

KENAI PENINSULA BOROUGH ALASKA



MAYOR PROPOSED

**FY 2022
ANNUAL BUDGET
JULY 1, 2021 TO JUNE 30, 2022**

**CHARLIE PIERCE
BOROUGH MAYOR**

ANNUAL BUDGET

OF THE

KENAI PENINSULA BOROUGH

ALASKA

FOR THE FISCAL YEAR BEGINNING

JULY 1, 2022

CHARLIE PIERCE
BOROUGH MAYOR

PREPARED BY FINANCE DEPARTMENT

BRANDI HARBAUGH
DIRECTOR OF FINANCE

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**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2022**

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THE KENAI PENINSULA BOROUGH ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Brent Hibbert	1 – Kalifornsky	2021
Richard Derkevorkian	2 – Kenai	2023
Jesse Bjorkman	3 – Nikiski	2022
Tyson Cox	4 – Soldotna	2022
Bill Elam	5 – Sterling/Funny River	2023
Kenn Carpenter	6 – East Peninsula	2021
Brent Johnson	7 – Central	2022
Lane Chesley	8 – Homer	2023
Willy Dunne	9 – South Peninsula	2021

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



Office of the Borough Mayor

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

Charlie Pierce
Borough Mayor

DATE: June 1, 2021

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

Key Budget Principles

The FY2022 budget is based on policies developed to maintain the stewardship of public funds and reflects the Borough's commitment to prudent financial planning. The principles that guided development of the budget are:

- Basic services will be maintained at current levels and will be adequately funded
- Program cost will be developed to reflect a true picture of the cost of operations
- Revenues are estimated at realistic to guarded optimistic levels
- Fees for services will be adjusted based on the cost of service provision
- The recommended budget will comply with provisions of Alaska Statutes and Borough Code

Goals & Objectives

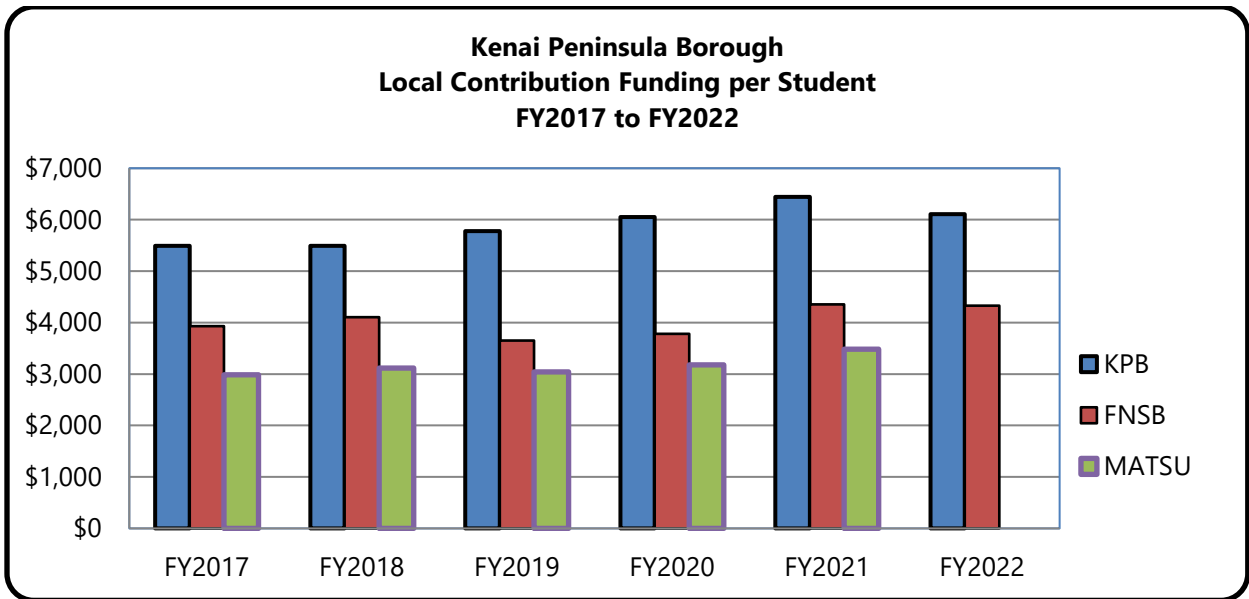
The Borough's major budgetary goals for FY2022 include:

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

Major budget issues/highlights

- The Kenai Peninsula Borough, like boroughs and counties throughout the world, was effected by the human and economic impacts of the COVID-19 Pandemic. The effects of these impacts are anticipated to continue through the FY2022 budget cycle at a slowly inclining recovery rate. Fortunately, the Borough's commitment to financial sustainability policies, timely response to the changing economic reality and strong future planning coupled with conservative budget practices have allowed the Borough to weather these changes and maintain future fiscal sustainability. Our response to the economic challenges included an immediate transition of borough services to our community and citizens from physical to virtual delivery if allowable, position need assessments for all vacancies to determine rehire necessity, delaying one time expenditures, and capital project analysis on proper timing and priority of critical infrastructure and major maintenance spend. With \$37.4 million dollars in U.S. Treasury Coronavirus grant funds, the borough immediately redirected resources and developed programs to deliver improved rural broadband for telework and distant learning, small business and nonprofit grants to assist those who experienced business interruption during the COVID-19 Pandemic, emergency protective and preparedness measures funding for senior citizens centers, hospitals, and nonprofits, air purification units for school and borough facilities, support for first responders and the costs associated with COVID-19 related response, grant distributions to our six incorporated cities within the borough, remote meeting integration, school transportation and COVID-19 related education expenditures, and touchless fixtures and physical separation barriers for school and borough facilities. With this foundation, our focus for FY2022 is to continue to deliver high priority public services, maintaining what we have, and meeting our commitments to the community with services that directly support them. To do this, we are proposing to use approximately \$8 million of fund balance to backfill projected short-term reductions in ongoing operations and revenues. The borough will use \$8 million of fund balance reserves and while this still leaves acceptable reserves, the fund balance will be below the minimum fund balance policy level and will require the borough to come back into compliance by FY2025.
- Also considered during the borough's FY2022 budget development was the Governor's proposed FY2022 State budget with partial reestablishment of the debt reimbursement program, providing the borough 50% of the 70% agreed upon debt reimbursement on Bonded School Capital Projects, and decreases in Commercial Passenger Vessel Taxes and Community Assistance (previously Revenue Sharing) programs when compared to FY2020 and FY2021.
- 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 **\$29,804,313** and the maximum amount is **\$53,080,444**. The amount the Borough has appropriated for FY2022 is **\$48,000,000**, or 90.4% of the maximum allowed by statute.

The projected number of students for FY2022 is 7,861 and the Borough's funding per student is approximately **\$6,106**. For comparative purposes for FY2022, the Fairbanks North Star Borough's estimated local contribution per student is \$4,327 and the Mat-Su Borough's estimated contribution per student is *\$_not available_*.



Total funds provided for school purposes are \$53.9 million; the Borough portion is \$52.6 million and the State of Alaska is forecasted to provide \$1.3 million for debt reimbursement. Funding provided by the borough, net of the State’s contribution for debt service, for school purposes is equivalent to 6.16 mills. Sales tax revenue is expected to cover \$30.7 million, which represents a 12% reduction in sales tax revenue from the forecasted amount of sales tax revenue anticipated for FY2022; the balance of funding of \$21.9 million (equivalent to 2.6 mills) comes from property taxes, federal and state revenue, and other sources. Total funding provided for schools (not including post-secondary education funding) represents an amount equal to 61.39% of the Borough’s General Fund budget.

- Quality public services require adequate facilities that are suitable for their use. The adopted budget includes a continued effort to address the borough’s major maintenance and capital facility needs. The adopted FY2022 budget provides a \$250,000 transfer to the general government capital project fund and \$2.25 million to the school facilities capital project fund to address the borough facilities’ (including school district buildings, all of which the borough owns) major maintenance and capital replacement needs.
- Borough Emergency Services and Public Safety require current and adequate equipment and tools to communicate and provide sufficient services. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$1.86 million over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough.
- Funding for the Borough’s Solid Waste program. A majority of the FY2022 increase is related to a one-time leachate improvements construction and implementation capital project, with other increases associated with contractual obligation for ongoing maintenance and operations of the solid waste facilities. The General Fund contribution for FY2022 is budgeted at \$12.7 million, a one-time increase of \$4.7 million from FY2021. The General Fund contribution to the Solid Waste program represents an amount equal to approximately 15% of total General Fund expenditures. The equivalent of 1.49 mills of the Borough’s General Fund mill rate of 4.70 mills goes to support the Borough’s Solid Waste program.
- The FY2022 budget includes local funding for the Road Service Area Capital Project Fund of \$3.8 million, with reduced transfers of \$2.3 million annually for FY2023-FY2025, the increased FY2022 transfer is necessary to support the current 5-year capital projects plan. Prior to FY2021, grant funds were utilized to

support a significant portion of the annual capital project spend to upgrade numerous roads in the Borough, all grant funds have been fully expended shifting the required burden to be supported by local funds, thus property taxes collected through the Roads Service Area mill rate.

- Positions that were added or deleted when compared to last year’s budget are as follows: In the General Fund, there is only .25 FTE added to the General Fund Print Shop as a result of a part-time employee becoming full-time while deletions include 2 FTE Appraisal Technicians in Assessing Appraisal. In other funds; Solid Waste added a .5 FTE landfill operator, making the current ½ time operator a fulltime operator, Nikiski Fire Service Area added 3 FTE Fire fighters, and 1 FTE Assistant Chief, Central Emergency Services added 3 FTE Firefighters, and 1 FTE Senior Captain, Western Emergency Service Area added 5 FTE Firefighters (effective in FY2021 through Resolution 2021-01 as part of the transition plan to expand the previous Anchor Point Fire Service Area to Western Emergency Service Area including the Ninilchik area), Kachemak Emergency Service Area added 2 FTE Firefighter Technicians, the 911 Communication Center added 4 FTE Dispatchers, 1 CAD Specialist and 1 FTE Alternate Manager, the Roads Service Area reduced the Roads Service Area Director position by .6 FTE, the Maintenance Department is reducing temp wages and adding one FTE foreman position of equivalent dollar value and the Director’s position reduced by .4 FTE.

Financial Condition Summary

For FY2022, Borough-wide real and personal taxable assessed values increased 1.7%, compared to FY2021 which increased 2.2% when compared to FY2020. Oil and gas property is assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value and plays a vital role in the borough’s economy, although the players are changing. Large national and multinational companies have been replaced by independents, which resulted in a resurgence in exploration and production. This has led to new wells in the Anchor Point and Kenai area, jackup rigs being used in Cook Inlet, along with increased exploration in other areas of the borough, resulting in an increase in assessed value for oil and gas properties. Assessed values for oil and gas properties increased from \$612 million for FY2013, to \$1.42 billion in FY2022. During this same timeframe, oil production for the borough has increased from approximately 4 million barrels per day to approximately 4.1 million barrels per day. Since 1988 oil production for the borough has decreased from 15.9 million barrels per day to 4.1 million barrels per day. 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, the Covid-19 worldwide pandemic created temporary increases in unemployment across the nation and in the Borough as high as 17.2% in April 2020. Unemployment rates in the borough have come down to 8.8% as of February 2021 and it is anticipated that unemployment rates will slowly recover and continue to decrease in 2021.

Fiscal Year	Unemployment Rate	Increase (Decrease)	Fiscal Year	Unemployment Rate	Increase (Decrease)
2013	8.60%	-0.50%	2017	8.50%	0.70%
2014	8.00%	-0.90%	2018	8.20%	-0.30%
2015	7.90%	-0.60%	2019	7.50%	-0.50%
2016	7.80%	-0.10%	2020	6.80%	-0.90%

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 prior to the fiscal year end.

Financial Plans

General Fund

Revenues and other financing sources of \$78,595,220 support the FY2022 general fund budget. This total consists of \$41.3 million in property tax revenue, \$30.7 million in sales tax revenue, \$2.3 million in state revenue, \$3.7 million in federal revenue, and \$514,673 in other revenues and financing sources. Expenditures exceed projected revenues by \$9.2 million; net of a projected lapse, the projected change in fund balance is a decrease of \$8.2 million.

Overall expenditures increased \$4.9 million when compared to the original FY2021 adopted budget. Factors impacting the budget for FY2022 are as follows:

- The total amount appropriated for school purposes is \$53.9 million, a \$1.1 million decrease when compared to FY2021. Local educational funding for FY2022 includes \$48 million for school district operations, \$3.7 million for school related debt service, and \$2.25 million for capital projects. It should be noted that the borough expects to receive \$1.3 million from the State of Alaska under the school debt reimbursement program, which decreases the Borough's expense. In 1964 the Borough citizens voted to implement an areawide sales tax which would be 100% dedicated to funding education. In FY2021 and FY2022, sales tax revenues are estimated to be down in aggregate \$8.6 million less than would have originally received had we not experienced the significant economic impact of COVID-19, reducing the borough's ability to fund education. The lost revenues in sales taxes over the two-year period is estimated at 12.4% compared to the two-year aggregate proposed reduction in educational funding of 7.0%.
- Personnel costs increased \$128,717, less than 1%; which includes contractual increases per the Collective Bargaining Agreement, a .25 FTE increase in the Print Shop offset by reductions for 2 FTEs in Assessing Appraisal for FY2022.
- Supplies are down by approximately \$14,670 or 7.16% due to removal of one-time items purchased in FY2021 and an overall effort to reduce supply expenditures and find efficiencies in the existing processes reducing the need in the General Fund.
- Services are up by approximately \$688,220 or 14.65%; which includes \$300,000 in remotes sales tax collection and administration fees, \$90,000 for the annual cost to lease a voting system, \$110,000 for GIS imagery and surveys, \$100,000 increase for borough public relations and marketing, \$50,000 increase to the disaster contingency amount and for other operation and maintenance (O&M) contractual increases and maintenance items required in various General Fund Departments.
- The General Fund's contribution to the Solid Waste department increased \$4.7 million, of which \$4.4 million is related to leachate improvements construction and implementation.

The FY2022 General Fund property tax rate remained at 4.70 mills. Sales tax revenue for FY2022 is expected to have a significant gap of \$4.1 million from the FY2022 extrapolated sales tax revenue. Prior to the COVID-19 Pandemic, the borough estimated that approximately \$34.8 million in sales tax revenues would have been collected in each respective year; FY2021 and FY2022. The estimated FY2022 sales tax revenue generates the equivalent of 3.6 mills in property tax revenue. State revenues include \$300,000 for Community Assistance (Revenue Sharing) and \$1.3 million for school debt reimbursement, an increase of \$1.3 million from FY2021, however still only representing 50% of the 70% State of Alaska obligation, fish tax of \$500,000, \$50,000 for facility rental, and \$155,000 from co-op distributions. Federal revenues consist of \$3.1 million for PILT receipts, \$500,000 for National Forest Receipts, and a civil defense grant of \$140,000.

Local Contribution for Kenai Peninsula Borough School District:

Fiscal Year	Local Contribution	Increase (Decrease)	Mill Rate Equivalent
2015	\$ 44,000,000	\$ -	-
2016	48,238,432	4,238,432	0.58
2017	48,238,432	-	-
2018	49,738,432	1,500,000	0.21
2019	49,738,432	-	-
2020	52,512,091	2,773,659	0.38
2021	50,000,000	(2,512,091)	(0.35)
2022	48,000,000	(2,000,000)	(0.28)

Service Areas and Special Revenue Funds

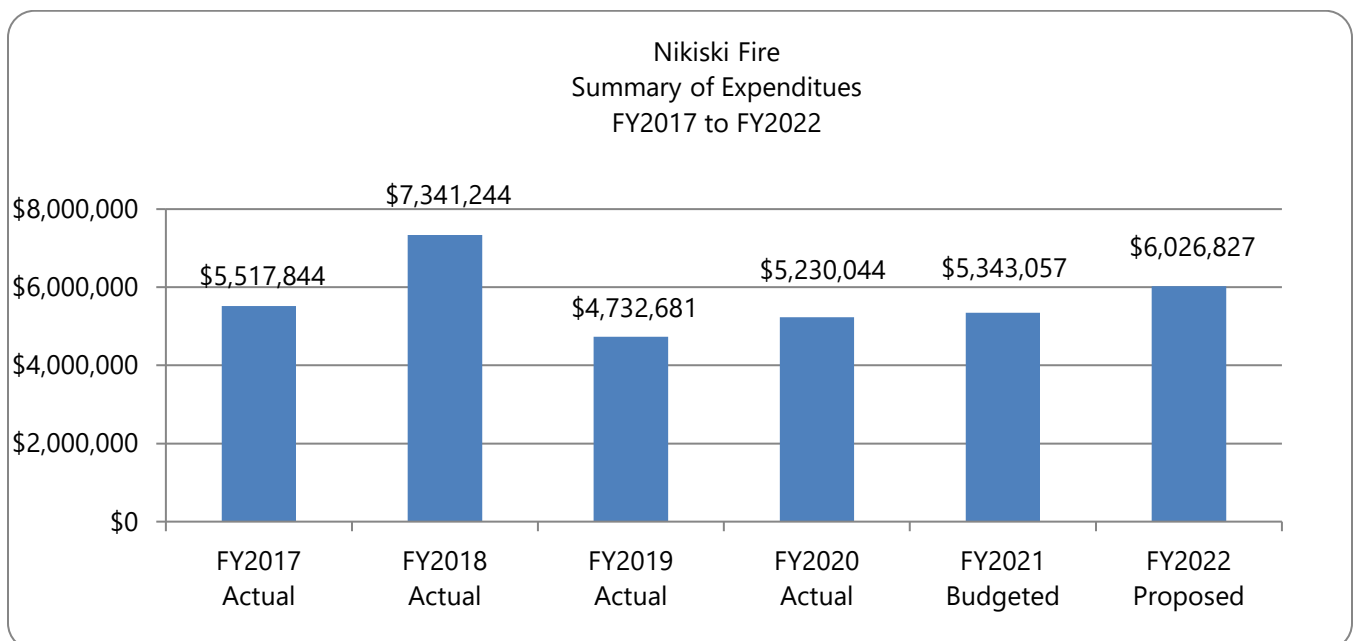
As a whole, the FY2022 service area budgets are comparable to FY2021. Selected individual funds are as follows:

911 Communications

The 911 Communications Center expenditure budget is up \$727,611 or 25.79% as a result of establishing a fees for services structure in FY2022 where agencies receiving dispatch services at the Soldotna Public Safety Communications Center are charged a negotiated fee based on call volume and use of dispatch time and other services. Prior to this change, the center was operated with shared borough and State of Alaska staff, utilizing borough facilities and assets. The new structure only has borough employees and therefore six additional positions are being proposed to provide the appropriate level of services for the agencies being served.

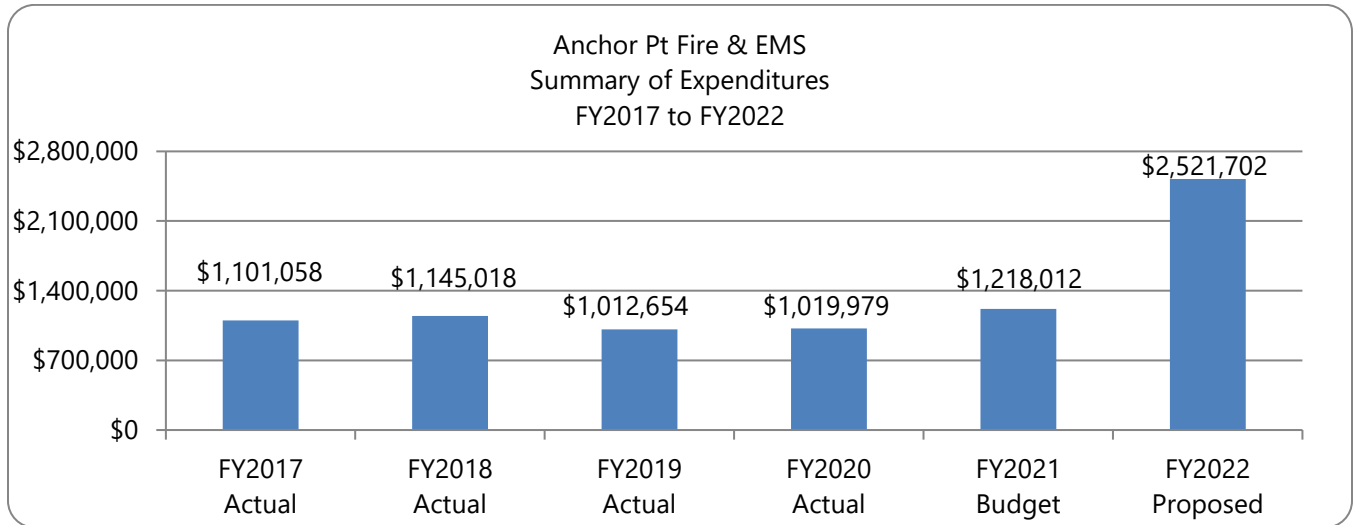
Nikiski Fire Service Area

The Nikiski Fire Service Area (NFSA) expenditure budget is up \$683,770 or 12.8% when compared to the prior year. The increase in expenditures is primarily related to the addition of four positions; three firefighters and one assistant chief. Other increases include additional firefighting foam supplies, collective bargaining agreement requirements, CPI operational contract obligation, and insurance premium increases associated with the new Station # 3. Oil tax revenues, the largest revenue source for the Service Area, have increased approximately 71.5% since FY2013, with reductions over the past couple fiscal years. This increase in assessed values also allowed the Service Area to decrease their mill rate from 3.00 mills in FY2013 to 2.90 mills FY2014, then to 2.8 in FY2015, then to 2.70 in FY2018 through FY2022.



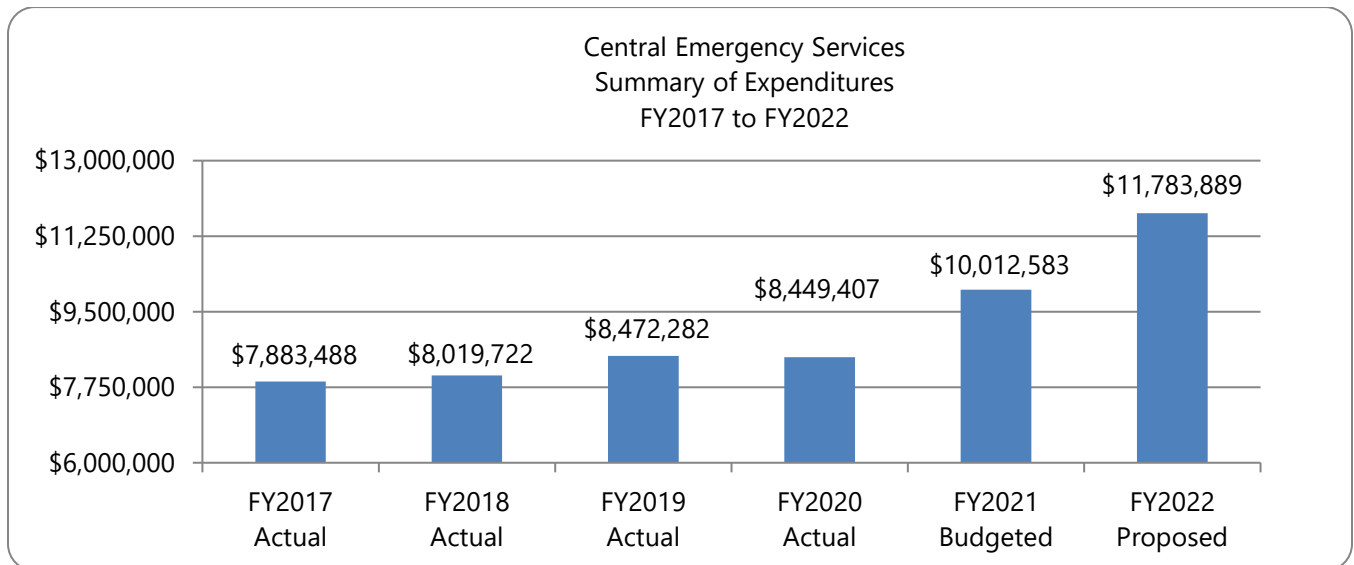
Western Emergency Service Area

The Western Emergency Service Area (previously Anchor Point Fire and Emergency Service Area) expenditure budget is up \$1,303,690 or 107.03% when compared to FY2021 due to the Fall 2020 election where the area voters passing the expansion of the Anchor Point Fire and Emergency Service Area to include the Ninilchik area. As a result of this expansion to the area served, Ninilchik Emergency Services’ facilities and assets were transferred to Western Emergency Services, personnel was increased by five, and additional expenditures are anticipated for added supplies, services and minor capital assets.



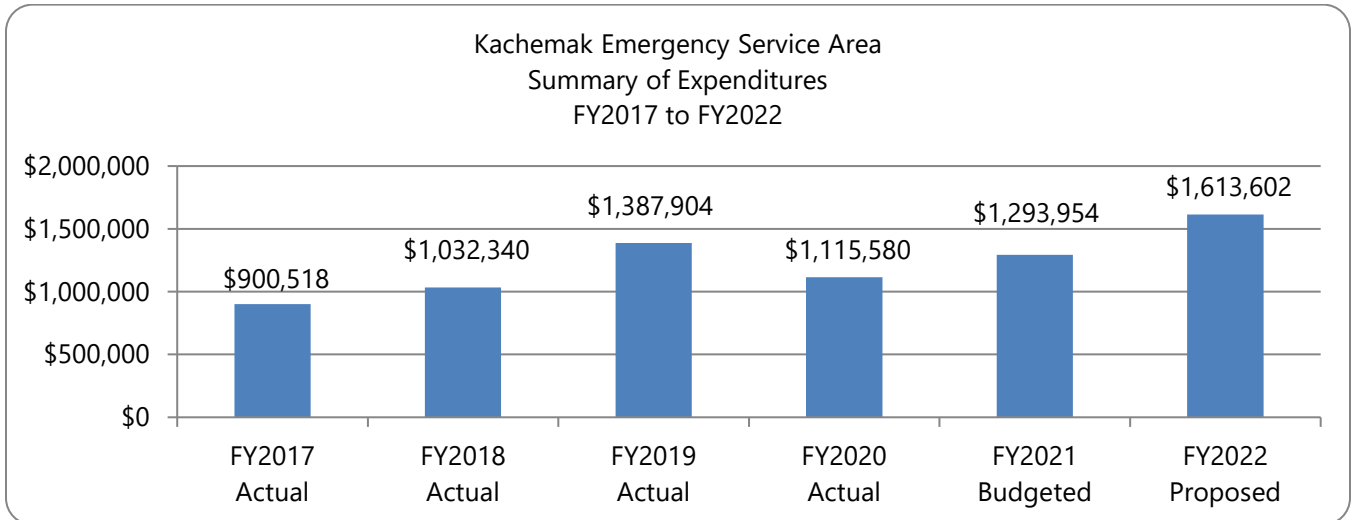
Central Emergency Services

The Central Emergency Service Area (CES) expenditure budget is up \$1,765,706 or 17.63% when compared to FY2021. This increase is primarily related to a one-time increase to the capital transfer to support the new station acquisition and related costs and the addition of four positions; three firefighters and one senior captain. Other increases include additional firefighting foam supplies, collective bargaining agreement requirements, CPI operational contract obligations, and one-time capital expenditures, such as hose roller system and educational fire extinguisher system.



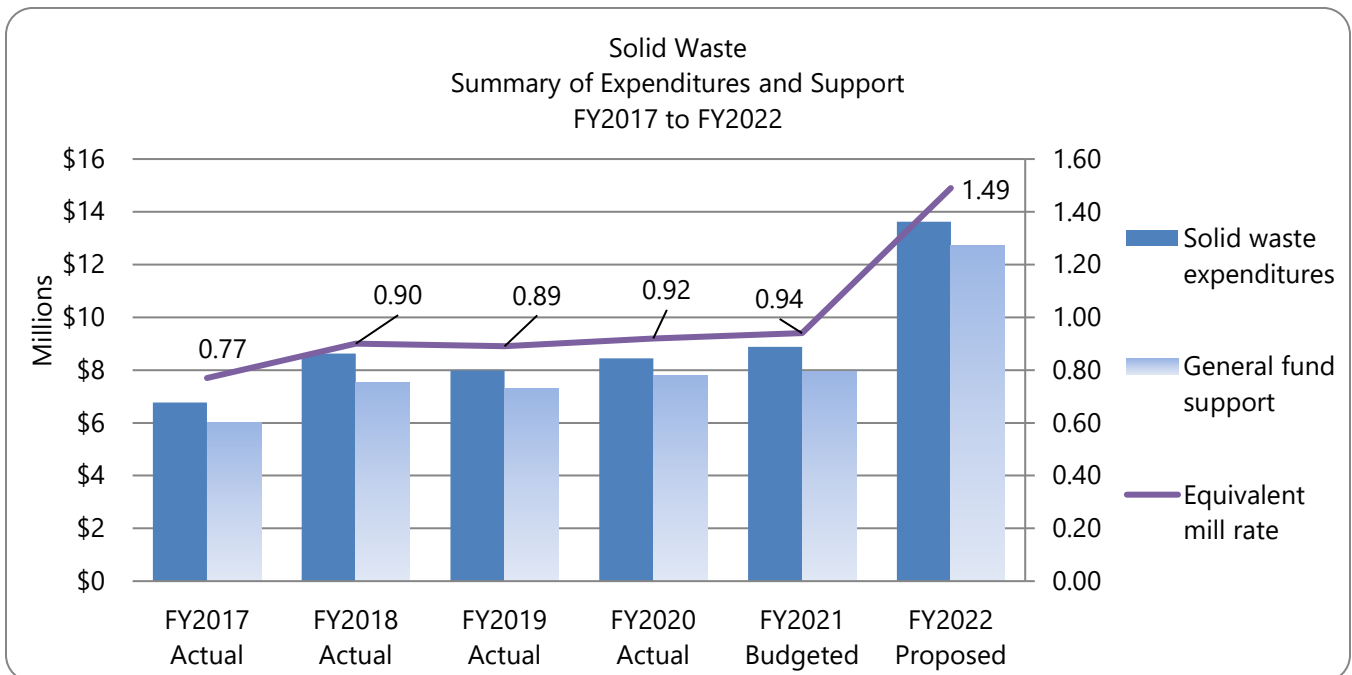
Kachemak Emergency Service Area

The Kachemak Emergency Service Area expenditure budget is up \$319,648 or 24.7% when compared to FY2021. The increase in expenditures is primarily related to the addition of two firefighter technician positions, along with increased vehicle and equipment maintenance costs as a result of the change in personnel in 2021 removing the mechanic and adding a firefighter technician.



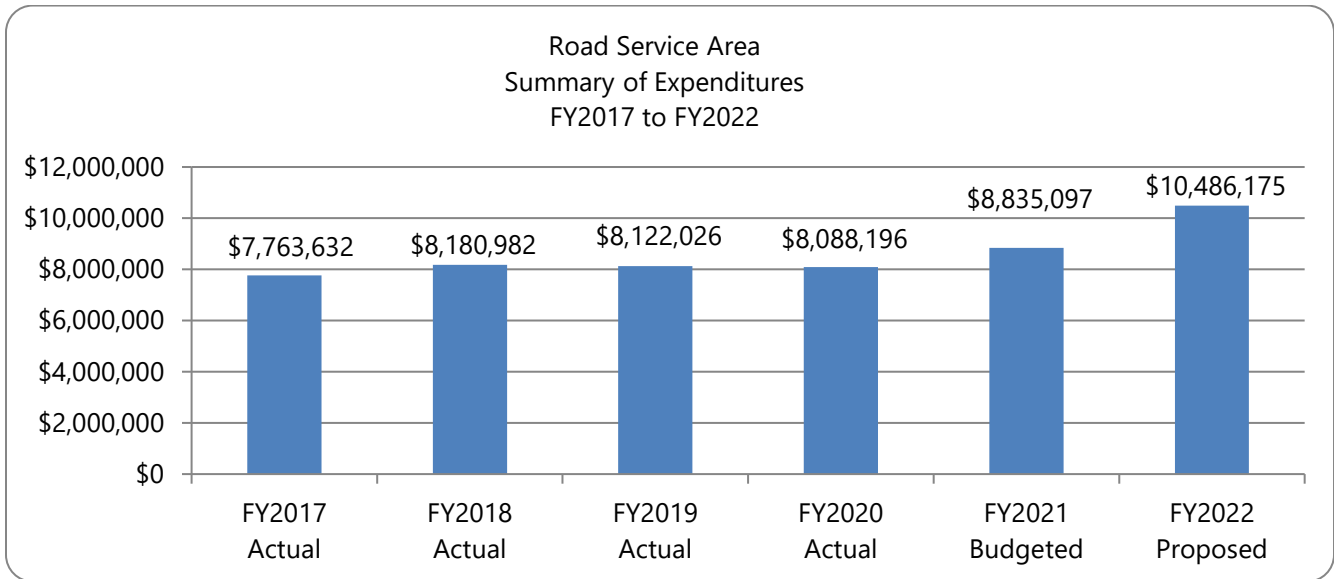
Solid Waste

The Solid Waste expenditure budget is up \$4,751,584 when compared to FY2021 primarily due to a one-time leachate improvements construction and implementation capital project, with other increases associated with CPI contractual obligation for ongoing maintenance and operations of the solid waste facilities. The Borough’s General Fund continues to provide the majority of the funding necessary to operate the landfill. For FY2022, this amount is \$12,704,857 or approximately 93.2% of the revenue necessary to fund the solid waste program; this is equal to 1.49 mills or 14.5% of the General Fund budget an increase of .55 mills or 4.88% from FY2021.



Road Service Area

The Road Service Area expenditure budget is up \$1,651,078 or 18.69% when compared to FY2021 primarily due to an increased transfer of \$3.8 million to the capital project fund to support future capital requirements and increased dust control. The increased capital transfer was anticipated and has been consistently growing for the last several years in an effort to prepare for anticipated decreases in state grant funding that had previously supported the Road Service Area capital projects. The service area does not anticipate receiving grant funds in the near future for road capital improvements.



Capital Projects

The FY2022 Capital Budget includes \$2,250,000 for school district major maintenance projects and \$250,000 for general government projects. Several major school maintenance projects have been accomplished over the past couple fiscal years due to additional capital funding provided, such as heating ventilation and air conditioning (HVAC), boiler upgrades that will reduce utility costs, security and safety in school facilities, windows, siding, flooring replacements, and electrical and lighting upgrade projects in school facilities.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$675,000 at Nikiski Fire Service Area for SCBA’s, radios, an ambulance in Beluga and a utility plow truck, \$661,000 at Western Emergency Service Area for SCBA’s, radios, a heart monitor and a utility vehicle, \$192,500 at Bear Creek Fire for SCBA’s, \$1,662,500 at Central Emergency Services for SCBA’s, radios, design and other costs associated with a new relocated station #1 and an ambulance, a utility vehicle, and training simulators, \$260,000 at Kachemak Emergency Service Area for SCBA’s and radios, \$397,000 at North Peninsula Recreation Service Area for an ice resurfer, utility loader with accessories, and replacement of supply and return headers for the recreational center, and \$2,494,965 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 FY2022 is 8.4 mills. It is our goal to keep the general fund mill rate at or below the current level unless borough voters authorize significant additional debt.

The General Fund property tax rate for FY2022 remains at 4.70 mills. Proposed service area property tax rate increases are to Kachemak Emergency Service Area, increasing .35 mill to 2.95 mills, and Western Emergency Service Area increasing .10 mills to 2.95 mills, all other service areas are proposed to stay at their FY2021 levels.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2022 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 FY2021 budget.

Revenues:	FY2021 Original Revenues	FY2022 Estimated Revenues	Increase (Decrease)
General Property Taxes	\$69,455,902	\$75,021,022	5,565,120
Sales Tax	27,431,594	30,709,937	3,278,343
Intergovernmental:			
Federal	3,985,714	3,740,000	(245,714)
State	705,000	2,282,544	1,577,544
Other Revenue	29,065,598	32,070,628	3,005,030
Fund Balance Appropriated, net	16,783,443	14,750,641	(2,032,802)
	<u>\$147,427,251</u>	<u>\$158,574,772</u>	<u>11,147,521</u>

Property and sales tax revenues are up by a combined 9.0% and represents approximately 73% of total revenues (not including fund balance), this compares to 74% for FY2021 and 75.25% for FY2020. Other information is as follows:

- Property taxes are projected to increase approximately \$5.5 million due to the FY2021 revenues being originally being projected at 6% down from FY2020 in anticipation of the COVID-19 economic impact on taxpayers. The revised projections for FY2021 property tax collection is now estimated to be 1-3% down from FY2020 as a result of additional cash flow opportunities such as early permanent funds dividend distribution by the State of Alaska, and stimulus payments by the federal government providing needed cash flow. The FY2022 property tax revenue estimate is up 2.3% compared to the revised FY2021 property tax revenue projection.
- Sales taxes are projected to increase approximately \$3.3 million due to the FY2021 revenues being originally being projected at 15% down from FY2020 in anticipation of the COVID-19 economic impact on local businesses. The revised projections for FY2021 sales tax collection is now estimated to be 5-8% down from FY2020 as a result of additional cash flow opportunities such as business impact grant payments, payroll protection programs, and over COVID-19 financing, loan programs from the federal government, and some lines of businesses' such as retail and communications had increased sales as a result of a surge in essential commodity spending during the shut down. The FY2022 sales tax revenue estimate is up 1.5% compared to the revised FY2021 sales tax revenue projection.
- Other revenues are projected to increase \$3 million as a result of South Peninsula Hospital Plant Replacement and Expansion Fund (PREF) proposed use of \$796,197 in FY2022 and increases of \$1.9 million in 911 Communications revenues due to the new fee for service model being utilized in FY2022, this model was developed to have agencies receiving dispatch services at the Soldotna Public Safety Communications Center pay a negotiated fee based on call volume and use of dispatch time and other services.
- State revenues are expected to increase \$1.5 million as a result of the State of Alaska partial funding of the school debt reimbursement program and Community Assistance programs, these were budgeted at zero for FY2021.

- The use of fund balance as a revenue source decreased for the General Fund primarily due to a reduction in funding for the School District and prolonged recovery in sales tax and property tax collections as a result of the Covid19 federally declared disaster.

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 FY2022. Please note that the FY2021 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:	FY2021 Original Appropriation	FY2022 Proposed	Increase (Decrease)
General Government	\$18,622,199	\$19,921,429	1,299,230
Solid Waste	8,906,757	13,939,341	5,032,584
Public Safety	22,631,526	29,112,303	6,480,777
Recreation	2,495,038	2,630,799	135,761
Education	56,248,511	54,761,872	(1,486,639)
Road Maintenance	8,894,497	9,447,475	552,978
Hospitals	15,797,442	14,813,524	(983,918)
Internal Service	13,831,281	13,948,029	116,748
	<u>\$147,427,251</u>	<u>\$158,574,772</u>	<u>11,147,521</u>

Total FY2022 appropriations are up 7.41% when compared to the FY2021 original budget. For comparative purposes, the FY2021 budget was down 1.67% when compared to the original FY2020 budget. The primary drivers of this change include:

- General Government increases of \$1.3 million are primarily due to a \$300,000 increase to pay remote sales tax collection fees, \$90,000 for the cost to lease a voting system, \$110,000 for GIS imagery and surveys, \$100,000 increase for borough public relations and marketing, \$485,000 increase to capital spend associated with building security, major building maintenance at the Emergency operations building and emergency communication needs, and other personnel increases associated with the collective bargaining agreement.
- Solid waste costs have increased \$5 million due to annual CPI contractual obligations, renewed operations and maintenance contracts that were bid at a higher cost than in previous years. The other increase is related a one-time \$4.4 increased capital transfer to meet leachate project costs.
- Public safety increases of \$6.5 million are primarily due to increased capital project needs in FY2022 of \$3 million; such as SCBA and communications equipment, station design, and equipment. The remainder of the increase is associated with personnel increases of 21 additional emergency service and dispatch personnel and a \$50,000 increase for the Office of Emergency Management's disaster relief contingency. Six FTE were added to 911 Communications as part of establishing a new fee for service structure where agencies receiving dispatch services are charged based on call volume and use of dispatch time and other services. Five FTE were added to Western Emergency Services as part of the transition process to expand the existing service area boundaries to include the Ninilchik area. Four FTE were added to Nikiski Fire Service Areas, four FTE were added to Central Emergency Services, and two FTE added to Kachemak Emergency Services to accommodate needed to support public safety.
- Education costs indicate a decrease of approximately \$1.5 million. This decrease is primarily due to a decrease to the local contribution of \$2 million, a \$1 million increase to the FY2022 capital contribution, and a \$339,844 decrease to the FY2022 school debt contribution.
- Hospital expenditures have decreased due to a decrease in capital projects for South Peninsula Hospital when compared to FY2021.

- Internal Services have increased due to decreased premiums and claim projections for both healthcare and property, liability and workers' compensation of \$121,893, decreased depreciation expense in the Equipment Replacement Fund of \$25,521, offset by increases in healthcare premium expenditures of \$264,162.

The Future

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

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

Acknowledgement

Credit is given to those who have participated in the preparation of the FY2022 budget. Service area boards, department heads, and their staffs have all worked hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. Finance Department staff deserving recognition include: Financial Planning Manager Penny Pickarsky (who coordinated this year's budget process), Controller Sara Dennis, Sales Tax Supervisor Lauri Lingafelt, Property Tax Supervisor Jennifer VanHoose, Auditor Accountant Nolan Scarlett, Treasury Analyst Chad Friedersdorff and Finance Department Administrative Assistant Barbara Prestwick. All have put in long hours preparing this document.

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

Respectfully submitted,

Charlie Pierce

Charlie Pierce
Borough Mayor

Brandi Harbaugh

Brandi Harbaugh, CPA CPFO
Director of Finance

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Kenai Peninsula Borough FY2022 Budget

User Guide



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

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

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

Brief Introduction to the Borough

The Kenai Peninsula Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 24,750 miles and is located in the south central part of the state of Alaska. Per the State of Alaska, Department of Commerce, Community and Economic Development, the borough's population for July 2021 is estimated to be 58,671.

Structure

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

Powers/Areas of Responsibilities

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

Currently, the Borough has the following powers: (see page 26 for more detail)

- Areawide powers: assessment and collection of property taxes and sales tax collection for the Borough and cities within the Borough, planning, solid waste disposal, education, post secondary education, 911 emergency communications, emergency management and general administrative services.
- Nonareawide services provided by the Borough include fire protection, hospital services, emergency medical and ambulance services, recreation, senior citizen funding, road maintenance, economic development, tourism promotion, and special assessment authority for utility extensions and road improvement districts.
- The Borough also has nonareawide powers of port and harbor that are authorized but not exercised.

School District

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

The Borough does assume various funding responsibility for the School District. State of Alaska statutes require the Borough to contribute to the School District a minimum contribution in an amount equal to 2.65 mills of the full and true assessed value of property. The State has also established a maximum contribution, which is equal to the minimum contribution plus 23% of basic need. Basic need is defined as total of the adjusted average daily membership times the base student allocation. For FY2022, the Borough's proposed contribution is \$48,000,000; the cap amount is \$53,080,444. The Borough's sales tax revenue is estimated to fund \$30,709,937 of that amount; the balance or \$17,290,063 will come from other sources including property taxes, state and federal sources, and interest earnings.

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

Total funding for borough schools for FY2022 is \$53,910,125; an amount equal to 61.39% of the Borough's General Fund budget.

Basis of Accounting & Budgeting

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

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

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

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

Budget Process

The annual budget, which includes both operating and capital budgets, is the mechanism through which the Borough Assembly establishes the appropriations for the Borough. Ordinance 2021-19, a copy of which is included on pages 34 - 37, authorizes spending for the operating and capital budgets indicated in this document. The appropriations are by the fund level for operating funds and at the project level for capital funds.

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

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

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

Mill Levy

A resolution setting the mill rates is submitted to the assembly at the first Assembly meeting in June for approval as mill rates must be established prior to June 15th in accordance with Alaska Statutes. The Borough voters have approved a tax cap of 8.0 mills not including the amount needed for debt service or to meet an emergency threatening public peace, health or safety. The maximum mill rate calculation for FY2022 is 8.40 mills. The mill rate proposed for FY2022 is 4.70 mills.

Amending the Budget

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

Budget Presentation and Fund Structure

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

- The introduction section includes the table of contents, the transmittal letter, a user guide, major financial policies, the budget calendar, an organizational chart, Kenai Peninsula Borough departmental staff chart, and the appropriating ordinance.
- The overview section includes data on the Borough as a whole.
- The Fund section includes individual budgets for the General Fund, the Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. The Special Revenue Funds include Service Area Funds and other special revenue funds that are established when there are legal requirements restricting specific revenue sources to expenditures for specific purposes, which are not appropriately budgeted elsewhere.
 - Operating budgets for the General Fund, Service Area Funds, Debt Service Funds, and Internal Service Funds present detailed expenditure plans. These plans contain a mission/program description, major long term issues and concerns, current year objectives, and previous year accomplishments and performance measures. Expenditure detail is provided for each division and in summary for each department. All detail pages contain historical data for the current year budget and two prior fiscal years.
 - Capital Project budgets include detailed expenditure plans that include general objectives, a description of the current year projects that have been authorized including a brief description of the impact on future operating budgets, and a five-year plan of expenditures.
- The appendix section includes data on salary schedules, full-time equivalent employees, a glossary of terms and acronyms, various analytical data, and a schedule of fees.

Powers of the Kenai Peninsula Borough

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

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

Fund Structure

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

GOVERNMENTAL FUNDS

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

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

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

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

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

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

FUNDS OMITTED FROM THE BUDGET

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

Financial Policies

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

Overall Goals

The overall financial goals underlying these policies are:

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

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

1. Operating Budget Policies

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

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

2. Debt Policies

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

3. Revenue Policies

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

4. Investment Policies

- The Borough will maintain an investment policy based on the Government Finance Officers Association (GFOA) model investment policy.
- The Borough will conduct an analysis of cash flow needs on an ongoing basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.
- The Borough will invest public funds in a manner that will best meet the objective specified in Chapter 5.10.010 of the Borough code of Ordinances. The relative order of importance are as follows; safety of principal, maintaining sufficient liquidity to meet the borough's cash flow requirements, and achieving a reasonable market rate of return.

5. Accounting, Auditing and Reporting Policies

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

6. Capital Budget Policies

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

7. Fund Balance Policy

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

FY2022 Budget Calendar

October 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

October 2020
15-31 Start budget document prep for new fiscal year.

November 2020
13-16 Send departments/service areas the forms to request staffing changes for the new fiscal year.
15-30 Meetings with Mayor and Finance staff to discuss budget process and budget guidelines
15-30 Load current year budget information into budget excel spreadsheets and update personnel information into budgeting system and worksheets.
25 Due date for additional staffing changes from departments/service areas due to Mayor.

December 2020
01 Send notice of kickoff meeting.
01 Personnel requests for Overtime & Temporary employees due to Finance
01-15 Schedule budget informational meetings with Service Area boards for January meeting.
08-31 Review of personnel requests submitted to Mayor including fiscal impact.
11-30 Update budget preparation instructions, guidelines and forms to be used in submitting budget requests.

January 2021
02-31 Internal budget development process begins.
04-08 Begin scheduling budget review meetings with Mayor & administrators.
04 Get preliminary assessed value estimates from Assessor.
12 Budget kickoff meeting: Mayor/Department Heads/Service Area Administrators.
12 Send Mayor's budget guidelines memo and Finance's budget preparation information memo to all department heads and administrators.
12-14 Send budget calendars, preliminary personnel budgets, and budget forms to all Departments and Service Areas.
05-27 Finance Director/Controller/Planning Manager meet with Service Area Boards to provide results of operation of prior year activity, fund balance information and to discuss their 10-year CIP needs and projections.
21 Equipment replacement payment information provided to departments.
22 Provide preliminary insurance costs to departments and Service Areas.
29 Department budgets submitted to Finance, including department function page (mission, program description, major long term issues and concerns, current year accomplishments, new initiatives, and performance measures) and inventory of rolling stock, travel requests, budget detail, and capital project requests.

February 2021
01-14 Review department budget requests. Prepare packets for meetings with the Mayor and his administrative staff.
17-22 Begin department budget review meetings with Mayor & administrators.
28 Service Area Board approved budget requests submitted to Finance.
28 Request proposed fee changes from departments/service areas.

March 2021
01 Real Property assessment notices mailed.
01-14 Review Service Area budget requests and get packets ready for preliminary budget review meeting with the Mayor and his administrative Staff.
15 Senior Citizens grant applications due.
15-17 Service Area Budget review meetings with Mayor and administrators.

April 2021
01-12 Strategic budget planning with administration and departments/service areas.
01-20 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
12-20 Review draft of preliminary budget document.
22 Resolution setting school local effort amount to Assembly packet.
22 FY2022 Appropriating Ordinance to assembly packet.
20 Service area budget presentations to the Assembly begin.
21-27 Preliminary budget completed and to the printer.
27 Mayor's proposed budget documents presented to the Assembly.

May 2021
04 Introduce appropriating budget ordinance.
04 Department/Service Area budget presentations to the Assembly.
20 Resolution setting the mill levy to the Assembly packet.
17-18 Department/Service Area budget presentations to the Assembly continue.
07-23 Complete input of budget into Financial system.

June 2021
01 Assessor certifies final assessment roll
01 Public hearing and final adoption of budgets and setting of mill rates.
02-22 Update budget document to reflect final adopted budget.
22 Roll FY2022 budget into financial system
25-30 Finalize budget document for publication and distribute.

April 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
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25	26	27	28	29	30	

May 2021						
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23	24	25	26	27	28	29
30	31					

June 2021						
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23	24	25	26	27	28	29
30	31					

July 2021						
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31						

August 2021						
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29	30	31				

September 2021						
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25	26	27	28	29	30	

November 2020						
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22	23	24	25	26	27	28
29	30					

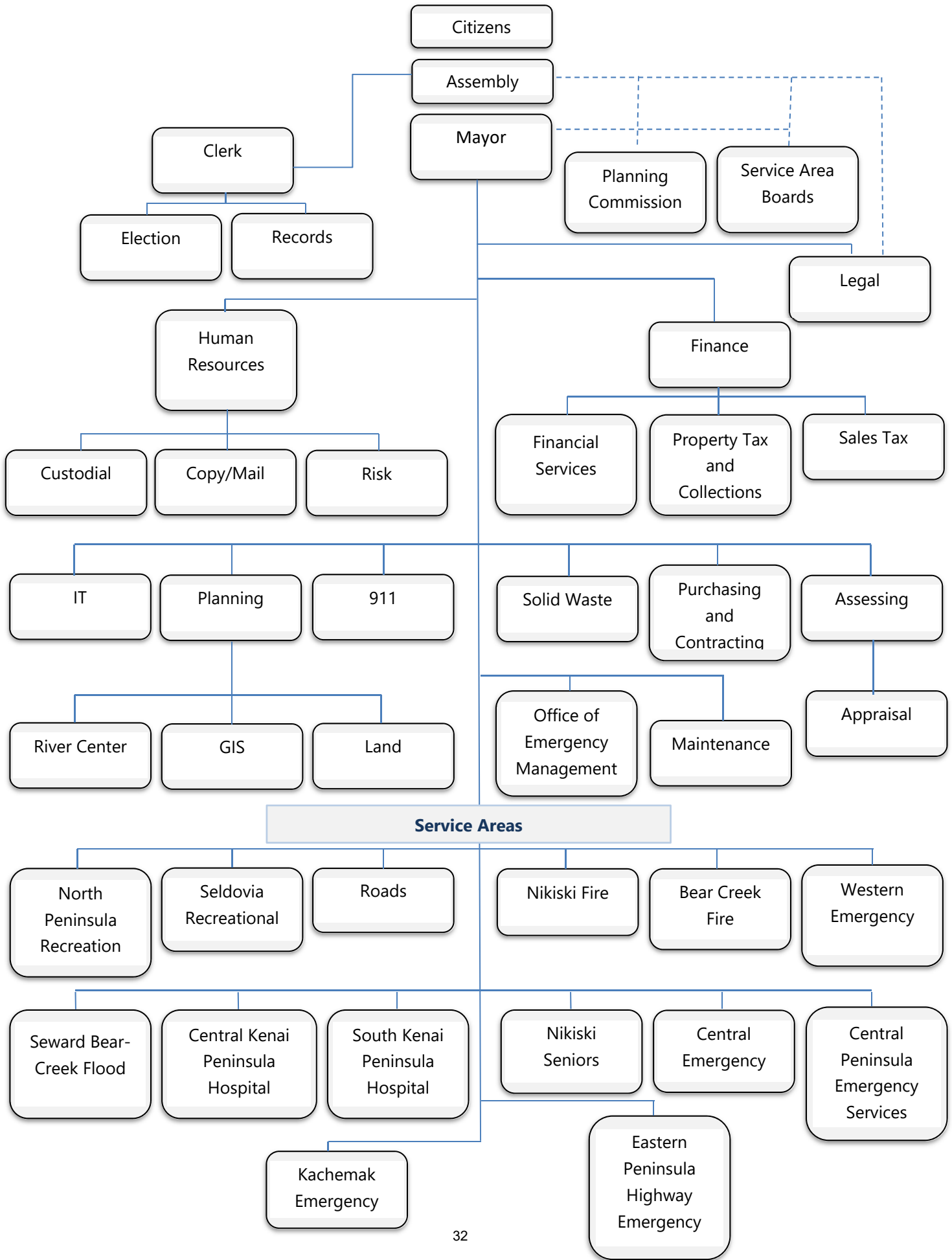
December 2020						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2021						
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2021						
S	M	T	W	T	F	S
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

March 2021						
S	M	T	W	T	F	S
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Kenai Peninsula Borough - Organizational Chart



Kenai Peninsula Borough Staff

Charlie Pierce
Mayor

James Baisden
Chief of Staff

Roy Browning
Acting Chief of Emergency Services

Borough Departments

Johni Blankenship
Borough Clerk

Colette Thompson
Borough Attorney

Kim Saner
Director of
Human Resources

Brandi Harbaugh
Director of
Finance

Adeena Wilcox
Borough Assessor

John Hedges
Purchasing and
Contracting Director

Melanie Aeschliman
Director
of Planning

Ben Hanson
Director of
Information Technology

Dan Kort
Director of
Solid Waste

Dil Uhlin
Director of
Maintenance

Dan Nelson
Senior Manager
Office of Emergency
Management

Tammy Goggia-Cockrell
Senior Manager
911 Operations

Borough Service Areas

Bryan Crisp
Fire Chief
Nikiski Fire
Service Area

Richard Brackin
Fire Chief
Bear Creek Fire
Service Area

Jon Marsh
Fire Chief
Western Emergency
Service Area

Roy Browning
Fire Chief
Central Emergency
Service Area

Robert Ciccirella
Fire Chief
Kachemak
Emergency Service
Area

Riley Shurtleff
Board Chair
Eastern Highway
Peninsula Emergency
Service Area

Mark Janes
Board Chair
Seldovia Recreational
Service Area

Rachel Parra
Recreation Director
North Peninsula
Recreation Service Area

Ryan Kapp
Board Chair
Central Emergency
Medical Service Area

Dil Uhlin
Roads Director
Road Service
Area

Mark Ganser
Board Chair
Seward Bear Creek
Flood Service Area

Borough Assembly
Central Kenai
Peninsula Hospital
Service Area

Helen Armstrong
Board Chair
South Kenai
Peninsula Hospital
Service Area

Pat Clark
Board Chair
Nikiski Senior
Service Area

Introduced by: Mayor
 Date: 05/04/21
 Hearings: 05/18/21 & 06/01/21
 Action:
 Vote:

**KENAI PENINSULA BOROUGH
 ORDINANCE 2021-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2022

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

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

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

SECTION 1. That \$87,776,043 is appropriated in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022 as follows:

General Government Operations	\$18,705,074
Transfer to School District for Operations and In-kind Services	48,000,000
Transfer to School Debt Service	3,660,125
Transfer to Special Revenue Funds:	
Solid Waste	12,704,857
Post-Secondary Education	851,747
911 Communications Fund	151,673
Eastern Peninsula Highway Emergency Service Area	215,067
Transfer to Capital Projects Funds:	
School Revenue	2,250,000
General Government	250,000
General Government – OEM – PILT	112,500
Nikiski Fire Service Area – PILT	175,000
Bear Creek Fire Service Area – PILT	175,000
Central Emergency Service Area – PILT	175,000
Western Emergency Service Area – PILT	175,000
Kachemak Emergency Service Area – PILT	175,000

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

A. Local Effort	\$36,537,314
B. Maintenance	8,029,231
C. School District Utilities	80,000
D. School District Insurance	3,131,278
E. School District Audit	97,132
F. Custodial Services	<u>125,045</u>
Total Local Contribution per AS 14.17.410	<u>\$48,000,000</u>

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

SECTION 4. That \$18,589 of the total General Fund operations appropriation of \$18,705,074 is appropriated from the General Fund River Center major repairs restricted fund balance for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 5. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Nikiski Fire Service Area	\$6,026,827
Bear Creek Fire Service Area	834,345
Western Emergency Service Area	2,521,702
Central Emergency Service Area	11,783,889
Central Peninsula Emergency Medical Service Area	7,455
Kachemak Emergency Service Area	1,613,602
Eastern Peninsula Highway Emergency Area	395,777
Seward Bear Creek Flood Service Area	444,265
911 Communications	3,548,465
Kenai Peninsula Borough Road Service Area	10,486,175
Engineer's Estimate Fund	12,300
North Peninsula Recreation Service Area	2,418,430
Seldovia Recreational Service Area	65,369
Post-Secondary Education	851,747
Land Trust	1,353,742
Nikiski Senior Service Area	400,219
Solid Waste	13,629,341
Central Kenai Peninsula Hospital Service Area	9,817,970
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	2,219,369
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	1,979,988

SECTION 6. That \$3,660,125 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 7. That \$571,063 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 8. That \$95,320 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 9. That \$9,473,351 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 10. That \$2,219,369 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 11. That \$1,063,750 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 12. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

School Revenue	\$2,250,000
General Government	485,000
Solid Waste	4,710,000
Service Areas:	
Nikiski Fire	675,000
Bear Creek Fire	192,500
Western Emergency Service Area	661,000
Central Emergency Services	1,662,500
Kachemak Emergency Service Area	260,000
North Peninsula Recreation	397,000
Road Service Area	2,961,000
South Kenai Peninsula Hospital	2,494,965

SECTION 13. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Insurance and Litigation	\$4,562,066
Health Insurance Reserve	8,761,484
Equipment Replacement	624,479

SECTION 14. That the FY2022 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 4, 2021, 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 15. That funds reserved for outstanding encumbrances as of June 30, 2021 are reappropriated for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 16. That the Salary Range Schedule for Appendix A Personnel presented in the budget document is approved.

SECTION 17. That the fee schedule presented in the budget document is approved.

SECTION 18. That this ordinance takes effect at 12:01 a.m. on July 1, 2021.

ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 1st DAY OF JUNE, 2021.

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Kenai Peninsula Borough
Alaska**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

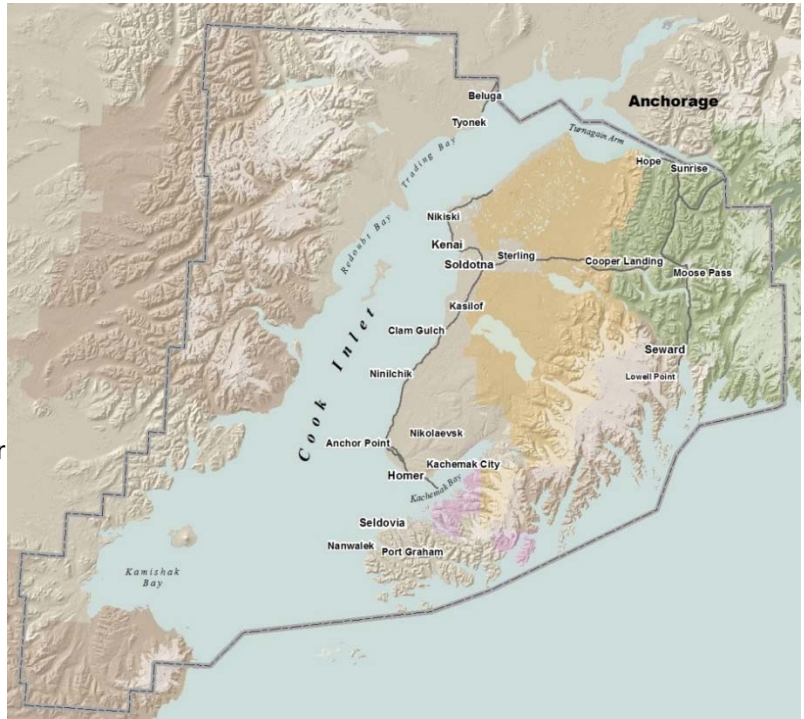
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Kenai Peninsula Borough, Alaska, for its annual budget for the fiscal year beginning July 1, 2020.

