owners Title Insurance policy, and ALTA Standard Lenders Policy of title insurance insuring the Seller for the amount referenced in Section 1.1. Property taxes for the current year, if any, will be prorated from the date of closing. Buyers are responsible for any realtor's commission, and legal fees. All costs will be paid in full at the time of closing.

5. CLOSING

Unless otherwise agreed to in writing, closing will occur on or before **_____, 2026**, or as specifically agreed to by the Parties. At closing, Buyer will pay the balance of the purchase price. The Parties will execute all documents required to complete the Agreement and, if applicable, establish an escrow account.

6. POSSESSION

Possession will be delivered to Buyer at the time of recording unless otherwise agreed to in writing by the Parties.

7. KENAI PENINSULA BOROUGH ASSEMBLY APPROVAL

Sale of the Property by KPB is subject to authorization by the KPB Assembly. If the KPB Assembly fails to authorize the sale of the Property, this Agreement will terminate without penalty.

8. DISCLOSURES

Seller hereby agrees to provide written property disclosures including any and all information regarding known defects, deficiencies, legal matters, environmental issues or hazards that may be personally known by the Seller. If said written disclosures present a matter unsatisfactory to Buyer, Buyer may terminate this Agreement without penalty.

9. INSURANCE

Buyer shall maintain property insurance covering all buildings and improvements located on the property at full replacement value for the duration of the agreement. Proof of insurance will be delivered to KPB at the time of submission of the signed agreement and this policy must name KPB as additional insured. Failure to maintain required coverage constitutes a violation of the agreement.

10. CONTINGENT ON INSPECTION / REVIEW

Closing is contingent upon the satisfactory review and due diligence of the Buyer. The review and due diligence may be completed as necessary by Buyer, upon approval by KPB. The review will be completed on or before _____**, 2026**. All inspections and related due diligence required under this Section will be conducted solely at Buyer's expense.

11. HAZARDOUS MATERIAL

No covenant is being provided by the Seller pertaining to Hazardous Materials, Waste, or prior use of the property. Buyer agrees that no hazardous substances or wastes will be located on, nor stored on the Property. Nor will any such substance be owned, stored, used, or disposed of on the Property or any adjacent property by Buyer, their agents, employees, contractors, or invitees, while in their possession or control of the Property.

12. ENTIRE AGREEMENT

This Agreement and the documents referred to herein contain the entire agreement of the Parties with respect to the subject matter hereof. Any changes, additions or deletions hereto must be made in writing and signed by both KPB and Buyer or their respective successors in interest. Provisions of this Agreement, unless inapplicable on their face, will be covenants constituting terms and conditions of the sale, and will continue in full force and effect until the purchase

price is paid in full or this Agreement is earlier terminated.

13. BREACH REMEDY

Prior to closing of the sale, in the event that KPB or Buyer fail to make any payment required, or fail to submit or execute any and all documents and papers necessary for closing and transfer of title within the time period specified in this Agreement, the Buyer or KPB may terminate this Agreement.

14. MISCELLANEOUS

A. Time. Time is of the essence in performance of this Agreement.

B. Cancellation. This Agreement, while in good standing, may be canceled in whole or in part, at any time, upon mutual written agreement by Buyer and the KPB Mayor. This Agreement is subject to cancellation in whole or in part if improperly issued through error in procedure or with respect to material facts. KPB may cancel this Agreement without penalty in the event additional contracts required of this project are not secured.

C. Notice. Any notice or demand which, under the terms of this Agreement or under any statute must be given or made by the Parties, must be in writing, and be given or made by registered or certified mail, addressed to the other Party at the address shown on the contract. However, either Party may designate in writing such other address to which such notice of demand may thereafter be so given, made or mailed. A notice given hereunder will be deemed received when deposited in a U.S. general or branch post office by the addressor.