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

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

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
Population	58,671
Emergency Services	18 fire stations
Hospitals	2 hospitals
Roads	646 miles maintained
Education	44 schools in operation
Solid Waste Disposal	8 landfills; 5 manned transfer facilities; and 8 drop box transfer sites



Overview

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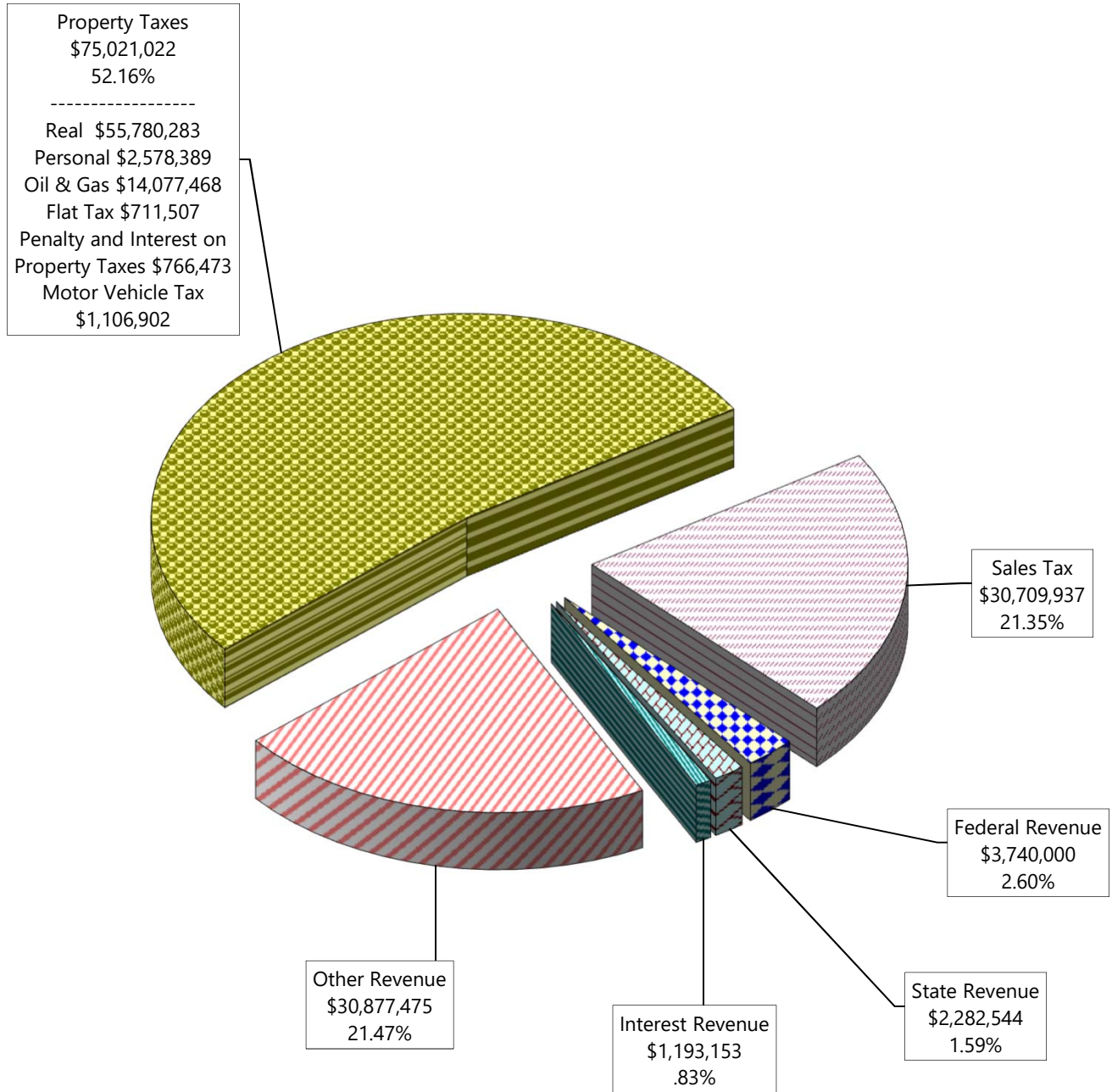
**Kenai Peninsula Borough
Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2022**

	FY2022 General Fund	FY2022 Special Revenue Fund	FY2022 Debt Service Fund	FY2022 Capital Projects Fund	FY2022 Internal Service Fund	FY2022 Total (Memorandum Only)	FY2021 Forecast Total All Fund Types	FY2020 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	31,395,950	24,384,333	-	-	-	55,780,283	\$ 52,584,147	\$ 53,460,094
Personal	1,444,253	1,134,136	-	-	-	2,578,389	2,791,949	2,673,052
Oil & Gas (AS 43.56)	6,684,331	7,393,137	-	-	-	14,077,468	14,553,090	15,155,740
Penalty & Interest	697,431	69,042	-	-	-	766,473	658,374	819,981
Flat Tax	483,521	227,986	-	-	-	711,507	711,458	792,323
Motor Vehicle Tax	642,580	464,322	-	-	-	1,106,902	1,182,464	1,044,304
Total Property Taxes	41,348,066	33,672,956	-	-	-	75,021,022	72,481,482	73,945,494
Sales Tax	30,709,937	-	-	-	-	30,709,937	30,256,095	32,964,904
Federal Revenue	3,740,000	-	-	-	-	3,740,000	8,326,382	6,585,615
State Revenue	2,282,544	-	-	-	-	2,282,544	11,262,613	5,109,925
Interest Revenue	289,673	627,240	-	119,988	156,252	1,193,153	1,037,199	4,788,966
Other Revenue	225,000	16,508,918	-	856,197	13,287,360	30,877,475	29,496,640	34,962,153
Total Revenues	78,595,220	50,809,114	-	976,185	13,443,612	143,824,131	152,860,411	158,357,057
Other Financing Sources/Transfers	-	62,397,974	17,082,978	15,911,268	-	95,392,220	84,134,766	91,345,871
Total Revenue and Other Financing Sources	78,595,220	113,207,088	17,082,978	16,887,453	13,443,612	239,216,351	236,995,177	249,702,928
Appropriations:								
Expenditures/Expenses								
Personnel	14,473,602	29,198,726	-	-	589,593	44,261,921	40,853,435	35,054,885
Supplies	190,176	2,667,014	-	-	4,225	2,861,415	2,704,322	2,191,872
Services	5,384,783	22,000,609	-	-	13,349,211	40,734,603	40,419,468	33,054,716
Debt Service	-	-	17,082,978	-	-	17,082,978	17,100,832	17,372,355
Capital Outlay	113,707	859,652	-	15,592,603	5,000	16,570,962	42,895,624	27,841,587
Payment to School District	-	36,537,314	-	-	-	36,537,314	38,626,108	41,440,829
Interdepartmental Charges	(1,457,194)	326,411	-	1,156,362	-	25,579	(1,286,901)	(995,904)
Transfer to Bond Capital Project fund	-	-	-	-	-	-	705,000	-
Transfer to Disaster Relief Fund	-	-	-	-	-	-	1,268,100	116,334
Transfer to Land Trust Investment Fund	-	500,000	-	-	-	500,000	612,342	285,505
Total Expenditures/Expenses	18,705,074	92,089,726	17,082,978	16,748,965	13,948,029	158,574,772	183,898,330	156,362,179
Other Financing Uses/Transfers	69,070,969	26,321,251	-	-	-	95,392,220	84,134,766	91,345,871
Total Appropriations and Other Financing Uses	87,776,043	118,410,977	17,082,978	16,748,965	13,948,029	253,966,992	268,033,096	247,708,050
Net Results From Operations	(9,180,823)	(5,203,889)	-	138,488	(504,417)	(14,750,641)	(31,037,919)	1,994,878
Projected Lapse	977,899	1,562,629	-	-	-	2,540,528	4,226,860	-
Change in Fund Balance/ Retained Earnings	(8,202,924)	(3,641,260)	-	138,488	(504,417)	(12,210,113)	(26,811,059)	1,994,878
Beginning Fund Balance/ Retained Earnings	19,311,521	33,268,124	-	9,884,984	12,952,475	75,417,104	102,228,163	100,233,285
Ending Fund Balance/ Retained Earnings	11,108,597	29,626,864	-	10,023,472	12,448,058	63,206,991	\$ 75,417,104	\$ 102,228,163

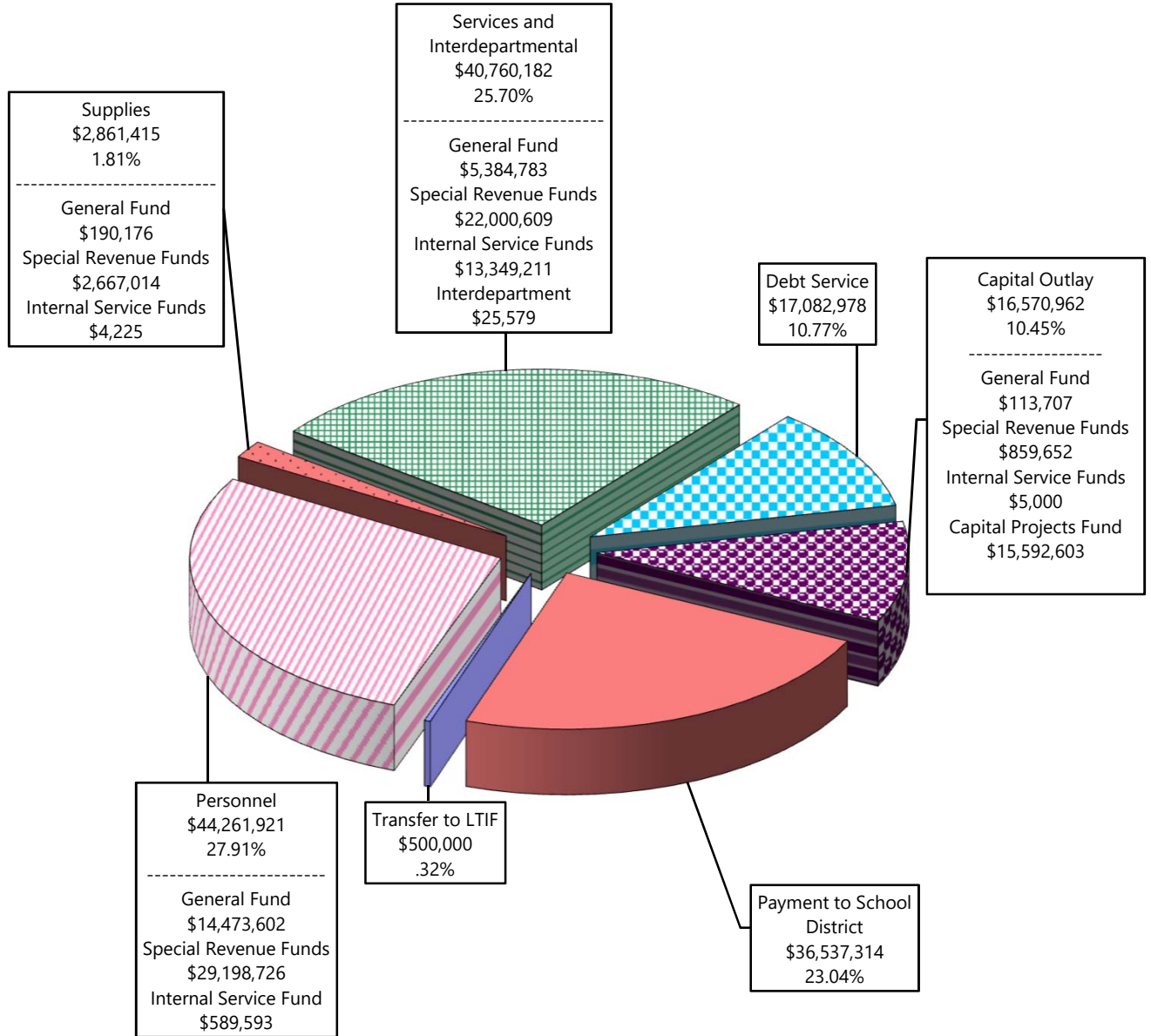
Kenai Peninsula Borough
Summary of Major Funds and Non-Major Funds in the Aggregate
Prior Year, Current Year and Adopted Budget

	<u>Major Fund</u>			<u>All Other Non-Major Funds - Aggregate</u>		
	<u>General Fund</u>					
	FY2020 Actual	FY2021 Forecast Budget	FY2022 Mayor Proposed	FY2020 Actual	FY2021 Forecast Budget	FY2022 Mayor Proposed
Revenues:						
Property Taxes:						
Real	\$ 30,613,444	\$ 30,150,107	\$ 31,395,950	\$ 22,846,650	\$ 22,434,040	\$ 24,384,333
Personal	1,555,526	1,610,688	1,444,253	1,117,526	1,181,261	1,134,136
Oil & Gas (AS 43.56)	7,343,975	7,025,200	6,684,331	7,811,765	7,527,890	7,393,137
Penalty and Interest	739,759	590,931	697,431	80,222	67,443	69,042
Flat Tax	531,429	483,521	483,521	260,894	227,937	227,986
Motor Vehicle Tax	613,446	676,400	642,580	430,858	506,064	464,322
Total Property Taxes	<u>41,397,579</u>	<u>40,536,847</u>	<u>41,348,066</u>	<u>32,547,915</u>	<u>31,944,635</u>	<u>33,672,956</u>
Sales Tax	32,964,904	30,256,095	30,709,937	-	-	-
Federal Revenue	4,027,586	3,740,000	3,740,000	2,558,029	4,586,382	-
State Revenue	3,372,383	1,105,000	2,282,544	1,737,542	10,157,613	-
Interest Revenue	1,718,007	341,960	289,673	3,070,959	695,239	903,480
Other Revenue	201,479	225,000	225,000	34,760,674	29,271,640	30,652,475
Total Revenues	<u>83,681,938</u>	<u>76,204,902</u>	<u>78,595,220</u>	<u>74,675,119</u>	<u>76,655,509</u>	<u>65,228,911</u>
Other Financing Sources:						
Transfers From Other Funds:	175,000	-	-	91,170,871	84,134,766	95,392,220
Total Other Financing Sources	<u>175,000</u>	<u>-</u>	<u>-</u>	<u>91,170,871</u>	<u>84,134,766</u>	<u>95,392,220</u>
Total Revenues and Other Financing Sources	<u>83,856,938</u>	<u>76,204,902</u>	<u>78,595,220</u>	<u>165,845,990</u>	<u>160,790,275</u>	<u>160,621,131</u>
Expenditures:						
Personnel	12,934,624	14,344,885	14,473,602	22,120,261	26,508,550	29,788,319
Supplies	148,760	204,892	190,176	2,043,112	2,499,430	2,671,239
Services	3,925,365	5,342,688	5,384,783	87,942,535	90,803,720	88,970,112
Capital Outlay	108,037	108,941	113,707	27,733,550	42,786,683	16,457,255
Interdepartmental Charges	(1,057,633)	(1,517,146)	(1,457,194)	61,729	230,245	1,482,773
Total Expenditures	<u>16,059,153</u>	<u>18,484,260</u>	<u>18,705,074</u>	<u>139,901,187</u>	<u>162,828,628</u>	<u>139,369,698</u>
Other Financing Uses:						
Operating Transfers Out	68,795,775	65,291,641	69,070,969	22,550,096	18,843,125	26,321,251
Total Other Financing Uses	<u>68,795,775</u>	<u>65,291,641</u>	<u>69,070,969</u>	<u>22,550,096</u>	<u>18,843,125</u>	<u>26,321,251</u>
Total Expenditures and Operating Transfers	<u>84,854,928</u>	<u>83,775,901</u>	<u>87,776,043</u>	<u>162,451,283</u>	<u>181,671,753</u>	<u>165,690,949</u>
Net Results From Operations	(997,990)	(7,570,999)	(9,180,823)	3,394,707	(20,881,478)	(5,069,818)
Projected Lapse	-	977,899	977,899	-	3,248,961	1,562,629
Change in Fund Balance	(997,990)	(6,593,100)	(8,202,924)	3,394,707	(17,632,517)	(3,507,189)
Beginning Fund Balance	<u>26,902,611</u>	<u>25,904,621</u>	<u>19,311,521</u>	<u>73,330,674</u>	<u>76,725,381</u>	<u>56,105,583</u>
Ending Fund Balance	<u>\$ 25,904,621</u>	<u>\$ 19,311,521</u>	<u>\$ 11,108,597</u>	<u>\$ 76,725,381</u>	<u>\$ 56,105,583</u>	<u>\$ 52,598,394</u>

**Total Projected Government Revenues
Sources - FY2022
\$143,824,131**



Total Government Estimated Expenditures FY2022 - By Object \$158,574,772

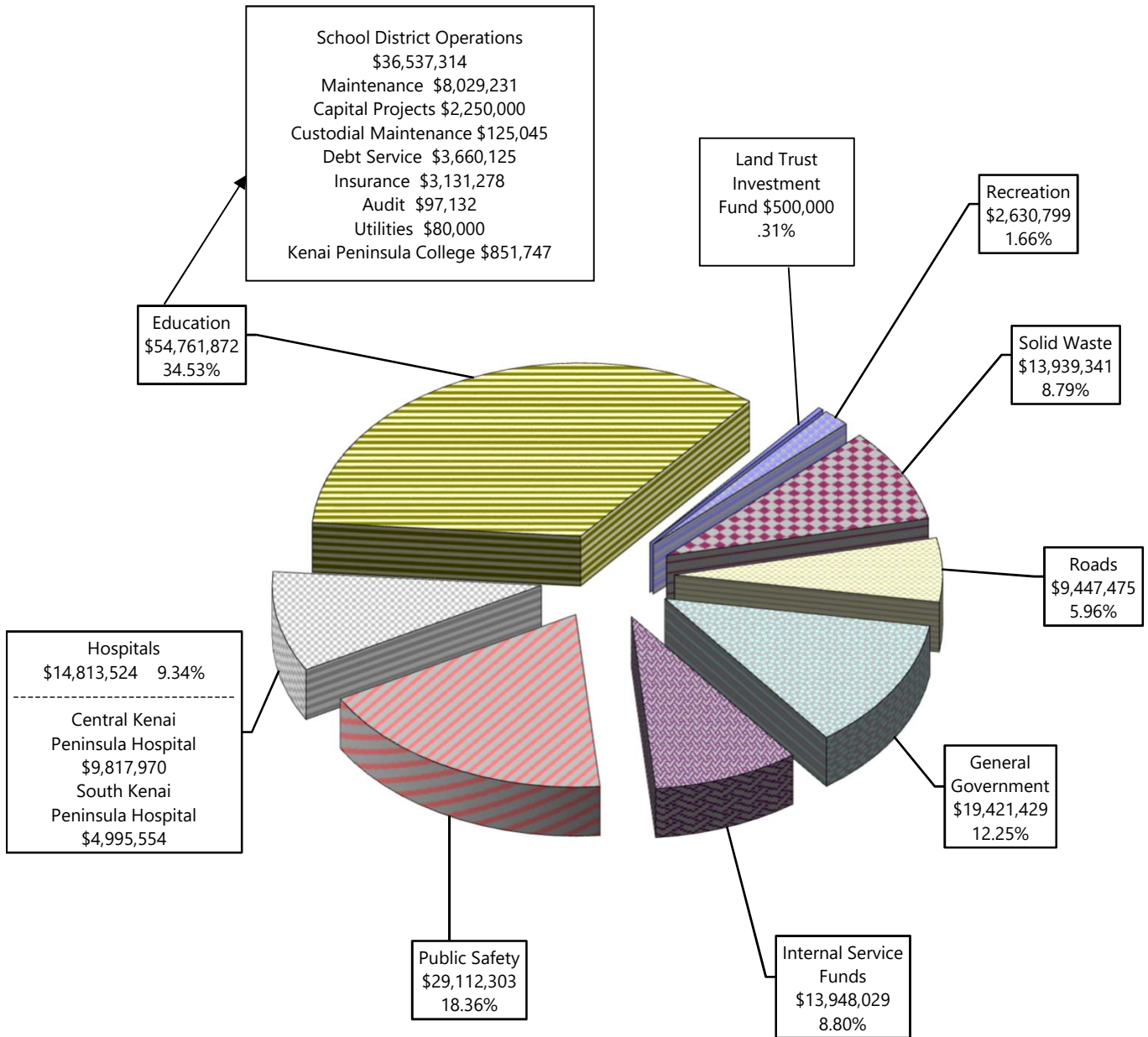


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,457,194)
Special Revenue Funds:	\$ 326,411
Capital Project Funds:	<u>\$1,156,362</u>
Other Funds*	\$ 25,579

*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 FY2022 - By Function \$158,574,772



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 FY2022 is \$8,517,472,000.

The rate of levy is to be fixed by resolution, determined annually before June 15, per AS 29.45.240.

The State of Alaska also requires a number of property exemptions that municipalities must exempt when taxing property (AS 29.45.030). Two of the most significant exemptions in terms of dollars are the Senior Citizen and ANSCA native exemptions. In FY2022 (not including governmental property that has been exempted), these exemptions represent approximately \$7.3 million in property tax not collected in the General Fund, borough wide the estimated amount is \$13.0 million. In addition, the Borough has granted optional exemptions. In FY2022, these optional exemptions represent approximately \$5.1 million in property tax not collected for the General Fund; borough wide the estimated amount is \$9.1 million. See page 49 for the estimated exemption amount for the Borough's General Fund.

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

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

SALES TAX

A.S. Title 29.45.650 - 29.45.710 and Kenai Peninsula Borough Code of Ordinances 05.18.100 - 05.18.900 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% - 4.85%, 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 FY2022 is \$3,200,000.

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 FY2022 budget anticipating funding from the program by Congress.

STATE REVENUES

School Debt Reimbursement: A.S. Title 14.11.100, State Aid for Retirement of School Construction Debt, outlines the procedure by which the Alaska Department of Education will reimburse the Borough for expenditures on school debt. For Borough bonds issued after April 30, 1993, the reimbursement rate is 70%. For FY2022 the Borough's entitlement for debt reimbursement is projected to be half of the 70% reimbursement \$1,277,544 based on the Governor's Proposed FY2022 budget; compared to FY2020 debt reimbursement of \$0 and FY2021 debt reimbursement receipt of \$1,324,359.

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 FY2022 budget includes a decrease to \$300,000 in CAP funding as a result of the Governor's FY2022 Proposed Budget.

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 FY2022 is \$500,000 based on the the State of Alaska's FY2022 budget Projections.

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

OTHER REVENUES

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

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

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

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

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

OTHER FINANCING SOURCES

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

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

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

	Real	Personal	Oil	Total Taxable Valuation	Tax Rate (Mills)	Tax Revenues Penalties, Interest
Borough	\$ 6,781,715	\$ 313,559	\$ 1,422,198	\$ 8,517,472	4.70	\$ 40,705,486
Western Emergency Service	425,088	48,597	229,854	703,539	2.95	2,080,478
Bear Creek Fire	189,475	495	-	189,970	3.25	621,039
Central Emergency Services	2,846,135	118,496	118,107	3,082,738	2.85	8,850,777
Central Peninsula Emergency Medical	6,112	777	-	6,889	1.00	7,323
Central Peninsula Hospital	4,295,164	187,192	1,245,327	5,727,683	0.01	58,421
Kachemak Emergency	458,086	7,927	-	466,013	2.95	1,379,446
Nikiski Fire	654,736	37,365	1,010,285	1,702,386	2.70	4,614,594
Nikiski Senior	574,099	33,197	994,306	1,601,602	0.20	320,460
North Peninsula Recreation	654,736	38,342	1,050,477	1,743,555	1.00	1,754,068
Road Service Area	4,394,542	195,609	1,370,937	5,961,088	1.40	8,401,544
Seldovia Recreational	75,427	791	-	76,218	0.75	60,187
Seward Bear Creek Flood	487,783	20,748	106	508,637	0.75	394,641
South Peninsula Hospital	1,743,667	95,329	176,766	2,015,762	1.12	2,347,493
South Peninsula Hospital (prior debt)	1,730,009	95,111	242,439	2,067,559	1.12	2,318,163

Property Tax Exemptions - Fiscal Year 2022 (Applicable to 2021 Tax Year)
General Fund - 4.70 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	\$ 717,301	5,206	\$ 3,371,314	\$ 6,039,926
ANCSA Native	835,084	1,849	3,924,897	6,934,246
Cemetery	1,739	10	8,172	9,843
Charitable	67,709	154	318,234	424,108
Disabled Veteran	52,330	381	245,950	463,154
Electric Cooperative	18,674	110	87,768	117,012
Government	8,088,688	4,812	38,016,831	61,699,418
Hospital	5,251	3	24,680	35,595
Housing Authority	14,086	51	66,206	107,579
Mental Health Trust	114,997	142	540,485	1,114,466
Multi-Purpose Senior Center	4,249	7	19,969	37,469
Native Allotment (BIA)	31,180	261	146,545	251,693
Religious (Real and PPV)	109,892	219	516,494	839,061
State Educational	92,039	35	432,581	525,121
University	84,623	189	397,727	633,999
Veterans	2,863	10	13,454	21,045
Total Mandatory Exemptions	\$ 10,240,704	13,439	\$ 48,131,307	\$ 79,253,735
OPTIONAL EXEMPTIONS				
\$10,000 Volunteer Firefighter/EMS	453	46	2,129	3,721
\$50,000 Homeowner - Borough	520,970	10,913	2,448,557	4,461,542
\$100,000 Personal Property	29,198	1,102	137,230	212,209
\$150,000 Senior Citizen - Borough Only	408,446	4,096	1,919,697	3,451,339
Community Purpose (Real and PPV)	70,132	185	329,620	532,590
Disabled Veteran - Borough Only	55,165	310	259,277	486,272
River Restoration & Rehabilitation	92	15	431	794
Total Optional Exemptions	\$ 1,084,456	16,667	\$ 5,096,941	\$ 9,148,467
TOTAL ALL KPB EXEMPTIONS	\$ 11,325,159		\$ 53,228,248	88,402,202
DEFERMENTS				
Agriculture Deferment	5,443	85	25,583	\$ 45,497
Conservation Easement Deferment	2,492	40	11,714	11,714.00
LIHT Deferment	-	-	-	66,143.00
Total Deferments	7,936	125	\$ 37,297	\$ 123,354
TAX CREDITS - amt deducted from actual taxes owed.				
Disabled Resident up to \$500 tax credit - Borough	141	300		
Habitat		-		
Total Tax Credits		300	\$ -	\$ -

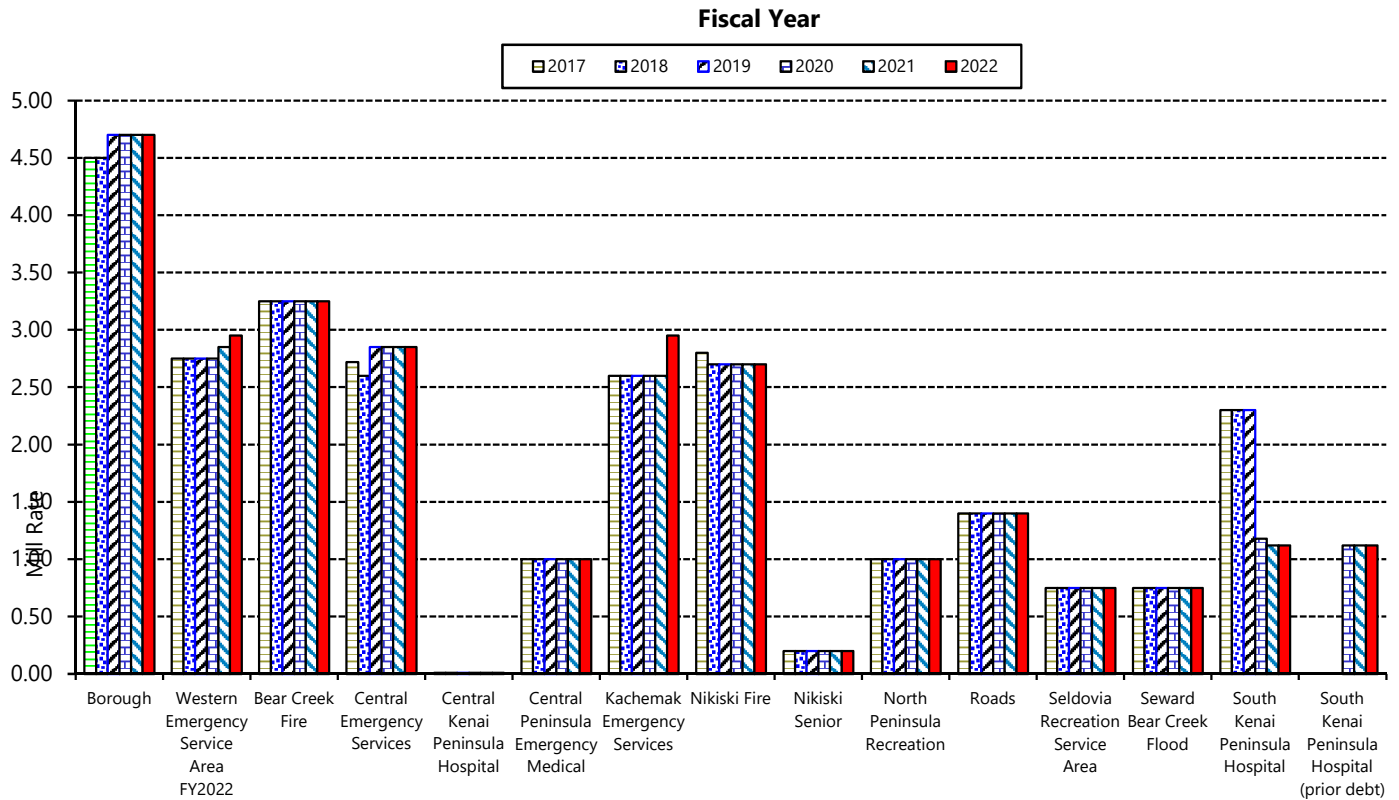
Overlapping Mill Rates

TCA Tax Code Area	Service		NFSA	CES	CPEMS	NPR	SRSA	SBCF	CPH	SPH	Road	Total	Total	Difference	
	Area	Borough								(Prior Debt)	Service			FY2022	FY2021
68 Western Emergency Services (formerly Anchor Pt Fire & EMS)	2.95	4.70								1.12	1.12	1.40	11.29	11.19	0.10
57 Bear Creek Fire	3.25	4.70					0.75					1.40	10.10	10.10	0.00
58 Central Emergency Services (CES)	2.85	4.70							0.01			1.40	8.96	8.96	0.00
64 Central Peninsula Emergency Medical (CPEMS)	1.00	4.70								1.12	1.12	1.40	9.34	9.34	0.00
59 Central Peninsula Hospital (CPH)	0.01	4.70								1.12		1.40	7.23	7.23	0.00
61 Central Peninsula Hospital (WEST) (CPH)	0.01	4.70										1.40	6.11	6.11	0.00
62 Central Peninsula Hospital (SOUTH) (CPH)	0.01	4.70			1.00					1.12		1.40	8.23	8.23	0.00
63 Central Peninsula Hospital (EAST) (CPH)	0.01	4.70			1.00							1.40	7.11	7.11	0.00
81 Kachemak Emergency Services (KES)	2.95	4.70								1.12	1.12	1.40	11.29	10.94	0.35
53 Nikiski Fire (NFSA)	2.70	4.70				1.00			0.01			1.40	9.81	9.81	0.00
55 Nikiski Senior	0.20	4.70	2.70			1.00			0.01			1.40	10.01	10.01	0.00
54 North Peninsula Recreation (NPR)	1.00	4.70		2.85					0.01			1.40	9.96	9.96	0.00
67 Road Service Area	1.40	4.70											6.10	6.10	0.00
11 Seldovia Recreation (SRSA)	0.75	4.70								1.12	1.40		7.97	7.97	0.00
43 Seward Bear Creek Flood (SBCF)	0.75	4.70										1.40	6.85	6.85	0.00
52 South Peninsula Hospital (SPH-[Prior debt])	1.12	4.70								1.12			6.94	6.94	0.00
69 South Peninsula Hospital (SPH-K-Bay)	1.12	4.70										1.40	7.22	7.22	0.00
65 South Peninsula Hospital (Roads) / (SPH)	2.24	4.70										1.40	8.34	8.34	0.00
20 City of Homer	4.50	4.70								1.12	1.12		11.44	11.44	0.00
21 City of Homer- ODLA	14.46	4.70								1.12	1.12		21.40	21.40	0.00
80 City of Kachemak	2.00	4.70								1.12	1.12		8.94	8.94	0.00
30 City of Kenai	4.35	4.70							0.01				9.06	9.06	0.00
10 City of Seldovia	7.50	4.70				0.75							12.95	12.95	0.00
40 City of Seward	3.84	4.70					0.75						9.29	9.29	0.00
41 City of Seward Special	3.84	4.70					0.75						9.29	9.29	0.00
70 City of Soldotna	0.50	4.70	2.85						0.01				8.06	8.06	0.00

Mill Rate History

	Fiscal Year					
	2017	2018	2019	2020	2021	2022
Borough	4.50	4.50	4.70	4.70	4.70	4.70
Service Areas:						
* Western Emergency Service Area FY2022	2.75	2.75	2.75	2.75	2.85	2.95
Bear Creek Fire	3.25	3.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.72	2.60	2.85	2.85	2.85	2.85
Central Kenai Peninsula Hospital	0.01	0.01	0.01	0.01	0.01	0.01
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
Kachemak Emergency Services	2.60	2.60	2.60	2.60	2.60	2.95
Nikiski Fire	2.80	2.70	2.70	2.70	2.70	2.70
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seldovia Recreation Service Area	0.75	0.75	0.75	0.75	0.75	0.75
Seward Bear Creek Flood	0.75	0.75	0.75	0.75	0.75	0.75
South Kenai Peninsula Hospital	2.30	2.30	2.30	1.18	1.12	1.12
South Kenai Peninsula Hospital (prior debt)	0.00	0.00	0.00	1.12	1.12	1.12

*(formerly Anchor Point Fire & EMS)



**Interfund Transfers
Fiscal Year 2022**

Transfers In

	Special Revenue Funds										
	Transfers Out	Central Emergency	Eastern Peninsula Highway Emergency	School Fund	Post-secondary Education	911 Fund	Roads Engineers Estimate Fund	RIAD Match Fund	Solid Waste	Debt Service	Capital Projects
General Fund	\$ 69,070,969	-	215,067	\$ 48,000,000	\$ 851,747	\$ 151,673	\$ -	\$ -	\$ 12,704,857	\$ 3,660,125	\$ 3,487,500
Special Revenue Funds:											
Nikiski Fire	360,009	-	-	-	-	60,009	-	-	-	-	300,000
Bear Creek Fire	355,752	-	-	-	-	10,432	-	-	-	95,320	250,000
Western Emergency Services	398,040	-	-	-	-	23,040	-	-	-	-	375,000
Central Emergency Services	1,904,458	-	-	-	-	133,395	-	-	-	571,063	1,200,000
Kachemak Emergency Services	166,345	-	-	-	-	16,345	-	-	-	-	150,000
Eastern Peninsula Highway Emergency	11,954	-	-	-	-	11,954	-	-	-	-	-
Central Peninsula Highway Medical	7,455	7,455	-	-	-	-	-	-	-	-	-
North Peninsula Recreation	250,000	-	-	-	-	-	-	-	-	-	250,000
Road Service Area	4,012,000	-	-	-	-	-	12,000	200,000	-	-	3,800,000
Solid Waste	5,463,750	-	-	-	-	-	-	-	-	1,063,750	4,400,000
Central Kenai Peninsula Hospital	9,473,351	-	-	-	-	-	-	-	-	9,473,351	-
South Kenai Peninsula Hospital Operations	1,698,768	-	-	-	-	-	-	-	-	-	1,698,768
South Kenai Peninsula Hospital Debt Fund 601	2,219,369	-	-	-	-	-	-	-	-	2,219,369	-
	\$ 95,392,220	\$ 7,455	\$ 215,067	\$ 48,000,000	\$ 851,747	\$ 406,848	\$ 12,000	\$ 200,000	\$ 12,704,857	\$ 17,082,978	\$ 15,911,268

Interdepartmental Charges Fiscal Year 2022

	Transfers Out	Transfers In		
		General Fund	Special Revenue Fund	Capital Projects
<u>General Fund:</u>				
Purchasing & Contracting	\$ 616,144	\$ -	\$ 239,782	\$ 376,362
Planning - GIS	121,520	-	121,520	-
Admin Service Fee	880,000	-	600,000	280,000
<u>Special Revenue Funds:</u>				
School Fund-Maintenance	800,000	170,000	130,000	500,000
	\$ 2,417,664	\$ 170,000	\$ 1,091,302	\$ 1,156,362

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

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General Fund

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

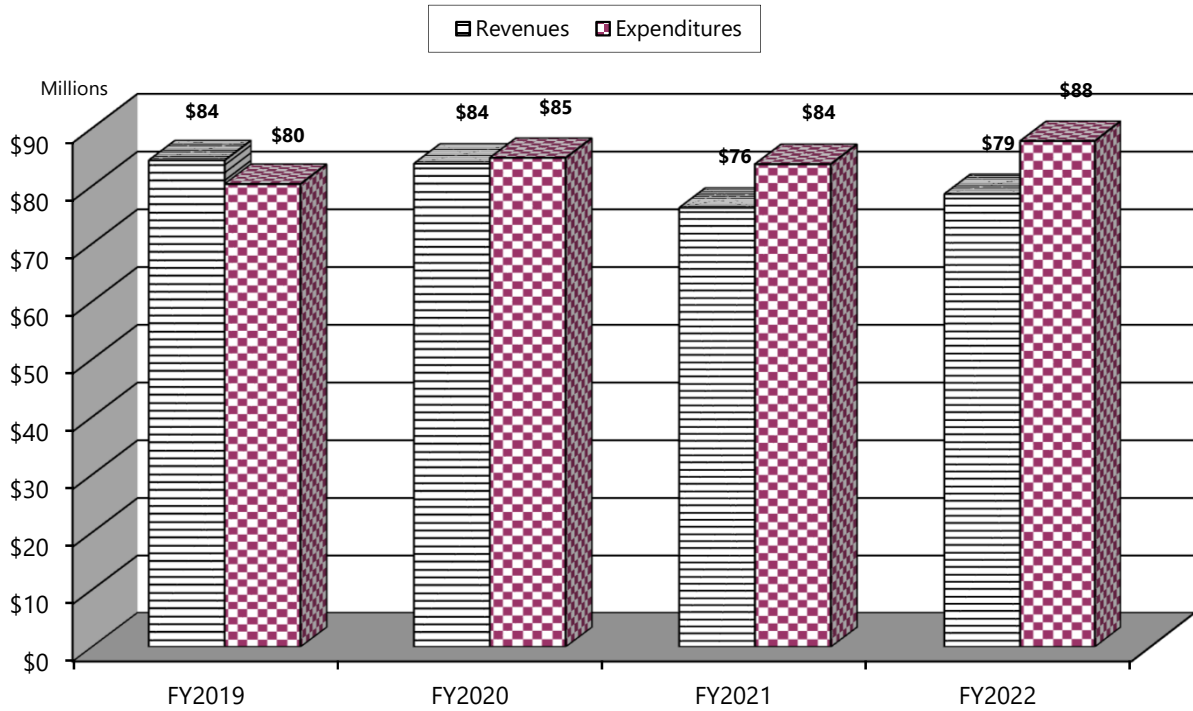
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Fund: 100 General Fund

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Values (000'S)								
Real	6,347,439	6,547,973	6,666,423	6,666,423	6,781,715	6,849,532	6,918,027	7,056,388
Personal	319,289	318,263	307,927	323,502	313,559	316,695	319,862	323,061
Oil & Gas (AS 43.56)	1,518,606	1,563,398	1,493,429	1,493,429	1,422,198	1,379,532	1,338,146	1,338,146
Total Taxable Values	8,185,334	8,429,634	8,467,779	8,483,354	8,517,472	8,545,759	8,576,035	8,717,595
Mill Rate	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Revenues:								
Property Taxes:								
Real	\$ 29,709,458	\$ 30,613,444	\$ 28,825,613	\$ 30,150,107	\$ 31,395,950	\$ 32,192,800	\$ 32,514,727	\$ 33,165,024
Personal	1,543,039	1,555,526	1,331,476	1,610,688	1,444,253	1,458,697	1,473,284	1,488,019
Oil & Gas (AS 43.56)	7,134,120	7,343,975	6,668,160	7,025,200	6,684,331	6,483,800	6,289,286	6,289,286
Penalty and Interest	655,102	739,759	590,931	590,931	697,431	697,431	697,431	697,431
Flat Tax	483,521	531,429	483,521	483,521	483,521	483,521	483,521	483,521
Motor Vehicle Tax	709,101	613,446	676,400	676,400	642,580	642,580	642,580	642,580
Total Property Taxes	40,234,341	41,397,579	38,576,101	40,536,847	41,348,066	41,958,829	42,100,829	42,765,861
Sales Tax	32,878,673	32,964,904	27,431,594	30,256,095	30,709,937	31,170,586	31,638,145	32,112,717
Federal Revenue	3,965,898	4,027,586	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000
State Revenue	5,184,656	3,372,383	705,000	1,105,000	2,282,544	2,124,085	1,945,949	1,945,117
Interest Revenue	1,982,432	1,718,007	341,960	341,960	289,673	166,629	161,352	196,909
Other Revenue	187,838	201,479	225,000	225,000	225,000	225,000	225,000	225,000
Total Revenues	84,433,838	83,681,938	71,019,655	76,204,902	78,595,220	79,385,129	79,811,275	80,985,604
Other Financing Sources:								
Transfers From Other Funds:	-	175,000	-	-	-	-	-	-
Total Other Financing Sources	-	175,000	-	-	-	-	-	-
Total Revenues and Other Financing Sources	84,433,838	83,856,938	71,019,655	76,204,902	78,595,220	79,385,129	79,811,275	80,985,604
Expenditures:								
Personnel	13,142,753	12,934,624	14,344,885	14,344,885	14,473,602	14,763,074	15,132,151	15,586,116
Supplies	133,665	148,760	204,846	204,892	190,176	193,980	197,860	201,817
Services	3,621,242	3,925,365	4,696,563	5,342,688	5,384,783	5,384,783	5,492,479	5,602,329
Capital Outlay	146,196	108,037	108,941	108,941	113,707	115,981	162,373	165,620
Interdepartmental Charges	(1,076,391)	(1,057,633)	(1,521,561)	(1,517,146)	(1,457,194)	(1,486,338)	(1,516,065)	(1,546,386)
Total Expenditures	15,967,465	16,059,153	17,833,674	18,484,260	18,705,074	18,971,480	19,468,798	20,009,496
Operating Transfers To:								
Special Revenue Fund - Schools	49,738,432	52,489,253	50,000,000	47,888,909	48,000,000	45,000,000	45,000,000	45,000,000
Special Revenue Fund - Solid Waste	7,306,501	7,790,207	7,962,312	8,186,944	12,704,857	8,987,657	8,083,654	8,704,742
Special Revenue Funds - Other	1,900,962	1,822,460	1,834,469	3,214,438	1,218,487	1,064,950	1,023,317	1,042,651
Debt Service - School Debt	3,792,866	3,783,855	3,754,255	3,671,350	3,660,125	3,649,800	2,698,425	2,696,050
Capital Projects - Schools	1,625,000	2,660,000	1,250,000	1,955,000	2,250,000	1,750,000	1,750,000	1,750,000
Capital Projects - General Govt.	-	250,000	250,000	375,000	250,000	250,000	250,000	250,000
Capital Projects - General Govt.-PILT	-	-	-	-	112,500	-	-	-
Capital Projects - Fire Service Area-PILT	-	-	-	-	875,000	875,000	-	-
Total Operating Transfers	64,363,761	68,795,775	65,051,036	65,291,641	69,070,969	61,577,407	58,805,396	59,443,443
Total Expenditures and Operating Transfers	80,331,226	84,854,928	82,884,710	83,775,901	87,776,043	80,548,887	78,274,194	79,452,939
Net Results From Operations	4,102,612	(997,990)	(11,865,055)	(7,570,999)	(9,180,823)	(1,163,758)	1,537,081	1,532,665
Projected Lapse	-	-	977,899	977,899	977,899	811,952	833,384	856,800
Change in Fund Balance	4,102,612	(997,990)	(10,887,156)	(6,593,100)	(8,202,924)	(351,806)	2,370,465	2,389,465
Beginning Fund Balance	22,799,999	26,902,611	25,904,621	25,904,621	19,311,521	11,108,597	10,756,791	13,127,256
Ending Fund Balance	\$ 26,902,611	\$ 25,904,621	\$ 15,017,465	\$ 19,311,521	\$ 11,108,597	\$ 10,756,791	\$ 13,127,256	\$ 15,516,721

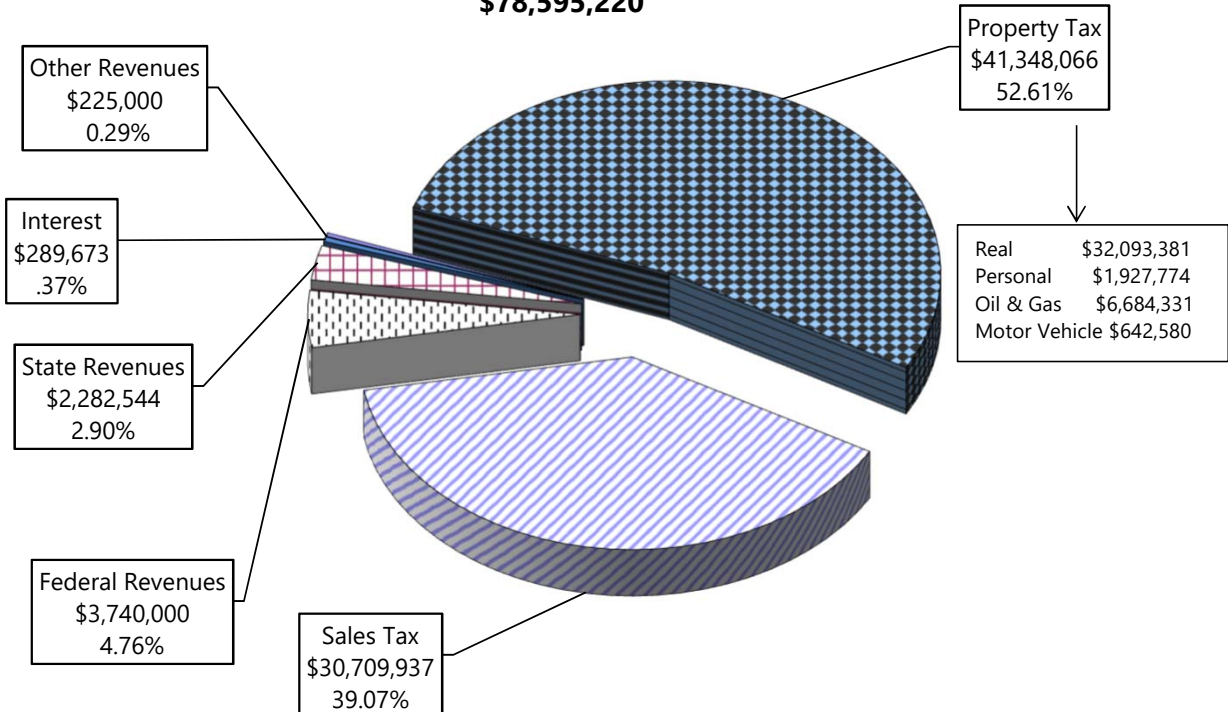
General Fund Revenues and Expenditures History



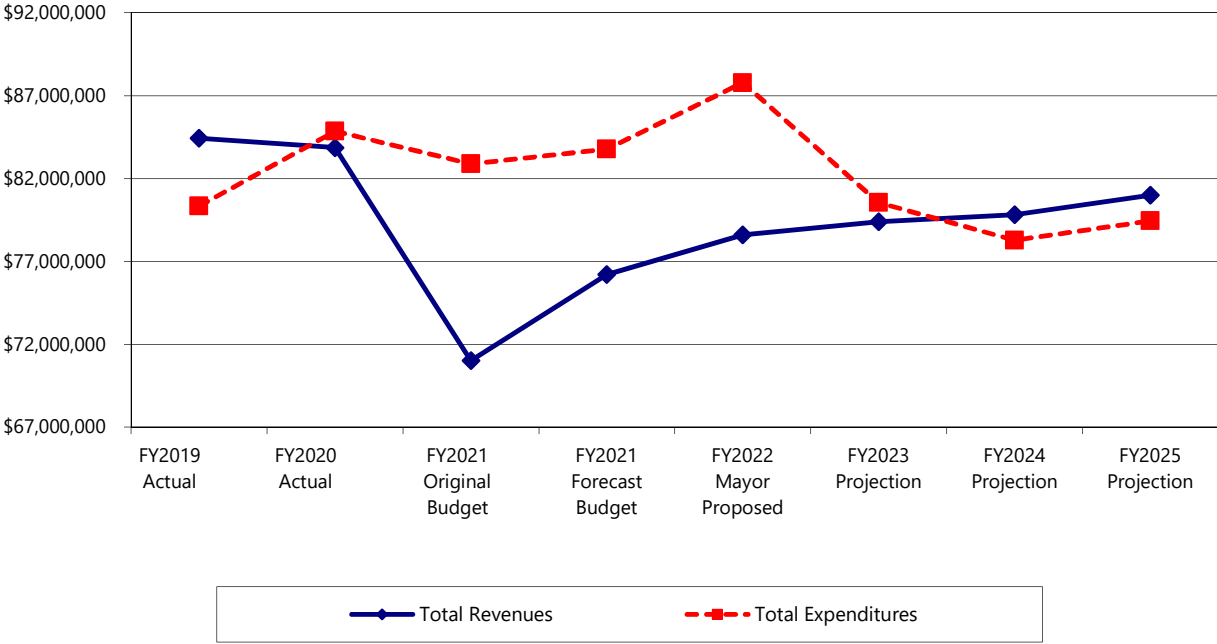
* FY2020 is based on estimates made prior to year end. FY2021 is based on projected budget.

Where The Money Comes From General Fund Revenue Projections - FY2022

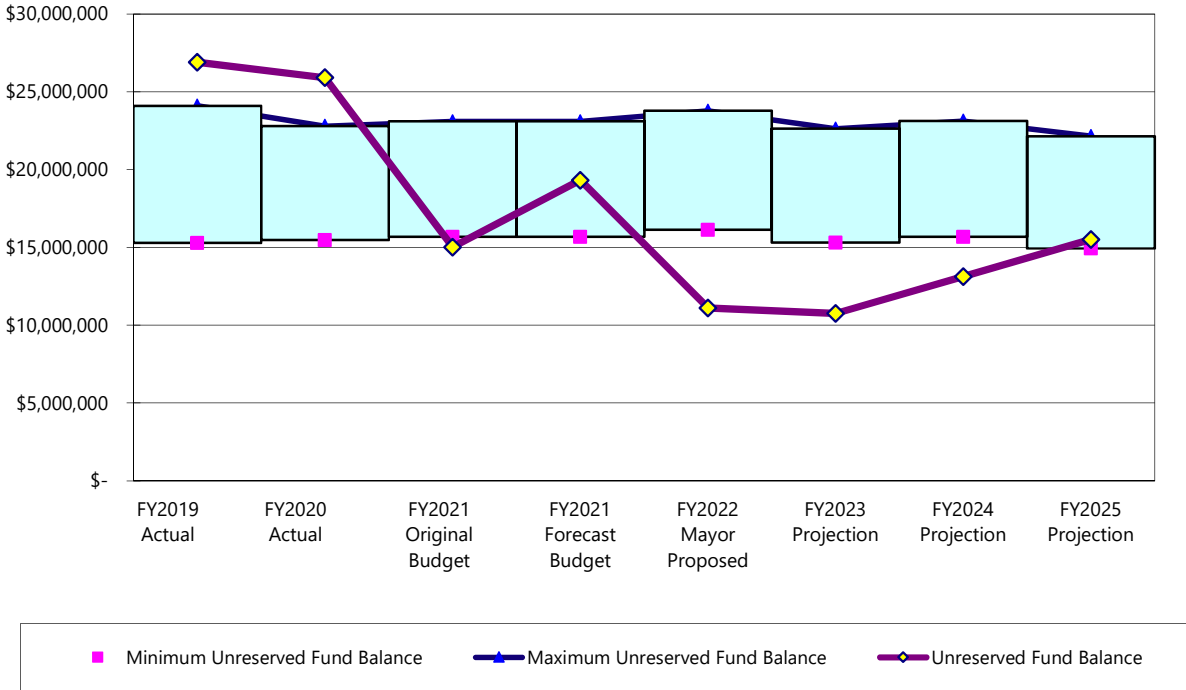
\$78,595,220



General Fund Revenues and Expenditures



General Fund Unreserved Fund Balance



Kenai Peninsula Borough Budget Detail

Fund 100 General Fund Total General Fund Expenditures By Line Item

		FY2019	FY2020	FY2021	FY2021	FY2022	Difference Between	
		Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Mayor Proposed &	Original Budget %
Personnel								
40110	Regular Wages	\$ 6,941,557	\$ 6,761,612	\$ 7,736,720	\$ 7,736,720	\$ 7,829,540	\$ 92,820	1.20%
40120	Temporary Wages	141,092	140,591	246,688	246,688	225,172	(21,516)	-8.72%
40130	Overtime Wages	49,063	41,628	102,942	102,942	105,186	2,244	2.18%
40210	FICA	596,428	576,153	721,063	721,063	728,449	7,386	1.02%
40221	PERS	2,021,483	2,099,036	1,759,093	1,759,093	1,784,551	25,458	1.45%
40321	Health Insurance	2,463,596	2,451,177	2,725,927	2,725,927	2,735,750	9,823	0.36%
40322	Life Insurance	11,800	10,052	19,145	19,145	19,366	221	1.15%
40410	Leave	902,316	844,090	983,307	983,307	995,588	12,281	1.25%
40511	Other benefits	15,418	10,285	50,000	50,000	50,000	-	0.00%
	Total: Personnel	13,142,753	12,934,624	14,344,885	14,344,885	14,473,602	128,717	0.90%
Supplies								
42020	Signage Supplies	11,729	5,954	20,000	20,000	15,000	(5,000)	-25.00%
42021	Promotional Supplies	-	-	400	400	350	(50)	-12.50%
42120	Computer Software	19,479	18,348	14,122	14,122	14,399	277	1.96%
42210	Operating Supplies	55,552	69,477	92,405	92,451	87,855	(4,550)	-4.92%
42230	Fuel, Oils and Lubricants	7,493	6,996	14,200	13,850	13,450	(750)	-5.28%
42250	Uniforms	1,969	3,162	3,717	3,717	3,817	100	2.69%
42263	Training Supplies	-	-	200	200	200	-	0.00%
42310	Repair/Maintenance Supplies	25,946	23,008	29,050	29,400	29,230	180	0.62%
42360	Motor Vehicle Repair Supplies	832	3,131	6,400	6,400	3,900	(2,500)	-39.06%
42410	Small Tools & Minor Equipment	10,665	18,684	24,352	24,352	21,975	(2,377)	-9.76%
	Total: Supplies	133,665	148,760	204,846	204,892	190,176	(14,670)	-7.16%
Services								
43006	Senior Centers Grant Program	661,950	659,598	719,494	719,494	719,494	-	0.00%
43009	Economic Development District	100,000	100,000	100,000	100,000	100,000	-	0.00%
43011	Contractual Services	539,407	753,525	741,907	1,108,032	910,293	168,386	22.70%
43012	Audit Services	132,450	136,450	136,450	136,450	136,450	-	0.00%
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43016	KPB Public Relations	-	33,907	50,000	50,000	100,000	50,000	
43017	Investment Portfolio Fees	20,817	21,713	25,000	25,000	25,000	-	0.00%
43018	KPB Promotion	-	-	50,000	50,000	100,000	50,000	
43019	Software Licensing	619,420	696,170	825,620	825,620	878,634	53,014	6.42%
43021	Peninsula Promotion	102,285	52,856	66,500	66,500	3,500	(63,000)	-94.74%
43031	Litigation	11,546	6,567	15,000	15,000	15,000	-	0.00%
43034	Atty's Fees - Special	47,722	29,673	31,000	61,000	31,000	-	0.00%
43036	Contractual Services - ARSSTC Fee	-	-	-	200,000	300,000	300,000	-
43110	Communications	108,118	110,974	139,367	139,367	142,347	2,980	2.14%
43140	Postage and Freight	89,346	88,739	111,710	111,710	110,560	(1,150)	-1.03%
43210	Transportation/Subsistence	181,458	129,126	274,957	281,457	221,161	(53,796)	-19.57%
43215	Travel - Out of State	3,425	1,115	6,050	6,050	6,045	(5)	-0.08%
43216	Travel - In State	5,733	8,510	12,500	12,500	12,500	-	0.00%
43220	Car Allowance	137,106	134,037	144,000	141,700	143,100	(900)	-0.63%
43221	Car Allowance/PC	19,350	18,300	19,800	19,800	19,800	-	0.00%
43260	Training	17,964	25,587	54,650	51,250	49,296	(5,354)	-9.80%
43270	Employee Development	7,402	2,545	10,000	10,000	10,000	-	0.00%
43310	Advertising	56,686	53,257	82,860	82,860	66,260	(16,600)	-20.03%
43410	Printing	38,226	51,974	82,490	82,385	58,350	(24,140)	-29.26%
43510	Insurance Premium	93,412	105,799	116,703	116,703	125,098	8,395	7.19%
43610	Utilities	203,872	205,869	225,604	225,604	223,016	(2,588)	-1.15%
43720	Equipment Maintenance	47,448	40,118	70,500	69,500	62,675	(7,825)	-11.10%
43750	Vehicle Maintenance	3,168	2,877	4,250	3,750	4,250	-	0.00%
43780	Maintenance Buildings	31,481	45,018	53,831	55,031	85,708	31,877	59.22%
43810	Rents and Operating Leases	28,267	11,672	13,829	63,934	103,683	89,854	649.75%

Kenai Peninsula Borough Budget Detail

Fund 100 General Fund

Total General Fund Expenditures By Line Item - Continued

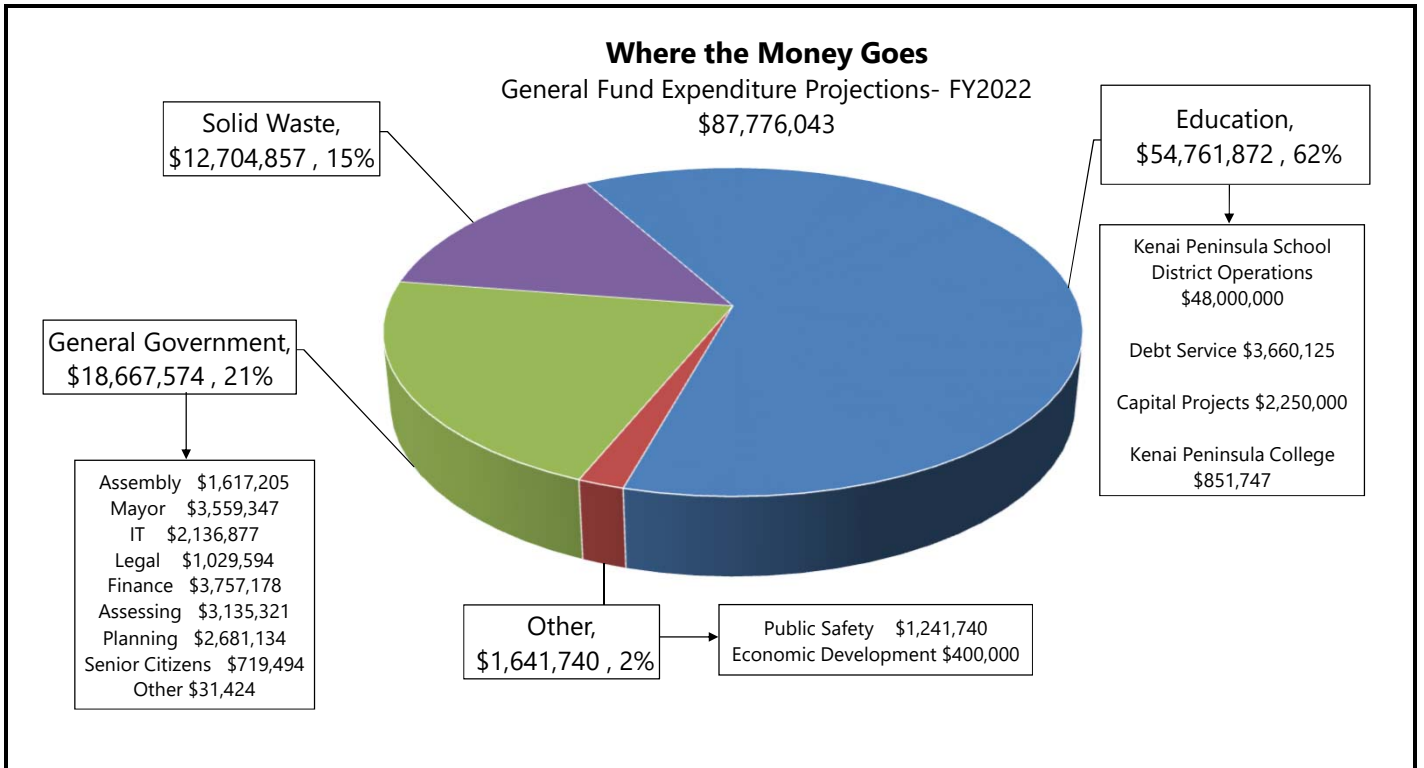
	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services - Continued							
43812 Equipment Replacement Pymt.	179,784	213,681	300,803	300,803	363,397	62,594	20.81%
43905 Uncollectable Expense	-	54,615	-	-	-	-	-
43920 Dues and Subscription	71,268	74,845	74,638	74,138	71,916	(2,722)	-3.65%
43931 Recording Fees	12,338	8,156	14,100	14,100	14,100	-	0.00%
43932 Litigation Reports	44,793	43,092	66,150	66,150	66,150	-	0.00%
43999 Contingency	-	-	51,800	51,800	101,000	49,200	94.98%
Total: Services	3,621,242	3,925,365	4,696,563	5,342,688	5,384,783	688,220	14.65%
Capital Outlay							
48110 Office Furniture	-	6,392	-	-	-	-	-
48120 Major Office Equipment	18,137	-	7,500	7,500	20,944	13,444	179.25%
48311 Machinery & Equipment	-	1,000	-	-	-	-	-
48710 Minor Office Equipment	73,879	91,138	87,179	87,179	76,688	(10,491)	-12.03%
48720 Minor Office Furniture	47,450	5,882	13,262	13,262	15,075	1,813	13.67%
48740 Minor Machinery & Equipment	6,730	2,425	-	-	-	-	-
48750 Minor Medical Equipment	-	-	1,000	1,000	1,000	-	0.00%
49311 Design Services	-	1,200	-	-	-	-	-
Total: Capital Outlay	146,196	108,037	108,941	108,941	113,707	4,766	4.37%
Transfers							
50235 Tfr EPHESA	350,000	350,000	284,621	284,621	215,067	(69,554)	-24.44%
50241 Tfr S/D Operations	49,738,432	52,489,253	50,000,000	47,888,909	48,000,000	(2,000,000)	-4.00%
50242 Tfr Postsecondary Education	814,308	842,963	849,848	849,848	851,747	1,899	0.22%
50260 Tfr Disaster Relief Fund	436,654	127,246	-	1,268,100	-	-	-
50264 Tfr 911 Fund	300,000	502,251	700,000	811,869	151,673	(548,327)	-78.33%
50290 Tfr to Solid Waste	7,306,501	7,790,207	7,962,312	8,186,944	12,704,857	4,742,545	59.56%
50308 Tfr School Debt	3,790,991	3,783,480	3,744,255	3,661,350	3,650,125	(94,130)	-2.51%
50349 Tfr School Debt Expense	1,875	375	10,000	10,000	10,000	-	0.00%
50400 Tfr School Capital Projects	1,625,000	2,660,000	1,250,000	1,955,000	2,250,000	1,000,000	80.00%
50407 Tfr General Gov't. Capital Projects	-	250,000	250,000	375,000	362,500	112,500	45.00%
50441 Tfr Nikiski Fire SA Capital Projects	-	-	-	-	175,000	175,000	-
50442 Tfr Bear Creek Fire SA Capital Projects	-	-	-	-	175,000	175,000	-
50443 Tfr CES Capital Projects	-	-	-	-	175,000	175,000	-
50444 Tfr WESA Capital Projects	-	-	-	-	175,000	175,000	-
50446 Tfr KESA Capital Projects	-	-	-	-	175,000	175,000	-
Total: Transfers	64,363,761	68,795,775	65,051,036	65,291,641	69,070,969	4,019,933	6.18%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(1,066,574)	(1,054,034)	(1,507,856)	(1,503,441)	(1,447,664)	60,192	-3.99%
60004 Mileage Ticket Credits	(9,817)	(3,599)	(13,705)	(13,705)	(9,530)	4,175	-30.46%
Total: Interdepartmental Charges	(1,076,391)	(1,057,633)	(1,521,561)	(1,517,146)	(1,457,194)	64,367	-4.23%
Department Total	\$ 80,331,226	\$ 84,854,928	\$ 82,884,710	\$ 83,775,901	\$ 87,776,043	\$ 4,891,333	5.90%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2019 Actual		FY2020 Actual		FY2021 Forecast Budget		FY2022 Proposed Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	8,185,334,000	Equivalent	8,429,634,000	Equivalent	8,483,354,000	Equivalent	8,517,472,000	Equivalent
REVENUES:								
Taxes:								
Property Tax	\$ 39,525,240	4.829	\$ 40,784,133	4.838	\$ 39,860,447	4.699	\$ 40,705,486	4.779
Motor Vehicle Tax	709,101	0.087	613,446	0.073	676,400	0.080	642,580	0.075
Sales Tax	32,878,673	4.017	32,964,904	3.911	30,256,095	3.567	30,709,937	3.606
Total Taxes	73,113,014	8.932	74,362,483	8.822	70,792,942	8.345	72,058,003	8.460
Federal Revenues	3,965,898	0.485	4,027,586	0.478	3,740,000	0.441	3,740,000	0.439
State Revenues:								
Reimbursement for School Debt	2,653,695	0.324	1,283,885	0.152	-	0.000	1,277,544	0.150
Revenue Sharing	1,032,704	0.126	843,613	0.100	400,000	0.047	300,000	0.035
Fish Tax	877,188	0.107	479,811	0.057	500,000	0.059	500,000	0.059
Other	621,069	0.076	765,074	0.091	205,000	0.024	205,000	0.024
Total State Revenues	5,184,656	0.633	3,372,383	0.400	1,105,000	0.130	2,282,544	0.268
Fees, Costs & Miscellaneous	187,838	0.023	201,479	0.024	225,000	0.027	225,000	0.026
Interest Earned	1,982,432	0.242	1,718,007	0.204	341,960	0.040	289,673	0.034
Total Revenues	84,433,838	10.315	83,681,938	9.927	76,204,902	8.983	78,595,220	9.228
Other Financing Sources:								
Operating Transfers:								
Special Revenue	-	0.000	175,000	0.021	-	0.000	-	0.000
Total Other Financing Sources	-	0.000	175,000	0.021	-	0.000	-	0.000
Total Revenues and Other Financing Sources	\$ 84,433,838	10.315	\$ 83,856,938	9.948	\$ 76,204,902	8.983	\$ 78,595,220	9.228
EXPENDITURES:								
General Government:								
Assembly								
Administration	\$ 465,604	0.057	\$ 455,780	0.054	\$ 484,528	0.057	\$ 488,176	0.057
Clerk	513,818	0.063	534,445	0.063	579,316	0.068	576,275	0.068
Elections	93,000	0.011	107,256	0.013	282,920	0.033	216,513	0.025
Records Management	234,336	0.029	249,235	0.030	327,678	0.039	336,241	0.039
Total Assembly	1,306,758	0.160	1,346,716	0.160	1,674,442	0.197	1,617,205	0.190
Mayor								
Administration	751,178	0.092	738,349	0.088	790,924	0.093	807,292	0.095
Purchasing and Contracting	571,827	0.070	582,208	0.069	648,943	0.076	650,877	0.076
Emergency Management	705,112	0.086	678,822	0.081	933,183	0.110	1,022,606	0.120
Human Resources-Administration	623,471	0.076	683,305	0.081	700,918	0.083	758,937	0.089
Print/Mail Services	185,571	0.023	147,138	0.017	204,789	0.024	194,590	0.023
Custodial Maintenance	118,180	0.014	115,430	0.014	109,021	0.013	125,045	0.015
Total Mayor	2,955,339	0.361	2,945,252	0.349	3,387,778	0.399	3,559,347	0.418
Information Technology	1,912,307	0.234	1,905,776	0.226	2,076,906	0.245	2,136,877	0.251
Legal	1,056,932	0.129	968,419	0.115	1,120,116	0.132	1,029,594	0.121
Finance								
Administration	500,423	0.061	507,120	0.060	505,651	0.060	520,810	0.061
Financial Services	895,696	0.109	988,688	0.117	1,072,179	0.126	1,160,504	0.136
Property Tax & Collections	1,032,095	0.126	938,539	0.111	1,072,100	0.126	1,078,771	0.127
Sales Tax	584,718	0.071	679,817	0.081	900,343	0.106	997,093	0.117
Total Finance	3,012,932	0.368	3,114,164	0.369	3,550,273	0.418	3,757,178	0.441
Assessing								
Administration	1,247,676	0.152	1,277,930	0.152	1,350,530	0.159	1,384,355	0.163
Appraisal	1,792,414	0.219	1,757,525	0.208	1,993,482	0.235	1,750,966	0.206
Total Assessing	3,040,090	0.371	3,035,455	0.360	3,344,012	0.394	3,135,321	0.368
Planning								
Administration	1,050,621	0.128	989,018	0.117	1,261,643	0.149	1,274,860	0.150
Geographic Information Systems	472,537	0.058	464,668	0.055	499,590	0.059	689,873	0.081
River Center	648,195	0.079	526,882	0.063	675,967	0.080	716,401	0.084
Total Planning	2,171,353	0.265	1,980,568	0.235	2,437,200	0.287	2,681,134	0.315
Senior Citizens	661,950	0.081	659,598	0.078	719,494	0.085	719,494	0.084

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2019 Actual		FY2020 Actual		FY2021 Forecast Budget		FY2022 Proposed Budget	
	Taxable Value 8,185,334,000	Mill Rate Equivalent	Taxable Value 8,429,634,000	Mill Rate Equivalent	Taxable Value 8,483,354,000	Mill Rate Equivalent	Taxable Value 8,517,472,000	Mill Rate Equivalent
Economic Development	300,000	0.037	284,568	0.034	360,000	0.042	400,000	0.047
Non-Departmental								
Contract Services	-	0.000	200,795	0.024	444,585	0.052	225,000	0.026
Insurance	74,877	0.009	85,315	0.010	95,000	0.011	103,924	0.012
Other	6,062	0.001	56,123	0.007	50,000	0.006	50,000	0.006
Interdepartmental Charges	(531,135)	-0.065	(523,596)	-0.062	(775,546)	-0.091	(710,000)	-0.083
Total Non-Departmental	(450,196)	-0.055	(181,363)	-0.022	(185,961)	-0.022	(331,076)	-0.039
Total Operations	15,967,465	1.951	16,059,153	1.905	18,484,260	2.179	18,705,074	2.196
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	49,738,432	6.077	52,489,253	6.227	47,888,909	5.645	48,000,000	5.635
Postsecondary Education	814,308	0.099	842,963	0.100	849,848	0.100	851,747	0.100
Disaster Relief	436,654	0.053	127,246	0.015	1,268,100	0.149	-	0.000
911 Communications	300,000	0.037	502,251	0.060	811,869	0.096	151,673	0.018
Eastern Highway Peninsula Emergency	350,000	0.043	350,000	0.042	284,621	0.034	215,067	0.025
Solid Waste	7,306,501	0.893	7,790,207	0.924	8,186,944	0.965	12,704,857	1.492
Debt Service Fund:								
School Debt	3,792,866	0.463	3,783,855	0.449	3,671,350	0.433	3,660,125	0.430
Capital Projects Funds:								
School Revenue	1,625,000	0.199	2,660,000	0.316	1,955,000	0.230	2,250,000	0.264
General Government	-	0.000	250,000	0.030	375,000	0.044	362,500	0.043
Nikiski Fire SA Capital Projects	-	-	-	-	-	-	175,000	0.021
Bear Creek Fire SA Capital Projects	-	-	-	-	-	-	175,000	0.021
CES Capital Projects	-	-	-	-	-	-	175,000	0.021
WESA Capital Projects	-	-	-	-	-	-	175,000	0.021
KESA Capital Projects	-	-	-	-	-	-	175,000	0.021
Total Other Financing Uses	64,363,761	7.863	68,795,775	8.161	65,291,641	7.696	69,070,969	8.109
Total Expenditures and Other Financing Uses	80,331,226	9.814	84,854,928	10.066	83,775,901	9.875	87,776,043	10.305
Fund Balance Increase/(Decrease)	\$ 4,102,612	0.501	\$ (997,990)	-0.118	\$ (7,570,999)	-0.892	\$ (9,180,823)	-1.078



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

FY2021 Accomplishments:

- Members participated in the Anadromous Waters Habitat Protection Work Group and the Ninilchik-Anchor Point Joint Service Area Work Group.
- Members adapted to video conference participation at Assembly meetings, Committee meetings and Work Group meetings in order to comply with CDC guidelines established to mitigate the spread of COVID-19.
- Approved CARES Act funded Assembly Chambers Retrofit to allow for in person meetings to be conducted in accordance with CDC guidelines established to mitigate the spread of COVID-19.
- Approved CARES Act funded grants to small business and residents within the Kenai Peninsula Borough in accordance with Federal and State guidelines.
- Approved amendments to various sections of the borough code per requests from administration and staff.

Performance Measures

	CY2018* Actual	CY2019* Actual	CY2020* Actual	CY2021* Projected
Regular and Special Assembly Meetings	20	22	22	22
Legislative Priority Community Meetings	0	0	0	0
Number of Ordinances heard	77	69	84	80
Number of Resolutions heard	63	74	91	90
**Committee Meetings/Work Sessions/Other Meetings	43	123	104	100

*Reported on a calendar year basis.

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11110 - Assembly Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 44,400	\$ 44,400	\$ 44,400	\$ 44,400	\$ 44,400	\$ -	0.00%
40120 Temporary Wages - BOE	2,450	750	5,967	5,967	5,967	-	0.00%
40210 FICA	3,947	3,785	5,366	5,366	5,343	(23)	-0.43%
40221 PERS	3,052	924	2,530	2,530	-	(2,530)	-100.00%
40321 Health Insurance	118,560	122,458	126,250	126,250	132,500	6,250	4.95%
40322 Life Insurance	213	248	-	-	-	-	-
Total: Personnel	172,622	172,565	184,513	184,513	188,210	3,697	2.00%
Supplies							
42120 Computer Software	13,000	-	-	-	-	-	-
42210 Operating Supplies	512	294	3,000	3,000	1,500	(1,500)	-50.00%
42310 Repair/Maintenance Supplies	119	-	-	-	-	-	-
42410 Small Tools & Minor Equipment	54	300	-	-	1,500	1,500	-
Total: Supplies	13,685	594	3,000	3,000	3,000	-	0.00%
Services							
43011 Contractual Services	19,742	17,698	22,000	22,000	22,000	-	0.00%
43012 Audit Services	132,450	136,450	136,450	136,450	136,450	-	0.00%
43019 Software Licensing	24,236	28,676	27,000	27,000	27,756	756	2.80%
43110 Communications	2,830	2,821	3,000	3,000	3,000	-	0.00%
43210 Transportation/Subsistence	13,357	10,908	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence - BOE	574	-	1,500	1,500	1,500	-	0.00%
43215 Travel Out of State	3,425	1,115	6,050	6,050	6,045	(5)	-0.08%
43216 Travel In State	5,733	8,510	12,500	12,500	12,500	-	0.00%
43220 Car Allowance	19,800	19,800	19,800	19,800	19,800	-	0.00%
43260 Training	1,930	2,865	3,300	3,300	3,300	-	0.00%
43610 Utilities	18,122	18,104	18,415	18,415	18,415	-	0.00%
43720 Equipment Maintenance	2,085	1,400	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	28,276	28,342	30,000	30,000	27,200	(2,800)	-9.33%
Total: Services	272,560	276,689	297,015	297,015	294,966	(2,049)	-0.69%
Capital Outlay							
48710 Minor Office Equipment	4,848	5,723	-	-	2,000	2,000	-
48720 Minor Office Furniture	1,889	-	-	-	-	-	-
48740 Minor Machinery & Equipment	-	209	-	-	-	-	-
Total: Capital Outlay	6,737	5,932	-	-	2,000	2,000	-
Department Total	\$ 465,604	\$ 455,780	\$ 484,528	\$ 484,528	\$ 488,176	\$ 3,648	0.75%

Line-Item Explanations

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

43011 Contractual Services. Radio broadcasts - based on regular meetings and additional funding for off-site and special meetings, if required (\$12,000), catering (\$9,000), and miscellaneous items including Assembly photos, plaques, hearing transcripts, etc. (\$1,000).

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

43019 Software Licensing. "For the Record" software used to record hearings, Planning Commission meetings and Roads Service Area board meetings (\$1,080). Legistar, Media Manager, Live Manager, In-Site and Vote Cast software used to administer Assembly meetings, legislation, capture audio/video live and on demand streaming, public facing website, and eComment portal. (\$26,620), and security camera software renewal (\$56).

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

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

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

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

48710 Minor Office Equipment. iPad replacement as needed.

Department Function

Fund 100

General Fund

Dept 11120

Assembly - Clerk

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2021 Accomplishments:

- Staffed 100+ meetings (regular and special), committees, hearings, and work sessions, including the Anadromous Waters Habitat Protection Work Group and the Niniilchik-Anchor Point Joint Service Area Working Group.
- Utilized the Borough’s Facebook page to provide notice of, and promote, Assembly meetings and committee meetings and to disseminate election information, including board vacancies.
- Processed 109 Liquor Licenses (new/renewal/transfers).
- Processed 60 Marijuana License (new/renewal/transfers).
- Clerk and Deputy Clerk members of the KPB Public Relations Team.
- CARES Act funded remodel of Assembly Chambers to allow for social distancing and for remote participation technology integration i.e. Zoom.
- CARES Act funded remote meeting AV kit which includes remote participation technology integration i.e. Zoom.

FY2022 New Initiatives:

- Ongoing review of notification requirements to ensure effectiveness, efficiency and fiscal responsibility.
- Organize internal document structure, and create and update procedure manuals.
- Ongoing staff education and professional development.
- Expand use of Granicus software to provide for additional meeting bodies to be managed.

Performance Measures

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing History	3.67	3.67	3.67	3.67

	CY2018* Actual	CY2019* Actual	CY2020* Actual	CY2021* Projected
Public Notices	71	70	70	70
Public Records Request	286	289	328	300
Board of Equalization Appeal Application Processed	317	248	192	300
Board of Equalization Appeals Heard	29	34	8	20
Planning Commission Decision Appeals Heard	2	1	4	2
Regular and Special Assembly Meetings	20	22	22	20
Legislative Priority Community Meetings	0	0	0	0
Utility Special Assessment Districts	0	1	1	1
Road Improvement Assessment Districts	0	1	1	1
Administrative Appeals KPB 21.50	2	0	0	0

*Calendar year basis

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11120 - Assembly Clerk

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 253,536	\$ 252,638	\$ 281,173	\$ 281,173	\$ 288,604	\$ 7,431	2.64%
40130 Overtime Wages	3,518	2,123	8,537	8,537	8,780	243	2.85%
40210 FICA	21,167	21,350	25,816	25,816	26,478	662	2.56%
40221 PERS	68,338	80,855	64,739	64,739	66,458	1,719	2.66%
40321 Health Insurance	85,853	90,622	92,668	92,668	97,255	4,587	4.95%
40322 Life Insurance	413	377	678	678	705	27	3.98%
40410 Leave	33,186	34,756	37,178	37,178	38,033	855	2.30%
40511 Other Benefits	13	(5)	-	-	-	-	-
Total: Personnel	466,024	482,716	510,789	510,789	526,313	15,524	3.04%
Supplies							
42210 Operating Supplies	877	1,235	1,000	1,000	1,000	-	0.00%
42410 Small Tools & Minor Equipment	167	79	-	-	-	-	-
Total: Supplies	1,044	1,314	1,000	1,000	1,000	-	0.00%
Services							
43011 Contractual Services	6,485	9,599	10,000	10,000	10,000	-	0.00%
43019 Software Licensing	136	191	200	200	200	-	0.00%
43110 Communications	2,856	2,891	3,200	3,200	3,200	-	0.00%
43140 Postage and Freight	2,588	1,462	3,000	3,000	1,500	(1,500)	-50.00%
43210 Transportation/Subsistence	3,163	3,927	4,965	4,965	1,000	(3,965)	-79.86%
43220 Car Allowance	6,012	6,077	6,012	6,012	6,012	-	0.00%
43260 Training	-	-	2,450	2,450	2,400	(50)	-2.04%
43310 Advertising	10,992	15,613	14,000	14,000	13,000	(1,000)	-7.14%
43410 Printing	-	40	-	-	-	-	-
43610 Utilities	6,509	6,495	6,610	6,610	6,610	-	0.00%
43720 Equipment Maintenance	2,085	1,400	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	1,854	1,854	-	-	-	-	-
43920 Dues and Subscriptions	1,528	790	1,090	1,090	1,040	(50)	-4.59%
Total: Services	44,208	50,339	53,527	53,527	46,962	(6,565)	-12.26%
Capital Outlay							
48710 Minor Office Equipment	2,987	-	14,000	14,000	2,000	(12,000)	-85.71%
48740 Minor Machinery & Equipment	-	76	-	-	-	-	-
Total: Capital Outlay	2,987	76	14,000	14,000	2,000	(12,000)	-85.71%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(445)	-	-	-	-	-	-
Total: Interdepartmental Charges	(445)	-	-	-	-	-	-
Department Total	\$ 513,818	\$ 534,445	\$ 579,316	\$ 579,316	\$ 576,275	\$ (3,041)	-0.52%

Line-Item Explanations

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

43011 Contractual Services. Ordinance codification services.

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

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

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

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

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

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

48710 Minor Office Equipment. One desktop computer - regular replacement schedule.

Department Function

Fund 100

General Fund

Dept 11130

Assembly - Elections

Mission:

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

Program Description:

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

Major Long Term Issues and Concerns:

- Federal laws that affect state and local elections require constant monitoring.
- Recruiting competent election workers for the October Borough, Cities of Kenai, Soldotna and Seward elections.
- Work to get Federal and State election laws passed that enhance the election process while protecting the rights of citizens.
- Monitor and review Alaska Statutes on election laws making changes to the Borough’s process as needed.
- Conduct efficient and litigation free elections.
- Acquire ADA compliant election software and hardware in order to meet the Human Rights Commission conciliation agreement.

FY2021 Accomplishments:

- Administered regular Borough election without challenge.
- Programmed ballots for the Borough and Cities of Kenai, Soldotna and Seward.
- Maintained up to date website to accurately reflect candidate and election information.
- Coordinated with cities within the borough to produce a comprehensive voter pamphlet for the October regular municipal election.
- CARES Act funded Absentee by Mail/Electronic Transmission Promotion Campaign project which increased overall voter turnout and absentee by mail voter turnout. Creation of online absentee by mail application portal with voter database and GIS integration.

FY2022 New Initiatives:

- Election hardware and software in compliance with Human Rights Commissions Conciliation Agreement.
- Review of the informational brochure (voter pamphlet) content and future distribution process.
- Provide for accessible voting experiences for all eligible voters.
- Assist the cities of Homer, Seldovia and Kachemak with the administration of elections (i.e. ballot programming, inclusion in voter pamphlet and recruitment).
- Memorandum of Agreement with the cities within the borough to establish a fee schedule and roles in administering local elections.

Performance Measures

	CY2019* Actual	CY2020* Actual	CY2021* Projected	CY2022* Estimated
Regular Election	1	1	1	1
Special/Runoff Elections	0	1	0	0
Petitions Reviewed <i>(Initiative, Referendum, Recall, Service Area)</i>	1	1	0	0
Petitions Certified	0	1	0	0
Absentee, Special Needs & Questioned Ballots Processed	1,487	4,535	4,000	4,000

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11130 - Assembly Elections**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40120 Temporary Wages	\$ 25,741	\$ 26,879	\$ 64,000	\$ 64,000	\$ 42,000	\$ (22,000)	-34.38%
40130 Overtime Wages	441	666	3,000	3,000	-	(3,000)	-100.00%
40210 FICA	25	34	4,820	4,820	3,213	(1,607)	-33.34%
40221 PERS	44	104	-	-	-	-	-
40321 Health Insurance	51	166	-	-	-	-	-
40322 Life Insurance	1	1	-	-	-	-	-
Total: Personnel	26,303	27,850	71,820	71,820	45,213	(26,607)	-37.05%
Supplies							
42210 Operating Supplies	913	1,072	1,500	1,500	1,500	-	0.00%
Total: Supplies	913	1,072	1,500	1,500	1,500	-	0.00%
Services							
43011 Contractual Services	1,681	14,777	6,000	56,000	3,000	(3,000)	-50.00%
43019 Software Licensing	8,661	9,093	9,600	9,600	15,300	5,700	59.38%
43110 Communications	2,336	2,468	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	5,961	5,719	8,000	8,000	6,000	(2,000)	-25.00%
43210 Transportation/Subsistence	270	358	1,000	1,000	500	(500)	-50.00%
43310 Advertising	5,378	3,089	10,000	10,000	5,000	(5,000)	-50.00%
43410 Printing	38,516	42,130	70,000	70,000	45,000	(25,000)	-35.71%
43810 Rents and Operating Leases	800	700	2,000	52,000	92,000	90,000	4500.00%
Total: Services	63,603	78,334	109,600	209,600	169,800	60,200	54.93%
Capital Outlay							
48710 Minor Office Equipment	1,237	-	-	-	-	-	-
48720 Minor Office Furniture	944	-	-	-	-	-	-
Total: Capital Outlay	2,181	-	-	-	-	-	-
Department Total	\$ 93,000	\$ 107,256	\$ 182,920	\$ 282,920	\$ 216,513	\$ 33,593	18.36%

Line-Item Explanations

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

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

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

43019 Software Licensing. Licensing and maintenance agreement for elections software (5% annual increase per contract), license agreement Accu-Vote optical scan election tabulation units (\$10,300), ESRI reapportionment/redistricting mapping software (\$5,000) one time purchase.

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

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

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

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

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

43810 Rents and Operating Leases. Provide for the annual leasing of a voting system.

Department Function

Fund 100

General Fund

Dept 11140

Assembly – Records Management

Mission

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

Program Description

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

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

Major Long Term Issues and Concerns:

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

FY2021 Accomplishments

- 286 boxes for FY2020 were transferred to microfilm and/or electronic images. Annual destruction of obsolete physical records was not conducted due to the ongoing implantation of the new records software.
- Updates to the Borough’s retention schedule to mirror current business practices, while adhering to borough, state and federal laws.
- Conducted annual training and assisted department record custodians with the new records management software.
- Expanded the records software user manual to include various processes.
- In collaboration with the Legal Department, administered a consistent and thorough public records request process.

FY2022 New Initiatives:

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

Performance Measures

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing History	1.83	1.83	2.33	2.33

	CY2018* Actual	CY2019* Actual	CY2020* Actual	CY2021* Projected
Files Returned	519	570	346	500
Files Out for Review	725	616	304	600
Reviewed Box Returned	87	49	14	75
Boxes Out for Review	121	44	16	75
Microfilm Reels Indexed	345	261	369	300
Microfilm Reels Processed	330	255	345	300
New Boxes Received	304	228	240	250
Number of Boxes Shredded	182	648	286	600
Obsolete Document Destruction/Shredded	3,269 lbs.	13,068 lbs.	4,963 lbs.	10,000 lbs.

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11140 - Assembly Records Management

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 90,893	\$ 91,622	\$ 124,132	\$ 124,132	\$ 127,169	\$ 3,037	2.45%
40130 Overtime Wages	-	-	1,932	1,932	1,858	(74)	-3.83%
40210 FICA	7,513	7,134	11,376	11,376	11,610	234	2.06%
40221 PERS	28,681	29,456	28,598	28,598	29,258	660	2.31%
40321 Health Insurance	42,269	50,680	58,833	58,833	61,745	2,912	4.95%
40322 Life Insurance	157	133	314	314	322	8	2.55%
40410 Leave	13,754	14,048	17,527	17,527	17,591	64	0.37%
40511 Other Benefits	271	266	-	-	-	-	-
Total: Personnel	183,538	193,339	242,712	242,712	249,553	6,841	2.82%
Supplies							
42210 Operating Supplies	400	4,508	1,500	1,500	1,000	(500)	-33.33%
42230 Fuel, Oil & Lubricants	88	47	400	400	400	-	0.00%
42250 Uniforms	400	420	415	415	415	-	0.00%
42410 Small Tools & Minor Equipment	33	428	-	-	500	500	-
Total: Supplies	921	5,403	2,315	2,315	2,315	-	0.00%
Services							
43011 Contractual Services	13,574	12,720	23,530	23,530	23,600	70	0.30%
43019 Software Licensing	-	-	12,700	12,700	15,815	3,115	24.53%
43110 Communications	685	657	750	750	750	-	0.00%
43140 Postage and Freight	93	60	500	500	500	-	0.00%
43210 Transportation/Subsistence	763	2,108	3,660	3,660	1,000	(2,660)	-72.68%
43220 Car Allowance	1,188	1,200	1,188	1,188	1,188	-	0.00%
43260 Training	475	-	475	475	475	-	0.00%
43410 Printing	-	7	-	-	-	-	-
43610 Utilities	25,208	27,450	25,188	25,188	25,188	-	0.00%
43720 Equipment Maintenance	114	180	6,350	6,350	6,350	-	0.00%
43750 Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	-	3,607	7,455	7,455	6,252	(1,203)	-16.14%
43920 Dues and Subscriptions	550	675	655	655	655	-	0.00%
Total: Services	42,650	48,664	82,651	82,651	81,973	(678)	-0.82%
Capital Outlay							
48120 Major Office Equipment	5,908	-	-	-	-	-	-
48710 Minor Office Equipment	1,319	1,829	-	-	2,400	2,400	-
Total: Capital Outlay	7,227	1,829	-	-	2,400	2,400	-
Department Total	\$ 234,336	\$ 249,235	\$ 327,678	\$ 327,678	\$ 336,241	\$ 8,563	2.61%

Line-Item Explanations

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

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

43011 Contractual Services. Processing of microfilm (\$15,000), shredding records scheduled for destruction (\$5,000), and social media archiving (\$2,530).

43019 Software Licensing. Support contract for Content Manager 5% increase annually (\$13,277), security camera annual license (\$200), and Archive Social (\$2,388).

43210 Transportation/Subsistence. Travel costs and per diem for Deputy Clerk to attend AAMC annual conference and Annual Content Manager training.

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

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

43812 Equipment Replacement Payments. Records software and high speed scanner purchases. See schedule below.

48710 Minor Office Equipment. Two (2) desktop computers - regular replacement schedule (\$1,200 each).

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11140 - Assembly Records Management - Continued

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
Records software - supplemental *	\$ 3,607	\$ 4,810	\$ 3,607	\$ 10,821
Scanners (2)	-	2,645	2,645	7,935
	<u>\$ 3,607</u>	<u>\$ 7,455</u>	<u>\$ 6,252</u>	<u>\$ 18,756</u>

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

Kenai Peninsula Borough

Budget Detail

Fund 100

Assembly Department Totals

		FY2019	FY2020	FY2021	FY2021	FY2022	Difference Between	
		Actual	Actual	Original	Forecast	Mayor	Mayor Proposed &	Original Budget %
				Budget	Budget	Proposed	Original Budget	%
Personnel								
40110	Regular Wages	\$ 344,429	\$ 344,260	\$ 405,305	\$ 405,305	\$ 415,773	\$ 10,468	2.58%
40120	Temporary Wages	72,591	72,029	114,367	114,367	92,367	(22,000)	-19.24%
40130	Overtime Wages	3,959	2,789	13,469	13,469	10,638	(2,831)	-21.02%
40210	FICA	32,652	32,303	47,378	47,378	46,644	(734)	-1.55%
40221	PERS	100,115	111,339	95,867	95,867	95,716	(151)	-0.16%
40321	Health Insurance	246,733	263,926	277,751	277,751	291,500	13,749	4.95%
40322	Life Insurance	784	759	992	992	1,027	35	3.53%
40410	Leave	46,940	48,804	54,705	54,705	55,624	919	1.68%
40511	Other Benefits	284	261	-	-	-	-	-
Total: Personnel		848,487	876,470	1,009,834	1,009,834	1,009,289	(545)	-0.05%
Supplies								
42120	Computer Software	13,000	-	-	-	-	-	-
42210	Operating Supplies	2,702	7,109	7,000	7,000	5,000	(2,000)	-28.57%
42230	Fuel, Oil, and Lubricant	88	47	400	400	400	-	0.00%
42250	Uniforms	400	420	415	415	415	-	0.00%
42310	Repair/Maintenance Supplies	119	-	-	-	-	-	-
42410	Small Tools & Minor Equipment	254	807	-	-	2,000	2,000	-
Total: Supplies		16,563	8,383	7,815	7,815	7,815	-	0.00%
Services								
43011	Contractual Services	41,482	54,794	61,530	111,530	58,600	(2,930)	-4.76%
43012	Audit Services	132,450	136,450	136,450	136,450	136,450	-	0.00%
43019	Software Licensing	33,033	37,960	49,500	49,500	59,071	9,571	19.34%
43110	Communication	8,707	8,837	9,950	9,950	9,950	-	0.00%
43140	Postage and Freight	8,642	7,241	11,500	11,500	8,000	(3,500)	-30.43%
43210	Transportation/Subsistence	18,127	17,301	26,125	26,125	19,000	(7,125)	-27.27%
43215	Travel out of State	3,425	1,115	6,050	6,050	6,045	(5)	-0.08%
43216	Travel in State	5,733	8,510	12,500	12,500	12,500	-	0.00%
43220	Car Allowance	27,000	27,077	27,000	27,000	27,000	-	0.00%
43260	Training	2,405	2,865	6,225	6,225	6,175	(50)	-0.80%
43310	Advertising	16,370	18,702	24,000	24,000	18,000	(6,000)	-25.00%
43410	Printing	38,516	42,177	70,000	70,000	45,000	(25,000)	-35.71%
43610	Utilities	49,839	52,049	50,213	50,213	50,213	-	0.00%
43720	Equipment Maintenance	4,284	2,980	10,350	10,350	10,350	-	0.00%
43750	Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810	Rents and Operating Leases	800	700	2,000	52,000	92,000	90,000	4500.00%
43812	Equipment Replacement Pymt.	1,854	5,461	7,455	7,455	6,252	(1,203)	-16.14%
43920	Dues and Subscriptions	30,354	29,807	31,745	31,745	28,895	(2,850)	-8.98%
Total: Services		423,021	454,026	542,793	642,793	593,701	50,908	9.38%
Capital Outlay								
48120	Major Office Equipment	5,908	-	-	-	-	-	-
48710	Minor Office Equipment	10,391	7,552	14,000	14,000	6,400	(7,600)	-54.29%
48720	Minor Office Furniture	2,833	-	-	-	-	-	-
48740	Minor Machinery & Equipment	-	285	-	-	-	-	-
Total: Capital Outlay		19,132	7,837	14,000	14,000	6,400	(7,600)	-54.29%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(445)	-	-	-	-	-	-
Total: Interdepartmental Charges		(445)	-	-	-	-	-	-
Department Total		\$ 1,306,758	\$ 1,346,716	\$ 1,574,442	\$ 1,674,442	\$ 1,617,205	\$ 42,763	2.72%

Department Function

Fund 100

General Fund

Dept 11210

Mayor

Mission:

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

Major Long-Term Issues and Concerns:

- Revenue lost from COVID19 & the negative effect on small business. (2-year recovery estimated)
- Improve safety, decrease injuries, and reduce cost.
- Maintain a long-term fiscally sound budget.
- Continue essential services with reduced revenues.
- Negotiate new contracts and fee schedules for 9-1-1.
- Maintain election integrity, implement ADA corrections.
- Create solutions for reducing annual healthcare cost.
- secure funding for solid waste leachate removal issues.
- Bonding issues for CES Fire Station and KPB schools.
- Revenue needs to support educational funding (Assembly).
- Fund school district capital projects without any new debt.
- Advocate for Funny River Road boat launch (Hanson Ranch).

FY2021 Accomplishments:

- Distributed \$37.5m CARES Act (small business & rural internet priority).
- Implemented a new high deductible healthcare plan.
- Maintained general budget without any tax increase.
- Supported areawide disaster declarations.
- Established the Anadromous Stream Working Group.
- Completed construction for Nikiski Fire Station #3.
- Established the new Western Emergency Service Area.
- Completed construction Funny River Transfer Facility.
- Created a lands agriculture initiative.
- Completed 90% of the Nikiski North Road expansion.

FY2022 New Initiatives:

- Create a renewable gas energy project with solid waste.
- Ask voters if they support bonding for major capital projects for the school district and fire service areas.
- Competitively bid economic development & marketing.
- Update borough wildfire protection plans.
- Expand borough 9-1-1 dispatch service to Southeast Alaska.
- Fund and incentivize more charter, private and home school programs to help families with better educational choices.
- Establish a plant replacement fund for school district annual maintenance.

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	4.50	4.25	4.25	4.25

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11210 - Mayor Administration**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 410,401	\$ 399,605	\$ 438,471	\$ 438,471	\$ 448,500	\$ 10,029	2.29%
40120 Temporary Wages	3,235	4,065	7,500	7,500	6,500	(1,000)	-13.33%
40130 Overtime Wages	57	-	-	-	-	-	-
40210 FICA	33,093	32,832	39,705	39,705	41,173	1,468	3.70%
40221 PERS	105,568	113,483	91,513	91,513	98,105	6,592	7.20%
40321 Health Insurance	100,724	99,998	107,313	107,313	112,625	5,312	4.95%
40322 Life Insurance	671	553	1,040	1,040	1,097	57	5.48%
40410 Leave	44,533	39,325	44,990	44,990	49,205	4,215	9.37%
Total: Personnel	698,282	689,861	730,532	730,532	757,205	26,673	3.65%
Supplies							
42021 Promotional Supplies	-	-	400	400	350	(50)	-12.50%
42120 Computer Software	367	-	200	200	175	(25)	-12.50%
42210 Operating Supplies	990	1,708	2,500	2,500	1,750	(750)	-30.00%
42230 Fuel, Oil & Lubricants	68	-	-	-	-	-	-
42250 Uniforms	3	-	-	-	-	-	-
42410 Small Tools & Minor Equipment	35	-	-	-	575	575	-
Total: Supplies	1,463	1,708	3,100	3,100	2,850	(250)	-8.06%
Services							
43011 Contractual Services	107	3,728	-	-	-	-	-
43019 Software Licensing	136	191	4,000	4,000	4,200	200	5.00%
43021 Peninsula Promotion	2,285	2,195	6,500	6,500	3,500	(3,000)	-46.15%
43110 Communications	4,474	4,116	4,000	4,000	4,000	-	0.00%
43140 Postage and Freight	567	77	400	400	375	(25)	-6.25%
43210 Transportation/Subsistence	20,137	6,914	11,750	11,750	8,000	(3,750)	-31.91%
43220 Car Allowance	11,666	11,225	10,800	10,800	10,800	-	0.00%
43260 Training	600	2,519	2,000	2,000	1,500	(500)	-25.00%
43310 Advertising	765	983	4,000	4,000	1,800	(2,200)	-55.00%
43410 Printing	-	40	800	800	500	(300)	-37.50%
43610 Utilities	10,703	10,680	10,862	10,862	10,862	-	0.00%
43720 Equipment Maintenance	276	496	450	450	450	-	0.00%
43920 Dues and Subscriptions	1,679	1,578	1,930	1,930	2,100	170	8.81%
43999 Contingencies	-	-	1,800	1,800	1,000	(800)	-44.44%
Total: Services	53,395	44,742	59,292	59,292	49,087	(10,205)	-17.21%
Capital Outlay							
48710 Minor Office Equipment	1,704	1,631	725	725	900	175	24.14%
48720 Minor Office Furniture	219	864	425	425	400	(25)	-5.88%
48740 Minor Machinery & Equipment	-	76	-	-	-	-	-
Total: Capital Outlay	1,923	2,571	1,150	1,150	1,300	150	13.04%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(3,885)	(533)	(3,150)	(3,150)	(3,150)	-	-
Total: Interdepartmental Charges	(3,885)	(533)	(3,150)	(3,150)	(3,150)	-	-
Department Total	\$ 751,178	\$ 738,349	\$ 790,924	\$ 790,924	\$ 807,292	\$ 16,368	2.07%

Line-Item Explanations

40110 Regular Wages. Staff includes: Mayor, Chief of Staff, Community and Fiscal Project Manager, Administrative Assistant, and .25 Special Assistant to the Mayor (Designated as Chief of Emergency Services).

43019 Software Maintenance. Social media management tool (\$4,000), and other miscellaneous software (\$200).

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

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

48710 Minor Office Equipment. Replacement of computer (\$900).

48720 Minor Office Furniture. Replacement of office chair(s) (\$400).

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, and at the best value to the Borough and to provide value-added project management services to departments and service areas of the Borough.

Program Description

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

Major Long Term Issues and Concerns:

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

FY2021 Accomplishments:

Purchasing Administration:

- Responded to COVID pandemic limitations effectively to ensure that the purchasing and contracting department maintained its previous level of service.
- Implemented & executed electronic signatures through DocuSign for most procurement documentation.
- Supported the Borough in the acquisition of approximately \$95 million worth of goods and services.
- Continued improved efficiency in open purchase order management for Maintenance Department.

- Continued integration and internal business practices for Purchasing and Contracting Department, updated contractual and bidding documentation for large service contracts.

Projects

- Continued a process to align project management practices with the methodologies recommended by Project Management Institute and instructed by Project Management Professional (PMP) training program.
- Completed several major capital improvement projects with CARES act funding to address the impacts of COVID-19 on the Borough.
- Provided project management services for objectives outside of the normal operational objectives boroughwide.
- Improved project coordination and communications with Borough departments.
- Started an initiative to improve and align capital planning processes with all Borough agencies and departments.
- Improved on project cost estimating practices and available cost data resources.

FY2022 New Initiatives:

- Continue working on electronic signature process for Long Form Contracts.
- Release an RFP, request for proposal, to develop a Boroughwide Facilities Management Strategy.
- Develop a Boroughwide capital planning process that is consistent across all agencies and departments.
- Review, update, and develop, as appropriate, contracting general conditions in all aspects of service procurement.
- Continue practice to evaluate potential rate of return on investment of project funds.
- Continue practice of stakeholder identification and collaboration in project development, through a "needs" based project development process.
- Improve standards for project cost development.
- Continue in Boroughwide review of KPB procurement processes with the intent of developing and implementing strategies for improvement and efficiency and adjustment of procurement Code of Ordinances.
- Continue to review service and supply agreements across the Borough to identify potential cost savings.
- Improve alignment of internal business practices for more efficient project management across the Borough.
- Develop successful and more efficient process for micro purchasing across the Borough.

Fund 100	Department Function
Dept. 11227	General Fund
	Purchasing & Contracting - Continued

Major projects in progress:

Facilities Management; Kenai Middle School Boiler Replacement; Earthquake Repairs – North Peninsula Recreation – Skyview & Kenai Middle; NPRSA Pool HVAC / BAS System; Kenai Spur Highway Extension, NPRSA Pool Roof Replacement; Homer Solid Waste Facility Landfill Closure Phase II, SPH CT Department Renovation; SPH – Homer Medical Center Roof; SPH Roof Replacement; Kachemak Professional Building Remodel. SBCFSA misc. sediment management projects; Area wide Capital Plan, Nanwalak Teacher Housing; NFSA Engine Exhaust; NFSA Light Station 2 FY21; Homer High Roof Replacement; Redoubt Elementary Storage Vapor Barrier; Chapman School Intensive Needs; Anchor Point Fire Resch Road Fire Water Fill Site; RSA Projects: Walters Street, Sarah Street, Wilderness Lane & Frontier Lane; Roosevelt Circle, Hutler Rd, Benedict, Ferrin Drive, Creary Circle, Moose River, Entrance, River Ridge, Mansfield Avenue, Basargin Road Phase II;

Major projects completed:

CPH OB CATH Lab; Nikiski Fire Station #3; NPRSA Boiler Replacement, NPRSA Building Automation system renovation, Homer High School Automation Controls; Redoubt Elementary Roof; Funny River Transfer Site Expansion, SPH Deaerator Tank Replacement; McNeil Canyon Elementary Boiler Replacement; Homer High School Boiler Replacement; Anchor Point Fire Service Area Boiler Replacement; RSA Projects: Tim Avenue, Muir Street and Creek View Road; Flintlock Lane, Bednarik Dry & Bridger Road, Glenn Rd, Kipling Cir, Basargin Road. CARES Projects: River Center Communications Tower; 911 Back-Up Center Remodel; Assembly Chamber Renovations; Assembly Chamber AV Upgrades; All O2Prime Projects.

Purchasing:

Priority/Goal: Procurement

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

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

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing History	8	8	8	8

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated
Contracts/Agreements (long form)	30	40	82	50
Contracts/Agreements (short form)	198	203	220	230
Formal Solicitations	53	55	67	65
Number of Appeals/affirmed appeals	0	0	0	0
Supplier/Contractor Contacts	1,428	1,451	1,460	1,460

Capital Projects:

Priority/Goal: Staffing

Goal: Efficient and effective project management in a timely manner

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

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

Measures:

	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Project Manager to Project Ratio (Currently 3 FTE Project Managers)	1:7	1:8	1:8	1:8	1:9
Projects completed within funding time requirements	100%	100%	100%	100%	100%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11227 - Purchasing and Contracting

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 524,995	\$ 512,158	\$ 633,248	\$ 633,248	\$ 648,667	\$ 15,419	2.43%
40120 Temporary Wages	-	2,338	6,600	6,600	6,600	-	0.00%
40130 Overtime Wages	1,435	690	7,606	7,606	7,610	4	0.05%
40210 FICA	45,018	41,591	57,686	57,686	59,290	1,604	2.78%
40221 PERS	143,769	160,375	143,265	143,265	146,714	3,449	2.41%
40321 Health Insurance	173,972	176,403	202,000	202,000	185,500	(16,500)	-8.17%
40322 Life Insurance	890	736	1,550	1,550	1,582	32	2.06%
40410 Leave	81,018	69,969	81,858	81,858	87,152	5,294	6.47%
40511 Other Benefits	576	550	-	-	-	-	-
Total: Personnel	971,673	964,810	1,133,813	1,133,813	1,143,115	9,302	0.82%
Supplies							
42120 Computer Software	367	2,580	2,600	2,600	-	(2,600)	-100.00%
42210 Operating Supplies	2,399	1,136	5,000	5,000	5,000	-	0.00%
42250 Uniforms	416	420	416	416	416	-	0.00%
42263 Training Supplies	-	-	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	-	106	200	200	200	-	0.00%
42410 Small Tools & Minor Equipment	418	326	400	400	400	-	0.00%
Total: Supplies	3,600	4,568	8,816	8,816	6,216	(2,600)	-29.49%
Services							
43011 Contractual Services	3,564	4,300	5,350	5,350	4,200	(1,150)	-21.50%
43019 Software Licensing	1,772	5,433	9,300	9,300	11,905	2,605	28.01%
43110 Communications	7,381	6,885	13,000	13,000	13,000	-	0.00%
43140 Postage and Freight	121	260	300	300	300	-	0.00%
43210 Transportation/Subsistence	13,138	7,526	43,948	43,948	43,949	1	0.00%
43220 Car Allowance	11,709	10,816	14,400	14,400	14,400	-	0.00%
43260 Training	389	348	2,213	2,213	2,213	-	0.00%
43310 Advertising	1,107	(706)	4,600	4,600	4,600	-	0.00%
43410 Printing	-	79	100	100	100	-	0.00%
43610 Utilities	5,233	5,278	5,548	5,548	5,548	-	0.00%
43720 Equipment Maintenance	2,071	1,887	3,000	3,000	3,000	-	0.00%
43920 Dues and Subscriptions	2,390	7,077	8,825	8,825	8,875	50	0.57%
Total: Services	48,875	49,183	110,584	110,584	112,090	1,506	1.36%
Capital Outlay							
48710 Minor Office Equipment	3,511	5,058	2,923	2,923	5,600	2,677	91.58%
48720 Minor Office Furniture	383	-	800	800	-	(800)	-100.00%
49311 Design Services	-	1,200	-	-	-	-	-
Total: Capital Outlay	3,894	6,258	3,723	3,723	5,600	1,877	50.42%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(456,215)	(442,611)	(607,993)	(607,993)	(616,144)	(8,151)	-
Total: Interdepartmental Charges	(456,215)	(442,611)	(607,993)	(607,993)	(616,144)	(8,151)	-
Department Total	\$ 571,827	\$ 582,208	\$ 648,943	\$ 648,943	\$ 650,877	\$ 1,934	0.30%

**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, 3 Project Managers, and an Administrative Assistant.

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

42120 Computer Software. Three annual software upgrades transitioned to 43019 Software Licensing (\$2,600).

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

43019 Software Licensing. Increase to cover BlueBeam software - 8 Licenses (\$4,545), RS Means software (\$4,700), reoccurring support renewal for security camera system (\$60), three annual software subscriptions (\$2,600).

43210 Transportation/Subsistence. Anticipated travel costs for projects.

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

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

43720 Equipment Maintenance. Copier maintenance.

43920 Dues & Subscriptions. SWANA (Solid Waste Association of North America), American Society of Healthcare Engineering and PMI (Project Management Institute), NIGP (National Institute of Governmental Purchasing), InfoTech, Inc. (BidExpress.com), and Peninsula Clarion.

48710 Minor Office Equipment. Monitors / UPS units (\$1,000), desktop computer (\$1,900), Surface Pro (\$2,000), and scanner (\$700).

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

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 level.

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

Major Long Term Issues and Concerns:

- The OEM model requires staffing from other Borough departments to form an Incident Management Team (IMT) to adequately respond and recover from emergencies and disasters, especially when those incidents are of a long duration. With the high volume of recent responses, OEM has not been able to make progress in recruiting and implementing a fully staffed and trained team, which is diminishing our response capability to larger events.
- Emergency Management standards and public expectation are increasing, along with an increase in incidents, resulting in less time able to plan, work with response partners, and in general be proactive to improve the results of response and recovery, as well as to address after action and other improvement items identified during responses.

- Increasing radio system complexity and the lack of a unified communications plan, management or maintenance strategy affecting OEM, 911, and all emergency service areas.
- Response and recovery to the COVID-19 pandemic including continued mitigation and distribution of vaccines, do not have a known end-date and continue to require significant time and resources.

FY2021 Accomplishments

- Performed successful incident responses: Seward storm/flood (October 2019), COVID-19 response, COVID-19 vaccinations, and two tsunami warning events.
- Updated the Borough Emergency Operations Plan.
- Updated the KPB Emergency Operations Center with updated technology, permanent workstations, and began working on improved processes for incident management.
- Upgrade Borough warning sirens including new electronics, voice announcements, and more resilient communications and control.
- Completed a comprehensive communications study for first response agencies throughout the Borough.
- Supported radio integration for Western Emergency Services Area and Nikiski Fire Service Area.

FY2022 New Initiatives:

- Continue to manage and support COVID-19 vaccinations throughout the unincorporated areas of the Borough.
- Focus heavily on attempting to recruit and train members of the Incident Management Team, including implementing a disaster reserve cadre of on-call volunteers and others with the necessary skillset.

Performance Measures

	FY2019 Actual	FY2020 Actual	FY2021 Adopted	FY2022 Proposed
Staffing history	4.00	4.00	4.00	4.00

Department Function

Fund 100

General Fund

Dept 11250

Office of Emergency Management - Continued

Priority/Goal: Emergency Preparedness.

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

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

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Number of declared disaster responses	2	2	2	2
Number of small incident responses (not including declared disasters)	1	2	2	2
Number of Public presentations, lectures and media interviews	38	35	30	30
Number of exercises and/or responses conducted	6	4	5	4
Number of active Incident Management Team members	12	13	15	20
Number of Borough employees meeting NIMS certification requirements	130	145	145	145
Number of ICS classes conducted	2	0	0	1
Number of CERT classes and/or exercises conducted	4	4	3	4
Number of active CERT trained members	165	180	180	200

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11250 - Emergency Management - Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %		
Personnel								
40110 Regular Wages	\$ 263,811	\$ 227,946	\$ 304,264	\$ 304,264	\$ 314,337	\$ 10,073	3.31%	
40120 Temporary Wages	13,040	7,277	20,000	20,000	16,750	(3,250)	-16.25%	
40130 Overtime Wages	1,694	1,474	2,015	2,015	3,330	1,315	65.26%	
40210 FICA	22,268	19,246	28,047	28,047	28,833	786	2.80%	
40221 PERS	76,136	74,608	67,860	67,860	70,375	2,515	3.71%	
40321 Health Insurance	69,308	63,181	77,750	77,750	82,000	4,250	5.47%	
40322 Life Insurance	432	340	738	738	760	22	2.98%	
40410 Leave	37,788	34,983	38,179	38,179	37,772	(407)	-1.07%	
40511 Other Benefits	285	182	-	-	-	-	-	
Total: Personnel	484,762	429,237	538,853	538,853	554,157	15,304	2.84%	
Supplies								
42120 Computer Software	367	-	897	897	649	(248)	-27.65%	
42210 Operating Supplies	4,854	4,144	4,900	4,900	5,300	400	8.16%	
42230 Fuels, Oils and Lubricants	2,815	2,545	4,000	4,000	4,000	-	0.00%	
42250 Uniforms	161	1,295	1,500	1,500	1,500	-	0.00%	
42310 Repair/Maintenance Supplies	9,126	9,078	10,900	10,900	11,080	180	1.65%	
42360 Motor Vehicle Repair Supplies	792	2,968	1,900	1,900	1,200	(700)	-36.84%	
42410 Small Tools & Minor Equipment	1,398	3,153	6,045	6,045	3,200	(2,845)	-47.06%	
Total: Supplies	19,513	23,183	30,142	30,142	26,929	(3,213)	-10.66%	
Services								
43011 Contractual Services	108,179	111,610	138,532	138,532	148,863	10,331	7.46%	
43019 Software Licensing	4,276	6,168	9,443	9,443	13,042	3,599	38.11%	
43110 Communications	27,934	29,153	31,957	31,957	37,287	5,330	16.68%	
43140 Postage and Freight	448	47	300	300	300	-	0.00%	
43210 Transportation/Subsistence	4,836	4,221	8,100	8,100	7,670	(430)	-5.31%	
43260 Training	75	1,224	1,650	1,650	1,150	(500)	-30.30%	
43310 Advertising	49	114	2,250	2,250	2,250	-	0.00%	
43410 Printing	-	38	650	650	650	-	0.00%	
43610 Utilities	13,417	13,473	13,208	13,208	14,873	1,665	12.61%	
43720 Equipment Maintenance	137	1,847	1,400	1,400	1,400	-	0.00%	
43750 Vehicle Maintenance	1,722	2,877	1,250	1,250	1,250	-	0.00%	
43780 Building/Grounds Maintenance	18,012	22,186	30,231	30,231	44,149	13,918	46.04%	
43810 Rents and Operating Leases	-	-	-	-	5,098	5,098	-	
43812 Equipment Replacement Pymt	2,643	16,107	46,065	46,065	48,043	1,978	4.29%	
43920 Dues and Subscriptions	890	587	1,070	1,070	945	(125)	-11.68%	
43999 Disaster Response Contingency	-	-	50,000	50,000	100,000	50,000	100.00%	
Total: Services	182,618	209,652	336,106	336,106	426,970	90,864	27.03%	
Capital Outlay								
48110 Office Furniture	-	6,392	-	-	-	-	-	
48120 Major Office Equipment	-	-	7,500	7,500	8,200	700	9.33%	
48311 Machinery & Equipment	-	1,000	-	-	-	-	-	
48710 Minor Office Equipment	11,489	6,830	13,332	13,332	3,350	(9,982)	-74.87%	
48720 Minor Office Furniture	-	2,528	1,000	1,000	2,000	1,000	100.00%	
48740 Minor Machines & Equipment	6,730	-	-	-	-	-	-	
48750 Minor Medical Equipment	-	-	1,000	1,000	1,000	-	0.00%	
Total: Capital Outlay	18,219	16,750	22,832	22,832	14,550	(8,282)	-36.27%	
Interdepartmental Charges								
60000 Charges (To) From Other Depts.	-	-	5,600	5,600	-	(5,600)	-100.00%	
60004 Mileage Ticket Credits	-	-	(350)	(350)	-	350	-	
Total: Interdepartmental Charges	-	-	5,250	5,250	-	(5,250)	-100.00%	
Department Total	\$ 705,112	\$ 678,822	\$ 933,183	\$ 933,183	\$ 1,022,606	\$ 89,423	9.58%	

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11250 - Emergency Management - Administration

Line-Item Explanations

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

42410 Small Tools. Misc tools and safety equipment. Decrease due to previous year one-time purchase.

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

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

43110 Communications. Connectivity for ERC, long distance, cable, mobile phones, satellite phones, circuits for warning sirens, mobile data for field software. Increased due to upgraded circuits for tsunami warning sirens.

43210 Transportation/Subsistence. Siren maintenance/repair in remote communities including across Kachemak Bay, CERT classes in various KPB communities, Emergency Management Institute training (FEMA subsidized). Includes Int'l Association Conference and training budget for Incident Management Team (IMT) members for travel on behalf of OEM.

43260 Training. Increased to provide Incident Management Team training for IMT members that are not part of OEM (\$500). Covers Int'l Association of Emergency Managers conference (\$650).

43610 Utilities. Includes utilities for Emergency Response Center building. Increase for utilities at new office space in Seward.

43780 Building/Grounds Maintenance. Grounds maintenance, snow plowing and sanding, elevator, boilers, HVAC, and other building system maintenance, warning siren preventative maintenance and repairs. Includes maintenance and testing for five emergency generators.

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

43812 Equipment Replacement Payments. Payment on various vehicles and equipment. Increased for replacement towing vehicle; see schedule below.

43999 Disaster Response Contingency. Contingency funds available for initial response in the event of a disaster within the Kenai Peninsula Borough. Increased to allow for additional response in initial phase of a disaster and growing concerns of the State of Alaska's ability to support local disasters.

48120 Major Office Equipment. Replace EMNet Satellite terminal (\$8,200). Originally budgeted in FY2021 but was deferred to FY2022 due to increase in cost.

48710 Minor Office Equipment. Replace 2 desktop computers and monitors (\$2,269), UPS unit (\$700), and IP phone (\$380).

48720 Minor Office Furniture. Replacement office chairs (\$300), and conference table (\$1,700).

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
2015 towing vehicle	\$ 20,649	\$ 2,643	\$ -	\$ -
Radio Purchase (4)	4,261	4,261	3,937	11,811
OEM SUV	9,203	9,203	9,078	27,234
2021 Radio purchase (4)	-	3,137	3,137	9,411
2021 EOC upgrade	-	9,437	9,437	28,311
2021 Siren upgrade	-	17,384	17,384	53,502
2022 towing vehicle	-	-	5,070	15,210
	<u>\$ 34,113</u>	<u>\$ 46,065</u>	<u>\$ 48,043</u>	<u>\$ 145,479</u>

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

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2021 Accomplishments:

- Re-write of the Health Care Plan and implementation of significant changes.
- Constructed and implemented a new employee Performance Evaluation document and plan.
- Successfully negotiated a 3-year Collective Bargaining Agreement.
- Provided Supervisor training to all borough directors, supervisors, and managers.
- Purchased a new onboarding program for added efficiencies.
- Provided backfill for the Print shop for 6 months.

FY2022 New Initiatives:

- Increase Performance Evaluation program to include a mid-year evaluation.
- Solicit for a different health care third party administrator (TPA).
- Implement pre-employment drug testing program.

Performance Measures

Priority/Goal: Human Resources

Goal: Voluntary, regrettable turnover under 10%

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

Measures:

Turnover	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Voluntary Turnover Ratio	4%	4%	4%	4%

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

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

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

Measures:

Grievances	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Grievances Unresolved by Step 3	0	0	0	0

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing History	3.5	4.0	4.0	4.0

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11230 - Human Resources - Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 291,686	\$ 352,139	\$ 361,447	\$ 361,447	\$ 374,043	\$ 12,596	3.48%
40120 Temporary Wages	2,366	1,268	2,640	2,640	1,440	(1,200)	-45.45%
40130 Overtime Wages	425	-	381	381	299	(82)	-21.52%
40210 FICA	25,809	27,867	32,033	32,033	33,294	1,261	3.94%
40221 PERS	86,380	105,424	80,523	80,523	83,316	2,793	3.47%
40321 Health Insurance	90,773	91,994	79,750	79,750	108,500	28,750	36.05%
40322 Life Insurance	483	483	880	880	913	33	3.75%
40410 Leave	36,070	41,852	46,480	46,480	48,962	2,482	5.34%
40511 Other Benefits	301	215	-	-	-	-	-
Total: Personnel	534,293	621,242	604,134	604,134	650,767	46,633	7.72%
Supplies							
42210 Operating Supplies	2,808	3,233	3,600	3,600	3,600	-	0.00%
42250 Uniforms	-	86	208	208	208	-	0.00%
42310 Repair/Maintenance Supplies	195	193	100	100	100	-	0.00%
42410 Small Tools & Minor Equipment	452	1,092	500	500	500	-	0.00%
Total: Supplies	3,455	4,604	4,408	4,408	4,408	-	0.00%
Services							
43011 Contractual Services	2,402	2,340	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	6,063	8,560	17,820	17,820	30,270	12,450	69.87%
43110 Communications	6,578	6,531	6,800	6,800	6,800	-	0.00%
43140 Postage and Freight	722	335	700	700	550	(150)	-21.43%
43210 Transportation/Subsistence	1,092	2,663	8,377	8,377	9,569	1,192	14.23%
43220 Car Allowance	3,185	3,639	3,600	3,600	3,600	-	0.00%
43260 Training	403	1,423	2,392	2,392	2,668	276	11.54%
43270 Employee Development	7,402	2,545	10,000	10,000	10,000	-	0.00%
43310 Advertising	2,800	2,270	3,500	3,500	3,500	-	0.00%
43410 Printing	-	58	35	35	35	-	0.00%
43610 Utilities	11,180	11,735	14,213	14,213	14,213	-	0.00%
43720 Equipment Maintenance	2,287	3,879	3,500	3,500	3,700	200	5.71%
43810 Rents and Operating Leases	26,809	10,174	10,524	10,524	5,248	(5,276)	-50.13%
43920 Dues and Subscription	209	452	305	305	315	10	3.28%
Total: Services	71,132	56,604	86,766	86,766	95,468	8,702	10.03%
Capital Outlay							
48120 Major Office Equipment	-	-	-	-	5,244	5,244	-
48710 Minor Office Equipment	2,538	779	1,848	1,848	3,900	2,052	111.04%
48720 Minor Office Furniture	12,053	-	4,962	4,962	-	(4,962)	-100.00%
48740 Minor Machinery & Equipment	-	76	-	-	-	-	-
Total: Capital Outlay	14,591	855	6,810	6,810	9,144	2,334	34.27%
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	(1,200)	(1,200)	(850)	350	-
Total: Interdepartmental Charges	-	-	(1,200)	(1,200)	(850)	350	-
Department Total	\$ 623,471	\$ 683,305	\$ 700,918	\$ 700,918	\$ 758,937	\$ 58,019	8.28%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11230 - Human Resources - Administration

Line-Item Explanations

40110 Regular Wages. Staff includes: Director of Human Resources, HR Specialist, HR Generalist, HR Assistant, 1/2 time Secretary-Homer, and 1/2 time Secretary (Seward Annex).

43011 Contractual Services. Background/driving checks through Verified First (\$1,500), annual State of Alaska FICA administrative fee (\$1,400), document shredding (\$500), pre-employment drug testing (\$1,100), miscellaneous small contracts (\$100), Homer janitor services (\$400).

43019 Software Licensing. Annual fee for on-line recruitment license, subscription, maintenance and tech support NEOGOV Insight (\$9,402), Onboard Oct 2021-June 2022 (\$5,762), security camera software renewal (\$200), Zoom license (\$200), HR share of City Suite (\$9,206), and HR share of GEMS (\$5,500). Increase is due to adding Onboard, Zoom licensing, and HR is now splitting the cost of City Suite and GEMS with Finance.

43210 Transportation/Subsistence. Travel out-of-state for continuing education units to maintain Bar Association credentials for HR Director, travel for HR Director to attend quarterly Society of Human Resources meetings in Anchorage, out-of-state travel for HR Specialist to attend Harris conference for continuing knowledge after implementation of new HRIS system, travel out-of-state for HR Generalist & HR Assistant to attend NeoGov annual conference to benefit paperless onboarding initiative.

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

43270 Employee Development. The Collective Bargaining Agreement, effective for the period 7/1/21 through 6/30/23, set the fiscal year amount at \$10,000.

43720 Equipment Maintenance. Increase based on average cost from FY21, in addition to full time HR staff.

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

43920 Dues and Subscriptions. Annual Attorney Bar Assoc. dues (\$315).

48120 Major Office Furniture. Purchase of fire file cabinet for confidential files in accordance with retention schedule (\$5,244). Originally budgeted in FY2021 but was deferred to FY2022.

48710 Minor Office Equipment. Purchase of 4 computers (\$975 each) according to IT replacement schedule.

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Department Function

Fund 100

General Fund

Dept 11233

Human Resources- Print/Mail

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Maintaining efficiencies and cost effectiveness in an often time-sensitive environment.
- Creating balance in an office that has very high work load periods separated by periods of down time.

- Controlling maintenance costs and out-of-service delays.
- Poor levels of tech support through contractors causes excessive down time for equipment.

FY2021 Accomplishments

- Managed to maintain high levels of productivity through a long term absence.
- Hired and trained a replacement employee.

FY2022 New Initiatives:

- Evaluate equipment replacement and improvement needs against new efficient technology options.
- Review the need for and cost out a large printer for posters, signs and banners.