D. Interpretation. This Agreement will be deemed to have been jointly drafted by the Parties. It will be construed according to the fair intent of the language as a whole, not for or against either Party. The interpretation and enforcement of this Agreement will be governed by the laws of the State of Alaska. Any lawsuit brought arising from this Agreement must be filed in the superior court of the Third Judicial District, State of Alaska, located in the City of Kenai, Alaska. The titles of sections in this Agreement are not to be construed as limitations of definitions but are for identification purposes only.

E. Condition of Property.
Seller will deliver the Property in its as-is condition with no implied warrants as to condition of the property, improvements, or chain of title.

F. Counterparts. This Agreement may be executed in counterpart, and may be executed by way of copy, facsimile or verified electronic signature in compliance with AS 09.80, and if so, each of which will be deemed an original but all of which together will constitute one and the same instrument

DRAFT

KENAI PENINSULA BOROUGH:

_____

Peter A. Micciche, Mayor (Date)

BUYERS:

_____

(Date)

_____

(Date)

ATTEST:

_____

Michele Turner, CMC
Borough Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

_____

Wayne Cary
Deputy Borough Attorney (Date)

DRAFT

Introduced by:	Mayor
Date:	05/19/26
Hearing:	06/16/26
Action:	
Vote:	

KENAI PENINSULA BOROUGH
ORDINANCE 2026-24

AN ORDINANCE AMENDING KPB CHAPTER 5.19, UNIFORM REMOTE SELLER SALES TAX CODE, IN ACCORDANCE WITH AMENDMENTS ADOPTED BY THE ALASKA REMOTE SELLER SALES TAX COMMISSION

WHEREAS, the Kenai Peninsula Borough (KPB) is a member jurisdiction of the Alaska Remote Sellers Sales Tax Commission (ARSSTC) which is an intergovernmental cooperative established for the joint administration, collection, and enforcement of sales tax from remote sellers and marketplace facilitators who lack a physical presence within the KPB; and

WHEREAS, ARSSTC approved updates to the Uniform Remote Seller Sales Tax Code (Uniform Code) for the purpose of allowing certain marketplace facilitators that facilitate services and rentals within a municipality, to report and remit directly to the ARSSTC, if the municipality opts to; and

WHEREAS, per the governing intergovernmental agreement, to retain full membership status the KPB must adopt the amendments approved by the Commission; and

WHEREAS, it is in the best interest of the Kenai Peninsula Borough to opt-out of the proposed code changes related to businesses that have physical presence in the KPB and retain KPB's authority to enforce sales tax obligations for entities with a physical presence within the borough;

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

SECTION 1. That this ordinance amends KPB Code and will be codified.

SECTION 2. That KPB 5.19.010 is hereby amended as follows:

5.19.010. – Interpretation.

A. [IN ORDER T]To prevent evasion of the sales taxes and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.

B. The application of the tax to be collected under this Code shall be broadly construed and shall favor inclusion rather than exclusion.

C. Exemptions from the tax to be collected under this Code shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in the member jurisdiction's Code.

D. The scope of this Code shall apply to remote sellers or marketplace facilitators, delivering products or services into [M]member jurisdictions[municipalities adopting this Code, within the state of Alaska].

SECTION 3. That KPB 5.19.040 is hereby amended as follows:

5.19.040. - Obligation to collect tax—Threshold criteria.

A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one of the following Threshold Criteria ("Threshold Criteria") in the current or previous calendar year:

1. The remote seller's statewide gross sales, including the seller's marketplace facilitator's statewide gross sales, from the sale(s) of property, products or services delivered in the state meets or exceeds one hundred thousand dollars ($100,000).