Performance Measures

Priority/Goal: Print/Mail Room

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

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

Measures:

Average Percentage of Deadlines Met	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Print	98%	98%	98%	98%
Mail	98%	98%	98%	98%

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	1.25	1.25	1.25	1.50

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11233 - Human Resources - Print/Mail

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 53,146	\$ 37,426	\$ 63,403	\$ 63,403	\$ 73,554	\$ 10,151	16.01%
40120 Temporary Wages	652	-	1,440	1,440	2,400	960	66.67%
40210 FICA	4,451	2,880	5,772	5,772	6,601	829	14.36%
40221 PERS	15,987	12,230	14,507	14,507	16,843	2,336	16.10%
40321 Health Insurance	31,710	25,324	37,875	37,875	26,500	(11,375)	-30.03%
40322 Life Insurance	92	57	163	163	189	26	15.95%
40410 Leave	6,707	5,856	8,077	8,077	7,330	(747)	-9.25%
40511 Other Benefits	198	140	-	-	-	-	-
Total: Personnel	112,943	83,913	131,237	131,237	133,417	2,180	1.66%
Supplies							
42210 Operating Supplies	12,401	13,342	14,200	14,200	14,200	-	0.00%
42250 Uniforms	316	210	416	416	416	-	0.00%
42310 Repair/Maintenance Supplies	-	229	-	-	-	-	-
42410 Small Tools & Minor Equipment	-	45	2,262	2,262	900	(1,362)	-60.21%
Total: Supplies	12,717	13,826	16,878	16,878	15,516	(1,362)	-8.07%
Services							
43019 Software Licensing	1,095	1,095	1,195	1,195	1,195	-	0.00%
43110 Communications	743	755	750	750	750	-	0.00%
43210 Transportation/Subsistence	987	912	996	996	996	-	0.00%
43410 Printing	-	8	5	5	5	-	0.00%
43610 Utilities	7,757	7,756	9,105	9,105	9,105	-	0.00%
43720 Equipment Maintenance	31,189	21,840	33,000	33,000	25,000	(8,000)	-24.24%
43812 Equipment Replacement Pymt.	16,836	16,836	7,581	7,581	8,606	1,025	13.52%
Total: Services	58,607	49,202	52,632	52,632	45,657	(6,975)	-13.25%
Capital Outlay							
48710 Minor Office Equipment	1,304	173	4,042	4,042	-	(4,042)	-100.00%
48740 Minor Machinery & Equipment	-	24	-	-	-	-	-
Total: Capital Outlay	1,304	197	4,042	4,042	-	(4,042)	-100.00%
Department Total	\$ 185,571	\$ 147,138	\$ 204,789	\$ 204,789	\$ 194,590	\$ (10,199)	-4.98%

Line-Item Explanations

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

Reclassified Lead Mail-Copy Technician from 3/4 time to full time.

42250 Uniforms. Increase due to staff increase.

42410 Small Tools & Equipment. Two (2) Phone replacement for Lead & 1/2-time positions per IT replacement schedule. Total decrease due to department needs.

43812 Equipment Replacement Payments. Scheduled replacement of equipment per following list. Increased for Folder/Stuffer purchase.

43720 Equipment Maintenance. Decrease due to average cost of FY19-FY20.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2021 Estimated	FY2022 Projected	Projected Payments FY2023-2025
Binding machine	3,265	425	425	-
Paper cutter	21,971	2,622	2,622	-
Paper drill	14,432	2,176	2,176	-
Letter opener	13,616	2,358	2,358	4,716
Folder/stuffer	-	-	1,025	3,075
	<u>\$ 53,284</u>	<u>\$ 7,581</u>	<u>\$ 8,606</u>	<u>\$ 7,791</u>

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11235 - Human Resources - Custodial Maintenance

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 58,349	\$ 57,122	\$ 59,709	\$ 59,709	\$ 61,084	\$ 1,375	2.30%
40120 Temporary Wages	308	338	8,400	8,400	900	(7,500)	-89.29%
40130 Overtime Wages	553	4	1,224	1,224	1,810	586	47.88%
40210 FICA	4,792	4,631	6,233	6,233	5,922	(311)	-4.99%
40221 PERS	17,749	17,549	13,933	13,933	14,377	444	3.19%
40321 Health Insurance	23,624	24,025	25,750	25,750	27,750	2,000	7.77%
40322 Life Insurance	93	77	190	190	194	4	2.11%
40410 Leave	7,810	7,537	9,740	9,740	9,911	171	1.76%
40511 Other Benefits	216	190	-	-	-	-	-
Total: Personnel	113,494	111,473	125,179	125,179	121,948	(3,231)	-2.58%
Supplies							
42210 Operating Supplies	95	94	125	125	125	-	0.00%
42250 Uniforms	312	315	312	312	312	-	0.00%
42310 Repair/Maintenance Supplies	-	-	100	100	100	-	0.00%
42410 Small Tools & Minor Equipment	20	385	400	400	400	-	0.00%
Total: Supplies	427	794	937	937	937	-	0.00%
Services							
43011 Contractual Services	3,350	875	975	975	975	-	0.00%
43110 Communications	99	99	120	120	120	-	0.00%
43210 Transportation/Subsistence	66	109	60	60	60	-	0.00%
43610 Utilities	729	727	905	905	905	-	0.00%
43720 Equipment Maintenance	15	-	100	100	100	-	0.00%
Total: Services	4,259	1,810	2,160	2,160	2,160	-	0.00%
Capital Outlay							
48710 Minor Office Equipment	-	1,329	-	-	-	-	-
48740 Minor Machinery & Equipment	-	24	-	-	-	-	-
Total: Capital Outlay	-	1,353	-	-	-	-	-
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	(33,300)	(19,255)	-	33,300	-
Total: Interdepartmental Charges	-	-	(33,300)	(19,255)	-	33,300	-
Department Total	\$ 118,180	\$ 115,430	\$ 94,976	\$ 109,021	\$ 125,045	\$ 30,069	31.66%

Line-Item Explanations

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

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

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

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

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Human Resource Department Totals**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 403,181	\$ 446,687	\$ 484,559	\$ 484,559	\$ 508,681	\$ 24,122	4.98%
40120 Temporary Wages	3,326	1,606	12,480	12,480	4,740	(7,740)	-62.02%
40130 Overtime Wages	978	4	1,605	1,605	2,109	504	31.40%
40210 FICA	35,052	35,378	44,038	44,038	45,817	1,779	4.04%
40221 PERS	120,116	135,203	108,963	108,963	114,536	5,573	5.11%
40321 Health Insurance	146,107	141,343	143,375	143,375	162,750	19,375	13.51%
40322 Life Insurance	668	617	1,233	1,233	1,296	63	5.11%
40410 Leave	50,587	55,245	64,297	64,297	66,203	1,906	2.96%
40511 Other Benefits	715	545	-	-	-	-	-
Total: Personnel	760,730	816,628	860,550	860,550	906,132	45,582	5.30%
Supplies							
42210 Operating Supplies	15,304	16,669	17,925	17,925	17,925	-	0.00%
42250 Uniforms	628	611	936	936	936	-	0.00%
42310 Repair/Maintenance Supplies	195	422	200	200	200	-	0.00%
42410 Small Tools & Minor Equipment	472	1,522	3,162	3,162	1,800	(1,362)	-43.07%
Total: Supplies	16,599	19,224	22,223	22,223	20,861	(1,362)	-6.13%
Services							
43011 Contractual Services	5,752	3,215	5,975	5,975	5,975	-	0.00%
43019 Software Licensing	7,158	9,655	19,015	19,015	31,465	12,450	65.47%
43110 Communications	7,420	7,385	7,670	7,670	7,670	-	0.00%
43140 Postage and Freight	722	335	700	700	550	(150)	-21.43%
43210 Transportation/Subsistence	2,145	3,684	9,433	9,433	10,625	1,192	12.64%
43220 Car Allowance	3,185	3,639	3,600	3,600	3,600	-	0.00%
43260 Training	403	1,423	2,392	2,392	2,668	276	11.54%
43270 Employee Development	7,402	2,545	10,000	10,000	10,000	-	0.00%
43310 Advertising	2,800	2,270	3,500	3,500	3,500	-	0.00%
43410 Printing	-	66	40	40	40	-	0.00%
43610 Utilities	19,666	20,218	24,223	24,223	24,223	-	0.00%
43720 Equipment Maintenance	33,491	25,719	36,600	36,600	28,800	(7,800)	-21.31%
43810 Rents and Operating Leases	26,809	10,174	10,524	10,524	5,248	(5,276)	-50.13%
43812 Equipment Replacement Pymt.	16,836	16,836	7,581	7,581	8,606	1,025	13.52%
43920 Dues and Subscriptions	209	452	305	305	315	10	3.28%
Total: Services	133,998	107,616	141,558	141,558	143,285	1,727	1.22%
Capital Outlay							
48120 Major Office Equipment	-	-	-	-	5,244	5,244	-
48710 Minor Office Equipment	3,842	2,281	5,890	5,890	3,900	(1,990)	-33.79%
48720 Minor Office Furniture	12,053	-	4,962	4,962	-	(4,962)	-100.00%
48740 Minor Machines & Equipment	-	124	-	-	-	-	-
Total: Capital Outlay	15,895	2,405	10,852	10,852	9,144	(1,708)	-15.74%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	(33,300)	(19,255)	-	33,300	-
60004 Mileage Ticket Credits	-	-	(1,200)	(1,200)	(850)	350	-
Total: Interdepartmental Charges	-	-	(34,500)	(20,455)	(850)	33,650	-
Department Total	\$ 927,222	\$ 945,873	\$ 1,000,683	\$ 1,014,728	\$ 1,078,572	\$ 77,889	7.78%

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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.

- Increasing volume of public records requests involving electronic records retrieval.
- Increasing cost of software licensing.

FY2021 Accomplishments

- Transitioned a Helpdesk Tech position to a Network Admin position.
- Coordinated with local industry to facilitate broadband expansion in rural areas of the Borough. This project was funded by Federal CARES grant to improve rural internet access within the Borough.
- Designed and implemented software solution for multiple time sensitive, COVID related workloads. Solution will also fulfill need for KPB-wide document/process routing system.
- In conjunction with Solid Waste Department, established private wireless network link to Funny River Transfer station to overcome lack of commercial internet/network options at the site.
- In conjunction with Clerks and Purchasing Departments, coordinated overhaul of Borough Assembly Chambers audit/video infrastructure.

FY2022 New Initiatives:

- Complete a general IT security assessment. (Grant awarded mid-FY2020, deferred in FY21 due to COVID-19).
- Establish position-based IT inventory and lifecycle management system across all Borough service areas.
- Expand utilization of my.kpb.us process routing platform, both internally and externally, making more processes fully paperless.

Performance Measures

Priority/Goal: Customer Service

Goal: Timely resolution of desktop computing issues.

Objective: Reduce average time to close on medium and high priority issues.

Measures:

Average Incident Closed Time by Priority	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
High priority incident response time	4 hours	1.29 Hours	1.23 Hours	2.5 Hours	< 4 Hours
Medium priority incident response time	8-12 hours	10.1 Hours	11 Hours	14.5 Hours	12 Hours
Low priority incident response time	48 hours	29 Hours	27.49 Hours	29 Hours	26 Hours

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

Measures:

Percentage of Incidents Closed	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
% of incidents closed within 120 Hours	97.9%	97.8%	94.5%	96%

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

Measures:

Devices Supported:	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Desktop PC's	460	463	475	480
Phones	400	403	427	430
Printers	113	113	116	116
Servers (Virtual and Physical)	142	156	162	165
Total Number of Networked Devices	2,075	2,125	2,175	2,175
Annual Support Incidents	1,625	1,890	2,420	2,200
Ratio of Support Incidents to IT Dept FTE	141:1	157:1	201:1	183:1

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	11.5	11.5	12	12

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11231 - Information Technology**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 871,162	\$ 859,112	\$ 952,525	\$ 952,525	\$ 983,030	\$ 30,505	3.20%
40130 Overtime Wages	1,789	210	4,784	4,784	5,960	1,176	24.58%
40210 FICA	71,581	69,426	83,691	83,691	86,033	2,342	2.80%
40221 PERS	256,308	262,181	214,270	214,270	219,735	5,465	2.55%
40321 Health Insurance	248,942	268,480	308,050	308,050	318,000	9,950	3.23%
40322 Life Insurance	1,392	1,222	2,368	2,368	2,381	13	0.55%
40410 Leave	98,021	86,857	120,042	120,042	125,806	5,764	4.80%
40511 Other Benefits	1,530	1,422	-	-	-	-	-
Total: Personnel	1,550,725	1,548,910	1,685,730	1,685,730	1,740,945	55,215	3.28%
Supplies							
42120 Computer Software	3,270	4,606	5,875	5,875	5,875	-	0.00%
42210 Operating Supplies	2,078	12,916	13,380	13,380	13,380	-	0.00%
42230 Fuels, Oils & Lubricants	332	232	950	950	950	-	0.00%
42310 Repair/Maintenance Supplies	14,125	11,366	15,050	15,050	15,050	-	0.00%
42410 Small Tools & Minor Equipment	2,936	1,273	3,100	3,100	3,100	-	0.00%
Total: Supplies	22,741	30,393	38,355	38,355	38,355	-	0.00%
Services							
43011 Contractual Services	2,034	1,682	4,207	4,207	8,544	4,337	103.09%
43019 Software Licensing	211,209	217,375	217,207	217,207	229,027	11,820	5.44%
43110 Communications	17,985	21,223	28,980	28,980	28,980	-	0.00%
43140 Postage and Freight	-	-	250	250	250	-	0.00%
43210 Transportation/Subsistence	1,444	1,094	800	800	800	-	0.00%
43260 Training	112	-	5,500	5,500	5,500	-	0.00%
43610 Utilities	18,372	18,335	20,717	20,717	20,717	-	0.00%
43720 Equipment Maintenance	485	560	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	-	-	2,600	2,600	2,600	-	0.00%
43810 Rents & Operating Leases	-	-	250	250	250	-	0.00%
43812 Equipment Replacement Pymt.	39,015	41,214	45,382	45,382	32,676	(12,706)	-28.00%
43920 Dues and Subscriptions	2,224	2,147	2,095	2,095	2,200	105	5.01%
Total: Services	292,880	303,745	329,988	329,988	333,544	3,556	1.08%
Capital Outlay							
48710 Minor Office Equipment	22,150	22,509	22,833	22,833	22,833	-	0.00%
48720 Minor Office Furniture	23,811	219	-	-	1,200	1,200	-
Total: Capital Outlay	45,961	22,728	22,833	22,833	24,033	1,200	5.26%
Department Total	\$ 1,912,307	\$ 1,905,776	\$ 2,076,906	\$ 2,076,906	\$ 2,136,877	\$ 59,971	2.89%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11231 - Information Technology - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Director, 4 Enterprise Applications Developers, 3 Network/IT Administrator, 1 IT Helpdesk Supervisor, 1 Senior IT Helpdesk Technician, 1 IT Helpdesk Technician, and 1 IT Supply Specialist.

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

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

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

43011 Contractual Services. DocuSign (\$3,927), software modifications (\$3,000), SSL certificates (\$799), records shredding fees (\$50), and hosted code repository (\$768).

43019 Software Licensing. Microsoft Software assurance (\$71,130), Legacy Mainframe software support (\$34,939), Backup software support (\$29,120), SPAM and Data Loss Prevention Gateway (\$22,608), network equipment support contract (\$15,000), VMWare support (\$12,865), VOIP system support (\$12,600), Voicemail system support (\$6,195), Malware prevention software support (\$4,488), End User Remote Access (\$4,080), Process Automation software support (\$3,671), Rapid Renewal LTO (\$2,581), SAN Array support (\$2,500), WLAN Platform support (\$2,401), IT Helpdesk software (\$2,098), and misc. renewals (\$2,751).

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

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

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

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

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

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

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

48720 Minor Office Furniture. Replacement office chair (\$800), and part/component storage (\$400).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
Virtual Server Software Phase II	\$ 7,326	\$ 7,326	\$ 7,326	\$ 21,978
UPS battery/cell monitoring	19,159	2,737	2,737	-
Virtualization cluster tier I replacement	29,663	5,932	-	-
SAN Replication/ data protection *	10,424	2,606	-	-
10G Switch Fabric Replacement	14,148	4,716	4,716	14,148
San Array Replacement	35,794	17,897	17,897	53,691
Wireless network replacement**	-	4,168	-	-
Total	<u>\$ 116,514</u>	<u>\$ 45,382</u>	<u>\$ 32,676</u>	<u>\$ 89,817</u>

* An 85/15 split is being billed to the IT Department and 911 fund respectively for this hardware.

** This item was cancelled in FY21.

Department Function

Fund 100

General Fund

Dept 11310

Legal Department

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Update numerous chapters of the borough code.
- Improve standardized contract clauses to address ongoing issues.
- Continue digitizing research files.
- Provide more training for public officials on legal matters.
- Work with HR to revise Personnel chapter in code.

FY2021 Accomplishments

- Collected over \$500,000 in delinquent sums owed to KPB.
- Ordinance significantly improved abandoned vehicle program.
- Drafted ordinances converting civil fines to minor offenses.
- Updated many School Board policies.
- Coordinated expansion of Anchor Pt. Fire & EMS to include Ninilchik Emergency Services into the new Western Emergency Services Area.
- Worked with other departments to plan & implement CARES Act Funding programs.
- Negotiated and coordinated with cities regarding CARES Act Funds.
- Title 20 Omnibus Review (Planning).
- Assisted Assessing with 192 appeals, only 8 went to the Board of Equalization.

FY2022 New Initiatives:

- Develop training courses for KPB boards with varying levels of proficiency.
- Repeal or revise outdated sections of the borough code.
- Amend code regarding disaster response.

Performance Measures

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

Measures:

Requests for Legal Assistance	CY2019 Actual	CY2020 Actual	CY2021 Projected	CY2022 Estimated
Contracts, permits & other document drafting &/or review	192	237	250	250
Ordinances	60	72	75	75
Resolutions	72	84	70	70
Open collection lawsuits for KPB	14	31	15	15
Other lawsuits re KPB &/or KPBSD	9	9	10	10
Public record requests reviewed	289	328	300	300
Grants reviewed – Including Approximately 850 Cares Act Relief Fund Applications for Compliance with Bankruptcy Regulations	14	873	6	6
Code enforcement actions	2	5	5	5

Department Function

Fund 100

General Fund

Dept 11310

Legal Department - Continued

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
FTE staffing	5	5	5	5

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

Measures:

	CY2019 Actual	CY2020 Actual	CY2021 Projected	CY2022 Estimated
Delinquent Sales and Property Taxes collected (including receipts from bankruptcy case management including \$962,366 Oil & Gas Tax, \$31,321 from PFD's and \$0 from swept bank accounts due to the COVID-19 Pandemic, payment plans, etc.). Average active tax collection cases for CY 2020 was 109 per month.	\$566,682	\$1,319,807	\$300,000	\$300,000
Solid waste property damage collection, non-judicial foreclosure payoff, and other miscellaneous non-tax collections.	95,199	n/a	n/a	n/a

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11310 - Legal Administration**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 431,070	\$ 437,060	\$ 469,621	\$ 469,621	\$ 483,205	\$ 13,584	2.89%
40120 Temporary Wages	2,844	4,159	5,009	5,009	5,012	3	0.06%
40130 Overtime Wages	552	306	4,847	4,847	4,954	107	2.21%
40210 FICA	37,691	35,362	42,420	42,420	43,705	1,285	3.03%
40221 PERS	130,022	132,972	105,523	105,523	108,557	3,034	2.88%
40321 Health Insurance	118,822	121,812	126,250	126,250	132,500	6,250	4.95%
40322 Life Insurance	709	616	1,135	1,135	1,161	26	2.29%
40410 Leave	54,837	51,802	59,059	59,059	62,052	2,993	5.07%
Total: Personnel	776,547	784,089	813,864	813,864	841,146	27,282	3.35%
Supplies							
42120 Computer Software	-	392	450	450	450	-	0.00%
42210 Operating Supplies	1,370	1,160	2,400	2,400	2,400	-	0.00%
42310 Repair/Maintenance Supplies	95	94	100	100	100	-	0.00%
42410 Small Tools & Minor Equipment	165	388	300	300	300	-	0.00%
Total: Supplies	1,630	2,034	3,250	3,250	3,250	-	0.00%
Services							
43011 Contractual Services	165,608	93,140	85,000	171,956	84,000	(1,000)	-1.18%
43019 Software Licensing	4,815	4,875	5,311	5,311	5,370	59	1.11%
43031 Litigation	11,546	6,567	15,000	15,000	15,000	-	0.00%
43034 Attorney Fees-Special Cases	47,722	29,673	31,000	61,000	31,000	-	0.00%
43110 Communications	3,998	3,744	4,500	4,500	4,500	-	0.00%
43140 Postage and Freight	914	622	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	677	969	3,510	3,510	3,550	40	1.14%
43220 Car Allowance	10,820	10,432	10,800	10,800	10,800	-	0.00%
43260 Training	833	799	1,500	1,500	1,500	-	0.00%
43410 Printing	-	51	100	100	100	-	0.00%
43610 Utilities	6,105	6,085	7,003	7,003	7,000	(3)	-0.04%
43720 Equipment Maintenance	497	380	575	575	575	-	0.00%
43812 Equipment Replacement Payment	1,167	1,167	1,167	1,167	1,167	-	0.00%
43920 Dues and Subscriptions	23,292	21,519	17,580	17,580	17,636	56	0.32%
Total: Services	277,994	180,023	184,046	301,002	183,198	(848)	-0.46%
Capital Outlay							
48710 Minor Office Equipment	761	1,447	2,000	2,000	2,000	-	0.00%
48720 Minor Office Furniture	-	731	-	-	-	-	-
48740 Minor Machinery & Equipment	-	95	-	-	-	-	-
Total: Capital Outlay	761	2,273	2,000	2,000	2,000	-	0.00%
Department Total	\$ 1,056,932	\$ 968,419	\$ 1,003,160	\$ 1,120,116	\$ 1,029,594	\$ 26,434	2.64%

**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. Hiring outside counsel as needed for cases not covered by insurance and litigation fund, or where in-house staff lacks time or expertise (\$84,000).

43019 Software Licensing. Law office software, data scrubbing program and surveillance licensing. Increased due to license renewal.

43031 Litigation. Fees paid for process servers, court, and execution costs.

43210 Transportation/Subsistence. For attendance at court and seminars including 2021 Alaska Municipal Attorney's Association meeting, other training conferences, and meetings. Only includes in-state conferences.

43812 Equipment Replacement Payment. Copier replacement payment.

43920 Dues and Subscriptions. Increase due to five-year contract with Westlaw online services. This is the fifth year of the Westlaw contract.

48710 Minor Office Equipment. Per replacement schedule: one desktop computer (\$1,100), 2 monitors (\$400 each), sound bar (\$60), and USB DVD (\$40).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
Copier	\$ 2,334	\$ 1,167	\$ 1,167	\$ 1,167

Department Function
General Fund
Fund 100
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.

FY2021 Accomplishments

- Created and maintained COVID expense and payroll tracking across 24 major project categories to provide required detailed grant reporting and Emergency Family Medical Leave Act “EFMLA” payroll tracking.
- Collaborated with Sales Tax, IT, Grants, GIS, and Legal Departments to review and assess over 1,000 small business and non-profit applications through an electronic platform developed by IT, resulting in over 600 grant awards.

- Received GFOA Certificates of Achievement for Excellence for:
 - Financial Reporting for the FY2020 Comprehensive Annual Financial Report, 42nd consecutive year.
 - Popular Annual Financial Reporting for the FY2020 Comprehensive Annual Financial Report, 7th consecutive year.
 - Distinguished Budget Presentation Award for the FY2021 budget document, 29th year.

FY2022 New Initiatives:

- Implement the following Accounting Pronouncements:
 - GASB Statement 84 – Fiduciary Activities
 - GASB Statement 87 – Leases
 - GASB Statement 89 – Construction costs
 - GASB Statement 90 – Major Equity Interest
 - GASB Statement 92 – Omnibus 2020
- 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 (Comprehensive Annual Financial Report).
 - Certificate of Achievement for Excellence in Popular Annual Financial Reporting (PAFR).
 - Distinguished Budget Presentation Award (Annual Budget).

Performance Measures

Priority/Goal: Effective Governance

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

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

Measures:

Award Programs	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
GFOA Certificate of Achievement- Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement-Popular Report	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes

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

Priority/Goal: Effective Governance

Goal: Prepare and review Borough Ordinances and Resolutions that have a fiscal impact to the Borough

Objective: Ensure compliance with Borough code

Measures:

Ordinances and Resolutions	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Number of Ordinances reviewed/prepared	51	58	55	55
Number of Resolutions reviewed/prepared	27	24	30	30

Measures: Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	3	3	3	3

**Kenai Peninsula Borough
Budget Detail**

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

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 246,234	\$ 253,861	\$ 256,881	\$ 256,881	\$ 264,814	\$ 7,933	3.09%
40120 Temporary Wages	1,641	-	1,120	1,120	1,120	-	0.00%
40130 Overtime Wages	-	-	1,698	1,698	1,747	49	2.89%
40210 FICA	20,784	20,547	23,090	23,090	23,777	687	2.98%
40221 PERS	68,435	75,682	57,390	57,390	59,156	1,766	3.08%
40321 Health Insurance	71,165	75,840	75,750	75,750	79,500	3,750	4.95%
40322 Life Insurance	389	350	620	620	638	18	2.90%
40410 Leave	30,649	30,943	32,645	32,645	33,601	956	2.93%
40511 Other Benefits	144	138	-	-	-	-	-
Total: Personnel	439,441	457,361	449,194	449,194	464,353	15,159	3.37%
Supplies							
42210 Operating Supplies	2,434	1,393	2,500	2,500	2,500	-	0.00%
42410 Small Tools & Minor Equipment	391	445	400	400	400	-	0.00%
Total: Supplies	2,825	1,838	2,900	2,900	2,900	-	0.00%
Services							
43011 Contractual Services	14,195	2,804	3,000	3,000	3,000	-	0.00%
43017 Investment Portfolio Fees	20,817	21,713	25,000	25,000	25,000	-	0.00%
43019 Software Licensing	391	294	-	-	-	-	-
43110 Communication	1,443	1,357	1,500	1,500	1,500	-	0.00%
43140 Postage and Freight	30	-	500	500	80	(420)	-84.00%
43210 Transportation/Subsistence	4,034	2,109	7,500	7,500	7,500	-	0.00%
43220 Car Allowance	7,200	7,277	7,200	7,200	7,200	-	0.00%
43260 Training	4,264	1,413	2,600	2,600	2,600	-	0.00%
43410 Printing	-	18	250	250	150	(100)	-40.00%
43610 Utilities	3,216	3,204	4,000	4,000	4,000	-	0.00%
43720 Equipment Maintenance	118	81	500	500	500	-	0.00%
43920 Dues and Subscriptions	3,061	3,292	3,007	3,007	3,527	520	17.29%
Total: Services	58,769	43,562	55,057	55,057	55,057	-	0.00%
Capital Outlay							
48710 Minor Office Equipment	479	4,774	1,150	1,150	1,150	-	0.00%
48720 Minor Office Furniture	219	-	250	250	250	-	0.00%
48740 Minor Machinery & Equipment	-	57	-	-	-	-	-
Total: Capital Outlay	698	4,831	1,400	1,400	1,400	-	0.00%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(1,310)	(472)	(2,900)	(2,900)	(2,900)	-	-
Total: Interdepartmental Charges	(1,310)	(472)	(2,900)	(2,900)	(2,900)	-	-
Department Total	\$ 500,423	\$ 507,120	\$ 505,651	\$ 505,651	\$ 520,810	\$ 15,159	3.00%

Line-Item Explanations

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

43011 Contractual Services. Miscellaneous financial services.

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

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

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

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

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Department Function

Fund 100

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 Comprehensive Annual Financial Report and annual budget document.

Program Description

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

FY2021 Accomplishments:

- Completed the implementation of new HR/Payroll software; increasing efficiencies and availability of data.
- Utilized the new short term rental identification software to identify non-compliant businesses, resulting in the registration of 48 previously unregistered short term rentals.
- Created an audit program for CARES business interruption grant compliance.

FY2022 New Initiatives:

- Continue to find efficiencies and update business practices utilizing new Finance and Payroll software. This includes availability of data; as well as more advanced data analysis.
- Finalize the new Finance and Payroll implementation by completing history imports for both systems. This will allow the use of one system for Finance or Payroll data inquiries.

Performance Measures

Priority/Goal: Operations

Goal: To provide timely and accurate payment to vendors and employees.

- Objective:**
1. Produce direct deposits and W-2’s for all employees.
 2. Process invoices and provide timely payment to vendors.

Measures:

Process	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Payroll checks and direct deposits issued	9,803	9,498	10,000	10,000
W-2’s issued	716	743	750	750
Ratio of PR checks issued to voided/reissued checks	3,267:1	1,357:1	3,000:1	3,000:1
Number of accounts payable invoices paid	20,497	19,502	21,500	21,500
1099’s processed	530	954*	500	500
Ratio of invoices paid per accounts payable staff	13,665:1	13,001:1	14,333:1	14,333:1

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

Department Function Fund 100 Dept 11430	General Fund Finance – Financial Services - Continued
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Priority/Goal: Grant compliance

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

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

Measures:

Grant/Process	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Grant reports filed	57	48	55	28
Grants administered	29	23	22	21
Grant revenue received*	\$5,562,693	\$6,031,960	\$36,682,359	\$1,700,346
Ratio of revenue received for each grant report filed	\$97,591:1	\$125,666:1	\$666,952:1	\$60,727:1
Other State and Federal revenue receipts	\$10,293,619	\$8,143,361	\$6,660,446	\$6,660,446

*CARES related funding – FY20 \$2,797,602; FY21 \$34,660,848

Priority/Goal: Sales tax compliance

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

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

Measures:

Process	FY2019 Actual	FY2020 Actual	FY2021 Projected*	FY2022 Estimated
Sales tax audits completed	152	220	150	225
Registration of previously unregistered businesses	112	151	100	225
Sales tax estimates completed	192	260	250	250
Ratio of registered businesses to completed audits and estimates	24:1	16:1	19:1	16:1
New short term rental businesses registered. – Added in FY20.	-	48	55	60

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

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	7.5	7.5	7.5	7.5

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11430 - Finance - Financial Services

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 445,747	\$ 459,288	\$ 503,843	\$ 503,843	\$ 528,201	\$ 24,358	4.83%
40120 Temporary Wages	67	1,696	4,350	4,350	3,040	(1,310)	-30.11%
40130 Overtime Wages	3,552	4,091	20,364	20,364	16,404	(3,960)	-19.45%
40210 FICA	36,564	37,604	47,198	47,198	49,131	1,933	4.10%
40221 PERS	129,094	143,850	119,044	119,044	123,718	4,674	3.93%
40321 Health Insurance	125,835	140,698	164,125	164,125	172,250	8,125	4.95%
40322 Life Insurance	742	657	1,262	1,262	1,318	56	4.44%
40410 Leave	55,560	58,153	66,108	66,108	69,634	3,526	5.33%
40511 Other Benefits	952	907	-	-	-	-	-
Total: Personnel	798,113	846,944	926,294	926,294	963,696	37,402	4.04%
Supplies							
42120 Computer Software	734	-	300	300	-	(300)	-100.00%
42210 Operating Supplies	4,255	2,098	6,000	6,000	4,500	(1,500)	-25.00%
42310 Repair/Maintenance Supplies	285	24	300	300	300	-	0.00%
42410 Small Tools & Minor Equipment	1,572	686	500	500	400	(100)	-20.00%
Total: Supplies	6,846	2,808	7,100	7,100	5,200	(1,900)	-26.76%
Services							
43011 Contractual Services	237	1,510	250	250	300	50	20.00%
43019 Software Licensing	-	40,701	36,993	36,993	88,232	51,239	138.51%
43110 Communication	2,048	2,020	2,200	2,200	2,200	-	0.00%
43140 Postage and Freight	5,327	5,119	6,000	6,000	6,000	-	0.00%
43210 Transportation/Subsistence	6,697	5,701	9,580	9,580	7,950	(1,630)	-17.01%
43220 Car Allowance	4,742	5,196	5,400	5,400	7,200	1,800	33.33%
43260 Training	-	297	2,395	2,395	2,395	-	0.00%
43310 Advertising	-	-	300	300	300	-	0.00%
43410 Printing	-	91	250	250	250	-	0.00%
43610 Utilities	4,359	4,330	5,250	5,250	5,000	(250)	-4.76%
43720 Equipment Maintenance	118	485	550	550	500	(50)	-9.09%
43812 Equipment Replacement Pymt.	67,336	67,336	67,336	67,336	67,336	-	0.00%
43920 Dues and Subscriptions	391	250	445	445	445	-	0.00%
Total: Services	91,255	133,036	136,949	136,949	188,108	51,159	37.36%
Capital Outlay							
48710 Minor Office Equipment	-	5,757	2,336	2,336	4,000	1,664	71.23%
48720 Minor Office Furniture	-	-	250	250	250	-	0.00%
48740 Minor Machinery & Equipment	-	143	-	-	-	-	-
Total: Capital outlay	-	5,900	2,586	2,586	4,250	1,664	64.35%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(518)	-	(750)	(750)	(750)	-	-
Total: Interdepartmental Charges	(518)	-	(750)	(750)	(750)	-	-
Department Total	\$ 895,696	\$ 988,688	\$ 1,072,179	\$ 1,072,179	\$ 1,160,504	\$ 88,325	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), .5 Data Input Clerk, 1 Auditor, 1 Auditor/Accountant, 1 Audit Specialist, and 1 Treasury/Budget Analyst.

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

43019 Software Licensing. Increased to support temporary lodging software, reclassified from Sales Tax Division in FY2021 (\$52,500), Innoprise financial software annual maintenance cost (\$21,026), half of GEMS FMS/HR/PR read only access (\$5,500), and half of software maintenance for the Human Resources/payroll software (\$9,206).

43210 Transportation/Subsistence. Travel for essential meetings including the PERS conference. Overall reduction due to more web based training and remotely conducted sales tax audits.

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

48710 Minor Office Equipment. Replacement of shared office printer. Increase in line item due to printer having higher cost than desktop replacements.

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
Electronic timekeeping software	\$ 69,810	\$ 23,270	\$ 23,270	\$ 46,540
GEMS FMS/HRMS software upgrade	132,198	44,066	44,066	88,132
Total	<u>\$ 202,008</u>	<u>\$ 67,336</u>	<u>\$ 67,336</u>	<u>\$ 134,672</u>

Department Function

Fund 100

General Fund

Dept 11440

Finance – Property Tax and Collections

Mission

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

Program Description

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

Major Long Term Issues and Concerns

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

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

FY2021 Accomplishments

- Tax payments made on the interactive Voice Response system (IVR) and website totaled over \$6.5 million so far in FY21. These payment options continue to grow and are increasingly important during the pandemic.
- Due to solid collection efforts, no liquor or marijuana license continuances had to be protested.
- Collaborated with Aumentum Technologies to test and work towards moving Special Assessments to Aumentum. This will allow the removal of a legacy in-house system, which will reduce maintenance costs for the IT Department.
- Effectively transitioned entire staff to new positions and continued to provide excellent customer service to the public during the turnover.

FY2022 New Initiatives:

- Reestablish level of small claims actions against debtors for unpaid personal property and sales tax.
- Move into testing the next phase of Special Assessments in the Aumentum Module before the final implementation phase to allow for more efficient billing, data retrieval, electronic payments, and centralized parcel information.

Performance Measures

Priority: Effective Governance

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

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

Measures:

Documents processed	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Real Property Tax Bills Produced	65,631	65,753	65,883	65,900
Foreclosure Notices Sent	1,738	2,023	2,300	2,100
Number of Properties with Foreclosure Judgment	951	0 (1)	1,300	1,200
Clerk's Deed filed (foreclosure process completed)	23	85 (2)	36	0 (3)
% of property tax collected	99.9%	99.8%	99.9%	99.9%

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

Department Function

Fund 100

General Fund

Dept 11440

Finance – Property Tax and Collections - Continued

Priority: Effective Governance

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

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

Measures:

Claims filed or Processed	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Sales Tax Liens Filed	54	60	73	73
Small Claims Filed	16	29	34	31
Amounts secured thru Small Claim Judgments	\$44,783	\$44,604	\$142,000 (1)	\$93,000
Percentage of personal property accounts transferred	.05%	.00% (2)	.05%	.05%
Sales Tax/Personal Property Tax Collected in House(000"s)	\$1,186	\$964 (3)	\$1,000	\$1,100

- (1) Projected increase in amounts secured thru Small Claim Judgments in FY21 was projected due to already having \$87,000 secured so far for FY21, which is 233.65% more than normal. This is in part due to catching up after not being able to file small claims due to COVID-19.
- (2) No accounts were transferred to collections from March 2020 until December 2020 due to COVID-19.
- (3) The decrease in Sales Tax/Personal Property Tax Collected in House for FY20 is due to vacant positions for an extended period in Delinquent Accounts and the time to train new staff.

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	7	7	7	7

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11440 - Finance - Property Tax and Collections

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 396,875	\$ 352,583	\$ 417,953	\$ 417,953	\$ 409,025	\$ (8,928)	-2.14%
40120 Temporary Wages	-	1,375	-	-	2,400	2,400	-
40130 Overtime Wages	44	366	2,456	2,456	2,451	(5)	-0.20%
40210 FICA	33,523	31,074	37,563	37,563	36,702	(861)	-2.29%
40221 PERS	126,850	115,160	95,500	95,500	93,456	(2,044)	-2.14%
40321 Health Insurance	166,040	143,814	176,750	176,750	185,500	8,750	4.95%
40322 Life Insurance	696	538	1,053	1,053	1,034	(19)	-1.80%
40410 Leave	59,593	50,942	56,923	56,923	52,558	(4,365)	-7.67%
40511 Other Benefits	864	695	-	-	-	-	-
Total: Personnel	784,485	696,547	788,198	788,198	783,126	(5,072)	-0.64%
Supplies							
42120 Computer Software	367	-	-	-	4,200	4,200	-
42210 Operating Supplies	2,906	2,826	3,000	3,000	3,000	-	0.00%
42310 Repair/Maintenance Supplies	-	99	300	300	300	-	0.00%
42410 Small Tools & Minor Equipment	223	-	120	120	200	80	66.67%
Total: Supplies	3,496	2,925	3,420	3,420	7,700	4,200	122.81%
Services							
43011 Contractual Services	18,991	20,216	17,003	17,003	18,261	1,258	7.40%
43019 Software Licensing	115,587	119,888	127,171	127,171	130,683	3,512	2.76%
43110 Communications	1,502	1,382	1,800	1,800	1,800	-	0.00%
43140 Postage and Freight	28,283	26,762	33,325	33,325	34,000	675	2.03%
43210 Transportation/Subsistence	4,875	-	2,710	2,710	-	(2,710)	-100.00%
43260 Training	1,190	-	775	775	-	(775)	-100.00%
43310 Advertising	8,316	7,999	8,510	8,510	8,510	-	0.00%
43410 Printing	263	559	300	300	560	260	86.67%
43610 Utilities	6,562	6,535	7,000	7,000	7,000	-	0.00%
43720 Equipment Maintenance	666	970	725	725	1,000	275	37.93%
43810 Rents & Operating Leases	366	366	400	400	422	22	5.50%
43920 Dues and Subscriptions	402	618	550	550	608	58	10.55%
43931 Recording Fees	12,270	8,092	13,500	13,500	13,500	-	0.00%
43932 Litigation Reports	44,793	43,092	66,150	66,150	66,150	-	0.00%
Total: Services	244,066	236,479	279,919	279,919	282,494	2,575	0.92%
Capital Outlay							
48710 Minor Office Equipment	1,415	2,255	1,118	1,118	6,006	4,888	437.21%
48720 Minor Office Furniture	200	200	325	325	325	-	0.00%
48740 Minor Machinery & Equipment	-	133	-	-	-	-	-
Total: Capital Outlay	1,615	2,588	1,443	1,443	6,331	4,888	338.74%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(1,567)	-	(880)	(880)	(880)	-	-
Total: Interdepartmental Charges	(1,567)	-	(880)	(880)	(880)	-	-
Department Total	\$ 1,032,095	\$ 938,539	\$ 1,072,100	\$ 1,072,100	\$ 1,078,771	\$ 6,591	0.61%

Line-Item Explanations

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

42120 Computer Software. Increased to cover scheduled replacement of the check scanner software.

42410 Small Tools & Minor Office Equipment. 10-key calculator (\$160), staples (\$40).

43011 Contractual Services. Collection agency (\$1,200), armored car service (\$3,686), web reports and electronic payments (\$1,900) increased usage of web and IVR, process server (\$3,000), and tax bill printing and mailing of annual reminder and delinquent bills (\$8,475).

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system (\$2,630), and contractually required increase to property tax billing and collection software & tax website (\$128,053).

43140 Postage. Increase due to higher number of reminder notices to be mailed and increase in postage.

43260 Training. To attend training on an alternating year basis to the User's Group Conference, next travel is scheduled for FY2023.

43920 Dues & Subscriptions. Digital newspaper access for legal ads and collection purposes and to cover portion of Amazon Prime membership.

43932 Litigation Reports. Increased due to number of foreclosure notices to be mailed , effecting quantity as well as unknown cost with new contract.

48710 Minor Office Equipment. Increased to cover scheduled computer upgrades, one desktop (\$854) , two monitors (\$476), and one sound bar (\$26), and two replacement check scanners that are compatible with Windows 10 (\$4,650).

48720 Minor Office Furniture. Replace office chair (\$250) and chair mat (\$75).

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Department Function

Fund 100

General Fund

Dept 11441

Finance – Sales Tax

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

Collaboration with the Alaska Remote Sellers Sales Tax Commission (ARSSTC) for remote sales, ensuring compliance to the sales tax ordinance of businesses currently registered with KPBB; determining physical presence and proper agency to report sales tax. Realized additional workload when implementing sales tax to E-Tax, helping existing customers transition to E-Tax; expecting efficiency benefits in FY2022.

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.

FY2021 Accomplishments

- Completed expedited implementation of E-Tax component due to COVID paperless needs on a shortened timeline, allowing businesses to file and pay sales tax online as well as the ability to register a new business online. In the 3 months of FY20 that E-Tax was available, STX processed over 562 transactions and \$1.1 million dollars collected.
- Billed out new South Kalifornsky Beach Road Assessment Improvement District, 180 parcels. Ashton RIAD completed the 10 year billing cycle.

- Collaborated with Property Tax to convert Special Assessments to Aumentum Property tax to realize billing and payment process efficiencies; anticipating a conversion fall 2021.
- Collaboration with Grants and other Departments to process two rounds of Small Business Grants offered to small businesses that experienced a loss of income from COVID related expenses.
- Continued to assisted with Short Term Rental Software implementation, collaboration with Audit and Sales Tax to establish a process in identifying unregistered landlords; STX staff assisted with registering multiple new businesses and filing past returns.
- Collaborated with Alaska Remote Sellers Sales Tax Commission (ARSSTC) in identifying Remote sellers and assisting with the conversion of users from filing with Kenai to file with ARSSTC.

FY2022 New Initiatives:

- With implementation of the e-tax component for sales tax, continue to evaluate STX processes and realize possible changes to enhance savings and efficiencies for Borough and business owners.
- Realize ways to educate the public of the E-Tax program, encouraging use to business owners to file online, reducing filing errors.
- Continue efficiencies with special assessments; one expected billing cycle on one new special assessments in FY22, Southbend Bluff RIAD; 1 large special assessment 10-year payment complete; continue Rebate process on gas assessments.
- Continued evaluation of remote seller accounts, ensuring physical presence identified and businesses filing with correct agency.
- Continue review of converting special assessments to Aumentum Special Assessment module, utilizing modernized technology, allowing more efficient billing, data retrieval, and centralized parcel information.

Department Function

Fund 100

General Fund

Dept 11441

Finance – Sales Tax - Continued

Performance Measures

Priority/Goal: Effective Governance

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

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

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing History	4	4	4	4

Priority/Goal: Effective Governance

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

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

Measures:

Forms processed/revenue collected (Ord 5.18)	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Sales Tax Revenue (Ord 5.18)	\$33,630	\$32,935	\$30,150	\$30,710
Sales Tax Returns Processed	35,084	34,758	34,000	33,500
Registered Businesses	8,204	7,568	8,300	7,600
Sales Tax Certificates issued	920	774	825	800
Resale Cards issued	3,788	2,140	2,400	2,200
Exempt Cards issued	1,876	2,077	2,500	2,100
Owner Builder Cards issued	254	196	200	225
Special Assessment accounts billed and maintained	627	477	679	657
Land sales escrows maintained	34	38	36	36
Land leases monitored	27	27	27	27
Tower leases monitored			4	5

Revenue collected (Ord 5.19)	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Sales Tax Revenue (Ord 5.19)*	N/A	\$272,000	\$1.440M	\$1.584M

- Ordinance 5.19; Remote Sales (ARSSTC) established 3/2020, end of FY20, 179 ARSSTC accounts registered, of which 6 accounts were previously registered with Kenai Peninsula Borough. As of 12/2020 filings, there are 489 ARSSTC accounts of which 15 accounts were registered with the Kenai Peninsula Borough to collect sales tax.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11441 - Finance - Sales Tax

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 217,120	\$ 219,884	\$ 235,496	\$ 235,496	\$ 243,869	\$ 8,373	3.56%
40120 Temporary Wages	3,544	4,264	6,300	6,300	6,300	-	0.00%
40130 Overtime Wages	-	850	1,149	1,149	1,197	48	4.18%
40210 FICA	19,008	18,619	21,681	21,681	22,516	835	3.85%
40221 PERS	46,871	67,737	53,413	53,413	55,338	1,925	3.60%
40321 Health Insurance	94,562	84,914	101,000	101,000	79,500	(21,500)	-21.29%
40322 Life Insurance	369	310	590	590	611	21	3.56%
40410 Leave	30,051	28,393	30,719	30,719	32,889	2,170	7.06%
40511 Other Benefits	574	307	-	-	-	-	-
Total: Personnel	412,099	425,278	450,348	450,348	442,220	(8,128)	-1.80%
Supplies							
42210 Operating Supplies	1,813	1,092	2,300	2,300	2,300	-	0.00%
42310 Repair/Maintenance Supplies	95	-	-	-	-	-	-
42410 Small Tools & Minor Equipment	532	-	400	400	300	(100)	-25.00%
Total: Supplies	2,440	1,092	2,700	2,700	2,600	(100)	-3.70%
Services							
43011 Contractual Services	9,613	93,472	8,150	8,150	8,150	-	0.00%
43019 Software Licensing	66,411	73,103	137,006	137,006	93,795	(43,211)	-31.54%
43036 Contractual Services - ARSSTC Fee	-	-	-	200,000	300,000	300,000	-
43110 Communications	742	684	900	900	850	(50)	-5.56%
43140 Postage and Freight	23,425	24,828	25,000	25,000	25,000	-	0.00%
43210 Transportation/Subsistence	1,968	503	3,600	3,600	3,550	(50)	-1.39%
43220 Car Allowance	3,600	3,639	3,600	3,600	3,600	-	0.00%
43260 Training	430	-	900	900	1,550	650	72.22%
43310 Advertising	5,670	878	9,600	9,600	1,600	(8,000)	-83.33%
43410 Printing	5,685	6,317	5,000	5,000	5,000	-	0.00%
43610 Utilities	2,466	2,453	3,000	3,000	3,000	-	0.00%
43720 Equipment Maintenance	2,308	2,675	6,300	6,300	6,300	-	0.00%
43812 Equipment Replacement Pymt.	43,829	43,829	43,829	43,829	99,304	55,475	126.57%
43920 Dues and Subscriptions	193	-	220	220	220	-	0.00%
Total: Services	166,340	252,381	247,105	447,105	551,919	304,814	123.35%
Capital Outlay							
48710 Minor Office Equipment	1,339	990	940	940	1,104	164	17.45%
48720 Minor Office Furniture	3,750	-	250	250	250	-	0.00%
48740 Minor Machinery & Equipment	-	76	-	-	-	-	-
Total: Capital Outlay	5,089	1,066	1,190	1,190	1,354	164	13.78%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(1,250)	-	(1,000)	(1,000)	(1,000)	-	-
Total: Interdepartmental Charges	(1,250)	-	(1,000)	(1,000)	(1,000)	-	-
Department Total	\$ 584,718	\$ 679,817	\$ 700,343	\$ 900,343	\$ 997,093	\$ 296,750	42.37%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11441 - Finance - Sales Tax - Continued

Line-Item Explanations

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

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

43019 Software Licensing. Sales tax software annual maintenance (\$65,104), Melissa Data (\$3,150), InStream (\$23,971), imaging software annual maintenance (\$1,150), and MailGun (\$420).

43036 Contractual Services-Remote Sales Tax Fee. Increased to cover Alaska Remote Sellers Sales Tax Collection fee (\$300,000).

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

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

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

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

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

48710 Minor Office Equipment. New monitor (\$250) and basic PC (\$854)

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
SRT Version 6 Upgrade	\$ 131,487	\$ 43,829	\$ 43,829	\$ 43,829
Sales Tax Software	-	-	55,475	166,425
	<u>\$ 131,487</u>	<u>\$ 43,829</u>	<u>\$ 99,304</u>	<u>\$ 210,254</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Finance Department Totals**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,305,976	\$ 1,285,616	\$ 1,414,173	\$ 1,414,173	\$ 1,445,909	\$ 31,736	2.24%
40120 Temporary Wages	5,252	7,335	11,770	11,770	12,860	1,090	9.26%
40130 Overtime Wages	3,596	5,307	25,667	25,667	21,799	(3,868)	-15.07%
40210 FICA	109,879	107,844	129,532	129,532	132,126	2,594	2.00%
40221 PERS	371,250	402,429	325,347	325,347	331,668	6,321	1.94%
40321 Health Insurance	457,602	445,266	517,625	517,625	516,750	(875)	-0.17%
40322 Life Insurance	2,196	1,855	3,525	3,525	3,601	76	2.16%
40410 Leave	175,853	168,431	186,395	186,395	188,682	2,287	1.23%
40511 Other Benefits	2,534	2,047	-	-	-	-	-
Total: Personnel	2,434,138	2,426,130	2,614,034	2,614,034	2,653,395	39,361	1.51%
Supplies							
42120 Computer Software	1,101	-	300	300	4,200	3,900	1300.00%
42210 Operating Supplies	11,408	7,409	13,800	13,800	12,300	(1,500)	-10.87%
42310 Repair/Maintenance Supplies	380	123	600	600	600	-	0.00%
42410 Small Tools & Minor Equipment	2,718	1,131	1,420	1,420	1,300	(120)	-8.45%
Total: Supplies	15,607	8,663	16,120	16,120	18,400	2,280	14.14%
Services							
43011 Contractual Services	43,036	118,002	28,403	28,403	29,711	1,308	4.61%
43017 Investment Portfolio Fees	20,817	21,713	25,000	25,000	25,000	-	0.00%
43019 Software Licensing	182,389	233,986	301,170	301,170	312,710	11,540	3.83%
43036 Contractual Services - ARSSTC Fee	-	-	-	200,000	300,000	300,000	-
43110 Communication	5,735	5,443	6,400	6,400	6,350	(50)	-0.78%
43140 Postage and Freight	57,065	56,709	64,825	64,825	65,080	255	0.39%
43210 Transportation/Subsistence	17,574	8,313	23,390	23,390	19,000	(4,390)	-18.77%
43220 Car Allowance	15,542	16,112	16,200	16,200	18,000	1,800	11.11%
43260 Training	5,884	1,710	6,670	6,670	6,545	(125)	-1.87%
43310 Advertising	13,986	8,877	18,410	18,410	10,410	(8,000)	-43.45%
43410 Printing	5,948	6,985	5,800	5,800	5,960	160	2.76%
43610 Utilities	16,603	16,522	19,250	19,250	19,000	(250)	-1.30%
43720 Equipment Maintenance	3,210	4,211	8,075	8,075	8,300	225	2.79%
43810 Rents & Operating Leases	366	366	400	400	422	22	5.50%
43812 Equipment Replacement Pymt.	111,165	111,165	111,165	111,165	166,640	55,475	49.90%
43920 Dues and Subscriptions	4,047	4,160	4,222	4,222	4,800	578	13.69%
43931 Recording Fees	12,270	8,092	13,500	13,500	13,500	-	0.00%
43932 Litigation Reports	44,793	43,092	66,150	66,150	66,150	-	0.00%
Total: Services	560,430	665,458	719,030	919,030	1,077,578	358,548	49.87%
Capital Outlay							
48710 Minor Office Equipment	3,233	13,776	5,544	5,544	12,260	6,716	121.14%
48720 Minor Office Furniture	4,169	200	1,075	1,075	1,075	-	0.00%
48740 Minor Machinery & Equipment	-	409	-	-	-	-	-
Total: Capital Outlay	7,402	14,385	6,619	6,619	13,335	6,716	101.47%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(4,645)	(472)	(5,530)	(5,530)	(5,530)	-	-
Total: Interdepartmental Charges	(4,645)	(472)	(5,530)	(5,530)	(5,530)	-	-
Department Total	\$ 3,012,932	\$ 3,114,164	\$ 3,350,273	\$ 3,550,273	\$ 3,757,178	\$ 406,905	12.15%

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Department Function
Fund 100
General Fund
Dept 11510
Assessing Administration

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Mobile Assessor implementation behind schedule for go live due to Covid-19 and merger of software parent company.
- The department is losing long time Administrative Manager to retirement.

FY2021 Accomplishments:

- Updated outdated office policy and procedure to comply with State of Alaska reporting requirements, increasing efficiencies by standardizing processes to make data compilation for reporting easier to accomplish.
- Integrated new Pictometry with Proval and cross-trained staff to sketch into Proval.

FY2022 New Initiatives:

- Implement new mobile assessor software.
- Transition clerical staff to assist and perform audits of exemptions.
- Develop processes to validate field collection data.

Performance Measures

Priority/Goal: Public Service

Goal: Administer Exemption Programs

- Objective:**
1. Notify new property owners of exemption programs and eligibility requirements.
 2. Audit ownership information to ensure that exemptions are removed when residents move or sell property.

Measures:

Exemption Program Counts	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Assessment year	2018	2019	2020	2021
50K Residential Applications approved (new)	886	980	913	947
Senior Citizen Applications approved (new)	567	617	546	575
Disabled Veteran Applications approved (new)	51	191	207	210
Disabled Resident Tax Credit Applications approved (all)	297	248	221	235
Other exemption applications approved (all)	223	308	486	350
Parcels with exemption of any type	35,406	36,111	36,754	36,800

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	10	10	9	9

Department Function

Fund 100

General Fund

Dept 11510

Assessing Administration - Continued

Priority/Goal: Public Service

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

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

Measures:

Parcel and Change Counts	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Assessment year	2018	2019	2020	2021
Parcel count – real property	65,634	65,753	65,883	66,300
Parcel count – oil & gas accounts	204	208	198	200
Personal Property count	7,135	7,206	7,328	7,400
Ownership changes	6,515	5,842	5,550	5,850
Address Changes	5,838	5,585	5,196	5,300

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11510 - Assessing Administration**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 532,061	\$ 553,133	\$ 593,158	\$ 593,158	\$ 606,878	\$ 13,720	2.31%
40120 Temporary Wages	2,133	9,831	15,492	15,492	13,000	(2,492)	-16.09%
40130 Overtime Wages	8,370	4,530	9,874	9,874	9,451	(423)	-4.28%
40210 FICA	45,068	45,952	54,753	54,753	55,412	659	1.20%
40221 PERS	166,554	166,617	136,152	136,152	139,210	3,058	2.25%
40321 Health Insurance	222,851	224,064	227,250	227,250	238,500	11,250	4.95%
40322 Life Insurance	909	817	1,479	1,479	1,511	32	2.16%
40410 Leave	65,380	65,769	74,170	74,170	71,376	(2,794)	-3.77%
40511 Other Benefits	1,098	938	-	-	-	-	-
Total: Personnel	1,044,424	1,071,651	1,112,328	1,112,328	1,135,338	23,010	2.07%
Supplies							
42120 Computer Software	997	1,290	400	400	650	250	62.50%
42210 Operating Supplies	3,845	2,708	4,000	4,000	4,000	-	0.00%
42310 Repair/Maintenance Supplies	19	-	-	-	-	-	-
42410 Small Tools & Minor Equipment	474	387	500	500	500	-	0.00%
Total: Supplies	5,335	4,385	4,900	4,900	5,150	250	5.10%
Services							
43011 Contractual Services	40,573	38,975	43,200	43,200	43,700	500	1.16%
43019 Software Licensing	108,725	115,080	138,374	138,374	149,544	11,170	8.07%
43110 Communications	3,166	3,695	4,860	4,860	4,560	(300)	-6.17%
43140 Postage and Freight	10,452	11,504	12,310	12,310	14,580	2,270	18.44%
43210 Transportation/Subsistence	12,156	7,316	9,981	9,981	5,009	(4,972)	-49.81%
43220 Car Allowance	6,092	7,277	7,200	7,200	7,200	-	0.00%
43260 Training	1,263	1,725	1,975	1,975	925	(1,050)	-53.16%
43310 Advertising	701	975	1,600	1,600	1,200	(400)	-25.00%
43410 Printing	1,969	2,178	2,000	2,000	2,000	-	0.00%
43610 Utilities	6,992	6,985	8,325	8,325	8,325	-	0.00%
43720 Equipment Maintenance	279	198	550	550	1,100	550	100.00%
43920 Dues and Subscriptions	593	527	712	712	774	62	8.71%
Total: Services	192,961	196,435	231,087	231,087	238,917	7,830	3.39%
Capital Outlay							
48710 Minor Office Equipment	4,674	6,916	4,090	4,090	3,150	(940)	-22.98%
48720 Minor Office Furniture	1,124	579	600	600	1,800	1,200	200.00%
48740 Minor Machinery & Equipment	-	171	-	-	-	-	-
Total: Capital Outlay	5,798	7,666	4,690	4,690	4,950	260	5.54%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(842)	(2,207)	(2,475)	(2,475)	-	2,475	-100.00%
Total: Interdepartmental Charges	(842)	(2,207)	(2,475)	(2,475)	-	2,475	-100.00%
Department Total	\$ 1,247,676	\$ 1,277,930	\$ 1,350,530	\$ 1,350,530	\$ 1,384,355	\$ 33,825	2.50%

Line-Item Explanations

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

43011 Contractual Services. Electronic copies of recorded documents from all districts (\$4,000), all assessment notices and informational brochure annual printing and mailing (\$37,000), DMV data access (\$800), shredding service (\$100), and microfiche certified rolls (\$1,800).

43019 Software Licensing. Assessment maint/support (\$109,644), CAMA rate tables (\$12,500), mobile assessor maint/support (\$24,750), Pictometry Connect (\$2,200), and camera license portion (\$450).

43210 Transportation/Subsistence Decreased due to training courses being done online instead of in person.

43260 Training. Decreased due the utilization of on-line courses to meet training requirements for this year.

43310 Advertising. Decreased due to use of radio PSA instead of print advertising for exemption ads.

48710 Minor Office Equipment. Scheduled replacement of copier; cost no longer shared with other departments on floor (\$3,150 share).

48720 Minor Office Furniture. Replacement of 1 office chair (\$600), and 2 sit-stand workstations (\$600 ea.).

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<p>Fund 100</p> <p>Dept 11520</p>	<p>Department Function</p> <p>General Fund</p> <p>Assessing Appraisal</p>
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Mission
 Perform equitable, fair, and uniform real and personal property assessments borough-wide in a timely and courteous manner, while adhering to all applicable state and local laws.

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

Major Long Term Issues and Concerns:
 Lack of vacant positions in department. Implementation of Mobile Assessor.

- FY2021 Accomplishments:**
- Completed annual assessment cycle and completed additional areas to reach a 5-year residential inspection cycle.
 - Reassigned staff to provide additional assistance to inspect vacant parcels and advanced the revaluation of KPB land.
 - Implementation of Pictometry resulted in increased accuracy in remote areas and decreased staff travel time and expenses.

- FY2022 New Initiatives:**
- Expansion of the use of Pictometry in upcoming and future canvas areas.
 - Finalize an update to field training manual.
 - Continued focus on safe work habits.

Performance Measures

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing History	14	14	14	12

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Staff Miles Traveled	88,978	55,428	45,000	40,000

Priority/Goal: Market Value of All Taxable Property
Goal: Accurately and equitably value all real and personal property within the borough for ad valorem property tax purposes.
Objective: 1. Specify market models to enable mass appraisal
 2. Calibrate models annually to market value

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Real Property Assessment Roll				
Value (000's)	\$6,347,426	\$6,547,973	\$6,667,627	\$6,817,649
% Change From Prior Year	0.05%	3.16%	1.83%	2.25%

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

Measures:

	FY2019 Actual *	FY2020 Actual *	FY2021 Projected	FY2022 Estimated
Inspections				
Improved Parcels	5,791	7,756	6,245	3,814
Vacant Parcels	3,547	3,442	9,311	6,462
Total Inspections	9,338	11,198	15,556	10,276
*For parcel counts for FY2019, land inspections were not included in the totals. Starting in FY2020, land inspections will be included.				

Department Function

Fund 100

General Fund

Dept 11520

Assessing Appraisal - Continued

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

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

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

Measures:

Appeals	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Informal Review	906	828	571	900
Appeals Filed	318	249	192	315
Heard by Board of Equalization	29	34	8	48
Assessor Value Upheld	22	29	6	38

Inspection Areas	Improved Parcels	Vacant Parcels	Total Parcels	FY2016*	FY2017*	FY2018*	FY2019*	FY2020*	FY2021 Projection	FY2022 Estimate
Anchor Point	2,290	2,576	4,866	182	162	220	951	1,613	95	
Caribou Hills/Caribou Lake	424	860	1,284	5	174	27	7	4	19	
Cooper Landing	432	236	668	17	26	19	26	18	253	
Funny River	1,468	1,576	3,044	153	328	555	1,239	169	86	
Gray Cliff/ Moose Point	207	750	957	52	29	0	3	1	932	
Homer	5,719	3,642	9,361	368	667	4,697	1,817	616	389	
Hope/Sunrise	323	230	553	27	30	27	23	1	534	
K-Beach	2,802	1,044	3,846	2,476	1,609	394	550	441	834	3,962
Kasilof/Clam Gulch	3,549	2,583	6,132	235	206	192	2,918	217	886	
Kenai	3,022	1,934	4,956	205	237	377	264	1,906	1,953	
Moose Pass	290	293	583	442	76	71	64	62	10	585
Nanwalek (see Port Graham)				0	0	0	0	57	0	
Nikiski/North Kenai	3,355	3,594	6,949	1,810	387	407	387	1,227	5,034	
Ninilchik/Deep Creek	1,319	1,415	2,734	90	127	110	137	1,687	16	
Port Graham (now includes Nanwalek)	136	38	174	1	1	0	0	89	0	
Ridgeway	2,018	1,073	3,091	155	204	174	191	2,051	967	
S. Kachemak Bay/waterfront	360	1,276	1,636	28	6	2	2	355	3	1,000
Seldovia/Barbara Heights	557	569	1,126	509	50	70	39	53	490	500
Seward	2,228	1,325	3,553	1,451	225	123	164	129	117	3,229
Soldotna	1,982	783	2,765	152	208	187	149	158	2,084	500
Sterling	3,603	2,002	5,605	239	3,164	328	407	274	193	
West Side of Inlet	313	1,216	1,529	0	29	3	0	70	661	500
Total	36,400	29,139	65,539	8,597	7,945	7,983	9,338	11,198	15,556	10,276

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

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

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 11520 - Assessing Appraisal**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 844,760	\$ 803,767	\$ 968,210	\$ 968,210	\$ 859,103	\$ (109,107)	-11.27%
40120 Temporary Wages	5,533	-	-	-	-	-	-
40130 Overtime Wages	17,016	11,570	15,755	15,755	17,590	1,835	11.65%
40210 FICA	74,179	70,871	91,643	91,643	81,111	(10,532)	-11.49%
40221 PERS	264,495	260,396	224,295	224,295	199,690	(24,605)	-10.97%
40321 Health Insurance	321,426	314,826	353,500	353,500	318,000	(35,500)	-10.04%
40322 Life Insurance	1,451	1,259	2,425	2,425	2,150	(275)	-11.34%
40410 Leave	120,813	115,933	131,620	131,620	112,984	(18,636)	-14.16%
40511 Other Benefits	1,650	1,506	-	-	-	-	-
Total: Personnel	1,651,323	1,580,128	1,787,448	1,787,448	1,590,628	(196,820)	-11.01%
Supplies							
42210 Operating Supplies	1,567	2,980	2,000	2,000	2,300	300	15.00%
42230 Fuel, Oil & Lubricants	-	42	450	450	100	(350)	-77.78%
42250 Uniforms	-	51	50	50	150	100	200.00%
42360 Motor Vehicle Supplies	-	157	-	-	200	200	-
42410 Small Tools & Minor Equipment	1,697	8,545	1,525	1,525	1,000	(525)	-34.43%
Total: Supplies	3,264	11,775	4,025	4,025	3,750	(275)	-6.83%
Services							
43011 Contractual Services	5,044	19,318	10,000	10,000	5,680	(4,320)	-43.20%
43019 Software Licensing	-	-	-	-	-	-	-
43110 Communications	4,902	5,107	6,500	6,500	6,500	-	0.00%
43210 Transportation/Subsistence	62,821	52,443	90,936	90,936	59,030	(31,906)	-35.09%
43220 Car Allowance	43,892	41,173	46,800	46,800	39,600	(7,200)	-15.38%
43260 Training	3,900	9,939	12,600	12,600	10,445	(2,155)	-17.10%
43610 Utilities	8,645	8,566	9,555	9,555	9,555	-	0.00%
43750 Vehicle Maintenance	700	-	800	800	800	-	0.00%
43812 Equipment Replacement Pymt.	-	10,223	14,318	14,318	14,928	610	4.26%
43920 Dues & Subscriptions	1,590	3,122	3,058	3,058	2,755	(303)	-9.91%
Total: Services	131,494	149,891	194,567	194,567	149,293	(45,274)	-23.27%
Capital Outlay							
48710 Minor Office Equipment	4,755	15,465	6,842	6,842	4,895	(1,947)	-28.46%
48720 Minor Office Furniture	1,578	266	600	600	2,400	1,800	300.00%
48740 Minor Machinery & Equipment	-	-	-	-	-	-	-
Total: Capital Outlay	6,333	15,731	7,442	7,442	7,295	(147)	-1.98%
Department Total	\$ 1,792,414	\$ 1,757,525	\$ 1,993,482	\$ 1,993,482	\$ 1,750,966	\$ (242,516)	-12.17%

Line-Item Explanations

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

Removed 2 Appraisal Technicians

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

43210 Transportation/Subsistence. Reduction due to use of Pictometry in Seward/Moose Pass and Seward Remote.

43220 Car Allowance. Reduction due to 2 less staff.

43260 Training. Appraisal courses required for certification/continuing education credits (12 staff) and firearms training per safety requirements. Reduction due to use of locally taught or on-line courses and 2 less staff.

43812 Equipment Replacement. Payment on Mobile Assessor software (\$12,325) and 10 tablets (\$1,993). See payment schedule below.

48710 Minor Office Equipment. Scheduled replacement copier; cost no longer shared with other departments on floor (\$3,150 share), and 1 computer (high-end at \$1,032), sound bar (\$41 each), and 2 monitors (\$336 each).

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11520 - Assessing Appraisal - continued

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-25</u>
Assessing mobile software	\$ 8,230	\$ 12,325	\$ 12,935	\$ 38,805
Assessing mobile tablets (10)	1,993	1,993	1,993	5,982
	<u>\$ 10,223</u>	<u>\$ 14,318</u>	<u>\$ 14,928</u>	<u>\$ 44,787</u>

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Assessing Department Totals**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,376,821	\$ 1,356,900	\$ 1,561,368	\$ 1,561,368	\$ 1,465,981	\$ (95,387)	-6.11%
40120 Temporary Wages	7,666	9,831	15,492	15,492	13,000	(2,492)	-16.09%
40130 Overtime Wages	25,386	16,100	25,629	25,629	27,041	1,412	5.51%
40210 FICA	119,247	116,823	146,396	146,396	136,523	(9,873)	-6.74%
40221 PERS	431,049	427,013	360,447	360,447	338,900	(21,547)	-5.98%
40321 Health Insurance	544,277	538,890	580,750	580,750	556,500	(24,250)	-4.18%
40322 Life Insurance	2,360	2,076	3,904	3,904	3,661	(243)	-6.22%
40410 Leave	186,193	181,702	205,790	205,790	184,360	(21,430)	-10.41%
40511 Other Benefits	2,748	2,444	-	-	-	-	-
Total: Personnel	2,695,747	2,651,779	2,899,776	2,899,776	2,725,966	(173,810)	-5.99%
Supplies							
42120 Computer Software	997	1,290	400	400	650	250	62.50%
42210 Operating Supplies	5,412	5,688	6,000	6,000	6,300	300	5.00%
42230 Fuel, Oil & Lubricants	-	42	450	450	100	(350)	-77.78%
42250 Uniforms	-	51	50	50	150	100	200.00%
42310 Repair/Maintenance Supplies	19	-	-	-	-	-	-
42360 Motor Vehicle Supplies	-	157	-	-	200	200	-
42410 Small Tools & Minor Equipment	2,171	8,932	2,025	2,025	1,500	(525)	-25.93%
Total: Supplies	8,599	16,160	8,925	8,925	8,900	(25)	-0.28%
Services							
43011 Contractual Services	45,617	58,293	53,200	53,200	49,380	(3,820)	-7.18%
43019 Software Licensing	108,725	115,080	138,374	138,374	149,544	11,170	8.07%
43110 Communications	8,068	8,802	11,360	11,360	11,060	(300)	-2.64%
43140 Postage and Freight	10,452	11,504	12,310	12,310	14,580	2,270	18.44%
43210 Transportation/Subsistence	74,977	59,759	100,917	100,917	64,039	(36,878)	-36.54%
43220 Car Allowance	49,984	48,450	54,000	54,000	46,800	(7,200)	-13.33%
43260 Training	5,163	11,664	14,575	14,575	11,370	(3,205)	-21.99%
43310 Advertising	701	975	1,600	1,600	1,200	(400)	-25.00%
43410 Printing	1,969	2,178	2,000	2,000	2,000	-	0.00%
43610 Utilities	15,637	15,551	17,880	17,880	17,880	-	0.00%
43720 Equipment Maintenance	279	198	550	550	1,100	550	100.00%
43750 Vehicle Maintenance	700	-	800	800	800	-	0.00%
43812 Equipment Replacement Pymt.	-	10,223	14,318	14,318	14,928	610	4.26%
43920 Dues and Subscriptions	2,183	3,649	3,770	3,770	3,529	(241)	-6.39%
Total: Services	324,455	346,326	425,654	425,654	388,210	(37,444)	-8.80%
Capital Outlay							
48710 Minor Office Equipment	9,429	22,381	10,932	10,932	8,045	(2,887)	-26.41%
48720 Minor Office Furniture	2,702	845	1,200	1,200	4,200	3,000	250.00%
48740 Minor Machines & Equipment	-	171	-	-	-	-	-
Total: Capital Outlay	12,131	23,397	12,132	12,132	12,245	113	0.93%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(842)	(2,207)	(2,475)	(2,475)	-	2,475	-100.00%
Total: Interdepartmental Charges	(842)	(2,207)	(2,475)	(2,475)	-	2,475	-100.00%
Department Total	\$ 3,040,090	\$ 3,035,455	\$ 3,344,012	\$ 3,344,012	\$ 3,135,321	\$ (208,691)	-6.24%

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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 and other services and facilities, and maintain environmental quality.
- Keep the Kenai Peninsula unique, prosperous, vibrant, and an attractive place to live by balancing economic benefits of tourism with residents’ quality of life.
- Collect, analyze, and distribute, current and accurate information concerning population, land use, natural resources, and regulatory functions within the Borough.
- Provide information and assistance to other municipalities, local community groups, and the general public regarding subdivision regulations, local option zoning, land use regulations, and land use planning.
- Identify procedures to improve information sharing and problem solving between borough departments.

FY2021 Accomplishments

- Creation of the Resilience and Security Advisory Commission (RSAC).
- Continuation and growth of all Planning Department functions throughout a national pandemic.
- With numerous key positions being open due to retirements and other staff departures, remaining department staff rallied together to ensure that all Planning Department functions were maintained for the public.

- Re-establishment of the Kachemak APC which had been dormant for over 5 years.
- Ordinance 2020-45: Amending KPB Code of Ordinance including Chapter 2.40 – Planning Commission, Title 20 – Subdivisions and Chapter 21.20 Hearings & Appeals. This significant code rewrite has been an ongoing project which is in the final review stages with a goal of implementation in early 2021.
- Migration of historic platting data into the Platting SharePoint platform. This is an ongoing project with a goal of being completed by the end of 2021.
- Streamline the Tax Certificate review and approval using SharePoint.

FY2022 New Initiatives:

- Work with interested communities outside the incorporated cities to help develop locally-driven community plans.
- Assist GIS with the 2020 census.
- Complete update to KPB Code Chapter 20, Platting.
- Moving the Planning Commission over to Granicus meetings/records management software.
- Work with AK Department of Transportation (DOT) and the community of Cooper Landing on the design of the Sterling Highway Bypass.
- Complete field verification and uniform address sign posting of Nikiski/Salamatof E-911 communities.
- Review and update as necessary zoning related chapters of KPB Code Chapter 21, including 21.04, 21.09, 21.10, 21.40, 21.42, 21.44, 21.46.
- Review and update public information on borough zoning including a new webpage for zoning within the borough and an updated KPB zoning map.

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	8.75	8.75	8.00	8.00

Fund 100 Dept 21110	Department Function General Fund Resource Planning Administration - Continued
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Performance Measures

Priority/Goal: Provide improved levels of service while finding ways to cut costs.
Goal: Meet all public requests in a timely manner.
Objective: Provide staff with updated equipment, technology and adequate training to provide timely response to public requests.

Measures:

Description	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Front Counter Walk Ins	1,624	838	1,000	1,700
Calls for Information	4,558	3,426	4,600	4,600
Special Order Maps	942	572	950	950

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

Measures:

Description	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Platting/Planning Reports	195	198	200	200
Public Hearing Notices	5,665	5,008	6,000	6,000
Recorded Plats	118	128	140	140
Provided within time required by the code.	100%	100%	100%	100%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21110 - Resource Planning Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 515,254	\$ 480,426	\$ 539,837	\$ 539,837	\$ 565,836	\$ 25,999	4.82%
40120 Temporary Wages	4,963	4,187	16,120	16,120	20,783	4,663	28.93%
40120 Meeting Allowance PC	28,175	25,225	33,600	33,600	33,600	-	0.00%
40130 Overtime Wages	6,680	11,534	11,618	11,618	11,357	(261)	-2.25%
40210 FICA	48,211	49,105	54,174	54,174	57,131	2,957	5.46%
40221 PERS	150,401	147,963	124,404	124,404	133,158	8,754	7.04%
40321 Health Insurance	181,087	180,075	202,000	202,000	185,500	(16,500)	-8.17%
40322 Life Insurance	831	668	1,341	1,341	1,438	97	7.23%
40410 Leave	55,753	50,556	61,718	61,718	64,931	3,213	5.21%
40511 Other Benefits	841	716	-	-	-	-	-
Total: Personnel	992,196	950,455	1,044,812	1,044,812	1,073,734	28,922	2.77%
Supplies							
42020 Signage Supplies	11,729	5,954	20,000	20,000	-	(20,000)	-100.00%
42120 Computer Software	10	196	3,000	3,000	2,000	(1,000)	-33.33%
42210 Operating Supplies	3,123	6,050	8,500	8,546	8,500	-	0.00%
42230 Fuel, Oil & Lubricants	3,566	3,518	7,000	6,650	7,000	-	0.00%
42310 Repair/Maintenance Supplies	187	197	-	350	-	-	-
42360 Motor Vehicle Repair Supplies	40	6	2,500	2,500	2,500	-	0.00%
42410 Small Tools & Minor Equipment	38	412	7,300	7,300	7,300	-	0.00%
Total: Supplies	18,693	16,333	48,300	48,346	27,300	(21,000)	-43.48%
Services							
43011 Contractual Services	9,967	2,491	20,000	19,954	20,850	850	4.25%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	136	192	200	200	200	-	0.00%
43110 Communications	4,060	4,352	5,000	5,000	5,000	-	0.00%
43140 Postage and Freight	8,707	8,996	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	3,990	2,490	16,350	16,350	16,200	(150)	-0.92%
43210 Transportation/Subsistence PC	19,622	13,306	20,000	20,000	16,500	(3,500)	-17.50%
43220 Car Allowance	3,600	3,036	3,600	3,600	7,200	3,600	100.00%
43221 Car Allowance PC	19,350	18,300	19,800	19,800	19,800	-	0.00%
43260 Training	1,985	1,589	4,300	4,300	5,075	775	18.02%
43260 Training PC	-	240	3,000	3,000	3,000	-	0.00%
43310 Advertising	19,677	21,315	22,000	22,000	22,000	-	0.00%
43410 Printing	210	392	500	500	500	-	0.00%
43610 Utilities	10,300	10,270	12,500	12,500	12,500	-	0.00%
43720 Equipment Maintenance	901	183	3,000	3,000	2,500	(500)	-16.67%
43750 Vehicle Maintenance	746	-	1,500	1,500	1,500	-	0.00%
43810 Rents & Operating Leases	292	342	550	550	550	-	0.00%
43812 Equipment Replacement Pymt.	2,302	6,706	6,706	6,706	5,626	(1,080)	-16.10%
43920 Dues and Subscriptions	2,245	3,051	2,175	2,175	1,975	(200)	-9.20%
43931 Recording Fees	12	64	500	500	500	-	0.00%
Total: Services	113,102	102,315	161,681	161,635	161,476	(205)	-0.13%
Capital Outlay							
48710 Minor Office Equipment	5,540	6,039	4,250	4,250	7,750	3,500	82.35%
48720 Minor Office Furniture	314	495	2,600	2,600	4,600	2,000	76.92%
48740 Minor Machinery & Equipment	-	1,208	-	-	-	-	-
Total: Capital Outlay	5,854	7,742	6,850	6,850	12,350	5,500	80.29%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(79,224)	(87,827)	-	-	-	-	-
Total: Interdepartmental Charges	(79,224)	(87,827)	-	-	-	-	-
Department Total	1,050,621	989,018	\$ 1,261,643	\$ 1,261,643	\$ 1,274,860	\$ 13,217	1.05%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21110 - Resource Planning Administration - Continued

Line-Item Explanations

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

40120 Temporary Wages - PC. Planning commissioners compensation (chairman: 1 x \$150/mgt. x 24 meetings = \$3,600 plus 10 commissioners x \$125/mtg. x 24 meetings = \$30,000).

40120 Temporary Wages. Temporary coverage for staff absences.

42020 Signage Supplies. Decreased due to Addressing Officer moved to GIS division.

42410 Small Tools & Minor Equipment. Ongoing replacement cycle to purchase new phones (4 x \$400 each), iPads (5 x \$650 each), replace scanner (\$500), printer (\$1,000), and misc. small tools (\$950). We have 10 iPads that need to be replaced. We are working towards an ongoing replacement cycle.

43011 Contractual Services. Advisory planning commission budgets (\$7,350) which is an increase of \$2,350 for studies/mailings, RSAC for studies/mailings (\$500), code compliance and right of way surveys (\$10,000), and appeals record costs (\$3,000).

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

43220 Car Allowance. Planning Director and Planner. Increased due to Planner receiving car allowance.

43221 Car Allowance PC. Car allowance for the planning commissioners (11 commissioners x \$150 month x 12 months = \$19,800).

43260 Training. Online courses for Director (\$225), shot gun safety course for 2 staff members (\$200 each), continuing education to include APA Conference, Surveyor's Conference, and Right of Way (IRWA) classes.

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

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

48710 Minor Office Equipment. HP Laser Jet printer replacement (\$3,500), three (3) computers (\$1,150 each), and two (2) battery backups (\$400 each).

48720 Minor Office Furniture. Replace staff chairs (\$800), sit/stand stations (\$800), and desk and storage for directors office (\$3,000).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2021 Estimated	FY2022 Projected	Projected Payments FY2023-2025
2016 Truck **	\$ 11,906	\$ 2,302	\$ 2,302	\$ -
Large Scanner/Printer	4,404	4,404	3,324	6,468
	<u>\$ 16,310</u>	<u>\$ 6,706</u>	<u>\$ 5,626</u>	<u>\$ 6,468</u>

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

Department Function

Fund 100

General Fund

Dept 11232

Resource Planning – Geographic Information Systems

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2021 Accomplishments

- Established and administered Information Hubs <https://covid19.kpb.us> and <https://CARES.kpb.us> to centralize and host critical local level information on COVID-19 metrics such as Daily Case Counts, CARES Relief Funding measures, and the most current Testing and Vaccination Information. Dashboard is used widely and daily by government, school and business administrators.

- Western Kenai Peninsula imagery acquisition scheduled for Spring 2021 including scope and specifications that support Assessing canvas needs allowing for personnel cost reduction, fieldwork risk minimization, and dispersed efficiencies that come with current high quality imagery information. Coordination with other agencies and potential funding partners. Coordinated vendor specifications and deliverables for Eastern Kenai Peninsula imagery acquisition in cooperation with Assessing Department under CARES project.
- Developed custom applications for RSA and decommissioned legacy server.
- Reduced staff time involved in custom map-making by emphasizing online mapping services and providing parcel viewer training events.
- Supported elections in coordination with Clerk with voter district boundary information and establishing systems to process absentee ballot applications (3,600 applications).
- Sat on State 911 working group – Public Safety GIS subgroup. Began investigations into transitioning to Next Generation 911 standards.
- Updated Everbridge (reverse 911) data for OEM.
- Engaged with KPB IMT Covid-19 initial response producing maps and scenario data to support planning, operations, and public information.
- Built map for new Solacom dispatch call-taking software.

FY2022 New Initiatives:

- Upgrade legacy GIS systems to ARCGIS Enterprise. Implement ARCGIS Hub site to provide online, public facing location for data downloads, mobile viewers, etc.
- Building Footprint dataset acquisition and implementation.
- Audit, re-configure, and validate addressing data.
- Continue to increase efficiencies in internal KPB workflows and implement additional business process automation and mobile application development.
- Upgrade ground control (survey level) and develop parcel fabric for the Kenai area.
- Coordinate acquisition of Pictometry in cooperation with Assessing Department according to 5-year property valuation canvassing schedule.

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	4	4	3.25	3.25

Department Function

Fund 100

General Fund

Dept 11232

Resource Planning – Geographic Information Systems - Continued

Performance Measures

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

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

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

Measures:

Key Measures	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Emergency service map books distributed	280	40	30	280 (new imagery is acquired)

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

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

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

Measures:

Key Measures	CY2019 Actual	CY2020 Actual	CY2021 Projected	CY2022 Estimated
156+ tax page updates resulting from new subdivision plats (142 subdivisions recorded, 251 deleted, parcels 375 new parcels created), to date.	185	200	181	200
GIS Online Parcel Viewer(s) visits	380,000	385,000	210,000 (Improved accuracy of view count)	210,000
Major Event Viewers & Data Hub visits		93,000 (Swan Lake Fire Viewer)	136,567 (COVID.KPB.us & CARES.KPB.us)	
Large format map prints	450	631 (Increase due to Swan Lake Fire)	120	200

Priority/Goal: Improve geospatial data related to addressing/emergency response

Objective: Audit address point and street data. Prepare GIS data for transition to Next Generation 911.

Measures:

Description	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Street Name Changes	2	2	5	5
Address Signs Posted	144	75	75	100
Street Address changes	677	521	700	700

Commentary

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

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11232 - Resource Planning - Geographic Information Systems

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 203,978	\$ 192,241	\$ 255,333	\$ 255,333	\$ 257,906	\$ 2,573	1.01%
40120 Temporary Wages	-	-	-	-	8,960	8,960	-
40130 Overtime Wages	-	281	2,781	2,781	7,388	4,607	165.66%
40210 FICA	17,645	18,182	23,047	23,047	24,684	1,637	7.10%
40221 PERS	54,802	62,991	58,121	58,121	60,431	2,310	3.97%
40321 Health Insurance	75,927	71,760	82,063	82,063	86,125	4,062	4.95%
40322 Life Insurance	369	296	628	628	639	11	1.75%
40410 Leave	36,226	32,524	36,188	36,188	38,118	1,930	5.33%
40511 Other Benefits	317	294	-	-	-	-	-
Total: Personnel	389,264	378,569	458,161	458,161	484,251	26,090	5.69%
Supplies							
42020 Signage Supplies	-	-	-	-	15,000	15,000	-
42120 Computer Software	-	8,892	-	-	-	-	-
42210 Operating Supplies	4,037	3,780	7,000	7,000	7,000	-	0.00%
42410 Small Tools & Minor Equipment	-	115	200	200	200	-	0.00%
Total: Supplies	4,037	12,787	7,200	7,200	22,200	15,000	208.33%
Services							
43011 Contractual Services	-	-	-	-	142,160	142,160	-
43019 Software Licensing	65,534	65,000	71,600	71,600	61,600	(10,000)	-13.97%
43110 Communications	1,359	1,337	1,550	1,550	1,550	-	0.00%
43140 Postage and Freight	14	3	125	125	125	-	0.00%
43210 Transportation/Subsistence	212	15	4,634	4,634	2,650	(1,984)	-42.81%
43220 Car Allowance	-	27	-	-	900	900	-
43260 Training	-	-	1,125	1,125	1,100	(25)	-2.22%
43410 Printing	(8,630)	(717)	-	-	1,000	1,000	-
43610 Utilities	6,587	6,573	7,200	7,200	7,200	-	0.00%
43720 Equipment Maintenance	102	89	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	-	-	56,162	56,162	74,657	18,495	32.93%
Total: Services	65,178	72,327	144,396	144,396	294,942	150,546	104.26%
Capital Outlay							
48120 Major Office Equipment	12,229	-	-	-	7,500	7,500	-
48710 Minor Office Equipment	1,829	928	2,750	2,750	1,500	(1,250)	-45.45%
48720 Minor Office Furniture	-	-	1,200	1,200	1,000	(200)	-16.67%
48740 Minor Machinery & Equipment	-	57	-	-	-	-	-
Total: Capital Outlay	14,058	985	3,950	3,950	10,000	6,050	153.16%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	(113,117)	(113,117)	(121,520)	(8,403)	-
60004 Mileage Ticket Credits	-	-	(1,000)	(1,000)	-	1,000	-100.00%
Total: Interdepartmental Charges	-	-	(114,117)	(114,117)	(121,520)	(7,403)	-
Department Total	\$ 472,537	\$ 464,668	\$ 499,590	\$ 499,590	\$ 689,873	\$ 190,283	38.09%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11232 - Resource Planning - Geographic Information Systems

Line-Item Explanations

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

40120 Temporary wages. Seasonal/ GIS Intern to assist with data quality measures, populating and migrating data and conducting field verification of streets, infrastructure and vegetative land cover to validate data sets.

42020 Signage Supplies. Signs, posts, and equipment for E911 physical addressing program. Transferred to GIS budget from Planning Budget due to shifting addressing functions to GIS Division. Reduced amount to \$15,000.

42210 Operating Supplies. Toner, ink cartridges, plotter paper, office supplies, map book paper, spiral binders.

43011 Contractual Services. Ground control survey-priority Kenai area (\$10,000); Enterprise Jumpstart (\$30,000); Aerial Imagery (Pictometry) (\$102,160) in synchronization with Assessing canvas schedule and specifications to enable continued Assessing personnel cost savings and field work risk reduction.

43210 Transportation/Subsistence. Surveying and Mapping Conference in Anchorage, and borough-wide travel for addressing field verification and E911 street sign implementation.

43260 Training. Surveying and Mapping Conference - Anchorage.

48210 Major Office Equipment. Terabyte server capacity to store new imagery (\$7,500).

48710 Minor Office Equipment. Replacement of two battery backups (\$750 each).

48720 Minor Office Furniture. Stand-up desk conversion (\$1,000).

43810 Equipment Replacement Payment. Payments on Spring 2021 Imagery acquisition.

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
Imagery	\$ -	\$ 56,162	\$ 74,657	\$ 223,971

Department Function

Fund 100

General Fund

Dept 21135

Resource Planning - River Center

Mission

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

Program Description

Administer KPB 21.18, Anadromous Waters Habitat Protection Ordinance, which establishes a 50 ft. Habitat Protection District (HPD) along specified water bodies; administer KPB 21.06, Floodplain Management, and promoting sound development in flood hazard areas; administer the Coastal Impact Assistance Program (CIAP) addressing coastal habitat issues; administer KPB 5.14, Habitat Protection Tax Credit, for landowners with a qualifying project along an anadromous stream.

Major Long-term Issues and Concerns

- Initiating broadened public outreach efforts via online meetings on river science issues, publication of a bi-annual newsletter, and increased mail-outs.
- Investigate novel approaches to existing and new developments along highly erodible riverbanks and coastal bluff areas where there is potential of mass failure.
- Address additions or deletions to the Alaska Department of Fish and Game (ADF&G) Anadromous Waters Catalog and evaluate whether updates are appropriate to the list of currently Borough-managed anadromous streams.
- Work with the Federal Emergency Management Administration (FEMA) to update the floodplain maps of the Kenai River to increase accuracy and to provide a current computer model for the engineering analysis required for development in the floodway.
- Cost to contract out for engineering or hydrologist support for evaluation of hydraulic analysis submitted as required by FEMA for proposed floodway development projects.
- Increased maintenance costs for the 21-year-old River Center (RC) facility.
- Create an inventory of structures within the floodway and HPD.

FY2021 Accomplishments

Personnel Management & Facility Management

- Staff worked on the Incident Management Team (IMT) during the emergency disaster.
- Installed approximately 200 feet of bank stabilization along RC streambank.

- Using CARES Act funds, successfully installed multiple monitors and an updated communications system in the main conference room, allowing for maximum space between users.
- Continued participation in the Spruce for Salmon Program, as well as making tree seedlings available to landowners affected by the spruce bark beetle infestation.
- Maintained River Center operations despite the loss of a Resource Planner, River Center Manager, and a temporary 25% staff reduction.

Permit Management

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

Floodplain Management Program Administration

- Floodplain Administrator successfully attained their Certified Floodplain Manager credentials.
- Received new floodplain inundation maps showing the base flood depths for three flood-prone neighborhoods in Seward.
- Began work with the Federal Emergency Management Administration to update the floodplain maps of the Kenai River to increase accuracy and to provide a current computer model for the engineering analysis required for development in the floodway. The final regulatory maps are expected in 2024.
- Successfully attained annual recertification in the Community Rating System (CRS) program. Actively pursuing an improved rating that provides reduced flood insurance premiums to policyholders in the regulatory floodplain.
- Continue to work with Seward Bear Creek Flood Service Area Board to reduce streambed sediment loading in residential areas by streamlining dredging permit process.

Anadromous Waters Habitat Protection District Administration

- Participation in the Anadromous Waters Habitat Protection Working Group, and coordinated with staff and working group members.
- Increased collaboration with agencies and organizations on the southern peninsula on issues including bluff erosion, salmon and watershed research useful for land management and RC resources.
- In conjunction with the Code Compliance Officer, RC staff worked with multiple property owners to resolve violations and compliance issues.

Department Function

Fund 100

General Fund

Dept 21135

Resource Planning - River Center - Continued

FY2022 New Initiatives

- Replace the main interior security gate. The gate is aged, and is nearing the end of its utility life. The River Center has one of the largest public meeting rooms available locally, and we expect the room and gate’s usage to increase.
 - Acquire new flood stage inundation maps for the Kenai River from the Army Corps of Engineers, and publish to the National Weather Service website, expected July 2021.
 - Continue developing additional efficiencies in SharePoint, including reporting functions and better data management.
- Implement new public outreach and education programs to increase permitting awareness and future compliance.
 - Hire and train new River Center Manager.
 - Continue to offer wildfire break spruce trees stockpiled at the River Center for public use on streambank restoration projects.
 - Increase the volume of tax credit, post-project, and vegetation management site visits.
 - Implement a fee schedule to offset the cost of services provided by the River Center.

Performance Measures

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

Measures:

Permits Issued	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
50 ft. Habitat Protection District (HPD)	312	374	245	400
Floodplain	251	241	195	300
HPD Tax Credits	5	12	7	20
Plat Reviews	153	138	166	160
Floodplain Determinations	214	324	266	375
Elevation Certificates	12	8	10	10
Public Outreach Projects	6	6	8	10

Processing Time (days)	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
50 ft. Habitat Protection District (HPD)	30	12	8	12	8
Floodplain Management	30	16	8	7	6
Plat Reviews	12	6	1	1	1

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	5	5	4	4

Department Function

Fund 100

General Fund

Dept 21135

Resource Planning - River Center - Continued

Commentary

In FY 2022, the River Center staff will be focused on increasing our public outreach efforts to improve awareness of Borough regulations and to improve voluntary compliance.

Revenues

Reimbursement for shared operations and maintenance of the Donald E. Gilman facility are received annually from state agencies, estimated at \$40,000 for FY 2022.

Reimbursement for use of space at the Donald E. Gilman facility are received annually from E911 department, estimated at \$19,785 for FY 2022.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21135 - Resource Planning - River Center

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 290,479	\$ 219,601	\$ 278,016	\$ 278,016	\$ 291,715	\$ 13,699	4.93%
40120 Temporary Wages	-	2,539	3,750	3,750	4,000	250	6.67%
40130 Overtime Wages	2,937	2,933	2,921	2,921	3,000	79	2.70%
40210 FICA	24,091	18,061	24,949	24,949	26,490	1,541	6.18%
40221 PERS	81,947	68,479	63,513	63,513	66,656	3,143	4.95%
40321 Health Insurance	100,095	80,043	101,000	101,000	106,000	5,000	4.95%
40322 Life Insurance	498	314	691	691	723	32	4.63%
40410 Leave	34,567	23,892	30,086	30,086	35,683	5,597	18.60%
40511 Other Benefits	492	316	-	-	-	-	-
Total: Personnel	535,106	416,178	504,926	504,926	534,267	29,341	5.81%
Supplies							
42120 Computer Software	-	392	400	400	400	-	0.00%
42210 Operating Supplies	1,875	1,708	4,000	4,000	3,000	(1,000)	-25.00%
42230 Fuel, Oils & Lubricants	624	612	1,400	1,400	1,000	(400)	-28.57%
42250 Uniforms	361	365	400	400	400	-	0.00%
42310 Repair/Maintenance Supplies	1,700	1,622	2,000	2,000	2,000	-	0.00%
42360 Motor Vehicle Supplies	-	-	2,000	2,000	-	(2,000)	-100.00%
42410 Small Tools & Minor Equipment	60	625	400	400	300	(100)	-25.00%
Total: Supplies	4,620	5,324	10,600	10,600	7,100	(3,500)	-33.02%
Services							
43011 Contractual Services	14,061	1,475	14,710	24,340	33,010	18,300	75.18%
43019 Software Licensing	237	255	500	500	500	-	0.00%
43110 Communications	10,997	9,697	15,000	15,000	13,000	(2,000)	-13.33%
43140 Postage and Freight	1,694	2,945	5,000	5,000	5,000	-	0.00%
43210 Transportation/Subsistence	4,579	3,534	6,000	12,500	9,178	3,178	25.42%
43220 Car Allowance	3,600	3,223	3,600	1,300	3,600	-	0.00%
43260 Training	115	1,206	3,500	100	1,500	(2,000)	-2000.00%
43310 Advertising	1,231	727	2,500	2,500	2,500	-	0.00%
43410 Printing	213	570	2,500	2,395	2,500	-	0.00%
43510 Insurance Premium	18,535	20,484	21,703	21,703	21,174	(529)	-2.44%
43610 Utilities	31,410	30,835	37,000	37,000	33,000	(4,000)	-10.81%
43720 Equipment Maintenance	1,715	1,568	2,500	1,500	2,200	(300)	-20.00%
43750 Vehicle Maintenance	-	-	500	-	500	-	-
43780 Buildings/Grounds Maintenance	13,469	22,832	21,000	22,200	38,959	17,959	80.90%
43810 Rents and Operating Leases	-	90	105	210	115	10	4.76%
43812 Equipment Replacement Payment	4,802	4,802	4,802	4,802	4,802	-	0.00%
43920 Dues and Subscriptions	1,755	818	921	421	646	(275)	-65.32%
43931 Recording Fees	56	-	100	100	100	-	0.00%
Total: Services	108,469	105,061	141,941	151,571	172,284	30,343	21.38%
Capital Outlay							
48710 Minor Office Equipment	-	706	2,000	2,000	2,150	150	100.00%
48720 Minor Office Furniture	-	-	-	-	600	600	-
Total: Capital Outlay	-	706	2,000	2,000	2,750	750	37.50%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	16,500	6,870	-	(16,500)	-240.17%
60004 Mileage Ticket Credits	-	(387)	-	-	-	-	100.00%
Total: Interdepartmental Charges	-	(387)	16,500	6,870	-	(16,500)	-100.00%
Department Total	\$ 648,195	\$ 526,882	\$ 675,967	\$ 675,967	\$ 716,401	\$ 40,434	5.98%

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21135 - Resource Planning - River Center - Continued

Line-Item Explanations

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

42210 Operating Supplies. Adaptations to COVID have resulted in more digital outreach, thus decreasing the need for operating supplies.

42230 Fuel, Oils & Lubricants. Decrease reflects the infrequent use of vehicle and site visits in winter months.

42250 Uniforms. Basic uniform items needed for new employees such as rain jackets, boots, etc. (\$400).

42360 Motor Vehicle Supplies. Decrease reflects one-time purchase and installation of new truck tires in FY2021.

43011 Contractual Services. Increased due to one-time fee to upload real-time flood inundation maps of the Kenai River to the National Weather Service website (\$8,000). Also includes janitorial services (\$22,800), a savings of \$10,200/year from previous contract thru Human Resources, security alarm (\$720), toilet pumping (\$500), and misc. small contracts (\$990).

43210 Transportation/Subsistence. Staff travel for training (to include local workshops), HPD and floodplain site visits, estimated 150 visits borough-wide. Reduced budget for fly-in/remote site visits to increase local site visit capacity.

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

43610 Utilities. Decreased due to average utility usage in recent years trending lower than budgeted.

43780 Building/Grounds Maintenance. Increased due to one-time control system update (\$8,589), and one-time replacement of failing internal security gate (\$10,000). These two items are to be paid from funds currently held in restricted fund balance per past lease agreements.

48710 Minor Office Equipment. Continue 5-year rotational replacement of staff phone systems (\$400 each), and staff computers (\$1,750 each), one per year.

48720 Minor Office Furniture. Continue rotational replacement of staff computer chairs (\$600 each), one per year.

60000 Charges (To) From Other Depts. Decrease reflects the janitorial services previously provided thru HR in FY2021, these have been reclassified to contract services in FY2022.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2021 Estimated	FY2022 Projected	Projected Payments FY2023-2025
Vehicle	\$ 14,045	\$ 4,802	\$ 4,802	\$ 4,802

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Resource Planning Department Totals**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,009,711	\$ 892,268	\$ 1,073,186	\$ 1,073,186	\$ 1,115,457	42,271	3.94%
40120 Temporary Wages	33,138	31,951	53,470	53,470	67,343	13,873	25.95%
40130 Overtime Wages	9,617	14,748	17,320	17,320	21,745	4,425	25.55%
40210 FICA	89,947	85,348	102,170	102,170	108,305	6,135	6.00%
40221 PERS	287,150	279,433	246,038	246,038	260,245	14,207	5.77%
40321 Health Insurance	357,109	331,878	385,063	385,063	377,625	(7,438)	-1.93%
40322 Life Insurance	1,698	1,278	2,660	2,660	2,800	140	5.26%
40410 Leave	126,546	106,972	127,992	127,992	138,732	10,740	8.39%
40511 Other Benefits	1,650	1,326	-	-	-	-	-
Total: Personnel	1,916,566	1,745,202	2,007,899	2,007,899	2,092,252	84,353	4.20%
Supplies							
42020 Signage Supplies	11,729	5,954	20,000	20,000	15,000	(5,000)	-25.00%
42120 Computer Software	10	9,480	3,400	3,400	2,400	(1,000)	-29.41%
42210 Operating Supplies	9,035	11,538	19,500	19,546	18,500	(1,000)	-5.13%
42230 Fuel, Oil & Lubricants	4,190	4,130	8,400	8,050	8,000	(400)	-4.76%
42250 Uniforms	361	365	400	400	400	-	0.00%
42310 Repair/Maintenance Supplies	1,887	1,819	2,000	2,350	2,000	-	0.00%
42360 Motor Vehicle Supplies	40	6	4,500	4,500	2,500	(2,000)	-44.44%
42410 Small Tools & Minor Equipment	98	1,152	7,900	7,900	7,800	(100)	-1.27%
Total: Supplies	27,350	34,444	66,100	66,146	56,600	(9,400)	-14.22%
Services							
43011 Contractual Services	24,028	3,966	34,710	44,294	196,020	161,310	464.74%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019 Software Licensing	65,907	65,447	72,300	72,300	62,300	(10,000)	-13.83%
43110 Communications	16,416	15,386	21,550	21,550	19,550	(2,000)	-9.28%
43140 Postage and Freight	10,415	11,944	20,125	20,125	20,125	-	0.00%
43210 Transportation/Subsistence	28,403	19,345	46,984	53,484	44,528	(2,456)	-5.23%
43220 Car Allowance	7,200	6,286	7,200	4,900	11,700	4,500	62.50%
43221 Car Allowance PC	19,350	18,300	19,800	19,800	19,800	-	0.00%
43260 Training	2,100	3,035	11,925	8,525	10,675	(1,250)	-10.48%
43310 Advertising	20,908	22,042	24,500	24,500	24,500	-	0.00%
43410 Printing	(8,207)	245	3,000	2,895	4,000	1,000	33.33%
43510 Insurance Premium	18,535	20,484	21,703	21,703	21,174	(529)	-2.44%
43610 Utilities	48,297	47,678	56,700	56,700	52,700	(4,000)	-7.05%
43720 Equipment Maintenance	2,718	1,840	7,500	6,500	6,700	(800)	-10.67%
43750 Vehicle Maintenance	746	-	2,000	1,500	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	13,469	22,832	21,000	22,200	38,959	17,959	85.52%
43810 Rents & Operating Leases	292	432	655	760	665	10	1.53%
43812 Equipment Replacement Pymt.	7,104	11,508	67,670	67,670	85,085	17,415	25.74%
43920 Dues and Subscriptions	4,000	3,869	3,096	2,596	2,621	(475)	-15.34%
43931 Recording Fees	68	64	600	600	600	-	0.00%
Total: Services	286,749	279,703	448,018	457,602	628,702	180,684	40.33%
Capital Outlay							
48120 Major Office Equipment	12,229	-	-	-	7,500	7,500	-
48710 Minor Office Equipment	7,369	7,673	9,000	9,000	11,400	2,400	26.67%
48720 Minor Office Furniture	314	495	3,800	3,800	6,200	2,400	63.16%
48740 Minor Machinery & Equipment	-	1,265	-	-	-	-	-
Total: Capital Outlay	19,912	9,433	12,800	12,800	25,100	12,300	96.09%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(79,224)	(87,827)	(96,617)	(106,247)	(121,520)	(24,903)	-
60004 Mileage Ticket Credits	-	(387)	(1,000)	(1,000)	-	1,000	-100.00%
Total: Interdepartmental Charges	(79,224)	(88,214)	(97,617)	(107,247)	(121,520)	(23,903)	24.49%
Department Total	\$ 2,171,353	\$ 1,980,568	\$ 2,437,200	\$ 2,437,200	\$ 2,681,134	\$ 244,034	10.01%

Department Function

Fund 100

General Fund

Dept 6XXXX

Senior Citizens Grant Program

Department Function

Mission: The Kenai Peninsula Borough Code of Ordinances, Chapter 5.22, established the Senior Citizens Grant Program funding. To be eligible for 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; and
 - 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.

Population data from the 2010 Federal census is used in determining the allocation of the program funds. The FY2022 allocation is as follows:

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2022 Funding</u>
Anchor Point Seniors	625	7.34	\$ 44,869
Cooper Landing Seniors	260	3.05	18,665
Homer Seniors	1,848	21.71	132,884
Kenai Seniors	2,356	20.65	169,221
Nikiski Seniors	738	8.67	52,981
Ninilchik Seniors	420	4.33	30,159
Seldovia Seniors	150	1.76	10,770
Seward Seniors	658	7.73	47,238
Soldotna Seniors	1,369	14.87	98,295
Sterling Seniors	<u>841</u>	<u>9.88</u>	<u>60,376</u>
Total Senior Centers	9,265	100.00	\$665,458
Friendship Center –Homer			17,754
Forget-Me-Not Day Care			<u>36,282</u>
Total Senior Program			<u>\$719,494</u>

Kenai Peninsula Borough Budget Detail

Fund 100 Senior Citizens Grant Program

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Senior Citizens Grant Program						
62110 Anchor Point Seniors	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	\$ 44,869	- 0.00%
62115 Cooper Landing Seniors	18,665	18,665	18,665	18,665	18,665	- 0.00%
62120 Homer Seniors	132,668	132,668	132,884	132,884	132,884	- 0.00%
62130 Kenai Seniors	126,207	126,207	169,221	169,221	169,221	- 0.00%
62140 Ninilchik Seniors	26,491	26,491	30,159	30,159	30,159	- 0.00%
62150 Seward Seniors	47,238	47,238	47,238	47,238	47,238	- 0.00%
62160 Seldovia Seniors	10,770	8,418	10,770	10,770	10,770	- 0.00%
62170 Soldotna Seniors	90,886	90,886	98,295	98,295	98,295	- 0.00%
62180 Sterling Seniors	60,376	60,376	60,376	60,376	60,376	- 0.00%
63190 Nikiski Seniors	52,981	52,981	52,981	52,981	52,981	- 0.00%
Total Senior Citizens	611,151	608,799	665,458	665,458	665,458	- 0.00%
Adult Day Care Centers						
62125 Friendship Center - Homer	17,754	17,754	17,754	17,754	17,754	- 0.00%
62195 Forget-Me-Not Care Center	33,045	33,045	36,282	36,282	36,282	- 0.00%
Total Adult Day Care Centers	50,799	50,799	54,036	54,036	54,036	- 0.00%
Total Senior Citizens Program	\$ 661,950	\$ 659,598	\$ 719,494	\$ 719,494	\$ 719,494	- 0.00%

Line-Item Explanations

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

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

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

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

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

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

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

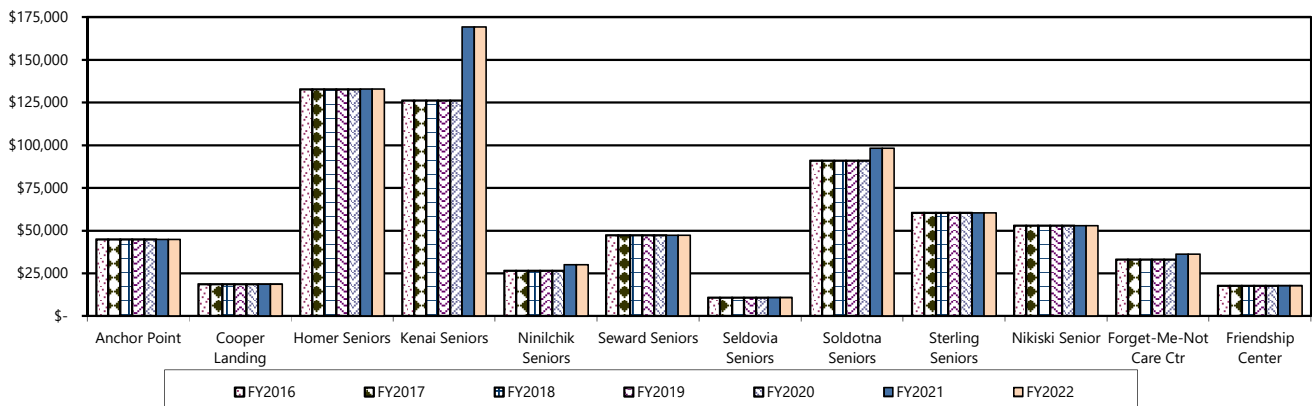
62125 Friendship Center – Homer: Payroll costs to support essential and supportive services.

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

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

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

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



Department Function

Fund 100

General Fund

Dept 94900

Business and Economic Development

Program Authority and Descriptions

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

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

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

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

- Update the annual Comprehensive Economic Development Strategy document on demographics, community development, infrastructure business development, etc.
- Host the 2022 Kenai Peninsula Industry Outlook Forum. to inform citizens, businesses and policy makers of the upcoming projects and economic development opportunities for the Kenai Peninsula.
- Manage the Business Innovation Center providing business plan development, bookkeeping, office management, market research, tenancy space, shared office services, and workforce development for new and expanding businesses.
- Update the Situations and Prospect of the Kenai Peninsula Borough report on economic data, demographics, population growth, industry spotlights, municipality profiles, etc.

Funding for FY2022 is budgeted at \$100,000 to supplement KPEDD personnel costs.

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

- Advising hours: 1,612.5
- Clients advised: 225
- New businesses started & bought: 30
- Jobs supported: 325
- Capital infusion: \$3.3 million

Funding for FY2022 is budgeted at \$100,000 to supplement personnel, contractual, facilities and administrative costs.

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

Funding for FY2022 is budgeted at \$100,000 to provide funding for contractual services.

Contractual Services – 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 FY2022 is budgeted at \$100,000 to provide funding for contractual services.

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 94900 - Economic Development**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43009 Economic Development District	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
43011 Small Business Development Center	100,000	100,000	100,000	100,000	100,000	-	0.00%
43016 KPB Public Relations	-	33,907	50,000	50,000	100,000	50,000	100.00%
43018 KPB Promotion	-	-	50,000	50,000	100,000	50,000	100.00%
43021 Peninsula Promotion - KPTMC	100,000	50,661	60,000	60,000	-	(60,000)	-100.00%
Total: Services	300,000	284,568	360,000	360,000	400,000	40,000	11.11%
Department Total	\$ 300,000	\$ 284,568	\$ 360,000	\$ 360,000	\$ 400,000	\$ 40,000	11.11%

Line-Item Explanations

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

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

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

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

**Kenai Peninsula Borough
Budget Detail**

**Fund 100
Department 94910 - Non Departmental**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40511 Other Benefits	\$ 5,096	\$ 1,508	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
Total: Personnel	5,096	1,508	50,000	50,000	50,000	-	0.00%
Services							
43011 Contract Services -SPREP project	-	200,380	225,000	225,000	225,000	-	0.00%
43011 Contract Services -Facility Mgmt Plan	-	415	-	219,585	-	-	-
43510 Insurance Premium	74,877	85,315	95,000	95,000	103,924	8,924	9.39%
43905 Uncollectable Expense	-	54,615	-	-	-	-	-
Total: Services	74,877	340,725	320,000	539,585	328,924	8,924	2.79%
Capital Outlay							
48720 Minor Office Furniture	966	-	-	-	-	-	-
Total: Capital Outlay	966	-	-	-	-	-	-
Transfers							
50235 Eastern Peninsula Highway Emergency SA	350,000	350,000	284,621	284,621	215,067	(69,554)	-24.44%
50241 S/D Operations	49,738,432	52,489,253	50,000,000	47,888,909	48,000,000	(2,000,000)	-4.00%
50242 Postsecondary Education	814,308	842,963	849,848	849,848	851,747	1,899	0.22%
50260 Disaster relief	436,654	127,246	-	1,268,100	-	-	-
50264 911 Communications Fund	300,000	502,251	700,000	811,869	151,673	(548,327)	-78.33%
50290 Solid Waste	7,306,501	7,790,207	7,962,312	8,186,944	12,704,857	4,742,545	59.56%
50308 School Debt	3,790,991	3,783,480	3,744,255	3,661,350	3,650,125	(94,130)	-2.51%
50349 Bond Issue Expense Fund	1,875	375	10,000	10,000	10,000	-	0.00%
50400 School Capital Projects	1,625,000	2,660,000	1,250,000	1,955,000	2,250,000	1,000,000	80.00%
50407 General Govt. Capital Projects	-	250,000	250,000	375,000	250,000	-	0.00%
50407 General Govt. Capital Projects - PILT	-	-	-	-	112,500	112,500	-
50441 Nikiski Fire SA Capital Projects	-	-	-	-	175,000	175,000	-
50442 Bear Creek Fire SA Capital Projects	-	-	-	-	175,000	175,000	-
50443 CES Capital Projects	-	-	-	-	175,000	175,000	-
50444 WESA Capital Projects	-	-	-	-	175,000	175,000	-
50446 KESA Capital Projects	-	-	-	-	175,000	175,000	-
Total: Transfers	64,363,761	68,795,775	65,051,036	65,291,641	69,070,969	4,019,933	6.18%
Interdepartmental Charges							
60000 Charges (To)/From Other Depts.	(531,135)	(523,596)	(775,546)	(775,546)	(710,000)	65,546	-
Total: Interdepartmental Charges	(531,135)	(523,596)	(775,546)	(775,546)	(710,000)	65,546	-
Department Total	\$ 63,913,565	\$ 68,614,412	\$ 64,645,490	\$ 65,105,680	\$ 68,739,893	\$ 4,094,403	6.33%

**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 95% of the cost of the Addressing Officer and other cost not eligible to be covered by the e911 surcharge. Increased to provide funding for 3 dispatchers.

50290 Transfer to Solid Waste. For the operations and management of the Solid Waste Department (\$12,704,857).

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$3,650,125).

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

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

60000 Charges (to) From other Departments. (\$710,000). Amount included in the operating budget of the Maintenance & capital projects departments expected to be charged to the general fund \$170,000 and indirect cost recovery from Borough capital projects and grants (\$280,000). 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 (\$600,000).

For capital projects information on this department - See the Capital Projects section pages 350, 351-352, 359, 373-384.

**Kenai Peninsula Borough
Budget Detail**

Fund 100 Total - General Fund

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
40XXX Total: Personnel	\$ 13,142,753	\$ 12,934,624	\$ 14,344,885	\$ 14,344,885	\$ 14,473,602	\$ 128,717	0.90%
42XXX Total: Supplies	133,665	148,760	204,846	204,892	190,176	(14,670)	-7.16%
43XXX Total: Services	3,621,242	3,925,365	4,696,563	5,342,688	5,384,783	688,220	14.65%
48XXX Total: Capital Outlay	146,196	108,037	108,941	108,941	113,707	4,766	4.37%
50XXX Total: Transfers	64,363,761	68,795,775	65,051,036	65,291,641	69,070,969	4,019,933	6.18%
6XXXX Total: Interdepartmental Charges	(1,076,391)	(1,057,633)	(1,521,561)	(1,517,146)	(1,457,194)	64,367	-4.23%
Fund Totals	\$ 80,331,226	\$ 84,854,928	\$ 82,884,710	\$ 83,775,901	\$ 87,776,043	\$ 4,891,333	5.90%

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:

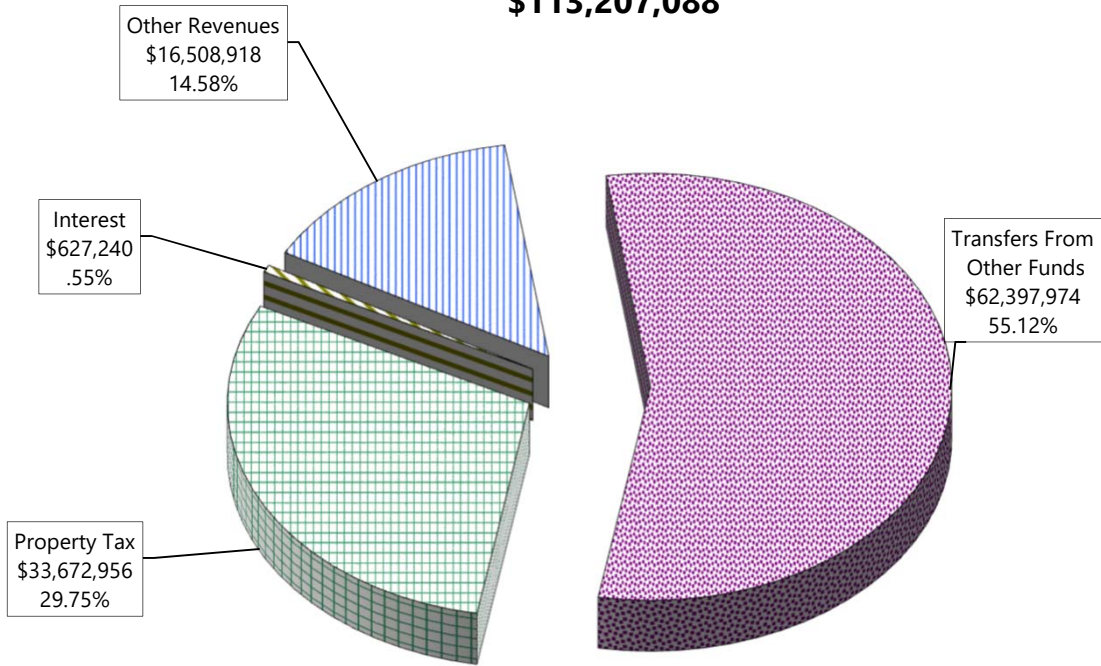
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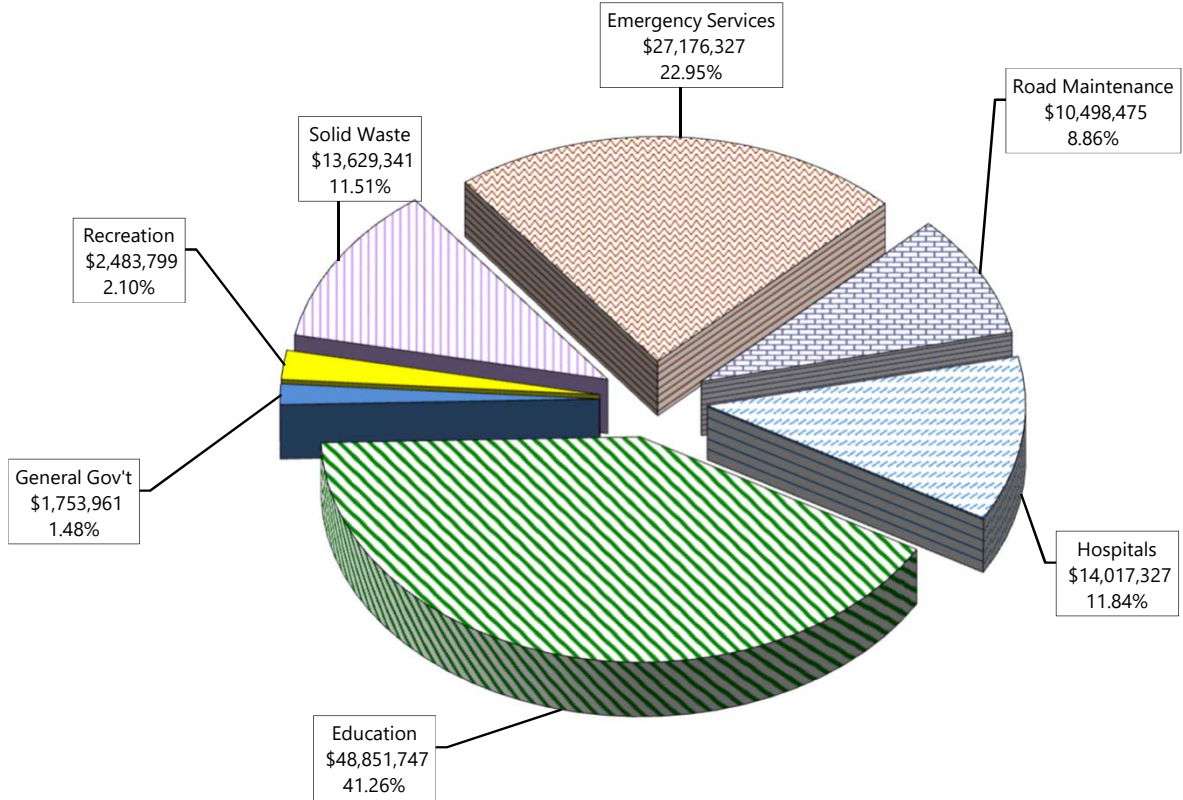
Total Special Revenue Funds - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Property Taxes								
Real	\$ 22,153,700	\$ 22,846,650	\$ 21,904,904	\$ 22,434,040	\$ 24,384,333	\$ 24,738,554	\$ 24,504,635	\$ 24,728,742
Personal	1,112,400	1,117,526	1,000,687	1,181,261	1,134,136	1,158,351	1,141,611	1,134,230
Oil & Gas (AS 43.56)	7,687,946	7,811,765	7,172,457	7,527,890	7,393,137	7,513,909	7,226,898	7,192,682
Interest	72,075	80,222	67,303	67,443	69,042	69,907	69,498	70,150
Flat Tax	229,281	260,894	228,386	227,937	227,986	232,495	237,093	241,782
Motor Vehicle Tax	497,781	430,858	506,064	506,064	464,322	472,570	482,021	491,661
Total Property Taxes	31,753,183	32,547,915	30,879,801	31,944,635	33,672,956	34,185,786	33,661,756	33,859,247
Federal Revenue	52,648	3,476	-	2,125,639	-	-	-	-
State Revenue	933,883	1,377,032	115,000	115,000	1,925,819	2,160,069	2,237,754	2,235,979
Interest Earnings	1,356,614	1,344,935	523,516	523,500	627,240	540,817	511,985	474,521
Other Revenue	14,174,982	13,931,297	14,536,928	14,403,928	14,583,099	14,634,438	13,750,533	10,291,808
Total Revenues	48,271,310	49,204,655	46,055,245	49,112,702	50,809,114	51,521,110	50,162,028	46,861,555
Other Financing Sources:								
Transfer From Other Funds	58,969,212	62,299,261	61,538,524	59,763,934	62,397,974	55,799,825	54,947,353	55,622,762
Total Other Financing Sources	58,969,212	62,299,261	61,538,524	59,763,934	62,397,974	55,799,825	54,947,353	55,622,762
Total Revenues and Other Financing Sources	107,240,522	111,503,916	107,593,769	108,876,636	113,207,088	107,320,935	105,109,381	102,484,317
Expenditures:								
Personnel	22,939,291	21,598,660	25,739,381	25,957,854	29,198,726	29,763,830	30,399,578	31,076,194
Supplies	2,120,670	2,040,890	2,468,881	2,493,025	2,667,014	2,679,928	2,733,611	2,788,369
Services	18,579,491	19,153,143	21,346,136	22,050,363	22,000,609	22,631,973	23,191,799	23,597,808
Capital Outlay	537,705	706,776	606,855	787,140	859,652	628,334	570,436	596,827
Interdepartmental Charges	311,496	61,729	222,313	231,445	326,411	314,717	320,636	329,219
Total Expenditures	44,488,653	43,561,198	50,383,566	51,519,827	55,052,412	56,018,782	57,216,060	58,388,417
Operating Transfers To:								
Land Trust Investment Fund	5,275,000	285,505	500,000	612,342	500,000	400,000	300,000	300,000
Special Revenue Funds	39,343,768	41,765,416	40,379,011	40,367,851	37,011,944	33,462,373	33,135,106	32,977,414
Internal Service Funds	50,701	(10,912)	-	-	-	-	-	-
Capital Projects Fund	5,850,000	8,850,000	5,750,000	5,645,000	12,423,768	6,700,000	6,700,000	6,395,000
Debt Service Fund	13,470,994	13,327,755	13,429,482	13,429,482	13,422,853	13,415,701	11,332,065	9,085,690
Total Operating Transfers	63,990,463	64,217,764	60,058,493	60,054,675	63,358,565	53,978,074	51,467,171	48,758,104
Total Expenditures and Operating Transfers	108,479,116	107,778,962	110,442,059	111,574,502	118,410,977	109,996,856	108,683,231	107,146,521
Net Results From Operations	(1,238,594)	3,724,954	(2,848,290)	(2,697,866)	(5,203,889)	(2,675,921)	(3,573,850)	(4,662,204)
Projected Lapse	-	-	1,390,196	3,248,961	1,562,629	1,628,595	1,661,773	1,699,263
Change in Fund Balance	(1,238,594)	3,724,954	(1,458,094)	551,095	(3,641,260)	(1,047,326)	(1,912,077)	(2,962,941)
Beginning Fund Balance	30,230,669	28,992,075	32,717,029	32,717,029	33,268,124	29,626,864	28,579,538	26,667,461
Ending Fund Balance	\$ 28,992,075	\$ 32,717,029	\$ 31,258,935	\$ 33,268,124	\$ 29,626,864	\$ 28,579,538	\$ 26,667,461	\$ 23,704,520

Special Revenue Funds
Where the Money Comes From FY2022
\$113,207,088



Special Revenue Funds
Appropriations By Function - FY2022
\$118,410,977



**Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2022**

	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	654,736	189,475	425,088	2,846,135	6,112	458,086	-	487,783
Personal	37,365	495	48,597	118,496	777	7,927	-	20,748
Oil & Gas (AS 43.56)	1,010,285	-	229,854	118,107	-	-	-	106
Total Taxable Value	1,702,386	189,970	703,539	3,082,738	6,889	466,013	-	508,637
Mill Rate	2.70	3.25	2.95	2.85	1.00	2.95	-	0.75
Property Taxes								
Real	\$ 1,767,787	\$ 615,794	\$ 1,254,010	8,111,485	\$ 6,112	\$ 1,351,354	\$ -	\$ 365,837
Personal	98,868	1,577	140,494	330,959	761	22,917	-	15,250
Oil & Gas (AS 43.56)	2,727,770	-	678,069	336,605	-	-	-	80
Interest	9,189	968	4,504	18,000	-	1,800	-	762
Flat Tax	10,980	2,700	3,401	53,728	450	3,375	-	12,712
Motor Vehicle Tax	47,484	14,804	11,100	138,661	-	25,896	-	7,936
Total Property Taxes	4,662,078	635,843	2,091,578	8,989,438	7,323	1,405,342	-	402,577
Interest Revenue	103,779	12,959	19,262	148,680	-	13,788	13,151	10,133
Other Revenue	340,000	94,073	157,000	846,000	-	40,000	-	-
Transfer From Other Funds	-	-	-	7,455	-	-	215,067	-
Total Revenues and Other Financing Sources	5,105,857	742,875	2,267,840	9,991,573	7,323	1,459,130	228,218	412,710
Expenditures								
Personnel	4,199,261	260,743	1,434,637	7,797,880	-	928,951	-	189,103
Supplies	310,513	26,445	138,139	435,020	-	108,000	2,393	4,260
Services	877,427	169,196	371,729	1,192,827	-	273,007	310,777	198,619
Capital Outlay	144,402	10,536	127,360	212,742	-	102,000	61,000	12,147
Payment to School District	-	-	-	-	-	-	-	-
Interdepartmental Charges	135,215	11,673	51,797	240,962	-	35,299	9,653	40,136
Total Expenditures	5,666,818	478,593	2,123,662	9,879,431	-	1,447,257	383,823	444,265
Transfers to Other Funds	360,009	355,752	398,040	1,904,458	7,455	166,345	11,954	-
Total Expenditures and Operating Transfers	6,026,827	834,345	2,521,702	11,783,889	7,455	1,613,602	395,777	444,265
Net Results From Operations	(920,970)	(91,470)	(253,862)	(1,792,316)	(132)	(154,472)	(167,559)	(31,555)
Projected Lapse	311,675	28,716	106,183	296,383	-	50,654	10,019	10,751
Change in Fund Balance	(609,295)	(62,754)	(147,679)	(1,495,933)	(132)	(103,818)	(157,540)	(20,804)
Beginning Fund Balance	5,056,200	647,940	963,093	7,434,014	132	689,385	657,540	506,672
Ending Fund Balance	\$ 4,446,905	\$ 585,186	\$ 815,414	\$ 5,938,081	\$ -	\$ 585,567	\$ 500,000	\$ 485,868