B. For purposes of determining whether the Threshold Criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.

C. The following marketplace facilitators are excluded from the obligation to collect tax outlined in this section:

1. Delivery network companies that deliver tangible personal property on behalf of a marketplace seller that is engaged in business in a member jurisdiction[,];

2. [MARKETPLACES FACILITATING] Accommodations intermediaries that facilitate the rental of transient lodging accommodations [IN HOTELS, COMMERCIAL TRANSIENT LODGING FACILITY, HOMES, APARTMENTS, CABINS OR OTHER RESIDENTIAL DWELLING UNITS]; and

3. Marketplaces that facilitate or perform travel agency services.

SECTION 4. That KPB 5.19.050 is hereby amended as follows:

5.19.050. - Reporting and remittance requirements for local and remote sales.

A. Sellers with a physical presence in a member jurisdiction conducting only local sales shall report and remit to, and comply with standards of, including audit authority, the member jurisdiction.

B. Sellers with a physical presence in a member jurisdiction that also have remote or internet-based sales where the Point of Delivery is in a different Member Jurisdiction shall (i) report and remit the remote or internet sales to the Commission; and ii) report and remit the local sales to the Member Jurisdiction.

C. Sellers with a physical presence in a Member Jurisdiction that also have remote or internet-based sales where the Point of Delivery is in the same Member Jurisdiction shall report and remit those remote sales to the Member Jurisdiction.

D. Sellers and marketplace facilitators that do not have a physical presence in a Member Jurisdiction must report and remit to the Commission all remote sales where the Point of Delivery is in a Member Jurisdiction.

E. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission.

F. The following marketplace facilitators shall report and remit to, and comply with standards of, including audit authority, the member jurisdiction:

1. Delivery network companies that deliver tangible personal property on behalf of a marketplace seller that is engaged in business in a member jurisdiction,

2. [MARKETPLACES FACILITATING] Accommodations intermediaries that facilitate the rental of transient lodging accommodations [IN HOTELS, COMMERCIAL TRANSIENT LODGING FACILITY, HOMES, APARTMENTS, CABINS OR OTHER RESIDENTIAL DWELLING UNITS]; and

3. Marketplaces that facilitate or perform travel agency services.

SECTION 5. That KPB 5.19.080 is hereby amended as follows:

5.19.280. - Definitions.

For purposes of this chapter, the following definitions shall apply:

"Accommodation" means any room or rooms, lodgings, or accommodations in any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, short-term rental, or any other place in which rooms, accommodations, space, or accommodations are furnished to transients for a consideration and upon which an accommodations Tax or sales tax is imposed.

"Accommodation fee" means the room charge less the discount room charge, if any, provided that the accommodations fee shall not be less than $0.

"Accommodations intermediary" means any person other than an accommodations provider that (i) facilitates the sale of an accommodation, and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider.

"Accommodations provider" means a person who owns, operates or controls any facility or structure in which there is rented or offered for rent accommodations, the rent for which is taxable under an accommodations tax or sales tax.

…

"Discount room charge" means the full amount charged by the accommodations provider to the accommodations intermediary, or an affiliate thereof, for furnishing the accommodations.

…

"Lease" or "rental" means any transfer of possession or control of tangible personal property or real property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

...

"Marketplace" means a physical or electronic place, platform or forum, including a store, booth, internet website, catalog or dedicated sales software application, where products or services are offered for sale or rental.

"Marketplace facilitator" means a person that contracts with marketplace sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale or rental of the marketplace seller's property, product, or services through a physical or electronic marketplace operated by the person, and engages:

A. Directly or indirectly, through one or more affiliated persons in any of the following:

(i) Transmitting or otherwise communicating the offer or acceptance between the buyer and marketplace seller;

(ii) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and marketplace sellers together;

(iii) Providing a virtual currency that buyers are allowed or required to use to purchase products from the marketplace seller; or

(iv) Software development or research and development activities related to any of the activities described in (b) of this subsection , if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

B. In any of the following activities with respect to the seller's products:

(i) Payment processing services;

(ii) Fulfillment or storage services;

(iii) Listing products for sale;

(iv) Setting prices;

(v) Branding sales as those of the marketplace facilitator;

(vi) Order taking;

(vii) Advertising or promotion; or

(viii) Providing customer service or accepting or assisting with returns or exchanges.