(Continued)

Combined Revenues and Appropriations - continued
Special Revenue Funds
Fiscal Year 2022

	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	-	654,736	75,427	4,394,542	-	-	-	-
Personal	-	38,342	791	195,609	-	-	-	-
Oil & Gas (AS 43.56)	-	1,050,477	-	1,370,937	-	-	-	-
Total Taxable Value	-	1,743,555	76,218	5,961,088	-	-	-	-
Mill Rate	-	1.00	0.75	1.40	-	-	-	-
Property Taxes								
Real	\$ -	\$ 654,736	\$ 56,570	\$ 6,152,359	\$ -	\$ -	\$ -	\$ -
Personal	-	37,575	581	268,376	-	-	-	-
Oil & Gas (AS 43.56)	-	1,050,477	-	1,919,312	-	-	-	-
Interest	-	7,615	-	16,680	-	-	-	-
Flat Tax	-	3,665	3,036	44,817	-	-	-	-
Motor Vehicle Tax	-	17,587	277	130,607	-	-	-	-
Total Property Taxes	-	1,771,655	60,464	8,532,151	-	-	-	-
Interest Revenue	-	25,082	2,198	91,277	500	14,979	-	-
Other Revenue	3,408,376	235,340	1,050	-	-	-	-	-
Transfer From Other Funds	406,848	-	-	-	12,000	200,000	48,000,000	851,747
Total Revenues and Other Financing Sources	3,815,224	2,032,077	63,712	8,623,428	12,500	214,979	48,000,000	851,747
Expenditures								
Personnel	2,729,296	1,310,227	-	911,028	2,000	-	6,655,330	-
Supplies	16,300	144,897	3,500	66,550	-	-	962,847	-
Services	642,083	630,417	56,425	5,333,690	10,000	-	4,379,811	851,747
Capital Outlay	47,669	30,000	3,850	5,000	-	-	24,916	-
Payment to School District	-	-	-	-	-	-	36,537,314	-
Interdepartmental Charges	113,117	52,889	1,594	157,907	300	-	(560,218)	-
Total Expenditures	3,548,465	2,168,430	65,369	6,474,175	12,300	-	48,000,000	851,747
Transfers to Other Funds	-	250,000	-	4,012,000	-	-	-	-
Total Expenditures and Operating Transfers	3,548,465	2,418,430	65,369	10,486,175	12,300	-	48,000,000	851,747
Net Results From Operations	266,759	(386,353)	(1,657)	(1,862,747)	200	214,979	-	-
Projected Lapse	106,454	75,895	1,961	356,080	-	-	-	-
Change in Fund Balance	373,213	(310,458)	304	(1,506,667)	200	214,979	-	-
Beginning Fund Balance	1,423,619	1,254,090	109,920	4,563,861	39,128	748,931	1,394,959	-
Ending Fund Balance	\$ 1,796,832	\$ 943,632	\$ 110,224	\$ 3,057,194	\$ 39,328	\$ 963,910	\$ 1,394,959	\$ -

Combined Revenues and Appropriations - continued
Special Revenue Funds
Fiscal Year 2022

	<u>General Government</u>		<u>Soild Waste</u>	<u>Hospitals</u>			<u>Total</u>
	<u>Land Trust</u>	<u>Nikiski Senior</u>	<u>Solid Waste</u>	<u>Central Kenai Peninsula Hospital</u>	<u>South Kenai Peninsula Hospital Debt prior</u>	<u>South Kenai Peninsula Hospital Operations</u>	
Taxable Value (000'S):							
Real	-	574,099	-	4,295,164	1,730,009	1,743,667	
Personal	-	33,197	-	187,192	95,111	95,329	
Oil & Gas (AS 43.56)	-	994,306	-	1,245,327	242,439	176,766	
Total Taxable Value	-	1,601,602	-	5,727,683	2,067,559	2,015,762	
Mill Rate	-	0.20	-	0.01	1.12	1.12	
Property Taxes							
Real	\$ -	\$ 114,820	\$ -	\$ 42,952	\$ 1,937,610	\$ 1,952,907	\$ 24,384,333
Personal	-	5,917	-	1,834	104,394	104,633	1,134,136
Oil & Gas (AS 43.56)	-	198,861	-	12,453	271,532	197,978	7,393,137
Interest	-	272	-	114	4,627	4,511	69,042
Flat Tax	-	590	-	1,068	-	87,464	227,986
Motor Vehicle Tax	-	2,839	-	936	-	66,195	464,322
Total Property Taxes	-	323,299	-	59,357	2,318,163	2,413,688	33,672,956
Interest Revenue	41,636	6,035	2,000	45,305	33,630	42,846	627,240
Other Revenue	879,078	-	800,000	9,708,001	-	-	16,508,918
Transfer From Other Funds	-	-	12,704,857	-	-	-	62,397,974
Total Revenues and Other Financing Sources	920,714	329,334	13,506,857	9,812,663	2,351,793	2,456,534	113,207,088
Expenditures							
Personnel	607,555	-	2,172,715	-	-	-	29,198,726
Supplies	7,200	-	440,950	-	-	-	2,667,014
Services	213,594	355,219	5,523,466	336,214	-	274,361	22,000,609
Capital Outlay	4,570	45,000	28,460	-	-	-	859,652
Payment to School District	-	-	-	-	-	-	36,537,314
Interdepartmental Charges	20,823	-	-	8,405	-	6,859	326,411
Total Expenditures	853,742	400,219	8,165,591	344,619	-	281,220	91,589,726
Transfers to Other Funds	500,000	-	5,463,750	9,473,351	2,219,369	1,698,768	26,821,251
Total Expenditures and Operating Transfers	1,353,742	400,219	13,629,341	9,817,970	2,219,369	1,979,988	118,410,977
Net Results From Operations	(433,028)	(70,885)	(122,484)	(5,307)	132,424	476,546	(5,203,889)
Projected Lapse	85,374	-	122,484	-	-	-	1,562,629
Change in Fund Balance	(347,654)	(70,885)	-	(5,307)	132,424	476,546	(3,641,260)
Beginning Fund Balance	1,387,851	301,771	-	2,265,241	1,681,489	2,142,288	33,268,124
Ending Fund Balance	\$ 1,040,197	\$ 230,886	\$ -	\$ 2,259,934	\$ 1,813,913	\$ 2,618,834	\$ 29,626,864

**Kenai Peninsula Borough
Budget Detail**

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

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel							
40110 Regular Wages	\$ 10,570,929	\$ 9,950,145	\$ 12,714,638	\$ 12,783,986	\$ 14,344,416	\$ 1,629,778	12.82%
40111 Special Pay	41,948	35,565	50,700	51,635	74,035	23,335	46.03%
40120 Temporary Wages	985,149	932,613	1,155,929	1,176,540	1,238,892	82,963	7.18%
40130 Overtime Wages	1,130,072	794,678	972,771	985,359	1,290,567	317,796	32.67%
40131 FLSA Overtime Wages	72,741	61,827	181,413	183,863	192,052	10,639	5.86%
40210 FICA	1,071,890	995,732	1,310,299	1,320,987	1,502,013	191,714	14.63%
40221 PERS	3,570,408	3,522,339	3,146,482	3,174,166	3,571,765	425,283	13.52%
40321 Health Insurance	3,688,151	3,607,925	4,328,860	4,376,532	4,886,823	557,963	12.89%
40322 Life Insurance	18,248	14,921	31,893	32,164	35,809	3,916	12.28%
40410 Leave	1,737,651	1,635,782	1,844,956	1,857,943	2,032,354	187,398	10.16%
40511 Other Benefits	52,104	47,133	1,440	14,679	30,000	28,560	1983.33%
Total: Personnel	22,939,291	21,598,660	25,739,381	25,957,854	29,198,726	3,459,345	13.44%
Supplies							
42020 Signage Supplies	22,018	22,081	30,850	29,350	34,050	3,200	10.37%
42120 Computer Software	8,246	14,063	6,015	13,141	7,015	1,000	16.63%
42210 Operating Supplies	256,404	217,797	331,896	329,774	352,119	20,223	6.09%
42220 Fire/Medical/Rescue Supplies	170,513	201,493	218,982	218,182	272,442	53,460	24.41%
42230 Fuel, Oils and Lubricants	369,866	334,151	466,037	471,037	475,563	9,526	2.04%
42250 Uniforms	64,606	72,915	98,232	100,232	117,560	19,328	19.68%
42263 Training Supplies	20,221	15,091	39,610	42,910	51,006	11,396	28.77%
42310 Repair/Maint Supplies	951,072	823,619	949,975	949,115	987,635	37,660	3.96%
42360 Motor Vehicle Repair	160,243	222,412	218,192	221,192	254,543	36,351	16.66%
42410 Small Tools & Equipment	87,012	107,720	97,492	106,492	103,481	5,989	6.14%
42960 Recreational Program Supplies	10,469	9,548	11,600	11,600	11,600	-	0.00%
Total: Supplies	2,120,670	2,040,890	2,468,881	2,493,025	2,667,014	198,133	8.03%
Services							
43011 Contractual Services	4,138,638	4,465,001	5,038,876	5,627,513	5,396,271	357,395	7.09%
43012 Audit Services	226,727	233,940	237,242	237,242	261,242	24,000	10.12%
43014 Physical Examinations	64,813	8,288	138,115	196,930	164,578	26,463	19.16%
43015 Water/Air Sample Test	117,031	94,781	138,148	138,148	140,396	2,248	1.63%
43019 Software Licensing	247,261	291,733	336,751	354,214	295,483	(41,268)	-12.25%
43023 Kenai Peninsula College	814,308	842,963	849,848	849,848	851,747	1,899	0.22%
43050 Solid Waste Fees	590	1,109	1,500	1,500	1,500	-	0.00%
43095 SW Closure/Post Closure	1,017,231	850,608	947,940	947,940	873,340	(74,600)	-7.87%
43100 Land Management Program Services	-	-	15,000	15,000	15,000	-	0.00%
43110 Communications	264,172	274,631	356,942	363,600	361,102	4,160	1.17%
43140 Postage and Freight	20,414	22,868	33,755	34,695	34,255	500	1.48%
43210 Transport/Subsistence	244,979	254,266	338,720	337,829	349,144	10,424	3.08%
43220 Car Allowance	8,550	8,291	6,300	6,325	10,400	4,100	65.08%
43260 Training	41,511	26,056	108,540	108,263	122,960	14,420	13.29%
43310 Advertising	24,719	17,617	30,550	30,925	28,250	(2,300)	-7.53%
43410 Printing	688	1,135	14,150	13,525	11,150	(3,000)	-21.20%
43510 Insurance Premium	3,701,163	4,087,270	4,521,620	4,546,620	4,534,340	12,720	0.28%
43600 Project Management	-	-	6,500	6,500	6,000	(500)	-7.69%
43610 Utilities	1,355,195	1,462,654	1,512,330	1,517,330	1,641,614	129,284	8.55%
43720 Office Equipment Maintenance	91,318	87,306	135,524	138,024	147,976	12,452	9.19%
43750 Vehicles Maintenance	59,211	74,423	108,600	114,600	122,100	13,500	12.43%
43764 Snow Removal	351,184	430,666	350,000	350,000	350,000	-	0.00%
43765 Policing Sites	3,400	-	7,000	7,000	7,000	-	0.00%
43780 Maint Buildings & Grounds	389,419	421,985	532,394	527,249	622,129	89,735	16.85%
43810 Rents and Operating Leases	46,087	58,742	79,394	79,496	102,581	23,187	29.20%
43812 Equipment Replacement Pymt.	444,790	281,204	286,085	286,085	328,991	42,906	15.00%
43920 Dues and Subscriptions	29,014	23,367	35,212	35,462	37,010	1,798	5.11%
43931 Recording Fees	269	1,096	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	-	-	500	500	500	-	0.00%

**Kenai Peninsula Borough
Budget Detail**

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

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services - Continued							
43936 USAD Assessments	-	-	-	5,728	-	-	-
43951 Road Maintenance - Dust Control	292,539	283,965	450,000	450,000	450,000	\$ -	0.00%
43952 Road Maintenance	4,578,080	4,519,835	4,700,000	4,700,000	4,700,000	-	0.00%
43960 Recreational Program Expenses	6,190	5,605	12,600	12,000	12,550	(50)	-0.40%
45110 Land Sale Property Tax	-	21,738	15,000	9,272	20,000	5,000	33.33%
Total: Services	18,579,491	19,153,143	21,346,136	22,050,363	22,000,609	654,473	3.07%
Capital Outlay							
48120 Major Office Equipment	6,436	46,021	13,500	20,403	36,834	23,334	172.84%
48310 Vehicles	-	-	-	-	45,000	45,000	-
48311 Machinery and Heavy Equipment	81,129	129,011	7,000	59,600	75,255	68,255	975.07%
48513 Recreation Equipment	-	12,099	7,700	-	-	(7,700)	-100.00%
48514 Firefighting/Rescue Equipment	18,307	53,076	23,910	24,310	31,000	7,090	29.65%
48515 Medical Equipment	1,395	81,852	33,500	59,240	43,600	10,100	30.15%
48520 Storage/Buildings/Containers	11,217	4,680	-	5,700	-	-	-
48610 Land Purchase	-	-	-	600	-	-	-
48620 Building Purchase	-	-	-	10	-	-	-
48710 Minor Office Equipment	85,512	80,654	112,573	151,537	100,148	(12,425)	-11.04%
48720 Minor Office Furniture	22,557	9,399	28,900	42,524	27,450	(1,450)	-5.02%
48740 Minor Machines & Equipment	34,011	47,078	30,800	62,783	59,639	28,839	93.63%
48750 Minor Medical Equipment	26,417	22,899	31,941	37,093	54,527	22,586	70.71%
48755 Minor Recreational Equipment	8,493	7,244	32,000	33,142	35,000	3,000	9.38%
48760 Minor Fire Fighting Equipment	223,736	191,868	264,737	269,904	331,219	66,482	25.11%
49311 Design Services	-	2,400	-	-	-	-	-
49433 Plan Reviews	18,495	18,495	20,294	20,294	19,980	(314)	-1.55%
Total: Capital Outlay	537,705	706,776	606,855	787,140	859,652	252,797	41.66%
Transfers To							
50211 Central Emergency Services	7,476	7,788	7,512	7,512	7,455	(57)	-0.76%
50237 Engineer's Estimate Fund	12,000	-	-	-	12,000	12,000	-
50238 RIAD Match Fund	200,000	74,615	-	-	200,000	200,000	-
50241 KPBSD Operations	38,883,797	41,440,829	38,637,268	38,626,108	36,537,314	(2,099,954)	-5.44%
50252 Land Trust Investment Fund	5,275,000	285,505	500,000	612,342	500,000	-	0.00%
50264 911 Communications	240,495	242,184	245,186	245,186	255,175	9,989	4.07%
50340 SW Debt Service Fund	1,065,250	1,063,500	1,064,750	1,064,750	1,063,750	(1,000)	-0.09%
50342 Debt Service- Bear Creek Fire	97,020	94,520	97,520	97,520	95,320	(2,200)	-2.26%
50358 Debt Service- CES	446,688	471,042	571,063	571,063	571,063	-	0.00%
50360 Debt Service- CPGH	9,466,705	9,471,999	9,475,980	9,475,980	9,473,351	(2,629)	-0.03%
50361 Debt Service- SPH	2,229,944	2,226,694	2,220,169	2,220,169	2,219,369	(800)	-0.04%
50400 School Capital Projects	300,000	1,000,000	-	-	-	-	-
50411 SWD Capital Projects	100,000	250,000	250,000	145,000	4,400,000	4,150,000	1660.00%
50434 Road Service Area Capital Projects	1,750,000	2,000,000	2,300,000	2,300,000	3,800,000	1,500,000	65.22%
50441 NFSA Capital Projects	500,000	1,400,000	400,000	400,000	300,000	(100,000)	-25.00%
50442 BCFA Capital Projects	50,000	100,000	100,000	100,000	250,000	150,000	150.00%
50443 CES Capital Project	550,000	1,250,000	600,000	600,000	1,200,000	600,000	100.00%
50444 APFEMSA Capital Project	160,000	200,000	100,000	100,000	375,000	275,000	275.00%
50446 KES Capital Project/Debt Service	465,387	100,000	100,000	100,000	150,000	50,000	50.00%
50459 NPRSA Capital Project	440,000	850,000	200,000	200,000	250,000	50,000	25.00%
50491 SPH Capital Project	1,700,000	1,700,000	1,700,000	1,700,000	1,698,768	(1,232)	-0.07%
50601 SPH Special Revenue Debt	-	-	1,489,045	1,489,045	-	(1,489,045)	-100.00%
50830 RIAD Projects	50,701	(10,912)	-	-	-	-	-
Total: Transfers	63,990,463	64,217,764	60,058,493	60,054,675	63,358,565	3,300,072	5.49%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	79,653	87,518	128,717	130,117	143,117	14,400	11.19%
60001 Charges (To) From Maint/Purchasing	213,118	217,913	233,884	233,884	239,782	5,898	2.52%
60002 Charges (To) From Maint/Other Depts.	(277,138)	(308,763)	(300,000)	(300,000)	(300,000)	-	-
60003 Charges (To) From Maint/Cap Proj	(273,357)	(425,661)	(500,000)	(500,000)	(500,000)	-	-
60004 Mileage Ticket Credits	(2,320)	(4,562)	(5,834)	(5,834)	(3,700)	2,134	-
61990 Administrative Service Fee	571,540	495,284	665,546	673,278	747,212	81,666	12.27%
Total: Interdepartmental Charges	311,496	61,729	222,313	231,445	326,411	104,098	46.82%
Department Total	\$ 108,479,116	\$ 107,778,962	\$ 110,442,059	\$ 111,574,502	\$ 118,410,977	\$ 7,968,918	7.22%

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Emergency Services

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

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

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

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

Bear Creek Fire Service Area – this service area provides fire protection and first responder medical service for the area outside the City of Seward's city limits. This service area has 2 permanent employees and 32 volunteers.

Western Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, Ninilchik, and surrounding areas. This service area has 10 permanent employees and 50 volunteers.

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

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

Kachemak Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the areas surrounding the City of Homer and Kachemak City. This service area has 7 permanent full-time and 38 volunteers.

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

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

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

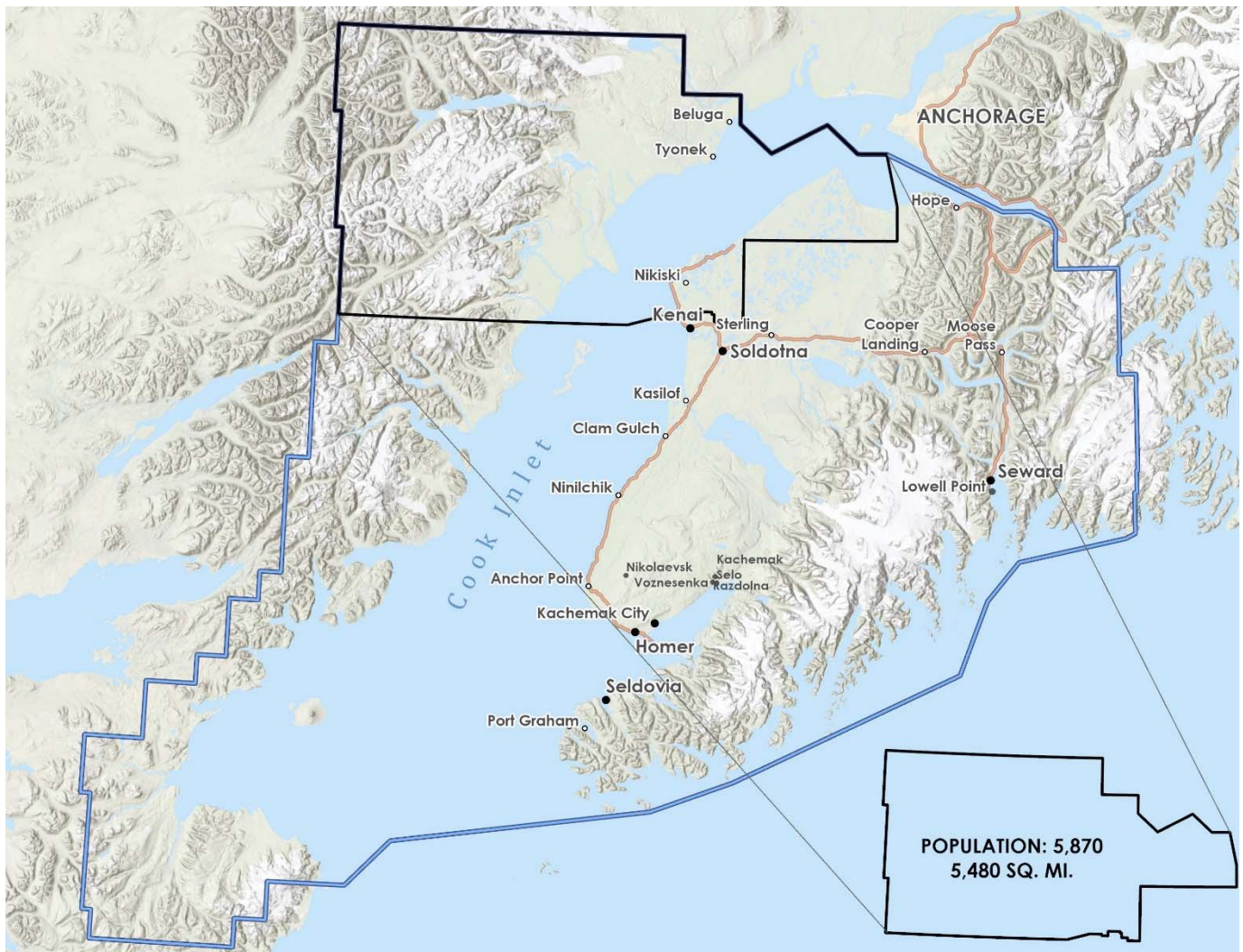
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Nikiski Fire Service Area

This Nikiski Fire Service Area was established on August 19, 1969 and was the first fire service area in the Borough. The seven-member board is elected for three-year terms. The service area provides fire protection, emergency medical services, and search and rescue capabilities to a population of 5,870 within a 5,480 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 25 permanent employees, and 30 volunteer members are cross-trained to respond not only to fire and medical emergencies but also specialize in high angle, confined space, industrial firefighting, and cold water surface and dive rescue. Four fire stations are located within the service area. Two stations are located on the Kenai Spur Highway, at Milepost 17.9 and 26.5. The other two stations are located in Beluga and Tyonek.

The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is 2.70 mills for fiscal year 2022.



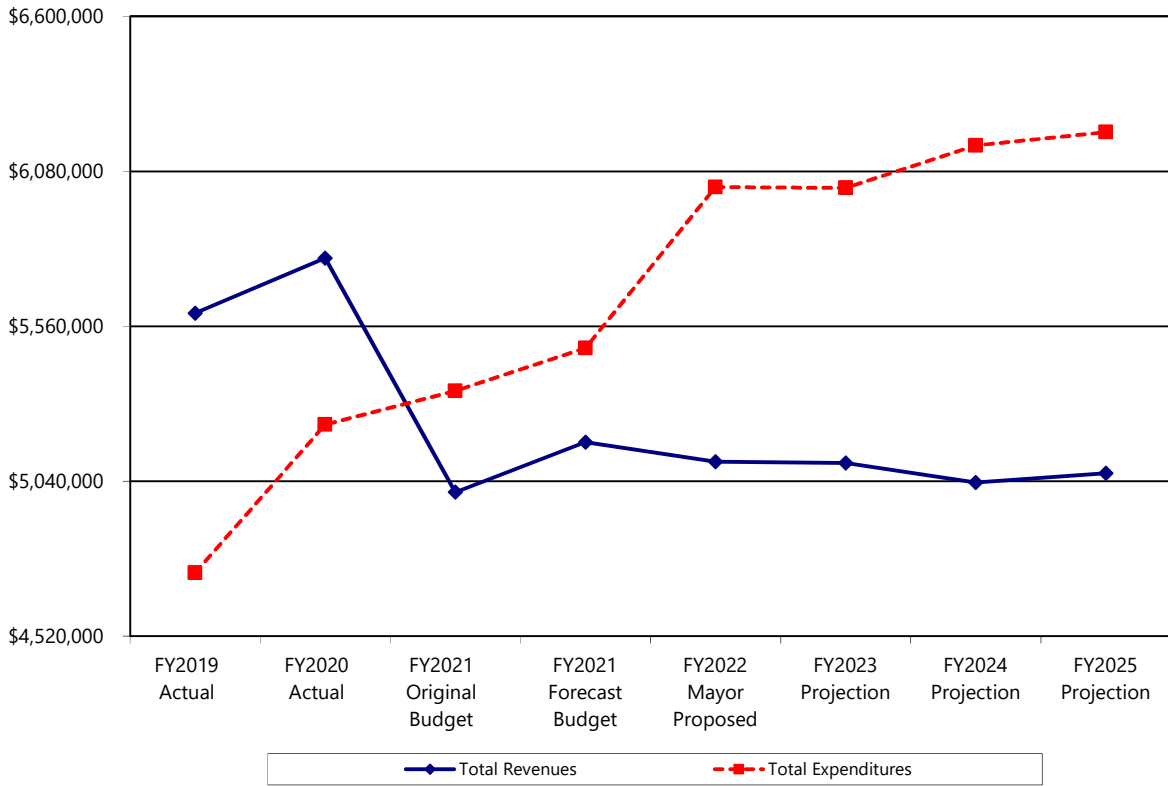
Board Members

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

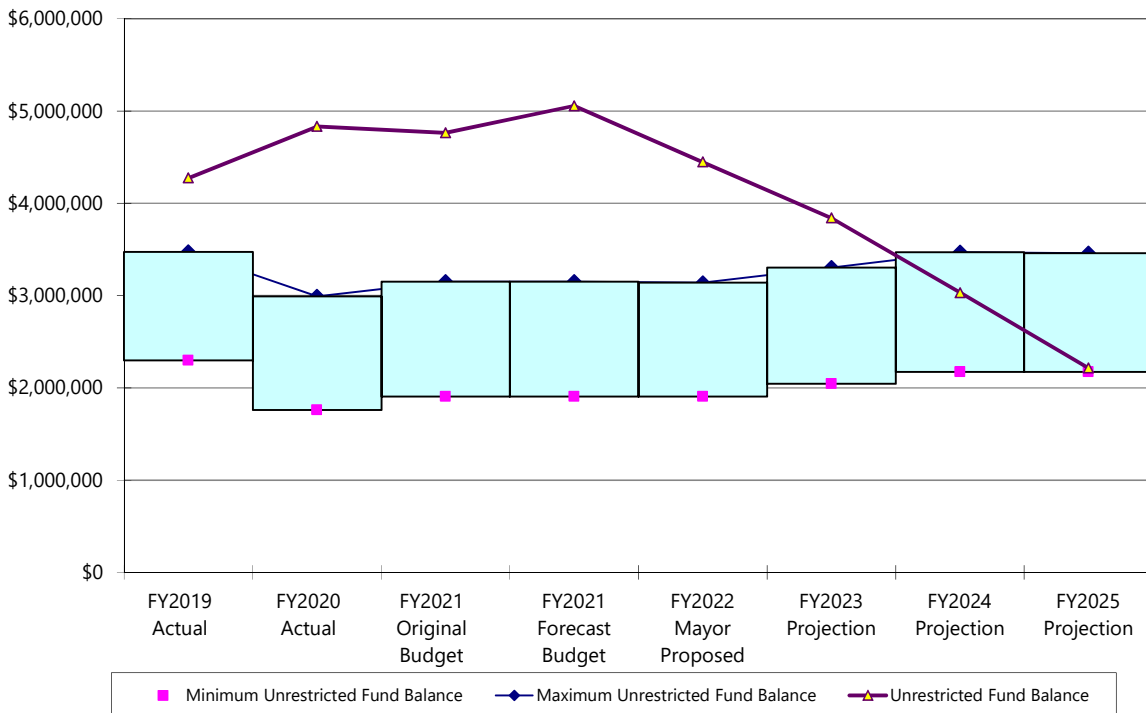
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Taxable Values (000's)								
Real	666,850	676,302	679,170	676,324	654,736	654,736	661,283	674,509
Personal	43,688	38,382	37,241	38,366	37,365	37,739	38,116	38,497
Oil & Gas (AS 43.56)	1,105,937	1,130,221	1,066,130	1,066,130	1,010,285	1,010,285	979,976	979,976
	1,816,475	1,844,905	1,782,541	1,780,820	1,702,386	1,702,760	1,679,375	1,692,982
Mill Rate	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Revenues:								
Property Taxes								
Real	\$ 1,798,791	\$ 1,823,093	\$ 1,687,058	\$ 1,754,030	\$ 1,767,787	\$ 1,767,787	\$ 1,785,464	\$ 1,821,174
Personal	116,202	109,926	92,507	114,300	98,868	99,857	100,855	101,863
Oil & Gas (AS 43.56)	2,984,118	3,049,301	2,734,623	2,881,380	2,727,770	2,727,770	2,645,935	2,645,935
Interest	6,449	6,111	9,028	9,499	9,189	9,191	9,065	9,138
Flat Tax	8,670	11,628	10,980	10,980	10,980	11,200	11,424	11,652
Motor Vehicle Tax	50,893	44,075	52,066	52,066	47,484	48,434	49,403	50,391
Total Property Taxes	4,965,123	5,044,134	4,586,262	4,822,255	4,662,078	4,664,239	4,602,146	4,640,153
Federal Revenue	13,185	3,476	-	-	-	-	-	-
State Revenue	127,301	229,412	-	-	-	-	-	-
Interest Earnings	218,475	212,834	77,004	77,004	103,779	88,938	76,791	60,615
Other Revenue	280,039	298,854	340,000	272,000	340,000	348,500	357,213	366,143
Total Revenues	5,604,123	5,788,710	5,003,266	5,171,259	5,105,857	5,101,677	5,036,150	5,066,911
Expenditures:								
Personnel	3,235,094	2,835,257	3,524,645	3,511,397	4,199,261	4,283,246	4,368,911	4,456,289
Supplies	177,943	193,077	284,048	285,272	310,513	303,463	309,532	315,723
Services	541,855	532,624	774,432	818,618	877,427	894,976	912,876	931,134
Capital Outlay	112,613	118,230	184,289	293,250	144,402	115,546	117,857	120,214
InterDepartmental Charges	101,195	92,976	118,365	121,023	135,215	139,931	142,729	145,584
Total Expenditures	4,168,700	3,772,164	4,885,779	5,029,560	5,666,818	5,737,162	5,851,905	5,968,944
Operating Transfers To:								
Special Revenue Fund	63,981	57,880	57,278	57,278	60,009	62,409	64,905	67,501
Capital Projects Fund	500,000	1,400,000	400,000	400,000	300,000	225,000	250,000	175,000
Total Operating Transfers	563,981	1,457,880	457,278	457,278	360,009	287,409	314,905	242,501
Total Expenditures and Operating Transfers	4,732,681	5,230,044	5,343,057	5,486,838	6,026,827	6,024,571	6,166,810	6,211,445
Net Results From Operations	871,442	558,666	(339,791)	(315,579)	(920,970)	(922,894)	(1,130,660)	(1,144,534)
Projected Lapse	-	-	268,718	538,475	311,675	315,544	321,855	328,292
Change in Fund Balance	871,442	558,666	(71,073)	222,896	(609,295)	(607,350)	(808,805)	(816,242)
Beginning Fund Balance	3,403,196	4,274,638	4,833,304	4,833,304	5,056,200	4,446,905	3,839,555	3,030,750
Ending Fund Balance	\$ 4,274,638	\$ 4,833,304	\$ 4,762,231	\$ 5,056,200	\$ 4,446,905	\$ 3,839,555	\$ 3,030,750	\$ 2,214,508

Nikiski Fire Service Area Revenues and Expenditures



Nikiski Fire Service Area Unrestricted Fund Balance



Department Function

Fund 206

Nikiski Fire Service Area

Dept 51110

Mission

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

Always Ready – Proud to Serve

Program Description

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

Major Long Term Issues and Concerns:

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

FY 2021 Accomplishments:

- Provided a safe work environment, reduced property damage and personal injury.
- Completed Advanced Public Safety Dive Team training to provide rescue/recovery of the public due to the many waterways in the service area.
- Installed and activated a Station Alerting System in Station 1, 2 and 3 for quicker response capabilities.

- A new response/plow vehicle was placed in service to provide emergency response and clear stations of snow.
- Completed purchase of Self-Contained Breathing Apparatus for the Assistance to Firefighter Grant.
- Implementation of a health and wellness program to reduce injuries and to have healthier employees to respond.
- Implementation of cancer prevention initiatives to provide PPE to help block cancer causing particles and SOP's to reduce cancer in employees.
- Completed Station 1 emergency generator upgrade for emergency power to station during power outages and natural disasters.
- Completed construction for Station 3 located on Holt Lamplight to provide quicker emergency response, and to help reduce homeowner's annual insurance costs.
- Completed Station 1 interior and exterior painting maintenance and diesel exhaust removal system.
- Substantially completed Station 2 interior and exterior lighting maintenance and upgrades.

FY 2022 New Initiatives:

- Continue to provide a safe work environment, reduced property damage and personal injury.
- Purchase additional Self-Contained Breathing Apparatus equipment and place into service to complete SCBA inventory for entire service area.
- Purchase new ambulance and response/plow vehicle and place into service to provide medical services.
- Conduct technical rescue training for all new personnel so that all employees can provide response and continue to provide this level of service to our industrial and public areas.
- Continue health and wellness program.
- Continue cancer prevention initiatives.

Performance Measures

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted
Full time staff	21.25	21	21	25
On-calls (FY2016 Transition to All Volunteers)	0	0	0	0
Volunteers (Nikiski, Beluga, and Tyonek)	30	30	30	30

Department Function

Fund 206

Nikiski Fire Service Area - Continued

Dept 51110

Priority/Goal – Emergency Medical / Fire Rescue Training

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

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

Measures: Qualifications of the 23 uniformed employees (FTE's), 30 Volunteer members.

Certification levels	Benchmark	Chiefs (3 FTE's)	Captains (7 FTE's)	Engineers (5 FTE's)	Firefighters (8 FTE's)	Volunteers (30)	FY2020 Totals	FY2021 Totals
Paramedic 2	10	---	3	3	---	3	10	9
Paramedic 1	4	---	---	1	1	2	6	4
Emergency Medical Technician 3	25	2	4	1	4	12	13	23
Emergency Medical Technician 2	5	---	---	---	---	---	8	---
Emergency Medical Technician 1	5	---	---	---	---	2	2	2
Emergency Trauma Technician	5	---	---	---	---	4	8	4
Alaska Fire Service Instructor 2	5	1	---	1	---	---	2	2
Alaska Fire Service Instructor 1	15	---	7	4	1	1	8	13
Alaska Fire Officer 2	6	1	1	---	---	---	2	2
Alaska Fire Officer 1	6	1	6	1	---	1	7	9
FADO-Pumper	10	1	2	2	1	1	11	7
FADO-MWS	10	---	1	1	1	1	6	4
FADO-Aerial	10	---	1	1	1	1	6	4
Alaska Firefighter 2	48	2	7	5	1	3	17	18
Alaska Firefighter 1	5	---	---	---	4	4	14	8
Alaska Basic Firefighter	10	---	---	---	---	6	6	6
Public Safety Dive Technician	12	1	1	4	---	1	8	7
Rope Rescue Technician	23	2	7	5	2	1	19	17
Confined Space Rescue Technician	23	2	7	5	2	1	19	17
Forestry Red Card	23	1	5	4	4	5	22	19
Alaska Fire Investigator Technician	6	---	1	2	---	---	3	3
Alaska Certified Fire Investigator	3	1	---	---	---	---	1	1
Managing Fire Officer Certification	1	1	---	---	---	---	1	1
Executive Fire Officer Certification	1	---	---	---	---	---	---	---

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.

Department Function

Fund 206

Nikiski Fire Service Area - Continued

Dept 51110

Priority/Goal - Emergency Medical / Fire Rescue Response

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

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

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

Nikiski Fire Station #1 Incident Type	Benchmark (Minutes)	CY2019 Response Count	CY2019 Response Time Average	CY2020 Response Count	CY2020 Response Time Average
Fire (Buildings, Automobiles, Forest)	8	72	8.67	16	10.81
Emergency Medical Services and Rescue	8	291	5.83	247	5.62
Explosions & Ruptures	8	---	---	2	9.00
Hazardous Conditions (Gas, CO, Electrical)	8	33	11.56	11	11.36
Service Calls (Public, Smoke Odor, Standby)	8	69	6.14	67	7.36
Good Intent Call (Cancelled Call, Nothing Found)	8	25	7.88	17	6.40
False Alarm (Fire Alarm Malfunctions)	8	13	8.69	4	11.00
Special Incident Type Other	8	3	18.00	9	3.86

Nikiski Fire Station #2 Incident Type	Benchmark (Minutes)	CY2019 Response Count	CY2019 Response Time Average	CY2020 Response Count	CY2020 Response Time Average
Fire (Buildings, Automobiles, Forest)	8	21	8.00	9	6.67
Emergency Medical Services & Rescue	8	333	5.58	318	6.63
Explosions and Ruptures	8	---	---	---	---
Hazardous Conditions (Gas, CO, Electrical)	8	26	7.43	11	6.09
Service Calls (Public, Smoke Odor, Standby)	8	126	5.64	110	5.75
Good Intent Call (Cancelled Call, Nothing Found)	8	41	10.74	23	8.08
False Alarm (Fire Alarm Malfunctions)	8	5	7.60	7	5.57
Special Incident Type Other	8	2	8.00	15	4.25

Department Response Statistics

Call Volume Per Calendar Year	CY2019 Actual	CY2020 Actual	CY2021 Estimated	CY2022 Projected
Fire (Buildings, Automobiles, Forest)	95	25	50	60
Emergency Medical Services and Rescue	629	565	650	700
Explosions and Ruptures	0	2	2	2
Hazardous Conditions (Gas, CO, Electrical)	59	22	30	40
Service Calls (Public, Smoke Odor, Standby)	195	177	200	210
Good Intent Call (Cancelled Call, Nothing Found)	67	40	70	75
False Alarm (Fire Alarm Malfunctions)	20	11	25	30
Other	5	26	5	5
Total Call Volume	1070	870	1,032	1,122
Annual Fire Loss (Property and Contents)*	\$278,940	\$1,199,620	\$450,000	\$500,000

*Increase in fire loss for CY2020 due to more commercial structure fires.

**Kenai Peninsula Borough
Budget Detail**

Fund 206

Department 51110 - Nikiski Fire Service Area

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 1,411,142	\$ 1,228,964	1,633,486	1,619,962	1,984,529	\$ 351,043	21.49%
40111 Special Pay	14,888	11,788	16,575	16,575	23,205	6,630	40.00%
40120 Temporary Wages	105,805	75,815	135,000	135,000	125,000	(10,000)	-7.41%
40130 Overtime Wages	251,339	227,388	250,737	250,737	300,733	49,996	19.94%
40130 Overtime Stand-by Wages	78,098	79,342	75,000	75,000	80,000	5,000	6.67%
40131 FLSA Overtime Wages	31,112	24,995	60,779	60,779	32,000	(28,779)	-47.35%
40210 FICA	157,358	138,882	191,265	191,265	228,728	37,463	19.59%
40221 PERS	531,098	490,269	456,962	456,962	535,349	78,387	17.15%
40321 Health Insurance	404,488	335,880	429,250	429,250	556,500	127,250	29.64%
40322 Life Insurance	2,346	1,735	4,059	4,059	4,927	868	21.38%
40410 Leave	245,022	217,379	271,532	271,532	328,290	56,758	20.90%
40511 Other Benefits	2,398	2,820	-	276	-	-	-
Total: Personnel	3,235,094	2,835,257	3,524,645	3,511,397	4,199,261	674,616	19.14%
Supplies							
42120 Computer Software	367	-	1,500	4,100	1,500	-	0.00%
42210 Operating Supplies	24,768	20,482	42,266	41,990	42,295	29	0.07%
42220 Fire/Medical/Rescue Supplies	62,300	76,241	90,912	85,912	108,912	18,000	19.80%
42230 Fuel, Oils and Lubricants	33,156	32,330	60,000	60,000	60,000	-	0.00%
42250 Uniforms	18,624	28,962	32,080	32,080	39,350	7,270	22.66%
42263 Training Supplies	749	1,685	5,525	7,925	6,691	1,166	21.10%
42310 Repair/Maintenance Supplies	7,127	5,856	8,765	8,765	8,765	-	0.00%
42360 Motor Vehicle Repair Supplies	28,184	21,052	35,500	35,500	35,500	-	0.00%
42410 Small Tools & Equipment	2,668	6,469	7,500	9,000	7,500	-	0.00%
Total: Supplies	177,943	193,077	284,048	285,272	310,513	26,465	9.32%
Services							
43011 Contractual Services	166,276	178,211	261,640	278,793	251,440	(10,200)	-3.90%
43014 Physical Examinations	7,990	-	25,375	50,750	47,800	22,425	88.37%
43015 Water/Air Sample Test	917	617	1,500	1,500	1,500	-	0.00%
43019 Software Licensing	6,190	8,034	15,000	15,000	16,300	1,300	8.67%
43110 Communications	22,773	24,218	29,906	31,564	35,920	6,014	20.11%
43140 Postage and Freight	50	163	3,000	3,500	3,000	-	0.00%
43210 Transportation/Subsistence	18,381	25,633	26,000	25,500	26,000	-	0.00%
43220 Car Allowance	-	6	-	-	-	-	-
43260 Training	17,700	3,962	31,450	31,450	34,300	2,850	9.06%
43310 Advertising	200	192	500	500	500	-	0.00%
43410 Printing	-	160	500	500	500	-	0.00%
43510 Insurance Premium	146,274	148,800	145,182	145,182	210,078	64,896	44.70%
43610 Utilities	112,293	115,592	178,368	178,368	178,368	-	0.00%
43720 Equipment Maintenance	18,107	4,894	10,650	10,650	10,650	-	0.00%
43750 Vehicle Maintenance	1,150	1,275	8,000	8,000	8,000	-	0.00%
43780 Buildings/Grounds Maintenance	11,780	9,401	17,000	17,000	30,242	13,242	77.89%
43810 Rents and Operating Leases	7,936	9,910	11,587	11,587	13,550	1,963	16.94%
43920 Dues and Subscriptions	3,838	1,556	8,774	8,774	9,279	505	5.76%
Total: Services	541,855	532,624	774,432	818,618	877,427	102,995	13.30%
Capital Outlay							
48120 Major Office Equipment	-	15,379	-	-	-	-	-
48311 Machinery & Equipment	5,950	5,657	7,000	44,167	10,000	3,000	42.86%
48514 Fire Fighting/Rescue Equipment	12,029	27,246	16,000	16,000	14,500	(1,500)	-9.38%
48515 Medical Equipment	-	5,118	16,000	16,000	-	(16,000)	-100.00%
48520 Storage/Buildings/Containers	3,880	-	-	-	-	-	-
48710 Minor Office Equipment	9,542	192	9,550	44,978	8,800	(750)	-7.85%
48720 Minor Office Furniture	2,544	-	9,000	30,297	7,000	(2,000)	-22.22%
48740 Minor Machines & Equipment	830	5,473	4,100	24,370	4,100	-	0.00%
48750 Minor Medical Equipment	8,391	11,337	21,691	19,348	21,691	-	0.00%
48755 Minor Recreation Equipment	4,017	3,606	20,000	21,142	5,000	(15,000)	-75.00%
48760 Minor Fire Fighting Equipment	65,430	44,222	80,948	76,948	73,311	(7,637)	-9.43%
Total: Capital Outlay	112,613	118,230	184,289	293,250	144,402	(39,887)	-21.64%

**Kenai Peninsula Borough
Budget Detail**

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50264 Tfr 911 Communications	63,981	57,880	57,278	57,278	60,009	2,731	4.77%
50441 Tfr Nikiski Fire Capital Project Fund	500,000	1,400,000	400,000	400,000	300,000	(100,000)	-25.00%
Total: Transfers	563,981	1,457,880	457,278	457,278	360,009	(97,269)	-21.27%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(841)	-	-	-	-	-	-
60004 Mileage Ticket Credits	-	(858)	(800)	(800)	(3,000)	(2,200)	-
61990 Admin Service Fee	102,036	93,834	119,165	121,823	138,215	19,050	15.99%
Total: Interdepartmental Charges	101,195	92,976	118,365	121,023	135,215	16,850	14.24%
Department Total	\$ 4,732,681	\$ 5,230,044	\$ 5,343,057	\$ 5,486,838	\$ 6,026,827	\$ 683,770	12.80%

**Kenai Peninsula Borough
Budget Detail**

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 25 FTE's; 1 Chief, 1 Deputy Chief, 1 Assistant Chief, 4 Senior Captains, 3 Captains, 5 Engineers, 8 Firefighters, 1 Mechanic, and 1 Administrative Assistant.

Add 3 Firefighters
Add 1 Assistant Chief

40130 Overtime Wages/Stand-by Wages. Increased standby wages to more accurately show expenditures and to prepare for adding 4 additional firefighters.

42220 Fire/Medical/Rescue Supplies. Increased for Class A/B foam (\$13,000) and community risk reduction/fire prevention programs (\$5,000).

42250 Uniforms. Increased (\$7,270) to account for new FTE or volunteers' uniforms.

42263 Training Supplies. Increased (\$1,166) to adjust for increases in textbooks/workbooks and new hire test booklets.

43011 Contractual Services. Physician sponsor contract (\$110,000), ambulance billing (\$22,984), Zoll Autopulse preventative maintenance (\$7,400), CAD maintenance (\$6,300); EMS training simulator maintenance (\$2,300), EMS/FF instructor fees (\$8,000), technical rescue class (\$10,000), Image Trend (\$3,800), Medevac services (\$7,500), Hurst rescue tool annual service (\$5,150), annual radio PMIs (\$4,500), Operative IQ (\$3,000), U/L ladder/pump testing (\$2,000), Target Solutions (\$8,000), and Stryker power gurneys maintenance (\$10,000), Anvil of Crom Strength/Power Program (\$7,000), EDispatchs (\$1,908), SCBA compressor maintenance (\$3,000), used car training (\$1,360), repair of medical bags, patches, and embroidery (\$4,500), physician (\$5,000), repair service and embroidery (\$4,500) and other small misc. contracts (\$13,238).

43014 Physical Exams. Increased for annual physicals to cover 24 FTE and volunteer FF's each FY to cover every 2 year compliance (\$40,800), exposure follow ups (\$2,000) and stress tests (\$5,000).

43019 Software Licensing. Computer software licensing (\$500), vehicle diagnostic licensing (\$1,000), security camera licensing (\$1,500), CAD software licensing (\$5,000), Crew sense/target solutions (\$4,500), PS trax/station automation (\$3,000), and Zoom video communications (\$800).

43110 Communications. Increased for TLS/PRI lines for Station 3 (\$6,014).

43260 Training. Increased tuition for Paramedic Refresher (\$2,850) to cover costs of instructor.

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

43780 Building/Grounds Maintenance. Increased (\$540) to cover septic pumping and state boiler/air tank inspections.

43810 Rents and Leases. Increased (\$1,963) to cover 3% escalation for Page Hill Radio Site Lease and O2 Cylinder Bottle Rental.

43920 Dues and Subscriptions. Increased (\$505) to cover IAAI membership, ISFSI membership, SimuShare Fire Simulation program and paramedic license renewal.

48311 Machinery & Equipment. New radio consolette for CAD/Station alerting for Dispatch (\$10,000).

48514 Firefighting/Rescue Equipment. Air bag kit for Tanker 3/Station 3 (\$9,000), and Rescue 42 truck kit for Tanker 3/Station 3 (\$5,500).

48515 Medical Equipment. Reduced due to one time purchase of EMS child simulator in FY21.

48710 Minor Office Equipment. Desktop computer including tower, screens, and sound bar (\$1,500), 1 hand held radio (\$4,900), and 4 pagers (\$2,400).

48720 Minor Office Equipment. 2 desks (\$7,000).

48740 Minor Machines and Equipment. Miscellaneous tools (\$4,100).

48750 Minor Medical Equipment. 2 Zoll AEDs (\$5,000), 2 laryngoscopes (\$5,400), medical equipment (\$2,400), AED X Series attachment (\$2,400), and misc medical equipment (\$6,491).

48755 Minor Recreation Equipment. 2 rowers (\$2,000), adjustable bench (\$850), maces (\$500), barbell (\$400), 2 box jump platforms (\$300), and shipping (\$950).

48760 Minor Fire Fighting Equipment. Water rescue PPE replacement (\$14,000), rope rescue equipment replacement (\$9,000), fire hose replacement (\$5,500), turnouts gear (\$19,200), and misc firefighting equipment (\$25,611).

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

61990 Admin Service Fee. The administrative service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 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, 353, 362 & 392-394.

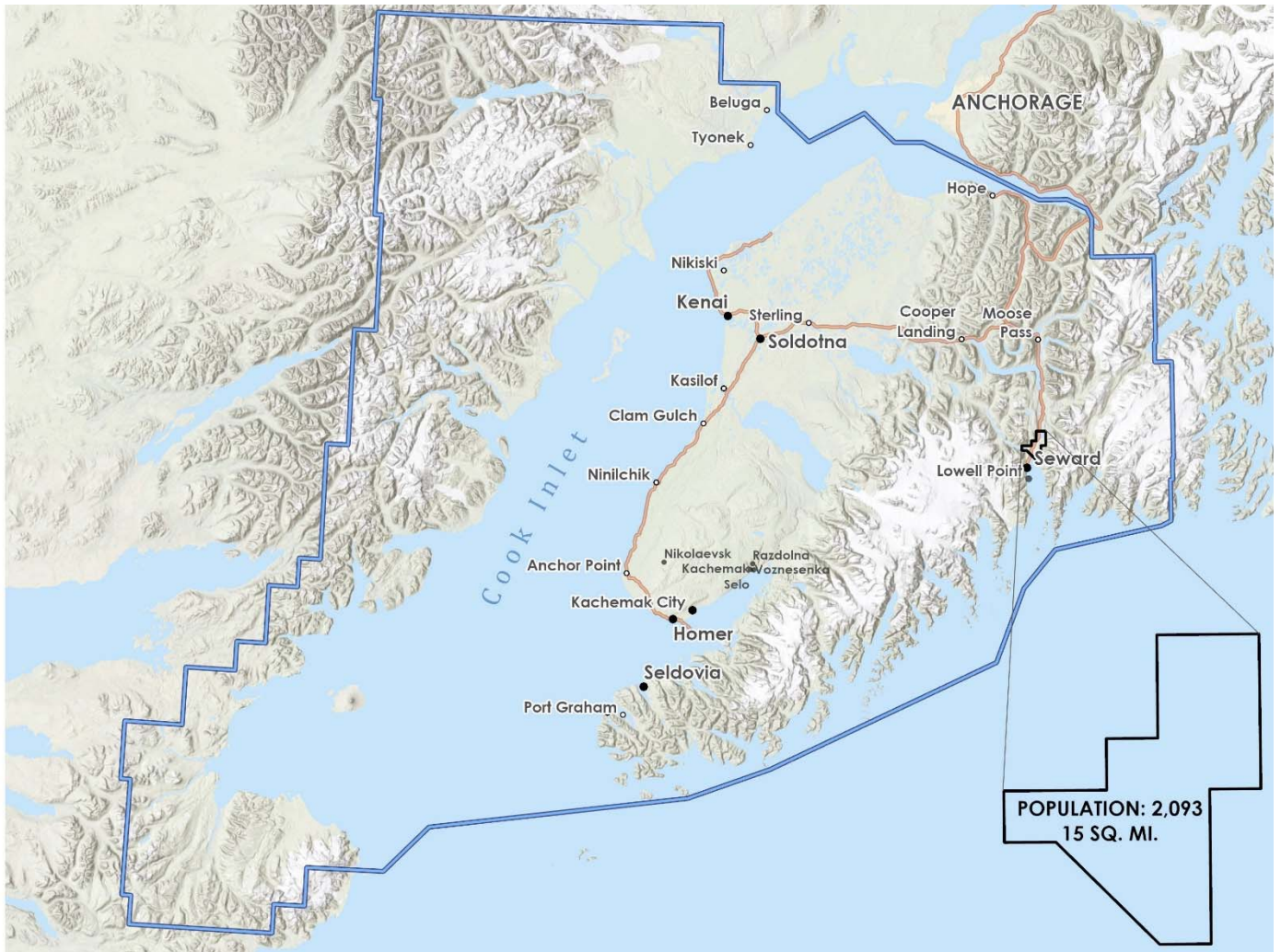
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Bear Creek Fire Service Area

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 two permanent employees and 30 volunteers. Five elected citizens serve on its board.

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

Revenue is raised through property taxes. The mill rate is 3.25 mills for fiscal year 2022.



Board Members

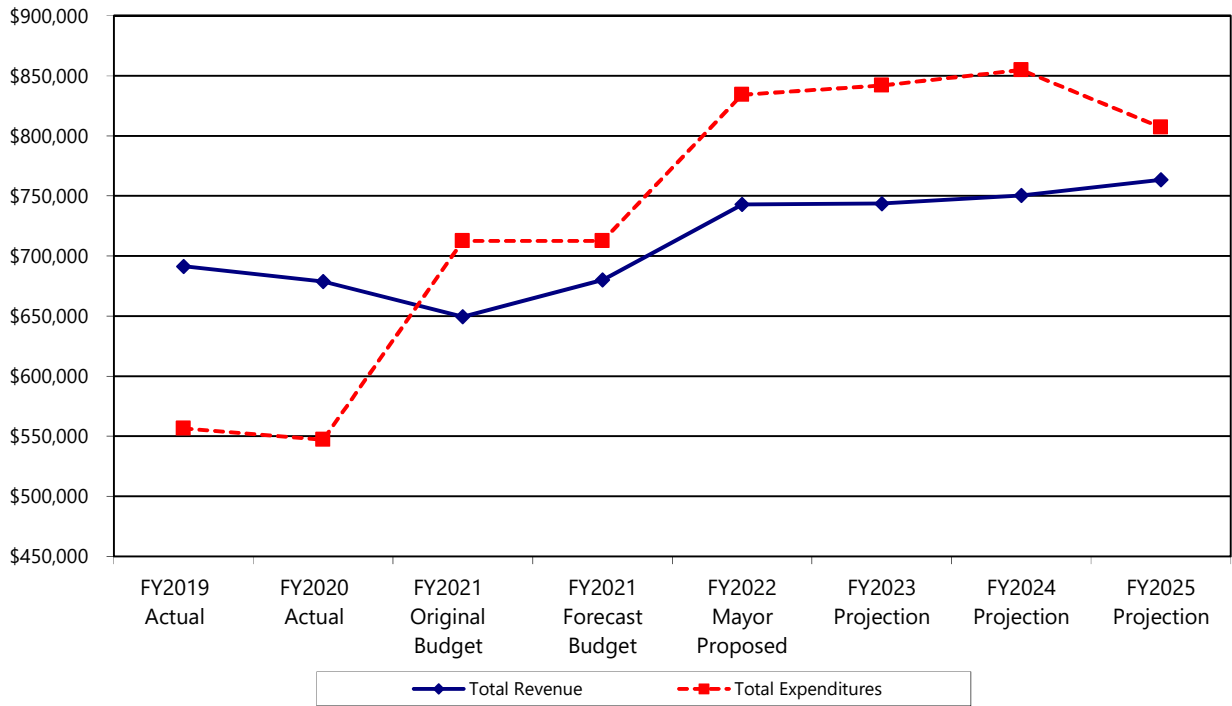
Earl Kloster
James Sheehan
Tanya Lester
Dan Logan
Jena Petersen

Fire Chief: Richard Brackin

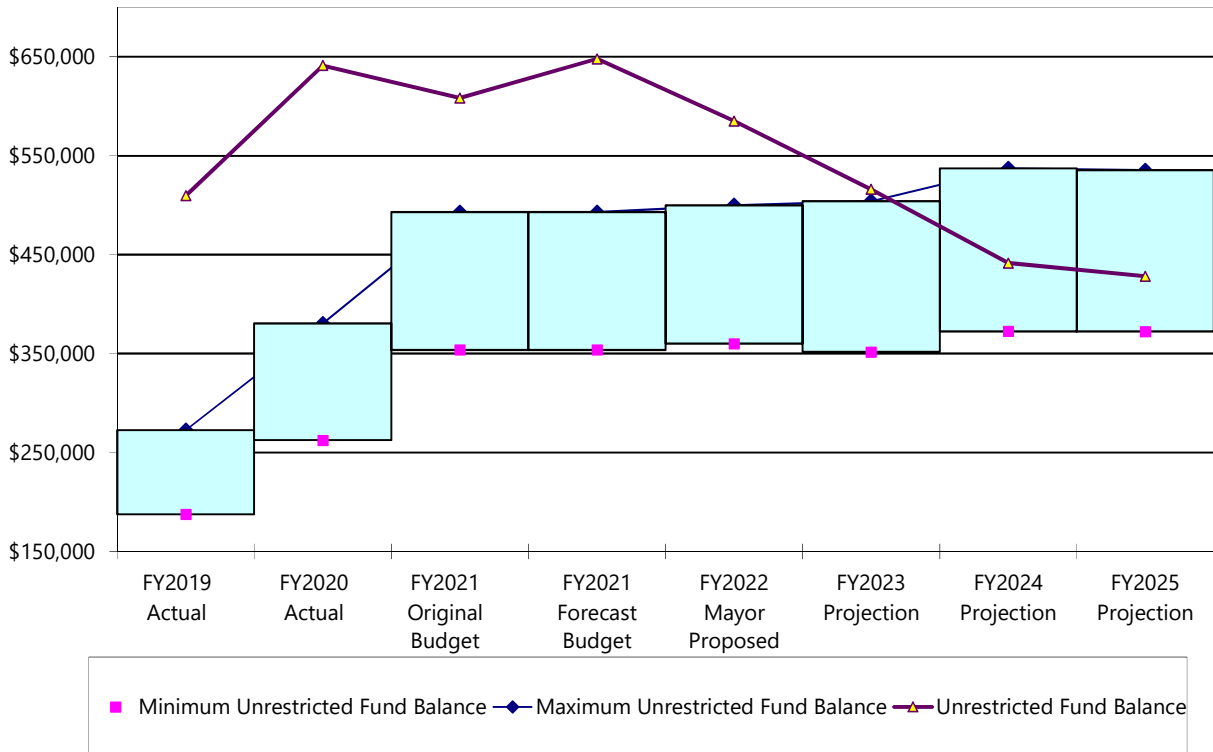
Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	171,480	178,931	183,420	182,901	189,475	189,475	191,370	195,197
Personal	1,334	1,192	2,285	2,297	495	500	505	510
Oil & Gas (AS 43.56)	2,696	9	0	0	0	0	0	0
	<u>175,510</u>	<u>180,132</u>	<u>185,705</u>	<u>185,198</u>	<u>189,970</u>	<u>189,975</u>	<u>191,875</u>	<u>195,707</u>
Mill Rate	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 551,362	\$ 580,802	\$ 548,426	\$ 565,527	\$ 615,794	\$ 615,794	\$ 621,953	\$ 634,390
Personal	3,596	3,851	6,832	10,500	1,577	1,593	1,608	1,624
Oil & Gas (AS 43.56)	8,761	30	-	-	-	-	-	-
Interest	1,186	2,147	949	949	968	987	1,007	1,027
Flat Tax	3,039	3,447	2,700	2,700	2,700	2,754	2,809	2,865
Motor Vehicle Tax	15,970	13,637	16,221	16,221	14,804	15,100	15,402	15,710
Total Property Taxes	<u>583,914</u>	<u>603,914</u>	<u>575,128</u>	<u>595,897</u>	<u>635,843</u>	<u>636,228</u>	<u>642,779</u>	<u>655,616</u>
Federal Revenue	10,337	-	-	-	-	-	-	-
State Revenue	20,066	10,717	-	-	-	-	-	-
Interest Earnings	22,477	23,413	10,618	10,618	12,959	11,704	10,322	8,830
Other Revenue	54,642	40,671	63,616	73,616	94,073	95,702	97,367	99,070
Total Revenues	<u>691,436</u>	<u>678,715</u>	<u>649,362</u>	<u>680,131</u>	<u>742,875</u>	<u>743,634</u>	<u>750,468</u>	<u>763,516</u>
Expenditures:								
Personnel	235,552	201,079	265,452	265,452	260,743	265,958	271,277	276,703
Supplies	20,747	13,289	27,947	27,947	26,445	26,974	27,513	28,063
Services	130,306	126,722	187,218	187,218	169,196	172,580	176,032	179,553
Capital Outlay	14,148	4,594	14,399	14,399	10,536	10,641	10,747	10,854
Interdepartmental Charges	8,763	6,917	11,931	11,931	11,673	11,904	12,139	12,379
Total Expenditures	<u>409,516</u>	<u>352,601</u>	<u>506,947</u>	<u>506,947</u>	<u>478,593</u>	<u>488,057</u>	<u>497,708</u>	<u>507,552</u>
Operating Transfers To:								
Special Revenue Fund	-	-	8,182	8,182	10,432	10,849	11,283	11,734
Debt Service Fund	97,020	94,520	97,520	97,520	95,320	93,120	95,920	92,920
Capital Projects Fund	50,000	100,000	100,000	100,000	250,000	250,000	250,000	195,000
Total Operating Transfers	<u>147,020</u>	<u>194,520</u>	<u>205,702</u>	<u>205,702</u>	<u>355,752</u>	<u>353,969</u>	<u>357,203</u>	<u>299,654</u>
Total Expenditures and Operating Transfers	<u>556,536</u>	<u>547,121</u>	<u>712,649</u>	<u>712,649</u>	<u>834,345</u>	<u>842,026</u>	<u>854,911</u>	<u>807,206</u>
Net Results From Operations	134,900	131,594	(63,287)	(32,518)	(91,470)	(98,392)	(104,443)	(43,690)
Projected Lapse	-	-	30,417	39,249	28,716	29,283	29,862	30,453
Change in Fund Balance	134,900	131,594	(32,870)	6,731	(62,754)	(69,109)	(74,581)	(13,237)
Beginning Fund Balance	374,715	509,615	641,209	641,209	647,940	585,186	516,077	441,496
Ending Fund Balance	<u>\$ 509,615</u>	<u>\$ 641,209</u>	<u>\$ 608,339</u>	<u>\$ 647,940</u>	<u>\$ 585,186</u>	<u>\$ 516,077</u>	<u>\$ 441,496</u>	<u>\$ 428,259</u>

Bear Creek Fire Service Area Revenue and Expenditures



Bear Creek Fire Service Area Unrestricted Fund Balance



Department Function

Fund 207

Bear Creek Fire Service Area

Dept 51210

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2021 Accomplishments

- Established a Driver/Operator program with a clearly defined pathway to Engineer.
- Initiated Monthly Officer’s Meetings/Training to build a formal training platform at the Officer Level.
- Haz-Mat Awareness and Operations Course. Anticipated 10 students participating.

FY2022 New Initiatives/Goals:

- Host a Firefighter I course with an anticipated 10 attendees.
- Host an ETT/EMT I Bridge course for Bear Creek responders.
- Host an ETT course for the Seward Police Department.
- Expand social media presence.
- Transition from structural gear to EMS gear on EMS-only responses.
- Begin the multi-year plan to transition to a unit-based response.

Performance Measures

Priority/Goal: Public Safety

Goal: Volunteer recruitment and retention

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

Measures:

Membership Numbers	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	2	2	2	2
Volunteer firefighters	27	28	29	30
Total number of new volunteer recruits	5	6	6	5

Department Function

Fund 207

Bear Creek Fire Service Area - Continued

Dept 51210

Priority/Goal: Public Safety

Goal: Fire Prevention Education

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

Measures:

Fire Prevention & Education Functions	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Open houses/activities exposing general public to fire prevention education	5	5	1	2
In-school visits for fire prevention education	1	1	0	1
Smoke detector installation/evaluation	2	2	5	20
Community Q-CPR &/or 1 st Aid courses	35	35	15	10

Priority/Goal: Public Safety

Goal: Improved Response Times/Types

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

Measures:

Average Times & Types of Calls	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
First responding unit from time of call to enroute	7:08	6:57	6:42	6:29
Response time: from time of call to scene of incident – inside the Service Area	8:45	8:50	8:30	8:15
Response time: from time of call to scene of incident – outside the Service Area (Mutual Aid)	17:20	28:00	25:00	20:00
Total number of calls	136	119	137	130
Total number of EMS/Rescue calls	74	62	84	73
Total number of fire calls	16	17	11	15
Total number of other calls	9	9	12	15
Total number of cancelled in-route	37	31	30	27

	FY2019 Actual		FY2020 Actual		FY2021 Projected		FY2022 Estimated	
	Calls	Responders	Calls	Responders	Calls	Responders	Calls	Responders
Response/Aid provided by Bear Creek Fire SA								
Bear Creek Fire Service Area	112	4	94	4	119	5	113	6
Seward Fire - Automatic Aid given – fire calls	13	7	15	5	8	4	7	4
Lowell Point - Mutual Aid given - fire calls	1	7	0	0	2	3	2	3
Moose Pass Fire – Mutual Aid given– fire calls	2	4	9	5	3	3	3	3
SAR – Alaska State Troopers	8	7	1	5	5	8	5	8
Aid provided to Bear Creek								
Seward Fire - Automatic Aid received– fire calls	10	7	9	7	5	7	5	7
Lowell Point Fire - Automatic Aid received– fire calls	0	0	0	0	2	3	2	3

Department Function

Fund 207

Bear Creek Fire Service Area - Continued

Dept 51210

Priority/Goal: Public Safety

Goal: Standardized Level of Certification for Responders

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

Measures:

Certified First Responders	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Volunteer first responders	27	28	29	30
ETT – Certifications	8	6	8	7
EMT-1 Certifications	18	19	21	20
Exterior Firefighter/ FFI / FFII & Fire Officer	14	14	17	12
Fire ground Support Personnel (Rehab, etc.)	13	15	20	21
Weekly Operational/Administrative & Non-Certified Training sessions days / hours	81 sessions 189 hrs.	101 sessions 162 hrs.	76 sessions 190 hrs.	90 sessions 220 hrs.
Additional Certified Firefighter & EMS Training sessions / hours	98 sessions 284 hrs.	43 sessions 148 hrs.	14 sessions 80 hrs.	70 sessions 280 hrs.

Commentary

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

**Kenai Peninsula Borough
Budget Detail**

Fund 207

Department 51210 - Bear Creek Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 121,014	\$ 97,119	\$ 134,189	\$ 134,189	\$ 135,395	\$ 1,206	0.90%
40120 Temporary Wages	8,807	12,494	17,200	17,200	14,525	(2,675)	-15.55%
40130 Overtime	671	-	4,296	4,296	876	(3,420)	-79.61%
40210 FICA	10,353	8,572	13,215	13,215	12,739	(476)	-3.60%
40221 PERS	35,971	32,884	30,971	30,971	30,494	(477)	-1.54%
40321 Health Insurance	47,478	40,646	50,500	50,500	53,000	2,500	4.95%
40322 Life Insurance	198	137	330	330	332	2	0.61%
40410 Leave	10,916	9,103	14,751	14,751	13,382	(1,369)	-9.28%
40511 Other Benefits	144	124	-	-	-	-	-
Total: Personnel	235,552	201,079	265,452	265,452	260,743	(4,709)	-1.77%
Supplies							
42120 Computer Software	-	-	315	315	315	-	0.00%
42210 Operating Supplies	3,267	1,055	4,750	4,750	4,250	(500)	-10.53%
42220 Fire/Medical/Rescue Supplies	3,788	68	4,670	4,670	4,170	(500)	-10.71%
42230 Fuel, Oils and Lubricants	2,999	1,679	8,000	8,000	6,500	(1,500)	-18.75%
42250 Uniforms	1,206	792	1,270	1,270	2,270	1,000	78.74%
42263 Training Supplies	2,456	2,800	3,340	3,340	2,340	(1,000)	-29.94%
42310 Repair/Maintenance Supplies	934	1,325	2,500	2,500	2,500	-	0.00%
42360 Motor Vehicle Repair Supplies	4,617	4,474	1,942	1,942	3,000	1,058	54.48%
42410 Small Tools & Equipment	1,480	1,096	1,160	1,160	1,100	(60)	-5.17%
Total: Supplies	20,747	13,289	27,947	27,947	26,445	(1,502)	-5.37%
Services							
43011 Contractual Services	20,557	16,436	29,083	28,931	25,728	(3,355)	-11.54%
43014 Physical Examinations	3,158	456	12,100	12,100	11,100	(1,000)	-8.26%
43019 Software Licensing	4,192	3,914	3,940	4,090	4,044	104	2.64%
43110 Communications	6,098	9,033	8,684	8,684	9,000	316	3.64%
43140 Postage and Freight	42	46	100	100	100	-	0.00%
43210 Transportation/Subsistence	2,789	2,671	6,003	6,003	2,450	(3,553)	-59.19%
43260 Training	1,199	202	950	950	1,080	130	13.68%
43510 Insurance Premium	35,290	37,037	36,274	36,274	21,123	(15,151)	-41.77%
43610 Utilities	40,655	45,394	50,000	50,000	50,000	-	0.00%
43720 Equipment Maintenance	6,491	1,536	10,000	10,000	8,000	(2,000)	-20.00%
43750 Vehicle Maintenance	350	480	15,000	15,000	15,000	-	0.00%
43780 Buildings/Ground Maintenance	7,769	7,685	12,800	12,800	20,191	7,391	57.74%
43810 Rents & Operating Leases	46	92	90	92	95	5	5.56%
43920 Dues and Subscriptions	1,670	1,740	2,194	2,194	1,285	(909)	-41.43%
Total: Services	130,306	126,722	187,218	187,218	169,196	(18,022)	-9.63%
Capital Outlay							
48710 Minor Office Equipment	-	2,077	-	-	-	-	-
48720 Minor Office Furniture	918	-	-	-	-	-	-
48750 Minor Medical Equipment	1,512	1,345	250	4,250	5,536	5,286	2114.40%
48760 Minor Fire Fighting Equipment	11,718	1,172	14,149	10,149	5,000	(9,149)	-64.66%
Total: Capital Outlay	14,148	4,594	14,399	14,399	10,536	(3,863)	-26.83%
Transfers							
50264 911 Communications	-	-	8,182	8,182	10,432	2,250	27.50%
50342 Bear Creek Debt Service	97,020	94,520	97,520	97,520	95,320	(2,200)	-2.26%
50442 Bear Creek Capital Projects	50,000	100,000	100,000	100,000	250,000	150,000	150.00%
Total: Transfers	147,020	194,520	205,702	205,702	355,752	150,050	72.95%

**Kenai Peninsula Borough
Budget Detail**

Fund 207

Department 51210 - Bear Creek Administration - Continued

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	-	(434)	(434)	-	434	-
61990 Admin Service Fee	8,763	6,917	12,365	12,365	11,673	(692)	-5.60%
Total: Interdepartmental Charges	8,763	6,917	11,931	11,931	11,673	(258)	-2.16%
Department Total	\$ 556,536	\$ 547,121	\$ 712,649	\$ 712,649	\$ 834,345	\$ 121,696	17.08%

Line-Item Explanations

- 40110 Regular Wages.** Staff includes 1 Fire Chief and 1 Firefighter Technician. Positions increased to full-time in FY2019 to cover 1/2 time EPHESA coordinator position which will be reimbursed through contract agreement with EPHESA.
- 42230 Fuel, Oils, & Lubricants.** Reduced to reflect a more accurate value for fuel usage.
- 42250 Uniforms.** Increase due to new EMS response wear (\$1,000). Also includes station wear (\$750), helmet shields (\$450), and uniform allowance (\$70).
- 42360 Motor Vehicle Repair Supplies.** Apparatus tires (\$2,000), apparatus batteries (\$500), and misc. apparatus supplies (\$500).
- 43011 Contractual Services.** Reduced due to Swiftwater Rescue class and Low-Angle Rope Rescue class being taught in-house at no cost to the service area. Medical directors program (\$15,144), voice notification program/eDispatch (\$1,600), on-call maintenance and vehicle/small engine maintenance (\$5,000), out-of-state background checks and DMV checks on perspective employees (\$500), air quality testing for SCBA compressor (\$500), EMT I /Bridge course (\$2,400), embroidery services for uniforms (\$500), and radio frequency contract for DVRS (\$84).
- 43210 Transportation/Subsistence.** Reduced due to EMS Symposium and Leadership Summit cancellation. Quarterly medical director run review & leadership meetings (\$500), administrative travel and per diem to Soldotna for budget, dispatch, and service area related meetings (\$1,450), and meal allowance for volunteers on long-term incidents (\$500).
- 43260 Training.** Course fees for CPR (\$50), ETT (\$80), EMT I (\$200), and Firefighter I Courses (\$750).
- 43510 Insurance Premium.** Change in calculation due to personnel changes that influenced projected costs (\$21,123).
- 43720 Equipment Maintenance.** Reduced due to lower anticipated radio maintenance costs. Copier maintenance contract (\$600), SCBA compressor annual maintenance (\$1,400), extrication tools annual maintenance (\$2,100), SCBA annual inspection (\$1,300), Fit Tester annual calibration (\$585), and radio maintenance (\$2,015).
- 43780 Building/Grounds Maintenance.** Increase due to one-time cost to upgrade control systems (\$7,391).
- 43920 Dues & Subscriptions .** Reduced due to initial certifications being moved to Training. KPB Fire Chief's Association membership (\$60), Alaska Fire Chiefs Association membership (\$200), Kenai Peninsula Emergency Services, Inc. membership, (\$25), State of Alaska Firefighters Association Phoenix Chapter (\$300), State of AK Search and Rescue (\$100), apparatus registrations for SOA/DMV (\$100), agency cost for Amazon Prime (\$60), recertification for CPR, ETT, and EMT I (\$440).
- 48750 Minor Medical Equipment.** Match for Code Blue grant funds for radio replacement, plus shipping (\$3,036), EMS gear for EMS calls. (\$2,500). Transitioning from structural gear to EMS gear for EMS-only calls.
- 48760 Minor Firefighting Equipment.** Purchase two sets of structural firefighting gear (\$2,500 each).
- 50264 911 Communications.** To cover charges from E911 for the cost of operating the E911 dispatch center in Soldotna (\$10,432).
- 50342 Transfer to Debt Service.** To cover the current portion of principal and interest for bonds issued in FY2013 to finance the construction of the multi-use facility (\$95,320).
- 50442 Transfer to Capital Projects.** Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section.
- 61990 Admin Service Fee.** The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

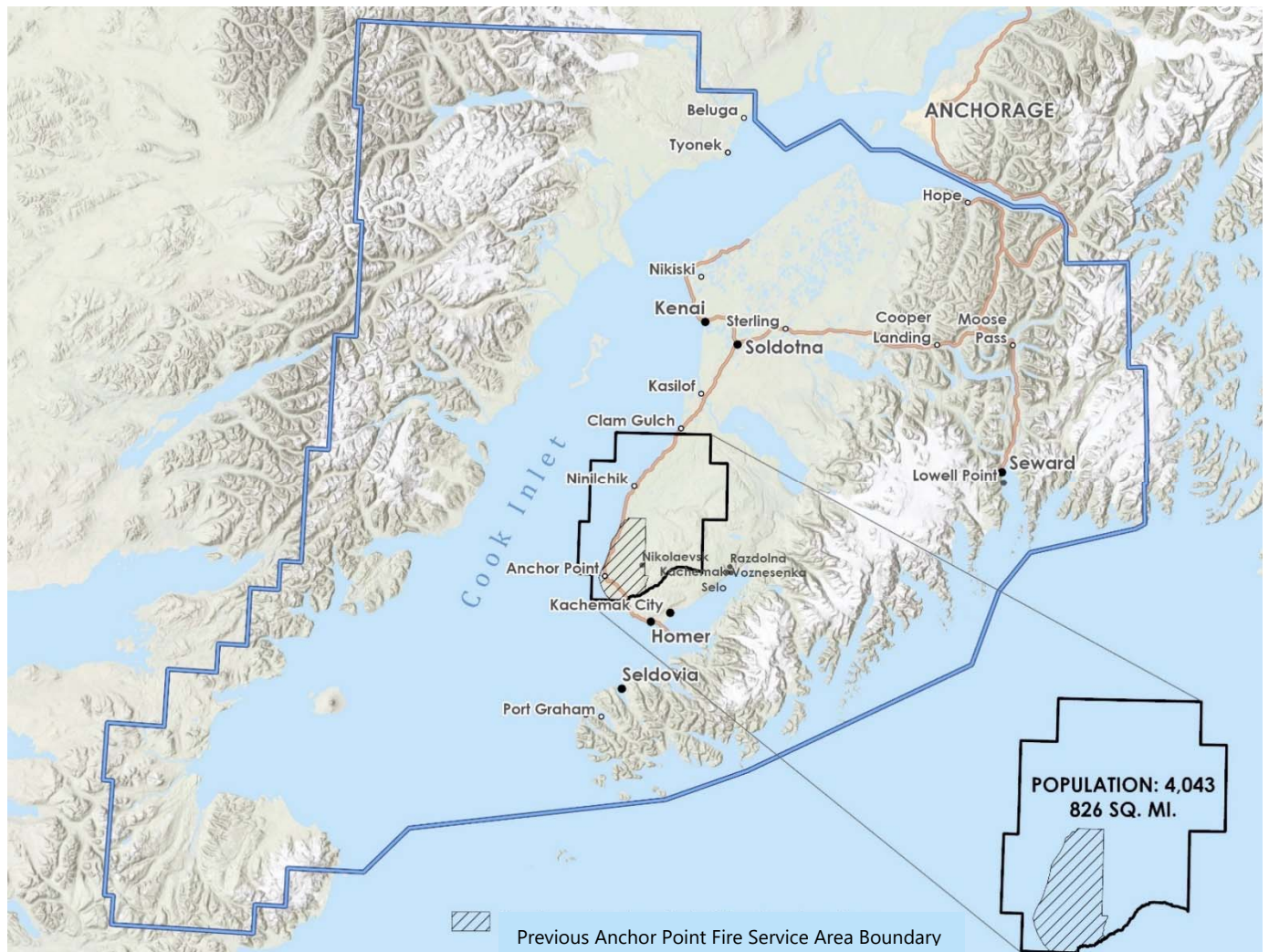
For capital projects information of this department - See the Capital Projects section - Pages 350, 353, 363, & 395.

Western Emergency Service Area

Originally established in October 1983, and expanded 612 square miles to include the Ninilchik area in February 2021, this service area provides fire protection and emergency services in the Anchor Point, Ninilchik, Happy Valley, Clam Gulch, Nikolaevsk and Caribou Hills. The service area covers 45 miles of the Sterling Highway, all of the Old Seward Highway, Oil Well Road, and the majority of the North Fork Loop. The department is staffed by 10 full-time permanent employees and 50 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

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

The major source of revenue is property tax. The mill rate is 2.95 mills for fiscal year 2022.



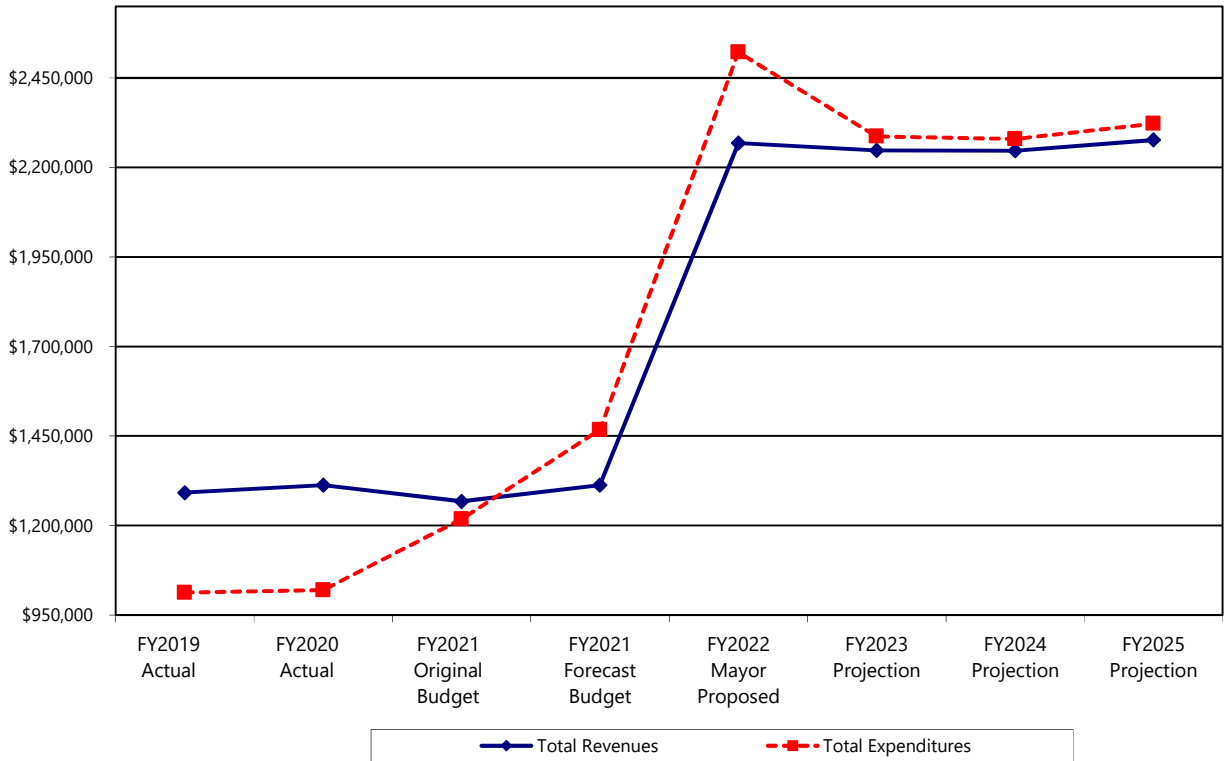
Board Members

Cherie Richter
Dawson Slaughter
Katheryn Lopeman
Katherine Covey
Janice Nofziger
Chief: Jon Marsh

Fund: 209 Western Emergency Service Area - Budget Projection

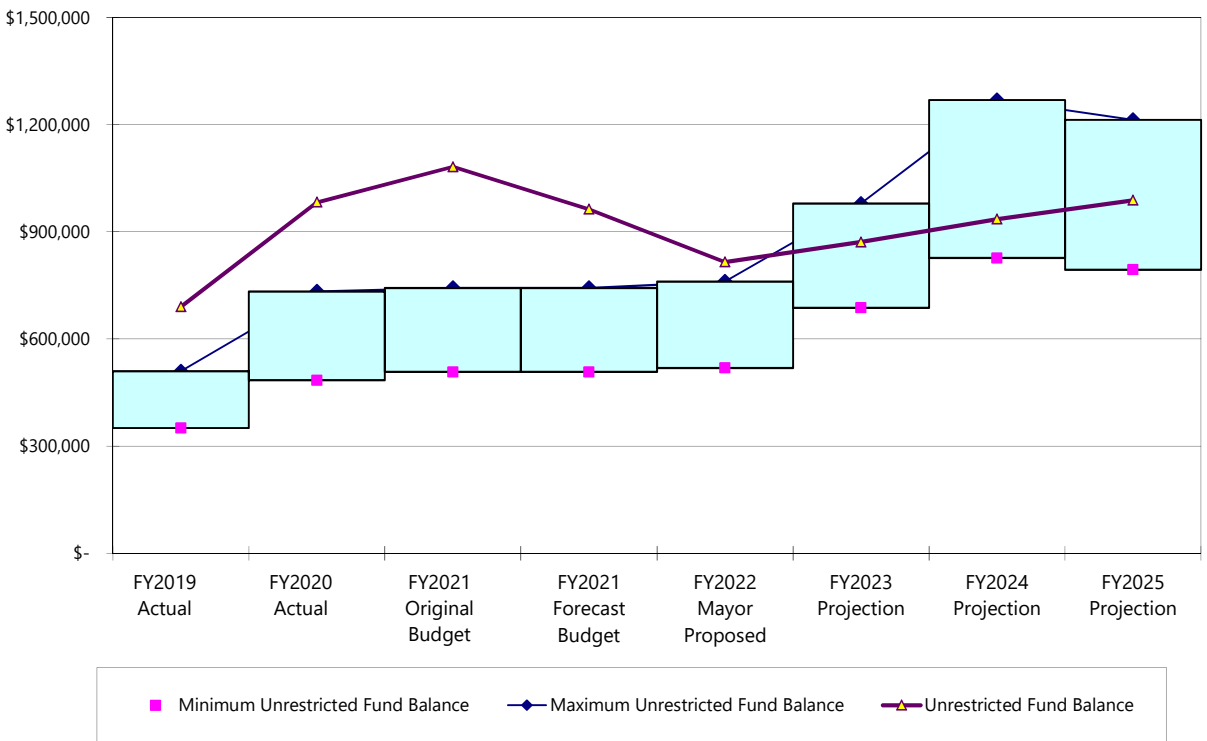
Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	230,366	235,726	242,266	241,239	425,088	425,088	429,339	437,926
Personal	27,043	26,990	27,695	27,896	48,597	49,083	49,574	49,574
Oil & Gas (AS 43.56)	149,085	155,268	162,153	162,153	229,854	222,958	216,269	216,269
	406,494	417,984	432,114	431,288	703,539	697,129	695,182	703,769
Mill Rate	2.75	2.75	2.85	2.85	2.95	2.95	2.95	2.95
Revenues:								
Property Taxes								
Real	\$ 636,047	\$ 641,252	\$ 635,221	\$ 638,705	\$ 1,254,010	\$ 1,254,010	\$ 1,266,550	\$ 1,291,882
Personal	74,230	74,175	72,616	83,548	140,494	141,899	143,318	143,318
Oil & Gas (AS 43.56)	409,983	426,986	439,029	462,136	678,069	657,726	637,994	637,994
Interest	4,381	4,416	4,469	4,469	4,504	4,527	4,550	4,573
Flat Tax	4,397	5,155	3,401	3,401	3,401	3,418	3,435	3,452
Motor Vehicle Tax	11,902	10,297	12,182	12,182	11,100	11,322	11,548	11,779
Total Property Taxes	1,140,940	1,162,281	1,166,918	1,204,441	2,091,578	2,072,902	2,067,395	2,092,998
Federal Revenues	15,000	-	-	7,500	-	-	-	-
State Revenues	17,060	31,900	-	-	-	-	-	-
Interest Earnings	36,658	40,862	15,596	15,596	19,262	16,308	17,425	18,706
Other Revenue	82,028	77,626	85,000	85,000	157,000	158,570	161,741	164,976
Total Revenues	1,291,686	1,312,669	1,267,514	1,312,537	2,267,840	2,247,780	2,246,561	2,276,680
Expenditures:								
Personnel	522,758	526,100	684,689	804,541	1,434,637	1,463,330	1,492,597	1,522,449
Supplies	50,651	59,141	87,050	112,050	138,139	140,902	143,720	146,594
Services	159,896	158,750	246,424	295,674	371,729	379,164	386,747	394,482
Capital Outlay	84,131	44,552	59,732	112,781	127,360	78,134	78,915	79,704
Interdepartmental Charges	20,438	16,768	24,897	27,263	51,797	51,538	52,549	53,581
Total Expenditures	837,874	805,311	1,102,792	1,352,309	2,123,662	2,113,068	2,154,528	2,196,810
Operating Transfers To:								
Special Revenue Fund	14,780	14,668	15,220	15,220	23,040	23,962	24,920	25,917
Capital Projects Fund	160,000	200,000	100,000	100,000	375,000	150,000	100,000	100,000
Total Operating Transfers	174,780	214,668	115,220	115,220	398,040	173,962	124,920	125,917
Total Expenditures and Operating Transfers	1,012,654	1,019,979	1,218,012	1,467,529	2,521,702	2,287,030	2,279,448	2,322,727
Net Results From Operations	279,032	292,690	49,502	(154,992)	(253,862)	(39,250)	(32,887)	(46,047)
Projected Lapse	-	-	49,626	135,231	106,183	95,088	96,954	98,856
Change in Fund Balance	279,032	292,690	99,128	(19,761)	(147,679)	55,838	64,067	52,809
Beginning Fund Balance	411,132	690,164	982,854	982,854	963,093	815,414	871,252	935,319
Ending Fund Balance	\$ 690,164	\$ 982,854	\$ 1,081,982	\$ 963,093	\$ 815,414	\$ 871,252	\$ 935,319	\$ 988,128

Western Emergency Service Area Revenues and Expenditures



◆ Total Revenues -■- Total Expenditures

Western Emergency Service Area Unrestricted Fund Balance



■ Minimum Unrestricted Fund Balance ◆ Maximum Unrestricted Fund Balance ▲ Unrestricted Fund Balance

Department Function

Fund 209

Western Emergency Service Area

Dept 51410

Mission

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

Program Description

Western Emergency Service Area is responsible for providing fire suppression and rescue for protection of life and property and emergency medical services to an 826 square mile area which includes Anchor Point, Ninilchik, Happy Valley, Clam Gulch, Nikolaevsk and Caribou Hills. The service area covers 45 miles of the Sterling Highway, all of the Old Sterling Highway and Oil Well Road, and the majority of the North Fork Loop.

Major Long Term Issues and Concerns:

- Continued volunteer recruitment and retention.
- Continued training of current volunteers and newly recruited members.
- Obtaining funds to replacement plan for aging apparatus and utility vehicles.
- Construction of a new station in Happy Valley to address a 10-mile stretch along the Sterling Highway in between Ninilchik and Anchor Point that are not within 5 miles of a station.
- Replacement of mobile radios in all apparatus, utility vehicles and 2 command vehicles.
- Determine best possible way to increase staffing to meet the minimum staffing of 2 per station, 24-hour coverage 365 days per year at Stations 1 and 3.

FY2021 Accomplishments

Administration:

- Completed expansion of Anchor Point Emergency Services to now include area formerly serviced by Ninilchik Emergency Services. Expanded area renamed to Western Emergency Service Area.
- Completion of FY20 Firefighter I and EMT 1 classes despite long delays due to pandemic.

Operations:

- Addition of rental building behind Anchor Point Station to house ladder truck and additional apparatus and mechanic shop to eliminate the need to secure funding to construct a building in Anchor Point to house the ladder truck, making it available to a much larger part of the service area.
- Formalized mutual and automatic aid agreements between WES and Kachemak Emergency Services, Homer Volunteer Fire Department and Central Emergency Services.
- Standardization of all services and protocols between Ninilchik and Anchor Point Stations.

FY2022 New Initiatives:

- Complete in-ground water tank capital project at Resch Road to cut water shuttle times in half for fires in that part of the service area resulting in more successful suppression operations.
- Replacement of 4 cardiac monitor defibrillators due to current manufacture no longer maintaining current models and to standardize all six monitors between stations.
- Replacement self-contained breathing apparatus and compressors/fill stations to remain NFPA compliant.
- Replacement of a Command Vehicle.
- Obtain State of Alaska certifications for Fire Apparatus Driver Operator for 15 members.

Performance Measures

Priority/Goal: Public Safety

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

Objective: Continue with on-going, quality training to meet State of Alaska fire and EMS training standards.

Measures: Certification and qualifications of employees and volunteer members.

Department Personnel	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
EMS trained	30	24	59	59
Fire trained	27	20	38	47
Total Responders available	37	29	60	60

Department Function

Fund 209

Western Emergency Service Area - Continued

Dept 51410

Measures:

Certified First Responders	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Emergency Trauma Technician	3	2	6	2
Emergency Medical Technician 1	10	11	25	30
Emergency Medical Technician 2	3	2	12	12
Emergency Medical Technician 3	6	7	12	12
Mobile Intensive Care Paramedic	1	0	4	5
Exterior Firefighter/ FFI / FFII	27	23	38	40
Fire Investigator / Technician	5	5	5	10
Alaska Fire Service Instructor 1	3	4	7	10
Alaska Fire Service Instructor 2	0	1	2	3
Live Fire Instructor	1	1	3	3
ETT/EMT Instructor	5	4	5	6

Priority/Goal: Fire and Emergency Medical Response

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

Objective: Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies.

Measures:

Call Volume By Calendar Year	CY2018 Actual	CY2019 Actual	CY2020 Actual	CY2021 Projected
Fires (Buildings, Vehicles, Wildland)	22	26	30	50
Overpressure Rupture, Explosion, Overheat (no fire)	1	0	0	0
Emergency Medical Services & Rescue	223	180	210	446
Hazardous Conditions	4	2	6	12
Service Calls (Public, Smoke Odor, Standby)	1	22	3	20
Good Intent Calls (Cancelled, Nothing Found)	26	33	29	40
False Alarms	2	6	6	10
Total Call Volume	279	269	283	578
Total Ambulance Transports	151	172	149	340
Fire Responder Average	11	11	12	16
EMS Responder Average	5	5	4	5
Annual Fire Loss	\$206,500	\$296,850	\$301,500	\$400,000

Note: CY2021 Projected includes Anchor Point Emergency Services and Ninilchik Emergency Services combined due to the expansion of the service area.

Service Area Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted
Staffing history (FTE)	5.0	5.0	10.0	10.0

**Kenai Peninsula Borough
Budget Detail**

Fund 209

Department 51410 - Western Emergency Service Area

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 259,627	\$ 235,908	\$ 345,513	\$ 397,264	\$ 662,071	\$ 316,558	91.62%
40111 Special Pay	-	-	-	935	6,630	6,630	-
40120 Temporary Wages	21,382	36,948	50,000	58,071	88,200	38,200	76.40%
40130 Overtime Wages	22,556	33,465	9,168	16,006	65,224	56,056	611.43%
40131 FLSA Overtime Wages	-	-	-	2,450	17,408	17,408	-
40210 FICA	24,955	24,931	34,495	39,995	72,463	37,968	110.07%
40221 PERS	76,825	74,875	79,681	93,565	168,230	88,549	111.13%
40321 Health Insurance	82,606	89,138	126,250	148,672	265,000	138,750	109.90%
40322 Life Insurance	430	328	853	984	1,656	803	94.14%
40410 Leave	33,939	30,195	38,729	46,596	87,755	49,026	126.59%
40511 Other Benefits	438	312	-	3	-	-	-
Total: Personnel	522,758	526,100	684,689	804,541	1,434,637	749,948	109.53%
Supplies							
42120 Computer Software	-	6,044	600	5,100	1,200	600	100.00%
42210 Operating Supplies	11,035	6,574	14,000	18,000	21,539	7,539	53.85%
42220 Fire/Medical/Rescue Supplies	9,687	14,486	17,700	21,900	28,660	10,960	61.92%
42230 Fuel, Oils and Lubricants	12,513	12,383	17,000	22,000	28,063	11,063	65.08%
42250 Uniforms	5,713	5,704	6,000	8,000	12,000	6,000	100.00%
42263 Training Supplies	3,628	747	6,000	6,900	8,000	2,000	33.33%
42310 Repair/Maintenance Supplies	1,106	1,312	7,500	8,400	9,500	2,000	26.67%
42360 Motor Vehicle Repair	5,220	8,488	14,250	15,250	17,543	3,293	23.11%
42410 Small Tools & Equipment	1,749	3,403	4,000	6,500	11,634	7,634	190.85%
Total: Supplies	50,651	59,141	87,050	112,050	138,139	51,089	58.69%
Services							
43011 Contractual Services	25,446	29,250	42,400	44,525	53,933	11,533	27.20%
43014 Physical Examinations	26,894	848	20,000	16,600	25,038	5,038	25.19%
43019 Software Licensing	935	4,472	6,780	21,396	27,700	20,920	308.55%
43110 Communications	10,542	11,616	22,108	27,108	34,755	12,647	57.21%
43140 Postage and Freight	13	-	500	825	1,000	500	100.00%
43210 Transport/Subsistence	6,690	18,736	12,691	12,300	18,071	5,380	42.39%
43260 Training	5,246	4,571	6,050	3,575	9,050	3,000	49.59%
43310 Advertising	-	-	200	-	200	-	0.00%
43410 Printing	-	-	100	-	100	-	0.00%
43510 Insurance Premium	55,579	57,968	62,539	87,539	102,539	40,000	63.96%
43610 Utilities	21,704	22,191	26,006	31,006	36,113	10,107	38.86%
43720 Equipment Maintenance	1,683	2,803	7,885	9,885	15,000	7,115	90.23%
43750 Vehicle Maintenance	1,750	2,523	5,500	5,000	6,000	500	9.09%
43780 Buildings/Grounds Maintenance	1,780	1,944	7,500	9,500	14,000	6,500	86.67%
43810 Rents and Operating Leases	740	783	24,750	24,750	25,790	1,040	4.20%
43920 Dues and Subscriptions	894	1,045	1,415	1,665	2,440	1,025	72.44%
Total: Services	159,896	158,750	246,424	295,674	371,729	125,305	50.85%
Capital Outlay							
48515 Medical Equipment	-	-	-	26,100	43,600	43,600	-
48620 Building Purchase	-	-	-	10	-	-	-
48710 Minor Office Equipment	8,114	15,368	17,290	20,790	14,890	(2,400)	-13.88%
48720 Minor Office Furniture	2,143	3,411	3,000	3,990	5,000	2,000	66.67%
48740 Minor Machines & Equipment	4,204	-	1,150	5,150	1,150	-	0.00%
48750 Minor Medical Equipment	16,262	5,769	5,000	5,500	11,800	6,800	136.00%
48755 Minor Recreation Equipment	-	2,969	6,500	6,500	9,500	3,000	46.15%
48760 Minor Firefighting/Rescue Equipment	53,408	17,035	26,792	44,741	41,420	14,628	54.60%
Total: Capital Outlay	84,131	44,552	59,732	112,781	127,360	67,628	113.22%
Transfers							
50264 911 Communications	14,780	14,668	15,220	15,220	23,040	7,820	51.38%
50444 Western Emergency Capital Projects	160,000	200,000	100,000	100,000	375,000	275,000	275.00%
Total: Transfers	174,780	214,668	115,220	115,220	398,040	282,820	245.46%

**Kenai Peninsula Borough
Budget Detail**

Fund 209

Department 51410 - Western Emergency Service Area - Continued

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	(1,902)	(2,000)	(2,000)	-	2,000	-
61990 Admin Service Fee	20,438	18,670	26,897	29,263	51,797	24,900	92.58%
Total: Interdepartmental Charges	20,438	16,768	24,897	27,263	51,797	26,900	108.05%
Department Total	\$ 1,012,654	\$ 1,019,979	\$ 1,218,012	\$ 1,467,529	\$ 2,521,702	\$ 1,303,690	107.03%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief , 1 Assistant Chief, 1 Mechanic, 1 Firefighter Technician and 5 Firefighters

Added: 5 Firefighters (Resolution 2021-010)
Added: One 56-hour Assistant Chief
Removed: One Fire Technician

40120 Temporary Wages. Increased to cover additional stipends for added volunteers, as a result of the service area expansion.

40130 Overtime Wages. Increased to support six new 56 hour employees' overtime due to emergency responses by permanent employees.

43011 Contractual Services. Medical director contract (\$15,333), annual ground ladder, aerial and pump testing (\$7,700), O2 cylinder maintenance (\$1,000), Image Trend (\$4,500), responder tracking system (\$700), ambulance billing service (\$7,500), drug disposal services (\$500), and Service Area Board annual appreciation, training & retention banquet (\$4,000), EMT 2/3 instructor fees (\$3,500), Medical equipment service contract (\$4,400), air compressor testing (\$1,200), background checks (\$1,200), and Konica Minolta (\$2,400).

43019 Software Licensing. Security cameras software (\$700), fire/ems records management software (\$4,500), pediatric guide software (\$550), protocol app (\$2,500), standard operating procedures software management (\$250), dispatch alerting software (\$1,500), training maintenance database software (\$7,500), vehicle diagnostic software (\$2,500), vehicle maintenance equipment inventory supply software (\$4,200), and CAD interface software (\$3,500).

43110 Communications. Increased to cover cost of iPad data service for 5 iPads used for CAD and patient reports (\$6,600) and increased costs to provide communication services for Ninilchik station (\$9,647).

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium in Anchorage (\$6,475), Alaska State Firefighter Conference (\$8,435), and Fire Chief Summit in Juneau (\$3,161).

43260 Training. Alaska State Firefighter conference (\$2,800) EMS Symposium (\$2,450), annual training for EMT, Firefighter and Haz-Mat Ops classes (\$3,000), and Fire Chief's Conference (\$800).

43510 Insurance Premium. Increased to cover added Ninilchik station, assets and personnel premiums for coverage for workman's compensation, property, liability, and other insurance.

43610 Utilities. Increased (\$10,100) to support estimated utilities Ninilchik station and annual increase in existing service.

43720 Equipment Maintenance. Increased for SCBA testing (\$6,000), Ninilchik maintenance expense (\$7,116).

43920 Dues and Subscriptions. International Association of Fire Chiefs membership (\$300), Alaska Fire Chiefs Association membership (\$300), Kenai Peninsula Fire Chiefs Association membership (\$150), Alaska State Firefighters Association (\$500), Alaska Association of Fire & Arson Investigators (\$100), Kenai Peninsula EMS membership (\$25), apparatus registrations for SOA/DMV (\$200), various other membership dues & publications (\$115), and EMS recertification's (\$750).

48515 Medical Equipment. Advanced cardiac trainer module (\$17,500) and patient loading system (\$26,100).

48710 Minor Office Equipment. 2 computers (\$1,105 each), 4 monitors (\$245 ea.) per 5 year scheduled replacement plan, Bizhub copier/printer for Station 1 (\$6,700), and radio or communication equipment replacement for items that become damaged beyond repair (\$5,000).

48720 Minor Office Furniture. Additional office furniture for Station 1 (\$5,000).

48740 Minor Machines & Equipment. Miscellaneous replacement of needed minor equipment (\$1,150).

48750 Minor Medical Equipment. AED (\$1,800), CO detectors for EMS bags (\$2,000), Rad 57 monitor and pediatric sensors (\$7,000), and miscellaneous medical equipment that may become damaged during use (\$1,000).

48755 Minor Recreational Equipment. Fitness equipment for Station 1; treadmill (\$3,500), elliptical (\$3,000), and stationary bike (\$3,000).

48760 Minor Fire Fighting Equipment. 8 sets of new turnout gear, helmets, boots, gloves and other related PPE per 10 year replacement plan (\$35,860), VFA grant matching funds (\$560), and miscellaneous minor fire equipment that may become damaged during use (\$5,000).

50444 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 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, 354, 364 & 396-398.

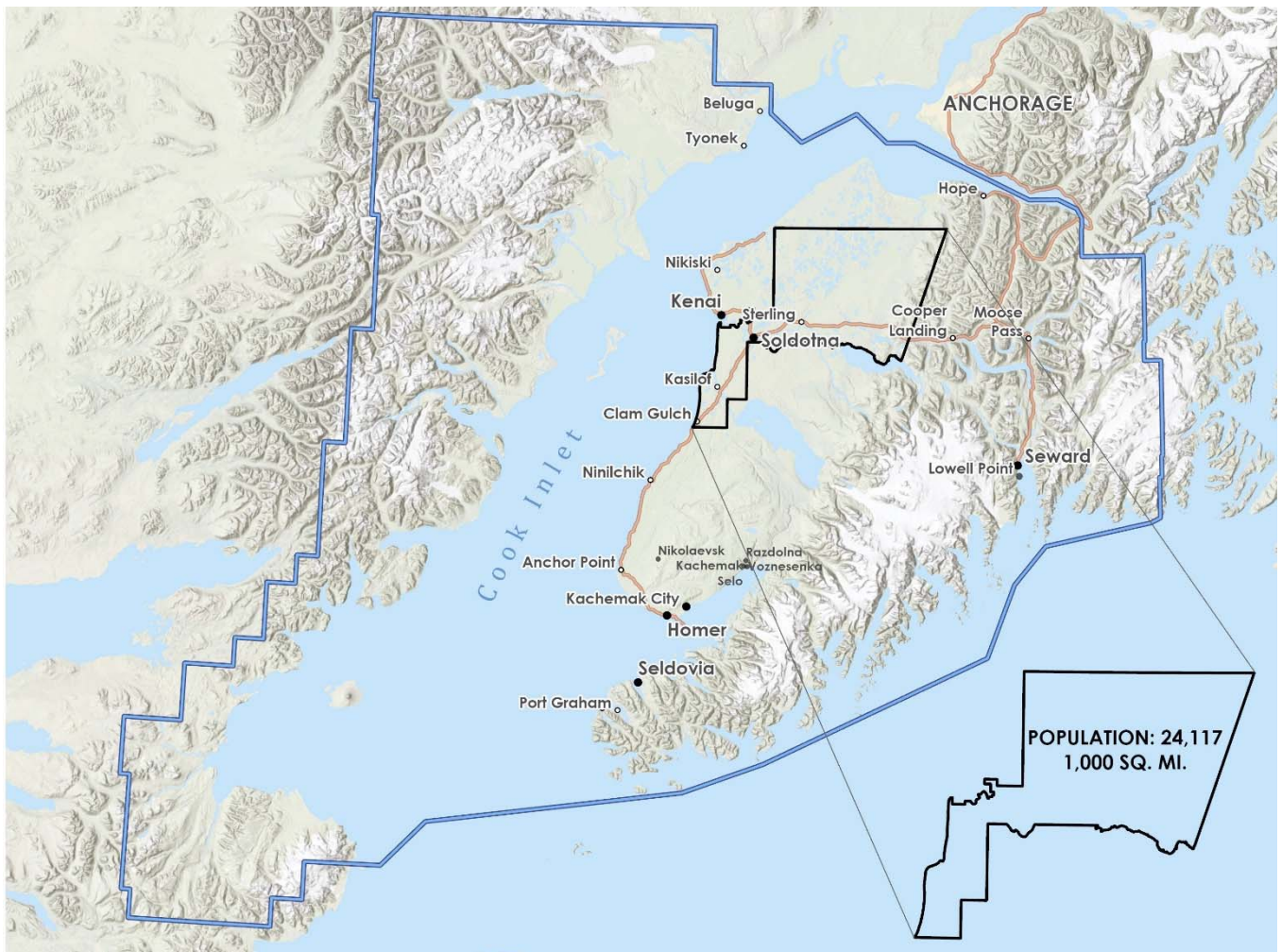
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Central Emergency Service Area

In October 1991, voters approved the unification of the Ridgeway/Sterling Fire Service Area, the Kalifornsky Fire Service Area, a portion of the Central Peninsula Emergency Medical Service Area, and fire powers from the City of Soldotna. Previously, these areas had been operating as Central Emergency Services under an intergovernmental agreement to provide fire and emergency medical services. At the October 2004 election voters elected to admit the more populated areas of the Central Peninsula Emergency Medical Service Area to this service area. A five-member joint operations board is elected by voters within the Central Emergency Service Area and the Central Peninsula Emergency Medical Service Area.

The staff includes 48 permanent employees and 30 volunteers. There are 8 fire stations, 5 staffed stations and 3 un-staffed sub-stations.

The mill levy for the service area is 2.85 for fiscal year 2022. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



Board Members

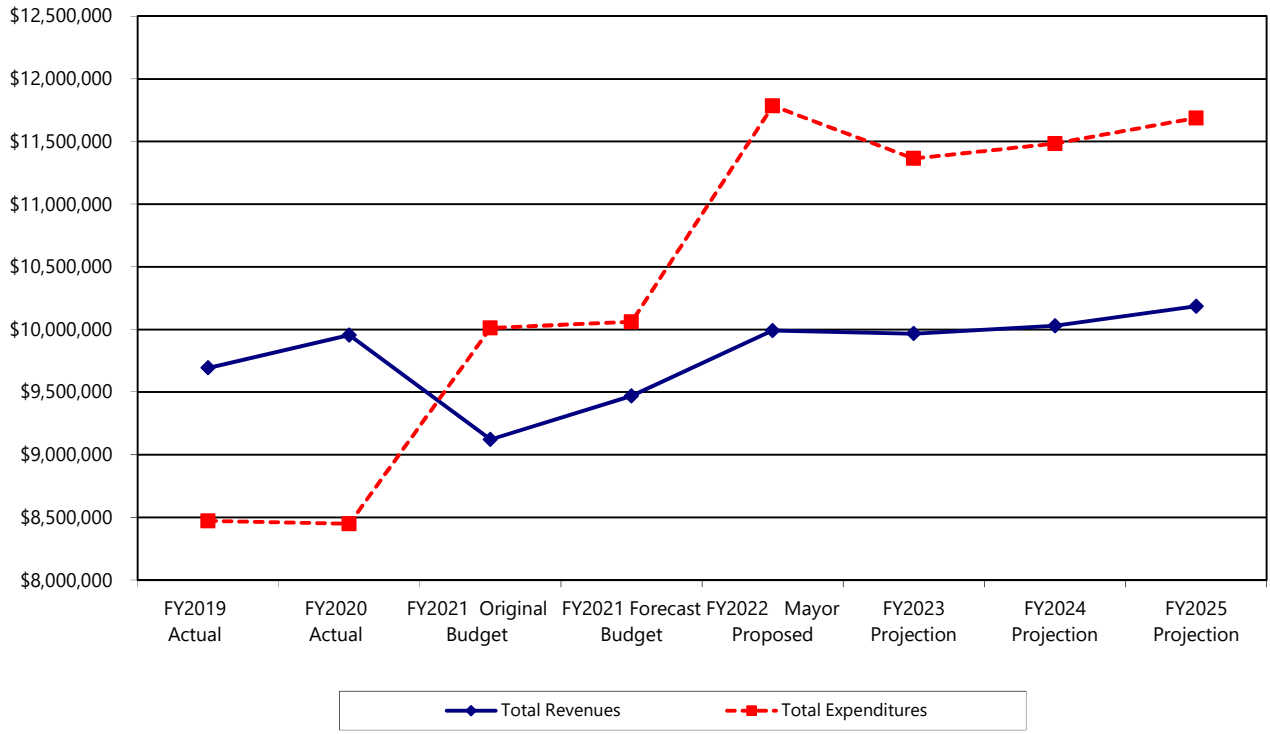
Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Fire Chief: Roy Browning

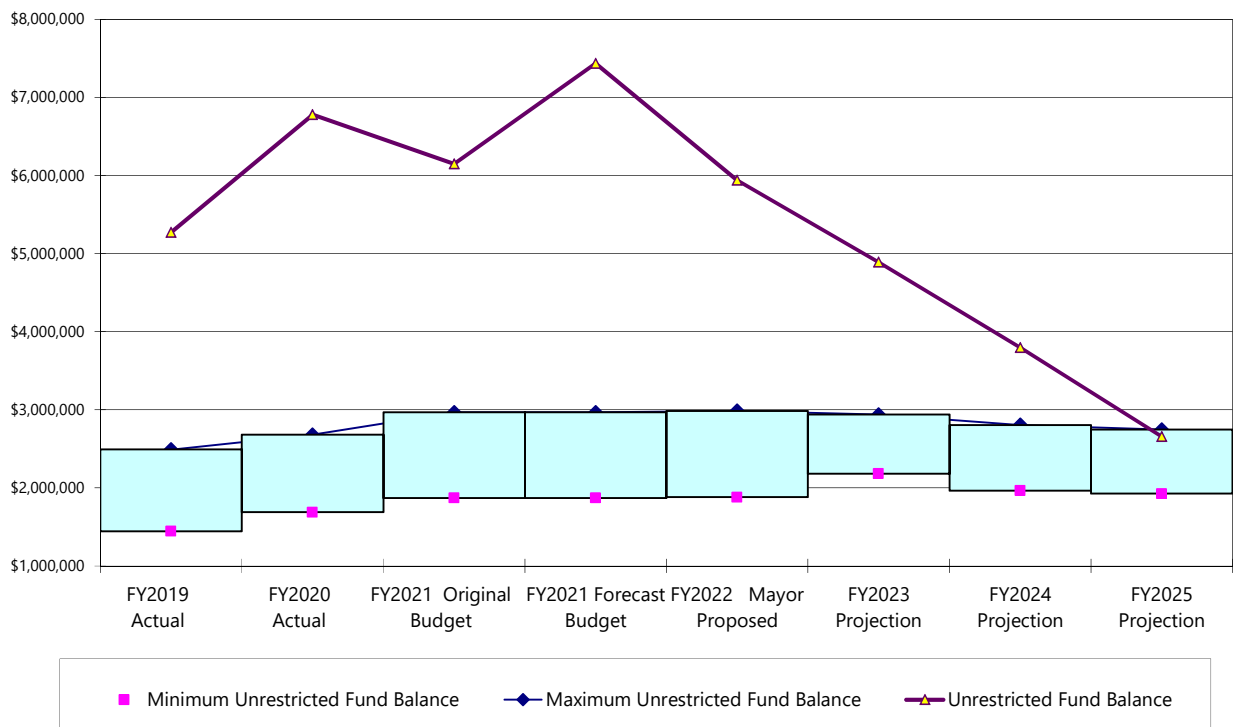
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	2,663,665	2,732,911	2,798,126	2,787,832	2,846,135	2,846,135	2,874,596	2,932,088
Personal	117,154	118,548	115,412	118,707	118,496	119,681	120,878	122,087
Oil & Gas (AS 43.56)	117,691	117,007	114,987	114,987	118,107	114,564	111,127	111,127
	<u>2,898,510</u>	<u>2,968,466</u>	<u>3,028,525</u>	<u>3,021,526</u>	<u>3,082,738</u>	<u>3,080,380</u>	<u>3,106,601</u>	<u>3,165,302</u>
Mill Rate	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
Revenues:								
Property Taxes								
Real	\$ 7,553,161	\$ 7,733,748	\$ 7,336,686	\$ 7,663,690	\$ 8,111,485	\$ 8,111,485	\$ 8,192,599	\$ 8,356,451
Personal	335,535	345,172	302,610	361,237	330,959	334,269	334,269	334,269
Oil & Gas (AS 43.56)	335,419	333,471	311,327	327,713	336,605	326,507	316,712	316,712
Interest	19,844	23,236	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	47,605	62,011	53,728	53,728	53,728	54,803	55,899	57,017
Motor Vehicle Tax	148,778	128,544	147,970	147,970	138,661	141,434	144,263	147,148
Total Property Taxes	<u>8,440,342</u>	<u>8,626,182</u>	<u>8,170,321</u>	<u>8,572,338</u>	<u>8,989,438</u>	<u>8,986,858</u>	<u>9,062,469</u>	<u>9,230,699</u>
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	227,947	272,150	-	-	-	-	-	-
Interest Earnings	247,352	263,776	97,921	97,921	148,680	118,762	97,806	75,880
Other Revenue	770,814	785,313	846,000	792,000	846,000	854,460	863,005	871,635
Total Revenues	<u>9,686,455</u>	<u>9,947,421</u>	<u>9,114,242</u>	<u>9,462,259</u>	<u>9,984,118</u>	<u>9,960,080</u>	<u>10,023,280</u>	<u>10,178,214</u>
Operating Transfers From:								
Special Revenue Fund	7,476	7,788	7,512	7,512	7,455	7,210	7,099	7,225
Total Operating Transfers	<u>7,476</u>	<u>7,788</u>	<u>7,512</u>	<u>7,512</u>	<u>7,455</u>	<u>7,210</u>	<u>7,099</u>	<u>7,225</u>
Total Revenues and Operating Transfers	<u>9,693,931</u>	<u>9,955,209</u>	<u>9,121,754</u>	<u>9,469,771</u>	<u>9,991,573</u>	<u>9,967,290</u>	<u>10,030,379</u>	<u>10,185,439</u>
Expenditures:								
Personnel	5,914,155	5,072,512	6,853,349	6,853,349	7,797,880	7,953,838	8,112,915	8,275,173
Supplies	274,095	317,625	376,710	376,710	435,020	421,280	429,706	438,300
Services	879,054	885,193	1,144,421	1,181,916	1,192,827	1,216,684	1,241,018	1,265,838
Capital Outlay	84,333	136,675	108,338	111,583	212,742	120,097	121,298	122,511
Interdepartmental Charges	178,753	163,221	212,070	218,829	240,962	242,797	247,623	252,546
Total Expenditures	<u>7,330,390</u>	<u>6,575,226</u>	<u>8,694,888</u>	<u>8,742,387</u>	<u>9,879,431</u>	<u>9,954,696</u>	<u>10,152,560</u>	<u>10,354,368</u>
Operating Transfers To:								
Special Revenue Fund	145,204	153,139	146,632	146,632	133,395	138,731	144,280	150,051
Capital Projects Fund	550,000	1,250,000	600,000	600,000	1,200,000	700,000	700,000	700,000
Debt Service Fund	446,688	471,042	571,063	571,063	571,063	570,063	485,188	481,563
Total Operating Transfers	<u>1,141,892</u>	<u>1,874,181</u>	<u>1,317,695</u>	<u>1,317,695</u>	<u>1,904,458</u>	<u>1,408,794</u>	<u>1,329,468</u>	<u>1,331,614</u>
Total Expenditures and Operating Transfers	<u>8,472,282</u>	<u>8,449,407</u>	<u>10,012,583</u>	<u>10,060,082</u>	<u>11,783,889</u>	<u>11,363,490</u>	<u>11,482,028</u>	<u>11,685,982</u>
Net Results From Operations	1,221,649	1,505,802	(890,829)	(590,311)	(1,792,316)	(1,396,200)	(1,451,649)	(1,500,543)
Projected Lapse	-	-	260,847	1,247,151	296,383	348,414	355,340	362,403
Change in fund balance	1,221,649	1,505,802	(629,982)	656,840	(1,495,933)	(1,047,786)	(1,096,309)	(1,138,140)
Beginning Fund Balance	4,049,723	5,271,372	6,777,174	6,777,174	7,434,014	5,938,081	4,890,295	3,793,986
Ending Fund Balance	<u>\$ 5,271,372</u>	<u>\$ 6,777,174</u>	<u>\$ 6,147,192</u>	<u>\$ 7,434,014</u>	<u>\$ 5,938,081</u>	<u>\$ 4,890,295</u>	<u>\$ 3,793,986</u>	<u>\$ 2,655,846</u>

Central Emergency Services Revenues and Expenditures



Central Emergency Services Unrestricted Fund Balance



Department Function

Fund 211

Central Emergency Service Area

Dept 51610

Mission

"Central Emergency Services is dedicated to protecting the lives and property of our community and visitors by providing professional emergency services through incident response, training, public education and fire prevention"

Teamwork-Integrity-Dedication-Pride

Program Description

- CES serves a population of 24,196 citizens within a 2,200 square mile service area.
- CES operates three staffed stations and two part-time/volunteer staffed stations.
- Staffing consists of 46 career, 2 support, and 30 volunteer personnel.

Major Long Term Issues and Concerns:

- Priority: Construction of a new Soldotna fire station must take place to deliver emergency services to the community.
- Meeting the needs of training, staffing and succession planning for the service area.
- Staffing all Stations full-time, supplemented with volunteers, with limited revenue.
- Address long term funding and alternative funding in order to maintain and deliver current levels of fire protection and emergency services.
- Monitor trends throughout the fire service to improve efficiency and effectiveness.

FY 2021 Accomplishments:

Administration

- Added 3 Senior Captains-Shift Supervisors, to improve safety, response and accountability.
- Added Fire Station Message Boards to improve communications and safety.
- Implementation of Post Incident Analysis Review of Operations/Safety after major events.
- Created a Volunteer Program Advisory Committee to address stakeholder needs for volunteers and fulltime firefighters.
- Implemented a weekly command staff meeting to improve communications, support and accountability department wide.
- Revised the Auto-Aid Agreements with City of Kenai, and the Western Emergency Services.
- Completed Fire Station Alerting Project.
- Standard Operating Guidelines (SOG) revised/updated.
- Implementation of Project Management Workflow to improve efficiency.

Operations/Training:

- Established a new recruit task book for new hires and volunteers.
- Development of a Volunteer Advanced Driver/Operator Program.
- Boat Operator Instructor Program delivered, which will help reduce costs by being able to provide in house training instead of contracting.
- SCBA Breathing Air Equipment Project completed putting 50 new SCBA's into service, resulting in more reliable safety equipment.
- Alaska Firefighter 1 class delivered, having classes hosted by CES enhances recruitment and retention of volunteers
- Alaska Fire Instructor 1 and 2 class delivered, creating more in house state certified instructors, helping maintain state accreditations and reducing costs of outside training.
- Provided multiple certifications and trainings in house, including EMT 1, Fire Officer 1, Fire Instructor 1 & 2, and Certified Car Seat Technicians. Offering training in house ensures our personnel are trained to our standards and reduces overall training costs compared to external training.
- Took delivery and put into service a new rescue boat, two new ambulances and two new fire trucks. This added equipment gives the service area reliable front line equipment for the next twenty years.
- Training/meeting room leased to improve communications/logistics.

FY2022 New Initiatives:

- Full-time Staffing of Funny River Fire Station #5 giving our Funny River residents the same staffing level as Kalifornsky Beach and Sterling.
- Acquire Soldotna Fire Station land and begin design work for future station to replace the current Station #1, which is inadequate due to age.
- Place into service two new Engines reducing maintenance costs on older fire apparatus and is safer for personnel use
- Complete Implementation of the supply inventory program to help in timely replacement and ordering for all of our stations.
- Complete Knox Key Secure fleet replacement to increase security and accountability for our fire apparatus.
- Continue work on Officer Development Program to improve morale, accountability and succession planning.
- Start Training Site Expansion Project with Capital Projects to improve training operations to increase skill level of personnel to deliver better services.

Department Function

Fund 211

Central Emergency Service Area - Continued

Dept 51610

Performance Measures

FTE Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Full Time staffing history	44	44	44	48
Volunteers staffing history	21	29	25	30

Priority/Goal: Emergency Medical Services (EMS)

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

Objective: Provide advanced level EMS care on scene within 8 minutes 90% of the time. (NFPA 1710)

Measures:

EMS Response Time Analysis	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Average Response Time	7:48	6:37	7:10	7:45
% of Calls Under 8 Minute Response Time	70.3%	79.57%	75.05%	70.0%
% of Calls Advanced Life Support (ALS) Paramedic Response (added in FY2020)	-	98.22%	95%	95%

Priority/Goal: Fire and Emergency Medical Training

Goal: Provide the highest level of fire and emergency pre-hospital training and certifications for department members.

Objective: Continue with on-going, quality training to meet State of Alaska fire and EMS training standards.

Measures: Certification and qualifications of the 42 uniformed employees (FTE), 25 Volunteer members.

Certification Levels	Benchmark	Chiefs (3 FTE's)	Captains (7FTE's)	Engineers (18 FTE's)	Firefighters (17 FTE's)	Vols. (25)	FY 2020 Totals	FY 2021 Totals
Paramedic 2	15	-	5	4	3	-	13	12
Paramedic 1	10	-	-	5	4	1	7	10
Emergency Medical Technician 3	12	-	2	5	7	2	17	16
Emergency Medical Technician 2	4	-	-	1	1	2	1	4
Emergency Medical Technician 1	20	-	-	-	1	8	20	9
Emergency Trauma Technician	10	1	-	-	-	5	3	5
Alaska Fire Service Instructor 2	5	2	1	2	2	1	4	8
Alaska Fire Service Instructor 1	25	3	7	10	10	1	16	31
Alaska Fire Officer 1	20	3	7	4	2	3	14	19
Alaska Firefighter 2	48	3	7	19	13	4	38	46
Alaska Firefighter 1	64	3	7	19	13	10	48	52
Basic Firefighter	12	-	-	-	-	12	9	12
Dive Rescue Technician	9	-	3	5	1	-	6	9
Forestry Red Card	35	-	3	14	7	2	26	26
Alaska Fire Investigator Tech.	6	1	3	2	2	-	2	8
Alaska Certified Fire Investigator	5	1	1	1	-	-	3	3

Department Function

Fund 211

Central Emergency Service Area - Continued

Dept 51610

Priority/Goal: Fire and Emergency Medical Response

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

Objective: Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies. Reduce the amount of property loss due to fire by arriving on scene within 8 minutes.