…

"Point of delivery" means the location at which property or a product is delivered, service is rendered, or accommodation is physically located.

A. When the product is not received or paid for by the purchaser at a business location of a remote seller in a Member Jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.

B. When the product is received or paid for by a purchaser who is physically present at a business location of a Remote Seller in a Member Jurisdiction the sale is considered to have been made in the Member Jurisdiction where the purchaser is present even if delivery of the product takes place in another Member Jurisdiction. Such sales are reported and tax remitted directly to the Member Jurisdiction not to the Commission.

C. When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.

D. For accommodations rentals, the point of delivery is the physical location of the accommodation.

E. For products or services transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.

…

"Room charge" means the entire amount charged to the transient to secure the right to use or possess any accommodation that is subject to an Accommodations Tax, including any mandatory fees or charges by an accommodations intermediary.

"Sale" or "retail sale" means any transfer of property or product or any provision of service(s) for consideration for any purpose other than for resale. A transfer includes a lease or rental.

…

"Transient" means the person purchasing the right to use or occupy an accommodation for thirty (30) days or less.

…

SECTION 6. That the Kenai Peninsula Borough will maintain its membership in the Alaska Remote Seller Sales Tax Commission (ARSSTC) through the Alaska Intergovernmental Remote Seller Sales Tax Agreement but nonetheless specifically opts-out of having ARSSTC collect sales tax from a marketplace facilitator or accommodations intermediary who have a physical presence within KPB.

SECTION 7. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 8. This ordinance shall become effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2026.

_____
Ryan Tunseth, Assembly President

ATTEST:

_____
Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent:

Docusign Envelope ID: 93D5C66F-F38E-8836-82A2-7CF2D8D9A0E2

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Borough Mayor

FROM: Brandi Harbaugh, Finance Director

DATE: May 7, 2026

RE: Ordinance 2026-24, Amending KPB Chapter 5.19, Uniform Remote Seller Sales Tax Code, in Accordance with Amendments Adopted by the Alaska Remote Seller Sales Tax Commission (Mayor)

At its March 31, 2026, Alaska Remote Seller Sales Tax Commission (ARSSTC) members meeting, the membership, by majority vote, approved amendments to the Uniform Remote Seller Sales Tax Code (Uniform Code). The approved changes are intended to allow a municipality, if it so elects, to require certain marketplace facilitators that facilitate services and rentals within a municipality, to report and remit directly to the ARSSTC. This would require certain marketplace facilitators who service local businesses for qualifying services to file with the ARSSTC instead of locally with the Kenai Peninsula Borough.

Member jurisdictions requested the option to decide whether to opt-in to the revisions. It is in the best interest of the Kenai Peninsula Borough to retain current code changes related to businesses, including marketplace facilitators, that have a physical presence in the KPB and not elect to change current practices to require such business file with ARSSTC. Implementing a split reporting situation will impose complex and duplicative filing requirements on local businesses and require additional reconciliations between filings. The fees associated with the ARSSTC range between 15.65% at the beginning of each calendar year and 7.65% depending on where the tiered fee arrangement is at the time of the transaction. Therefore, opting-in would also reduce sales tax revenues available for funding education.

Your consideration is appreciated.

Docusign Envelope ID: 95DFF0ED-38C4-8510-818C-E03E4184940C

Kenai Peninsula Borough
Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director JH

FROM: Carmen Vick, Maintenance Foreman CV

DATE: May 20, 2026

RE: Authorization to Award a Contract for ITB26-030 Partial Roof Replacement – Skyview Middle School

The Purchasing and Contracting Office formally solicited and received bids for the ITB26-030 Partial Roof Replacement – Skyview Middle School. Bid packets were released on April 13, 2026, and the Invitation to Bid was advertised on Bid Express from April 13, 2026, to May 7, 2026.

The project consists of providing all labor and materials to demo and replace a partial EPDM roof per contract documents at Skyview Middle School.

On the due date of May 7, 2026, three (3) bid was received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of $327,000.00 was submitted by Wolverine Supply, Inc. $210,110.00 will be in FY26. $117,000.00 will be awarded in FY27 contingent upon Assembly budget approval.

Your approval for this bid award is hereby requested. Funding for this project is in account number 400-78050-24711-43780.

Peter A. Micciche, Borough Mayor — Date: 5/22/2026

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct. No. FY26 400-78050-24711-43780 $210,110.00
27711
Amount: FY27 400-78050-24711-43780 $117,000.00
XXXX
By: CV BH Date: 5/20/2026

FY27 funding is contingent upon Assembly budget approval.

ADD'L NOTES: NA

Docusign Envelope ID: 8E7AC469-0DDE-8750-81A3-65B6C5B0DCD7

Kenai Peninsula Borough
MAINTENANCE DEPARTMENT

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John D. Hedges, Purchasing & Contracting Department JH

FROM: Nick Kemp, Maintenance Department NK

DATE: May 18, 2025

RE: Authorization to Award - Seward Elevator Emergent Repair - KPB Code Section 5.28.280 Proprietary Procurement

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Per Section 5.28.280 Proprietary Procurement, the Kenai Peninsula Borough Maintenance Department is requesting authorization to award a contract to allow Alaska Elevator Service Inc. This contract will restore the Seward High Elevator to full operational status.

Seward High School's elevator suffered a failure in the main control board. This in turn caused other failures in the electronics of the unit that were undetectable, until we replaced the control board. Repairs to this unit had started in late 2025, but the contractor was unable to make the viable repairs. Alaska Elevator Service has since worked with the MFG to arise at an actionable solution.

To ensure student accessibility and maintain safe daily operations, we are seeking approval for a not-to-exceed amount of $39,500.00 to complete the required repairs under a proprietary procurement.

This office remains available for any questions or further clarification.

Your approval is hereby requested. Funding for this project is $39,500.00 and in account number 400.78050.23803.43780.

Approved: _____ 5/19/2026
Peter A. Micciche, Borough Mayor Date

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct. No. 400.78050.23803.43780

Amount $39,500.00

By: _____ Date: 5/19/2026

NOTES: NA

Docusign Envelope ID: 95E21E85-FEFE-8A24-82DF-F657FE1C39A8

Kenai Peninsula Borough
Purchasing & Contracting

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director JH

FROM: Carmen Vick, Maintenance Foreman CV

DATE: May 18, 2026

RE: Authorization to Award a Contract for RFP26-015 Auditorium Lighting Replacement – Kenai Central High School

On February 13, 2026, the Kenai Peninsula Borough Purchasing & Contracting Department formally solicited proposals for RFP26-015 Auditorium Lighting Replacement – Kenai Central High School. The request for proposals was advertised on Bid Express from March 30, 2026 – April 22, 2026.

> The project consists of design, estimating and construction administration services for the purpose of developing design, estimates and bid documents in support of assessment and replacement of existing auditorium lighting equipment and electronic control systems at Kenai Central High School.

On the due date of April 22, 2026, two (2) proposals were received and reviewed by a review committee as follows:

FIRMS	LOCATION	TOTAL SCORE
PPS Consulting	Anchorage, Alaska	262
RESPEC Consulting Company, LLC	Palmer, Alaska	218

The highest-ranking proposal was submitted by PPS Consulting with a cost proposal of $87,250.00. The proposal review committee recommends award of a contract to PPS Consulting of Anchorage, Alaska. Your approval for this award is hereby requested.

Funding of this contract will be charged to account number 400.78050.25DSG.49311.

Peter A. Micciche, Borough Mayor — Date: 5/19/2026

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct. No. 400.78050.25DSG.49311

Amount $87,250.00

By: CV BH Date: 5/19/2026