Measures:

CES Annual NFPA Survey	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Estimated
Fire (Buildings, Vehicles, Wildland)	76	98	127	133
Emergency Medical Service & Rescue	1,771	1,867	2,026	2,127
Explosions & Ruptures	2	4	4	4
Hazardous Conditions (Gas, CO, Electrical)	81	84	114	120
Service Calls (Lift Assist, Smoke Odor, Agency Stand-By)	136	204	271	284
Good Intent Call (Cancelled Call, Public Assist, Nothing Found)	283	249	189	198
False Alarm (Fire Alarm Malfunctions)	124	140	117	122
Average Response Times All Calls	11:31	11:34	11:34	11:30
Total	2,473	2,646	2,848	2,988
Annual Fire Loss (Property & Contents)	\$835,105	\$1,612,500	\$1,163,985	\$1,222,184

Commentary

The increased demand for emergency services in the City of Soldotna and surrounding areas has long outpaced the operational capacity of the current 64-year old Soldotna Fire Station. Plans for a new Soldotna station must be a priority in order to meet the demands of the Service Area. Reduction in revenue and elimination of state capital awards for local requests have compounded an extreme challenge for CES in balancing services while deferring additional needs. CES will need to focus on training a younger workforce. With the additional full-time position in training, improvement in training delivery and planning will reduce risk and ensure a properly trained workforce for response to the ever-rising demands for service. CES has plans to staff Funny River Fire Station full-time, with the additional personnel. This will aid in limiting resource draws from the core of the Soldotna area. The Central Peninsula's aging population and growing medical facility infrastructure will ensure a steady increase in the need and reliance on emergency medical treatment and transport. The department has seen a steady increase in non-emergency related transports and lift assists that will continue to trend as the community ages. CES continues to see a large increase in the number of simultaneous calls that occur. This will be a challenge for the organization moving forward.

**Kenai Peninsula Borough
Budget Detail**

Fund 211

Department 51610 - Central Emergency Services

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,503,972	\$ 2,206,858	\$ 3,284,170	\$ 3,284,170	\$ 3,666,733	\$ 382,563	11.65%
40111 Special Pay	27,060	23,777	34,125	34,125	44,200	10,075	29.52%
40120 Temporary Wages	135,271	137,232	240,000	239,040	262,140	22,140	9.23%
40130 Overtime Wages	547,856	300,617	326,881	326,881	509,089	182,208	55.74%
40131 FLSA Overtime Wages	41,629	36,832	120,634	120,634	142,644	22,010	18.25%
40210 FICA	275,848	230,243	356,059	356,059	408,924	52,865	14.85%
40221 PERS	983,397	859,392	847,522	847,522	979,817	132,295	15.61%
40321 Health Insurance	911,460	845,700	1,085,750	1,085,750	1,166,000	80,250	7.39%
40322 Life Insurance	4,627	3,491	8,194	8,194	9,143	949	11.58%
40410 Leave	476,248	416,880	550,014	550,014	609,190	59,176	10.76%
40511 Other Benefits	6,787	11,490	-	960	-	-	-
Total: Personnel	5,914,155	5,072,512	6,853,349	6,853,349	7,797,880	944,531	13.78%
Supplies							
42120 Computer Software	-	7,051	-	-	900	900	-
42210 Operating Supplies	26,314	23,191	37,810	37,810	38,660	850	2.25%
42220 Fire/Medical/Rescue Supplies	79,036	95,030	85,700	85,700	110,700	25,000	29.17%
42230 Fuel, Oils and Lubricants	54,465	54,986	90,500	90,500	93,500	3,000	3.31%
42250 Uniforms	18,178	21,541	31,500	31,500	37,060	5,560	17.65%
42263 Training Supplies	8,969	7,069	16,250	16,250	26,250	10,000	61.54%
42310 Repair/Maintenance Supplies	12,194	13,555	25,950	25,950	25,950	-	0.00%
42360 Motor Vehicle Repair	51,805	68,942	61,500	61,500	74,500	13,000	21.14%
42410 Small Tools & Equipment	23,134	26,260	27,500	27,500	27,500	-	0.00%
Total: Supplies	274,095	317,625	376,710	376,710	435,020	58,310	15.48%
Services							
43011 Contractual Services	171,341	170,033	200,892	195,292	206,663	5,771	2.87%
43014 Physical Examinations	13,657	-	46,340	92,680	56,340	10,000	21.58%
43019 Software Licensing	54,396	68,799	78,393	78,393	62,498	(15,895)	-20.28%
43110 Communications	53,469	56,495	71,127	71,127	73,151	2,024	2.85%
43140 Postage and Freight	638	135	1,500	1,500	1,500	-	0.00%
43210 Transportation/Subsistence	18,152	20,327	54,153	54,153	57,516	3,363	6.21%
43220 Car Allowance	22	66	-	-	-	-	-
43260 Training	6,344	4,050	30,245	30,245	32,595	2,350	7.77%
43310 Advertising	1,739	390	2,350	2,350	2,350	-	0.00%
43410 Printing	-	-	515	515	515	-	0.00%
43510 Insurance Premium	323,351	326,043	357,180	357,180	372,455	15,275	4.28%
43610 Utilities	126,108	131,368	140,039	140,039	142,573	2,534	1.81%
43720 Equipment Maintenance	37,049	36,560	57,984	57,984	68,080	10,096	17.41%
43750 Vehicles Maintenance	20,434	6,974	19,700	19,700	22,700	3,000	15.23%
43780 Buildings/Grounds Maintenance	37,765	51,467	65,547	62,302	65,547	-	0.00%
43810 Rents and Operating Leases	7,015	7,896	9,080	9,080	18,520	9,440	103.96%
43920 Dues and Subscriptions	7,574	4,590	9,376	9,376	9,824	448	4.78%
Total: Services	879,054	885,193	1,144,421	1,181,916	1,192,827	48,406	4.23%
Capital Outlay							
48311 Machinery & Equipment	-	-	-	6,302	36,755	36,755	-
48513 Recreational Equipment	-	6,428	7,700	-	-	(7,700)	-100.00%
48514 Fire Fighting/Rescue Equipment	-	-	-	-	16,500	16,500	-
48515 Medical Equipment	-	7,358	17,500	17,140	-	(17,500)	-100.00%
48520 Storage/Buildings/Containers	-	4,680	-	-	-	-	-
48710 Minor Office Equipment	4,414	9,807	2,000	2,559	8,400	6,400	320.00%
48720 Minor Office Furniture	3,404	4,763	3,000	457	7,000	4,000	133.33%
48740 Minor Machines & Equipment	15,026	14,848	3,450	11,163	33,099	29,649	859.39%
48750 Minor Medical Equipment	-	1,641	-	2,995	10,500	10,500	-
48760 Minor Fire Ftg/Rescue Equipment	61,489	87,150	74,688	70,967	100,488	25,800	34.54%
Total: Capital Outlay	84,333	136,675	108,338	111,583	212,742	104,404	96.37%

**Kenai Peninsula Borough
Budget Detail**

Fund 211

Department 51610 - Central Emergency Services - Continued

		FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers								
50264	911 Communications	145,204	153,139	146,632	146,632	133,395	(13,237)	-9.03%
50358	CES Debt Service	446,688	471,042	571,063	571,063	571,063	-	0.00%
50443	CES Capital Projects	550,000	1,250,000	600,000	600,000	1,200,000	600,000	100.00%
	Total: Transfers	1,141,892	1,874,181	1,317,695	1,317,695	1,904,458	586,763	44.53%
Interdepartmental Charges								
60000	Charges (To) From Other Dept's	(112)	(309)	-	5,600	-	(5,600)	-100.00%
60004	Mileage Ticket Credits	(357)	(334)	-	-	-	-	-
61990	Admin Service Fee	179,222	163,864	212,070	213,229	240,962	28,892	13.62%
	Total: Interdepartmental Charges	178,753	163,221	212,070	218,829	240,962	23,292	10.98%
Department Total		\$ 8,472,282	\$ 8,449,407	\$ 10,012,583	\$ 10,060,082	\$ 11,783,889	\$ 1,765,706	17.63%

**Kenai Peninsula Borough
Budget Detail**

Fund 211

Department 51610 - Central Emergency Services - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Chief, Deputy Chief, Training Officer, Fire Marshal, 6 Captains, 30 Engineers-EMTs, 2 Fire Technicians, 1 Mechanic, 1 Administrative Assistant.

Add 3 Engineers
Add 1 Senior Captain

40120 Temporary wages. Increase for Temporary Mechanic's Helper

40130 Overtime Wages. Increase due to additional personnel, increased call-back, and to reflect true overtime costs.

42220 Fire Medical Supplies. Increase of (\$3,000) for firefighting foam for additional fire trucks, increase of (\$22,000) medical supplies for ambulances, due to increased medication costs and increased usage.

42250 Uniforms. Increase of (\$5,560) for additional employees and volunteers.

42263 Training Supplies. Increase of (\$5,000) for live fire training and increase of (\$5,000) for training props for firefighter 1 classes for volunteer training.

42360 Vehicle Repair & Maintenance. Increase of (\$8,000) for tire pressure sensor for fire trucks & ambulances, increase of (\$5,000) for repair and supplies cost increase.

43011 Contractual Services. Medical director contract (\$109,350), ambulance billing (\$37,000), UL aerial, ladder, pumper test (\$10,000), boat operations class instructor fees (\$7,380), paramedic refresher instructor fees (\$5,500), custodial services-OEM (\$8,400), drain haz-mat removal (\$4,000) bunker gear repair (\$2,225), medical director travel/training (\$3,183), vehicle towing (\$1,000), DEA drug disposal (\$1,000), E-Dispatch (\$2,150) background checks (\$800), annual bond arbitrage fee (\$1,500), Image Trend live tech support (\$6,500), and other miscellaneous small contracts (\$6,675).

43014 Physical Examinations. Increase due to new contract and additional employees.

43019 Software Licensing. Fire records management software (\$17,500), fire building pre-plan software (\$600), fire scenario training software (\$495), pediatric guide software (\$550), Microsoft outlook software w/upgrades (\$2,500), protocol app (\$2,500), scheduling software (\$7,000), security camera software (\$1,700), SOP software management (\$240), station alerting software (\$6,825) station encoder interface software (\$630), training maintenance database software (\$8,019), vehicle diagnostic software (\$539), vehicle maintenance equipment inventory supply software (\$13,400).

43110 Communications. Increase due to internet upgrade and TLS line increase at all stations per IT.

43210 Transportation and Subsistence. Increased for additional out of area conferences and trainings.

43260 Training. Increase of (\$200) registration for ASFA Fall Conference Fairbanks and Imagetrend Minneapolis MN (\$2,150).

43510 Insurance. Increase in equipment value and additional personnel.

43720 Equipment Maintenance. Increase due to new Station Alerting Equipment service. Appliance repair (\$1,000), copier maintenance (\$3,000), exercise equipment maintenance/repair (\$500), gas monitor calibration/repair (\$1,600), dive cylinder testing (\$1,800), I-Stat maintenance (\$750), I-Stat testing (\$4,850), ladder maintenance (\$500), posi-check annual calibration (\$2,000), radio equipment maintenance (\$7,580), SCBA repairs (\$2,000), powercot/lifepack service contract (\$25,000), Station Alerting Equipment service contract (\$17,500).

43750 Vehicles Maintenance. Increase to install key secure units to multiple apparatus.

43810 Rents and Operating Leases. Increase due to rental of training room at Soldotna Prep. Booth rentals for public education (\$80), oxygen cylinder rental (\$3,000), portable toilet rental for training site (\$3,500), propane tank rental (\$550), room rental for awards (\$750), bunker gear rental (\$1,900), tool rental (\$900), and training/conference room at Soldotna Prep (\$7,840).

48311 Machinery & Equipment. Fire prevention/education fire extinguisher training system (\$18,500), forcible entry training door prop (\$8,700), and hose roller management system (\$9,555).

48514 Firefighting Equipment. Off-road ATV skid mounted rescue patient transport system (\$10,000), and thermal imaging safety cameras (\$6,500).

48710 Minor Office Equipment. Replace 3 computer towers, monitors, and sound bars for Chief, Training Officer, and Senior Captain (\$4,000), printer for Station 5 (\$900), and purchase 3 satellite phones \$3,500).

48720 Minor Office Furniture. Increase of (\$4,000) miscellaneous fire station furniture replacement (i.e.: recliners, kitchen chairs, mattresses).

48740 Minor Machines and Equipment. Purchase 15 Knox Key Secure (\$15,839), 2 Knox Med vault (\$3,760), and 2 hose tester/flow meter (\$5,000), gas detection and monitoring equipment (\$4,500), and appliance replacements (\$4,000).

48750 Minor Medical Equipment. 2 video laryngoscope (\$6,000), and Automated External Defibrillator-AED (\$4,500).

48760 Minor Firefighting Rescue Equipment. Bunker gear (\$56,820), firefighter tools to outfit a new apparatus, SCBA tanks, rescue tools, wildland hose (\$16,000), wildland PPE (\$4,000), water dive/rescue (\$11,668), and 12 PPE ballistic vests (\$12,000).

50358 Transfer to Debt Service. Current portion of principal and interest for bonds issued in FY15, FY16, and FY20 to fund fire apparatus and facilities.

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.

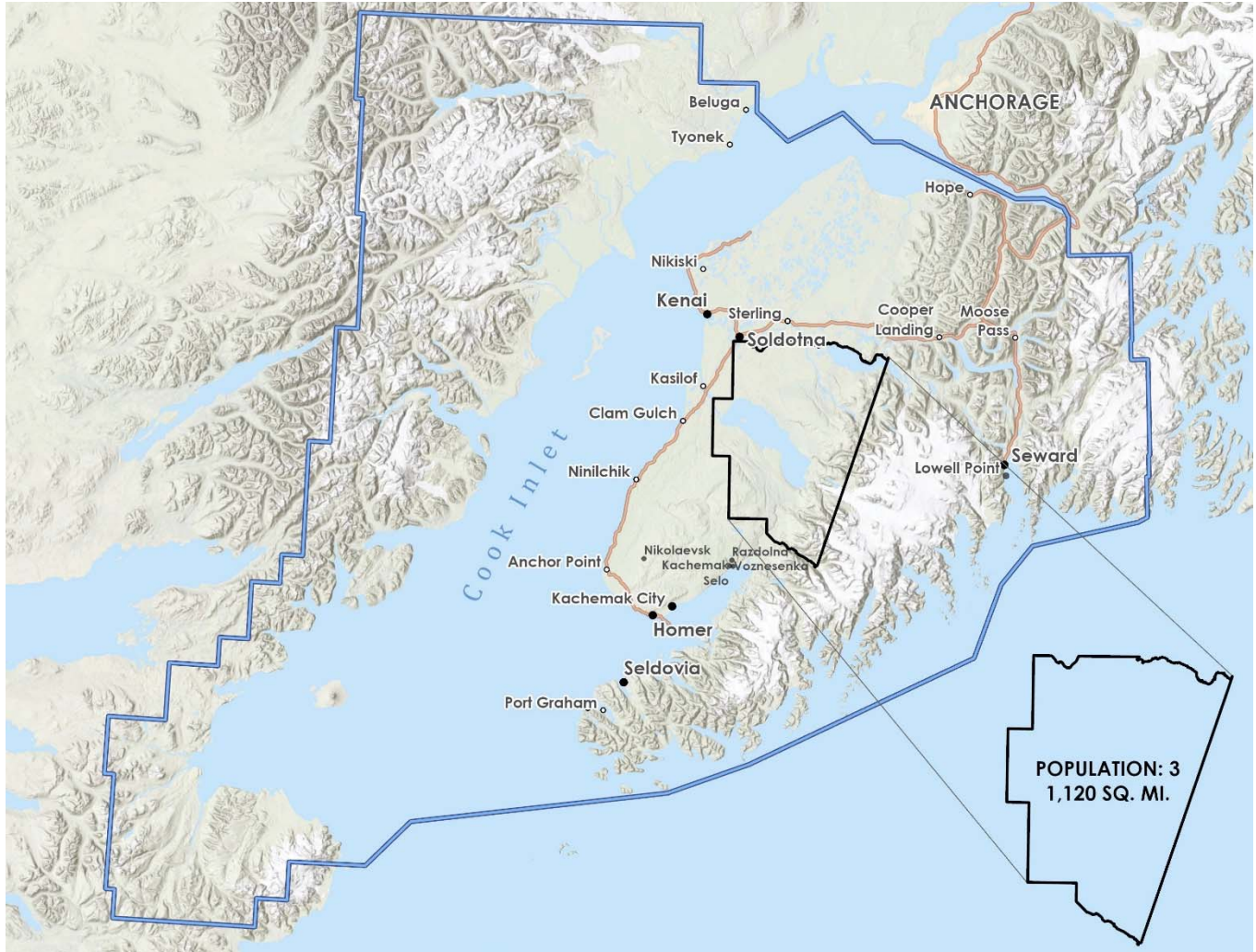
For capital projects information on this department - See the capital projects section - Pages 350, 354, 365, & 399-403.

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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 2022 is 1.00, which is the maximum allowed.



Board Members

Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Chief: Roy Browning

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

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	5,933	6,442	6,432	6,432	6,112	5,990	5,870	5,987
Personal	848	838	810	810	777	777	777	777
	6,781	7,280	7,242	7,242	6,889	6,767	6,647	6,764
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 5,996	\$ 6,438	\$ 5,917	\$ 6,374	\$ 6,112	\$ 5,990	\$ 5,870	\$ 5,987
Personal	839	838	745	853	761	761	761	761
Interest	20	21	-	16	-	-	-	-
Flat Tax	535	491	850	401	450	459	468	477
Total Property Taxes	7,390	7,788	7,512	7,644	7,323	7,210	7,099	7,225
Total Revenues	7,390	7,788	7,512	7,644	7,323	7,210	7,099	7,225
Expenditures								
Operating Transfers To:								
Central Emergency Services	7,476	7,788	7,512	7,512	7,455	7,210	7,099	7,225
Total Operating Transfers	7,476	7,788	7,512	7,512	7,455	7,210	7,099	7,225
Total Expenditures and Operating Transfers	7,476	7,788	7,512	7,512	7,455	7,210	7,099	7,225
Net Results From Operations	(86)	-	-	132	(132)	-	-	-
Beginning Fund Balance	86	-	-	-	132	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 132	\$ -	\$ -	\$ -	\$ -

**Kenai Peninsula Borough
Budget Detail**

Fund 220

Department 52110 - Central Peninsula EMSA Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50211 Tfr Central Emergency Services	\$ 7,476	\$ 7,788	\$ 7,512	\$ 7,512	\$ 7,455	(57)	-0.76%
Total: Transfers	7,476	7,788	7,512	7,512	7,455	(57)	-0.76%
Department Total	\$ 7,476	\$ 7,788	\$ 7,512	\$ 7,512	\$ 7,455	(57)	-0.76%

Line-Item Explanation

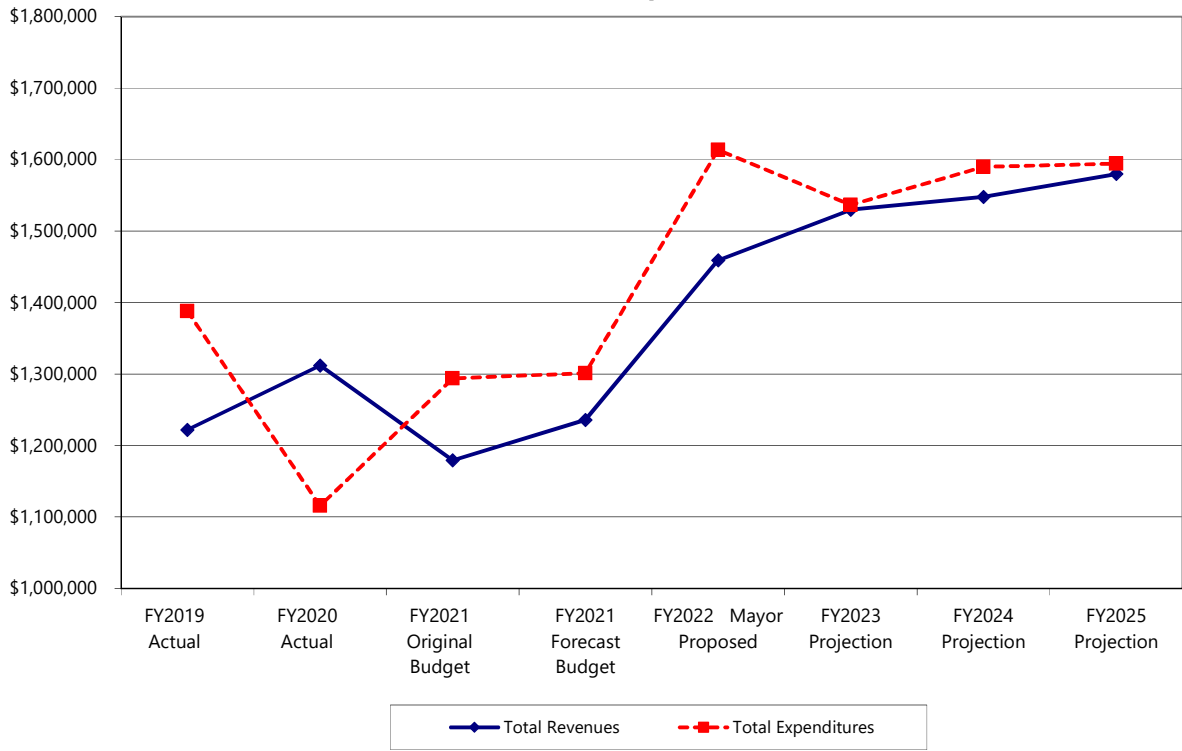
50211 Transfer to Central Emergency Services. Emergency medical services for the service area residents are provided by Central Emergency Services (CES), with compensation provided by the transfer of funds collected on the service areas one mill rate to CES (See CES for description of activity, pages 191-199).

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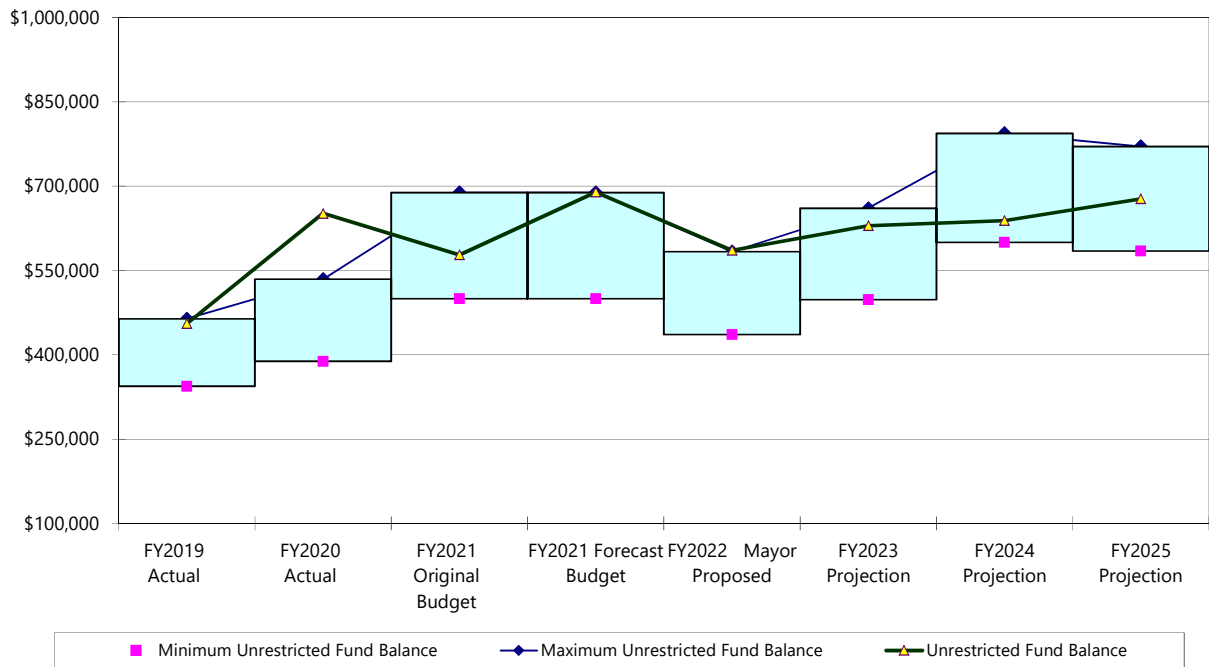
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	411,291	431,747	451,120	447,058	458,086	458,086	462,667	471,920
Personal	6,611	6,518	6,841	6,850	7,927	8,006	8,086	8,167
	417,902	438,265	457,961	453,908	466,013	466,092	470,753	480,087
Mill Rate	2.60	2.60	2.60	2.60	2.95	3.10	3.10	3.10
Revenues:								
Property Taxes								
Real	\$ 1,067,943	\$ 1,112,608	\$ 1,079,079	\$ 1,122,916	\$ 1,351,354	\$ 1,420,067	\$ 1,434,268	\$ 1,462,952
Personal	16,896	15,863	16,364	22,197	22,917	24,322	24,565	24,811
Interest	3,265	3,011	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	5,669	6,005	3,375	3,375	3,375	3,443	3,512	3,582
Motor Vehicle Tax	27,757	24,035	28,370	28,370	25,896	26,414	26,942	27,481
Total Property Taxes	1,121,530	1,161,522	1,128,988	1,178,658	1,405,342	1,476,082	1,491,160	1,520,736
Federal Revenue	14,126	-	-	7,048	-	-	-	-
State Revenue	19,367	64,032	-	-	-	-	-	-
Interest Earnings	34,254	25,955	10,112	10,096	13,788	11,711	12,590	12,779
Other Revenue	32,645	60,402	40,000	40,000	40,000	42,000	44,100	46,305
Total Revenues	1,221,922	1,311,911	1,179,100	1,235,802	1,459,130	1,529,793	1,547,850	1,579,820
Expenditures:								
Personnel	583,267	587,642	688,233	688,233	928,951	947,530	966,481	985,811
Supplies	60,860	67,677	106,000	106,000	108,000	110,160	112,363	114,610
Services	170,144	185,493	259,040	264,280	273,007	256,027	261,148	266,371
Capital Outlay	70,080	139,516	100,000	101,730	102,000	95,445	96,399	97,363
Interdepartmental Charges	21,636	23,755	27,807	27,885	35,299	35,229	35,910	36,604
Total Expenditures	905,987	1,004,083	1,181,080	1,188,128	1,447,257	1,444,391	1,472,301	1,500,759
Operating Transfers To:								
Special Revenue Fund	16,530	11,497	12,874	12,874	16,345	16,999	17,679	18,386
Capital Projects Fund	300,000	100,000	100,000	100,000	150,000	75,000	100,000	75,000
Debt Service Fund	165,387	-	-	-	-	-	-	-
Total Operating Transfers	481,917	111,497	112,874	112,874	166,345	91,999	117,679	93,386
Total Expenditures and Operating Transfers	1,387,904	1,115,580	1,293,954	1,301,002	1,613,602	1,536,390	1,589,980	1,594,145
Net Results From Operations	(165,982)	196,331	(114,854)	(65,200)	(154,472)	(6,597)	(42,130)	(14,325)
Projected Lapse	-	-	41,338	103,131	50,654	50,554	51,531	52,527
Change in Fund Balance	(165,982)	196,331	(73,516)	37,931	(103,818)	43,957	9,401	38,202
Beginning Fund Balance	621,105	455,123	651,454	651,454	689,385	585,567	629,524	638,925
Ending Fund Balance	\$ 455,123	\$ 651,454	\$ 577,938	\$ 689,385	\$ 585,567	\$ 629,524	\$ 638,925	\$ 677,127

Kachemak Emergency Service Area Revenues and Expenditures



Kachemak Emergency Service Area Unrestricted Fund Balance



Department Function

Fund 212

Kachemak Emergency Service Area

Dept 51810

Mission

To provide safe, effective, high quality and affordable fire suppression and emergency medical service to reduce the loss of life and property accomplished through the mandating and execution of proactive programs while promoting a positive and dependable environment for volunteers.

Program Description

KESA provides fire suppression, emergency medical and rescue services to a 214 square mile area surrounding the City of Homer on the South Kenai Peninsula.

Major Long Term Issues and Concerns:

- Development of a 5 Year Comprehensive Plan is still outstanding. Funding and space are major concerns.
- Recruitment and retention of volunteers.
- Need for 56-hour employees to cover increased call volume.
- The effects of COVID-19 on volunteer retention.
- Lack of living quarters, storage and office space at Stations 1 and 2 and a cost effective solution.

- Support for a Response Plan for Kachemak Selo community.

FY2021 Accomplishments:

- Completed highest call volume year on record.
- Reduced response times although overall average is static due to winter months and poor plowing conditions of roads.
- Manned both stations during weekdays.

FY2022 New Initiatives:

- Continue to staff Station 2 during weekdays for emergency response.
- Hold Firefighter I Recruit Class. (Postponed due to COVID)
- Lease office trailer for Station 2 to accommodate personnel space.
- Host Rope Rescue training course.

Performance Measures

Priority/Goal: Fire and Emergency Medical Services

Goal: Timely response, professionalism, courtesy, knowledge displayed to emergency incidents in all areas

- Objective:**
1. Provide fire and emergency medical response on scene within 8 minutes of call for all areas.
 2. Continue to deliver professional services while leaving a positive impression and outcome to the customer.
 3. Build on strengths and ratify areas of deficiency.

Measures:

Average Response Times by Station	Benchmark (minutes)	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Diamond Ridge	8	12	12	12	12
Fritz Creek/McNeil Canyon	8	9	9	10	10
Voznesenka / Razdolna	8	16	16	15	15

Call Volume Vs. Responder Average	CY2019 Actual		CY2020 Actual		CY2021 Projected	
	Calls	Responders	Calls	Responders	Calls	Responders
Diamond Ridge – fire calls	46	15	48	12	55	18
Diamond Ridge – EMS calls	43	6	62	6	57	8
Fritz Creek/McNeil Canyon - fire calls	63	14	58	14	72	19
Fritz Creek/McNeil Canyon – EMS calls	64	6	85	6	77	8
WESA -Automatic Aid– fire calls	10	6	10	6	10	6
WESA -Mutual Aid– fire calls	0	0	0	0	0	0
WESA -Mutual Aid– EMS calls	6	8	0	4	6	8
City of Homer -Automatic Aid - Fire calls	6	10	7	8	6	10
City of Homer -Mutual Aid - Fire calls	2	4	3	6	2	4
City of Homer – Mutual aid – EMS calls	2	4	3	5	2	5

Department Function

Fund 212

Kachemak Emergency Service Area - Continued

Dept 51810

Measures:

Kachemak Emergency Service Area Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history (FTE)	4.0	5.0	5.0	7.0
Volunteer firefighters	45	43	38	38

Priority/Goal: Increase service level for emergency medical response.

Goal: Establish program service area-wide for advance life support care in line with other advanced service areas within the Borough.

- Objective:**
1. Train responders to master new standing orders and increased medical procedures.
 2. Upgrade medical equipment and supplies to support standing orders.
 3. Complete expanded scope training enabling EMT's to perform new medical procedures and use new medications.
 4. Implement physician based trainings and training for each advanced EMT Level in order to maintain advanced level responders.

Measures:

	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Physician Based Training	15	10	11	12	12
EMT II Training	10	12	15	12	12
EMT III Training	10	12	9	12	12
ACLS Training	10	11	10	11	12
PALS Class	2	2	2	2	2

Priority/Goal: Increase service level for fire and rescue response

Goal: Establish program service area-wide for improved firefighting and rescue capabilities in line with other advanced service areas in the Borough.

- Objective:**
1. Improve fire officer staff and capabilities.
 2. Increase engineer staffing through training.
 3. Establish and train specialized crews.
 4. Acquire equipment to support fire, EMS, and search & rescue operations.

Measures:

	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Firefighter II/Officer Training	12	13	10	12	12
Engineer Training	10	6	4	6	6
Truck Company Operations Training	10	10	5	6	6
Specialized Training including Rapid Intervention Team, Confined Space Rescue, High Angle Rescue, Fire Investigation	8	10	2	12	12
Wildland Fire Training	6	5	5	5	5

Commentary

KESA continues to provide leading edge service through implementing the latest in EMS and firefighting technology and best practices. The training and execution for Tele-medicine, on-scene blood analysis and respiratory therapy continues to save lives and reverse deteriorating conditions in numerous patients. Best practice and innovative systems have also paid off in firefighting practices. Houses that otherwise would have been a total lost in past years are being saved to the point where homeowners can salvage valued possessions. Property owners are getting a significant savings on their insurance premiums with the drop in ISO ratings. The issue going forward is the ability to continue to provide this high level of service with the resources available, both human and financial. This continues to be the standard year to year.

**Kenai Peninsula Borough
Budget Detail**

Fund 212

Department 51810 - Kachemak Emergency Service Area

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 303,816	\$ 280,493	\$ 347,896	\$ 347,896	\$ 473,936	\$ 126,040	36.23%
40120 Temporary Wages	18,758	49,417	24,950	24,950	33,900	8,950	35.87%
40130 Overtime Wages	1,865	11,538	27,651	27,651	25,847	(1,804)	-6.52%
40210 FICA	26,105	27,649	34,397	34,397	45,602	11,205	32.58%
40221 PERS	89,077	87,652	84,179	84,179	112,601	28,422	33.76%
40321 Health Insurance	107,332	96,853	126,250	126,250	185,500	59,250	46.93%
40322 Life Insurance	511	394	860	860	1,178	318	36.98%
40410 Leave	35,437	33,330	42,050	42,050	50,387	8,337	19.83%
40511 Other Benefits	366	316	-	-	-	-	-
Total: Personnel	583,267	587,642	688,233	688,233	928,951	240,718	34.98%
Supplies							
42120 Computer Software	-	-	-	26	-	-	-
42210 Operating Supplies	9,124	9,769	20,000	16,874	20,000	-	0.00%
42220 Fire/Medical/Rescue Supplies	15,702	15,668	20,000	20,000	20,000	-	0.00%
42230 Fuel, Oils and Lubricants	16,924	15,113	25,000	25,000	25,000	-	0.00%
42250 Uniforms	2,893	5,908	10,000	10,000	10,000	-	0.00%
42263 Training Supplies	3,167	2,790	5,000	5,000	5,000	-	0.00%
42310 Repair & Maintenance Supplies	332	2,094	5,000	5,000	8,000	3,000	60.00%
42360 Motor Vehicle Repair Supplies	8,446	10,802	15,000	15,000	10,000	(5,000)	-33.33%
42410 Small Tools & Equipment	4,272	5,533	6,000	9,100	10,000	4,000	66.67%
Total: Supplies	60,860	67,677	106,000	106,000	108,000	2,000	1.89%
Services							
43011 Contractual Services	36,360	37,532	46,125	56,565	51,171	5,046	10.94%
43014 Physical Examinations	6,507	4,065	25,000	15,500	15,000	(10,000)	-40.00%
43019 Software Licensing	920	460	2,340	4,902	5,000	2,660	113.68%
43110 Communications	13,678	13,739	16,000	16,000	16,000	-	0.00%
43140 Postage and Freight	739	575	1,500	1,500	1,500	-	0.00%
43210 Transportation & Subsistence	7,121	7,178	15,200	15,200	22,600	7,400	48.68%
43260 Training	1,870	1,340	6,000	4,563	5,200	(800)	-13.33%
43310 Advertising	-	-	-	575	-	-	-
43410 Printing	-	-	500	500	500	-	0.00%
43510 Insurance Premium	54,816	56,092	60,200	60,200	53,793	(6,407)	-10.64%
43610 Utilities	34,122	34,778	35,000	35,000	35,000	-	0.00%
43720 Equipment Maintenance	4,605	4,837	6,000	6,000	17,046	11,046	184.10%
43750 Vehicle Maintenance	208	17,354	30,000	30,000	40,000	10,000	33.33%
43780 Building & Grounds Maint	2,626	2,550	10,000	12,500	5,000	(5,000)	-50.00%
43810 Rents and Operating Leases	2,343	2,104	2,118	2,218	2,118	-	0.00%
43920 Dues and Subscriptions	4,229	2,889	3,057	3,057	3,079	22	0.72%
Total: Services	170,144	185,493	259,040	264,280	273,007	13,967	5.39%
Capital Outlay							
48120 Major Office Equipment	-	6,267	-	6,983	6,500	6,500	0.00%
48311 Machinery and Equipment	-	-	-	-	23,500	23,500	-
48514 Firefighting/Rescue Equipment	6,278	16,493	-	-	-	-	0.00%
48515 Medical Equipment	1,395	69,376	-	-	-	-	-
48710 Minor Office Equipment	19,767	5,176	25,000	18,017	17,000	(8,000)	-32.00%
48720 Minor Office Furniture	10,697	-	10,000	4,760	-	(10,000)	-100.00%
48750 Minor Medical Equipment	252	2,807	5,000	5,000	5,000	-	0.00%
48760 Minor Fire Ftg/Rescue Equipment	31,691	39,397	60,000	66,970	50,000	(10,000)	-16.67%
Total: Capital Outlay	70,080	139,516	100,000	101,730	102,000	2,000	2.00%
Transfers							
50264 911 Communications	16,530	11,497	12,874	12,874	16,345	3,471	26.96%
50446 KES Debt - Fire Apparatus	165,387	-	-	-	-	-	-
50446 KES Capital Projects	300,000	100,000	100,000	100,000	150,000	50,000	50.00%
Total: Transfers	481,917	111,497	112,874	112,874	166,345	53,471	47.37%

**Kenai Peninsula Borough
Budget Detail**

Fund 212

Department 51810 - Kachemak Emergency Service Area - Continued

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	(463)	-	(1,000)	(1,000)	-	1,000	-
61990 Administrative Service Fee	22,099	23,755	28,807	28,885	35,299	6,492	22.54%
Total: Interdepartmental Charges	21,636	23,755	27,807	27,885	35,299	7,492	26.87%
Department Total	\$ 1,387,904	\$ 1,115,580	\$ 1,293,954	\$ 1,301,002	\$ 1,613,602	\$ 319,648	24.70%

Line-Item Explanations

40110 Regular Wages. Staff includes: Chief, Deputy Chief, 5 Firefighter Technicians.

Removed: 1 Administrative Assistant
Added: 3 Firefighter Technicians

40120 Temporary Wages. For volunteer call-out. Wages used for project work by volunteers and in-house snow plowing.

42250 Uniforms. Firefighter Technician uniforms and volunteer uniforms.

42310 Repair & Maintenance Supplies. Increased for spike in station repairs due to aging.

42360 Motor Vehicle Repair Supplies. Decreased due to outsourcing of vehicle repairs.

42410 Small Tools & Equipment. Increase to cover more items charged to this category including lawn mower and other tools.

43011 Contractual Services. Increase due to the addition of a one-time rope rescue course (\$12,000). Also includes contracts for I Am Responding emergency notification and response system (\$895), medical director contract (\$15,333), laboratory director with CLIA (clinical laboratory improvement amendment) license (\$2,000), inventory and maintenance tracking system (\$6,000), Image Trend support (\$1,220), ambulance billing service (\$2,000), Phillips MRX service (\$935), turnout gear repairs (\$1,000), ISTAT maintenance (\$2,000), UL pump and ladder testing (\$6,200), fire extinguisher service (\$650), and misc. small contracts (\$938).

43014 Physical Examinations. Decreased due to uncertainty of getting exams next FY. Exams were put on hold by doctors due to COVID. Baseline exams and new volunteers and members hitting their two year cycle.

43019 Software Licensing. CrewForce Software license (\$3,800), security camera (\$500) and other small software licenses (\$700).

43110 Communications: TLS pipe going to both stations, cellular data lines for the heart monitor to transmit tele-medicine to the hospital, and cellular data lines for the MDT's.

43210 Transportation/Subsistence. Increase due to cost to send contracted mechanic to training at Rosenbauer and EVT School. Attendance at conferences including Alaska EMS Symposium, Alaska Fire Investigators conference, Alaska Fire Chief conference, Alaska Fire conference, and volunteers meals.

43260 Training. Includes various conferences including Alaska Firefighters conference, Alaska Fire Chiefs summit, Alaska EMS symposium, and misc. recertifications and training.

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

43720 Equipment Maintenance. Increased to cover PMI of generator (\$10,000). Also includes radio programming for TDMA & ALMR changes previously budgeted under contract services (\$7,046).

43750 Vehicle Maintenance. Increased for costs associated with contracted mechanic services.

43780 Building & Grounds Maint. Decreased for repairs that were not cost effective for the ATCO Trailer budgeted in FY21.

43810 Rents and Operating Leases. Includes repeater site rental (\$1,200), propane tank lease (\$123), O2 cylinder rental (\$425), and postage meter rental (\$320).

48120 Major Office Equipment. Base radio for Station 1 including microphone cables, power supply, etc. (\$6,500).

48311 Machinery and Equipment. Office trailer \$16,000, and utility trailer for UTV brush units, etc. (\$7,500).

48710 Minor Office Equipment. Antenna replacement for Station 1 (\$2,000), and six APX 1000s portable radios deferred from last year due to low volunteer numbers (\$2,500 each).

48750 Minor Medical Equipment. Increased for various equipment upgrades/needs including iStat cartridges, backboards, etc. (\$5,000).

48760 Minor Fire Fighting Equipment. 10 sets of turnout gear replacement and new purchases for additional volunteers (\$13,570), two PPV fans (\$9,000), thermal imaging camera (\$6,500), wildland boot replacements (\$3,800), deferred from FY21, K-12 saw (\$5,000), and response parkers (\$5,000), nozzles, adapters, tools and misc. equipment (\$7,130).

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

50446 Transfer to KES Capital Projects Fund. Annual transfer to fund capital projects.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 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, 354, 366, & 404.

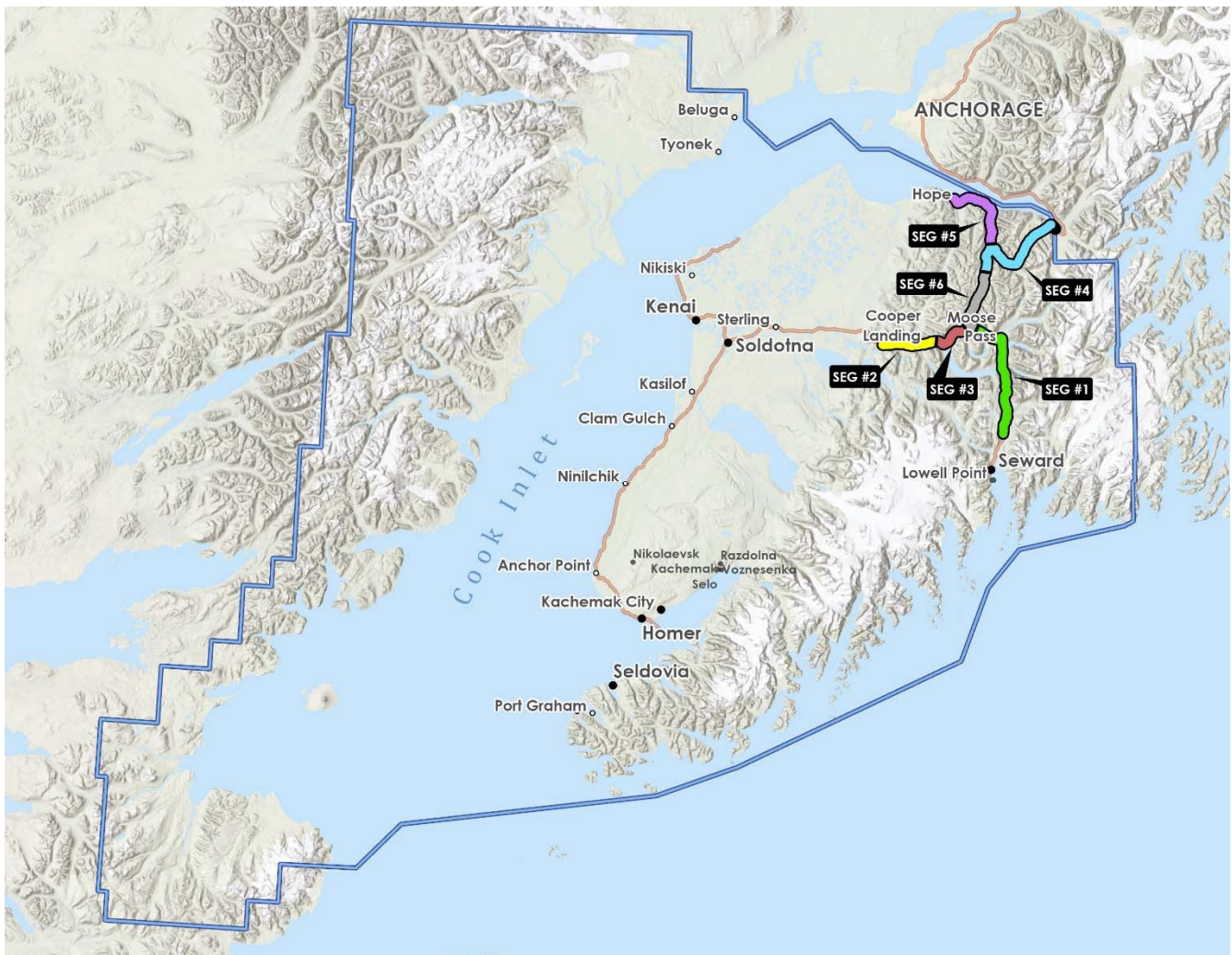
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Eastern Peninsula Highway Emergency Service Area

This service area was created on May 16, 2017, to provide fire protection and emergency services along the heavily traveled highways that serves as the sole road connections between various communities of the Kenai Peninsula and Turnagin Pass. The department is staffed by .50 contracted FTEs. Five Borough residents are appointed by the Mayor and confirmed by the Assembly to serve on its board.

The response area covered by the service area is between milepost 8.5 and 75 along the Seward Highway and between mile post 37 and 58 along the Sterling Highway and between milepost 0 and 13 along the Hope Highway near the communities of Hope, Cooper Landing, Moose Pass, and Seward. Emergency services will be contracted with community volunteer groups in the area.

The major source of revenue is a transfer from the General Fund utilizing the federal Payment in Lieu of Taxes (PILT) funds.



Board Members

Michelle Stewart
Riley Shurtleff
Sean Carrington
Vacant
Jessica Hogan

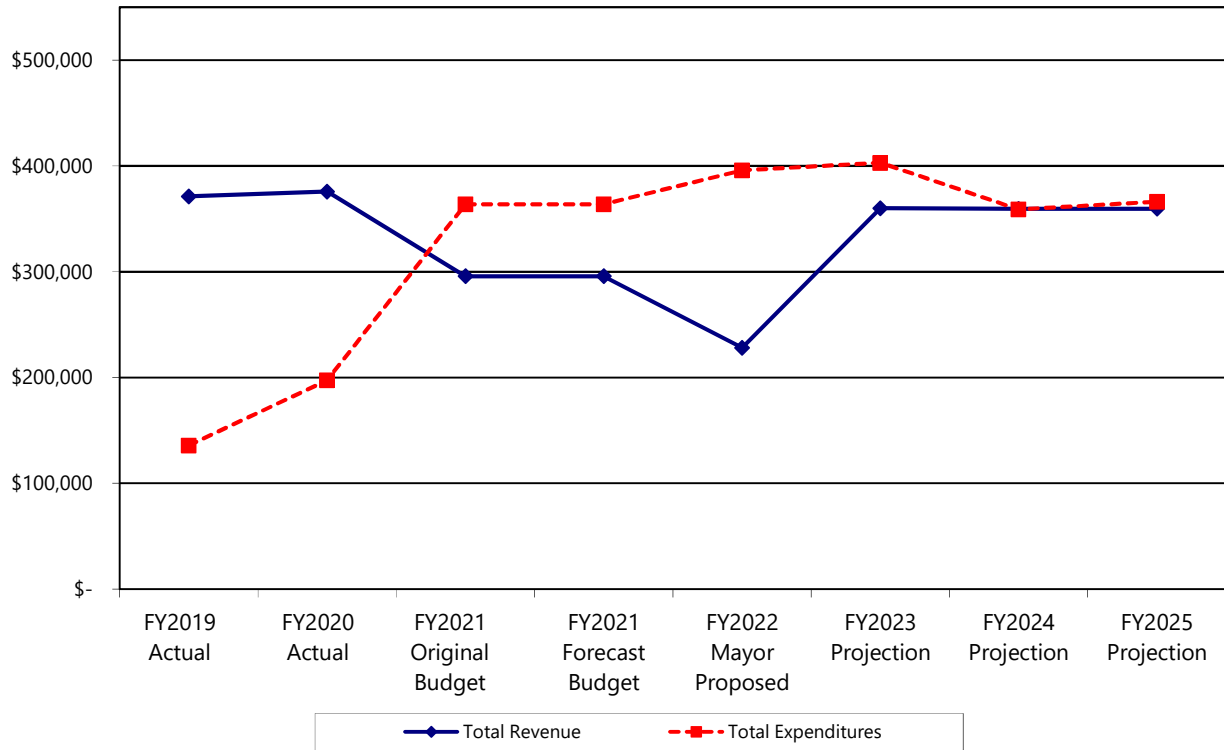
EPHESA DISPATCH RESPONSE AREAS

Segment#1: Seward Hwy MP 8.5 to Seward Hwy MP 37
Segment#2: Sterling Hwy MP 46 to Sterling Hwy MP 58
Segment#3: Seward Hwy MP 37 (Sterling Y) to Sterling Hwy MP45
Segment#4: Seward Hwy MP 51 to Seward Hwy MP 75 (Borough boundary)
Segment#5: Hope Hwy (Seward Hwy MP 55) to end of Hope Hwy
Segment#6: Seward Hwy MP 37.1 to Seward Hwy MP 50

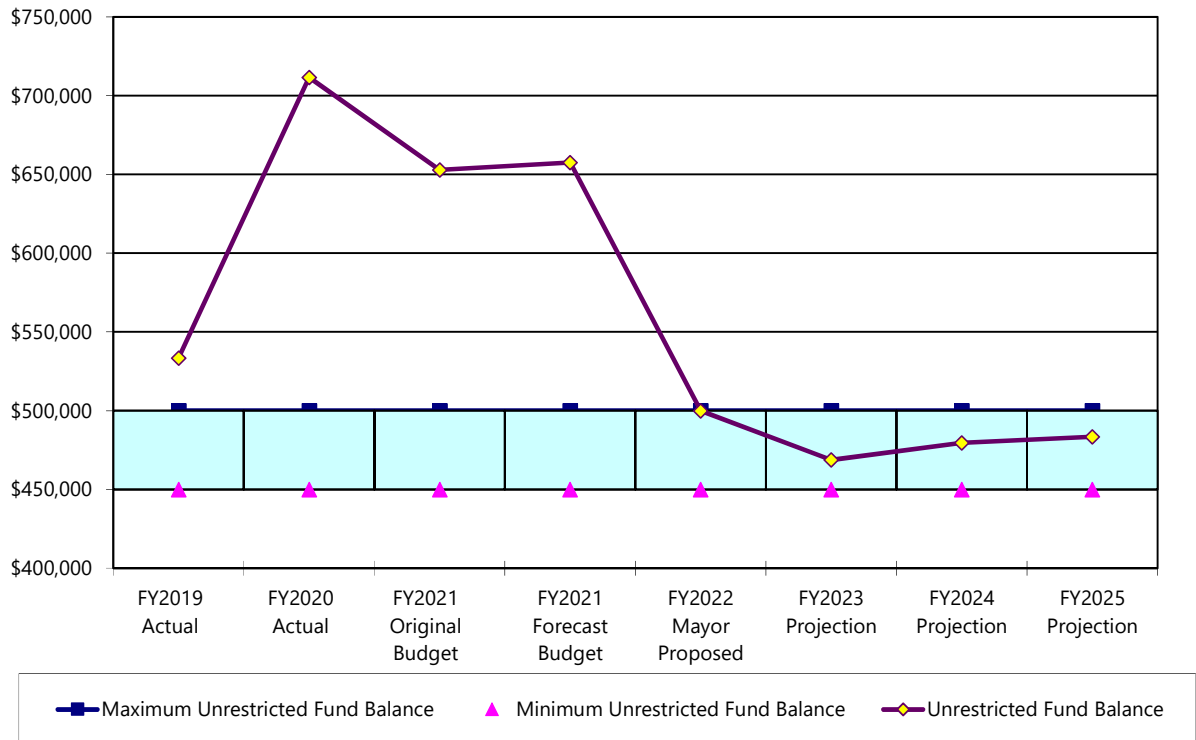
Fund: 235 Eastern Peninsula Highway Emergency Service Area - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Earnings	\$ 21,172	\$ 25,693	\$ 11,173	\$ 11,173	\$ 13,151	\$ 10,000	\$ 9,374	\$ 9,591
Total Revenues	21,172	25,693	11,173	11,173	13,151	10,000	9,374	9,591
Operating Transfers From:								
General Fund	350,000	350,000	284,621	284,621	215,067	350,000	350,000	350,000
Total Operating Transfers	350,000	350,000	284,621	284,621	215,067	350,000	350,000	350,000
Total Revenues and Operating Transfers	371,172	375,693	295,794	295,794	228,218	360,000	359,374	359,591
Expenditures:								
Supplies	2,383	17	4,560	4,560	2,393	2,441	2,490	2,540
Services	130,243	176,091	329,230	327,730	310,777	316,993	323,333	329,800
Capital Outlay	-	12,229	16,070	17,570	61,000	61,610	11,726	11,843
Interdepartmental Charges	3,316	4,236	8,872	8,872	9,653	9,526	8,439	8,605
Total Expenditures	135,942	192,573	358,732	358,732	383,823	390,570	345,988	352,788
Operating Transfers To:								
Special Revenue Fund	-	5,000	5,000	5,000	11,954	12,432	12,929	13,446
Total Operating Transfers	-	5,000	5,000	5,000	11,954	12,432	12,929	13,446
Total Expenditures and Operating Transfers	135,942	197,573	363,732	363,732	395,777	403,002	358,917	366,234
Net Results From Operations	235,230	178,120	(67,938)	(67,938)	(167,559)	(43,002)	457	(6,643)
Projected Lapse	-	-	9,266	13,852	10,019	11,717	10,380	10,584
Change in Fund Balance	235,230	178,120	(58,672)	(54,086)	(157,540)	(31,285)	10,837	3,941
Beginning Fund Balance	298,276	533,506	711,626	711,626	657,540	500,000	468,715	479,552
Ending Fund Balance	\$ 533,506	\$ 711,626	\$ 652,954	\$ 657,540	\$ 500,000	\$ 468,715	\$ 479,552	\$ 483,493

Eastern Peninsula Highway Emergency Service Area Revenue and Expenditures



Eastern Peninsula Highway Emergency Service Area Unrestricted Fund Balance



Department Function

Fund 235

Eastern Peninsula Highway Emergency Service Area

Dept 51710

Mission

The mission of the Eastern Peninsula Highway Emergency Service Area is to provide consistent and coordinated response to incidents requiring fire and emergency medical services along heavily traveled highway corridor.

Program Description

- The Eastern Peninsula Highway Emergency Service Area provides fire protection and emergency medical services within the highway corridor between mileposts 8.5 - 75 Seward Highway, mile 0 – 13 Hope Highway, and mile 37-58 of the Sterling Highway, consisting of 103.5 highway miles.
- The Service Area has .50 contracted FTE employees, and 5 appointed board members.

Major Long Term Issues and Concerns:

- Providing consistent, coordinated responses that can provide reliable resources to all emergencies along the highway corridor.
- Restricted and lack of maintenance of the Seward Highway and Hope Highway limiting first responder and ambulance response.
- Slow enroute response times from interior contracted agencies and the ability to provide timely service to calls.
- Poor communications along the highway corridor.

FY2021 Accomplishments

- Established KPB East as the common dispatch area.
- Created a run-times matrix to assist with segment award in future FYs.
- Provided more portable extrication equipment to Girdwood Fire for responses along the north portion of EPHESA.

FY2022 New Initiatives/Goals:

- Introduction of Cooperative Agreement that spans multiple years.
- Limit award of segments based on performance and location.
- Provide ETT/EMT I Bridge, Extrication, and Fire courses to the contracted agencies.

Performance Measures

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Contracted FTEs	.50	.50	.50	.50

Priority/Goal: Consistent Emergency Medical/Fire/Rescue Extrication response on the Highway Corridor

Goal: 100% coverage for all identified segments and emergency response activities

Measures: Percent covered per segment in fiscal year

		FY2021 Response Coverage		
Segments	Benchmark	First Response	Fire Rescue	Ambulance transport
8.5 to 37 Seward Hwy	100%	100%	0%	100%
37.1 to 50 Seward Hwy	100%	100%	100%	100%
51 to 75 Seward Hwy	100%	64%	50%	100%
37 to 45 Sterling Hwy	100%	100%	100%	100%
46 to 58 Sterling Hwy	100%	100%	100%	100%
0 to 13 Hope Hwy	100%	100%	N/A	100%

Department Function

Fund 235

Eastern Peninsula Highway Emergency Service Area - Continued

Dept 51710

- Priority:** Public Safety
Goal: Improve coverage through Tiered Dispatch
Objective: 1. Improve the success of Primary Dispatch Response for Medical/Fire/Rescue Extrication
 2. Award dispatch priority based on agency strength and location
 3. Improve communications

Measures: Level of Service call volume for each Segment
 Percent of Primary Secondary Tertiary Response in each segment for each Level of Service

FY2021 to Current date	Segment 1 8.5 to 37 Seward Hwy	Segment 2 46 to 58 Sterling Hwy	Segment 3 37 to 45.9 Sterling Hwy	Segment 4 50.1 to 75 Seward Hwy	Segment 5 0 to 13 Hope Hwy	Segment 6 37.1 to 50 Seward Hwy
EPHESA – MVC	5	3	5	14	1	6
EPHESA – Fire calls only	4	N/A	1	N/A	N/A	3
EPHESA – EMS calls only	N/A	N/A	N/A	1	N/A	N/A

Primary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 50.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 50 Seward Hwy	
	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21
1 st Responder	100%	78%	100%	100%	91%	100%	52%	27%	100%	0%	100%	89%
Ground Transport	100%	100%	92%	100%	100%	100%	91%	93%	0%	100%	100%	100%
Fire / Rescue Extrication	86%	44%	92%	N/A	100%	100%	100%	N/A	100%	N/A	100%	100%

Secondary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 50.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 50 Seward Hwy	
	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21
1 st Responder	0%	78%	0%	0%	9%	0%	48%	73%	0%	100%	0%	11%
Ground Transport	0%	56%	8%	0%	0%	0%	8%	0%	100%	0%	0%	0%
Fire / Rescue Extrication	14%	0%	8%	N/A	0%	0%	0%	N/A	0%	N/A	0%	0%

Tertiary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 50.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 50 Seward Hwy	
	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21
1 st Responder	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Ground Transport	0%	0%	0%	0%	0%	0%	1%	7%	0%	0%	0%	0%
Fire / Rescue Extrication	0%	0%	0%	N/A	0%	0%	0%	N/A	0%	N/A	0%	N/A

*N/A = Not applicable

- Priority:** Public Safety
Goal: Improve Response Times by Interior Agencies on the Highway Corridor
Objective: 1. Award dispatch priority based on agency strength and location
 2. Award dispatch priority based on Dispatch to Enroute Times
 3. Financially incentivize agencies to improve Response Times
Measures: Average times for Interior Agencies from Dispatch to Enroute with Apparatus

Enroute Times	Cooper Landing		Moose Pass		Hope	
	FY20	FY21	FY20	FY21	FY20	FY21
Dispatch to Enroute Times	12 min 41 sec	5 min 34 sec	16 min 18 sec	22 min 55 sec	18 min 15 sec	15 min 40 sec

**Kenai Peninsula Borough
Budget Detail**

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42210 Operating Supplies	\$ 1,006	\$ -	\$ 1,395	\$ 1,395	\$ 750	\$ (645)	-46.24%
42250 Uniforms	19	17	20	20	18	(2)	-10.00%
42263 Training Supplies	1,027	-	1,895	1,895	1,125	(770)	-40.63%
42310 Repair & Maintenance Supplies	-	-	500	500	500	-	0.00%
42410 Small Tools & Equipment	331	-	750	750	-	(750)	-100.00%
Total: Supplies	2,383	17	4,560	4,560	2,393	(2,167)	-47.52%
Services							
43011 Contractual Services	125,242	169,818	316,384	314,784	301,868	(14,516)	-4.59%
43019 Software Licensing	-	-	15	15	16	1	6.67%
43110 Communications	1,993	1,908	2,000	2,000	2,100	100	5.00%
43140 Postage and Freight	52	-	500	500	100	(400)	-80.00%
43210 Transportation/Subsistence	551	1,911	5,903	5,903	2,600	(3,303)	-55.95%
43260 Training	-	400	450	450	1,110	660	146.67%
43310 Advertising	-	-	1,000	1,000	-	(1,000)	-100.00%
43510 Insurance Premium	800	334	334	334	673	339	101.50%
43610 Utilities	1,337	1,474	2,000	2,000	2,000	-	0.00%
43720 Equipment Maintenance	95	146	250	250	100	(150)	-60.00%
43780 Buildings/Grounds Maintenance	173	100	194	294	210	16	8.25%
43810 Rents & Operating Leases	-	-	200	200	-	(200)	-100.00%
Total: Services	130,243	176,091	329,230	327,730	310,777	(18,453)	-5.60%
Capital Outlay							
48311 Machinery & Equipment	-	-	-	9,131	-	-	-
48514 Fire Fighting/Rescue Equipment	-	9,337	7,910	8,310	-	(7,910)	-100.00%
48760 Minor Fire Fighting Equipment	-	2,892	8,160	129	61,000	52,840	647.55%
Total: Capital Outlay	-	12,229	16,070	17,570	61,000	44,930	279.59%
Transfers							
50264 911 Communications	-	5,000	5,000	5,000	11,954	6,954	139.08%
Total: Transfers	-	5,000	5,000	5,000	11,954	6,954	139.08%
Interdepartmental Charges							
61990 Admin Service Fee	3,316	4,236	8,872	8,872	9,653	781	8.80%
Total: Interdepartmental Charges	3,316	4,236	8,872	8,872	9,653	781	8.80%
Department Total	\$ 135,942	\$ 197,573	\$ 363,732	\$ 363,732	\$ 395,777	\$ 32,045	8.81%

**Kenai Peninsula Borough
Budget Detail**

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area - Continued

Line-Item Explanations

42210 Operating Supplies. Amount reduced to reflect a more accurate annual cost.

42263 Training Supplies. To assist with minimum training requirements. ETT books (\$125), EMT I books (\$500), and Firefighter Essential books (\$500).

43011 Contractual Services. Reduced due to removal of ambulance billing option, removal of one-time MOA for mutual aid agreement, and reduction of misc. small contracts. Includes Agency strengthening contracts (\$60,000), Agency performance stipends (\$150,000), contracted personnel (\$63,095), physician sponsor contract (\$13,073), standardized dispatch-voice notification program-eDispatch (\$2,500), Medicare validation (\$750), Instructor provided training for extrication course (\$3,550), ETT course (\$1,500), EMT 1 course (\$2,400), and misc. small contracts (\$5,000).

43140 Postage and Freight. Amount reduced to reflect a more accurate annual cost.

43210 Transportation/Subsistence. Amount reduced due to Leadership Summit cancellation. Mileage reimbursement for personnel for board, budget, & quarterly reviews (\$2,600).

43260 Training. Certification Fees for ETT(\$60), EMT I (\$150), Haz-Mat (\$450), and Firefighter I courses (\$450).

43510 Insurance Premiums. Change in calculation due to personnel changes that influenced projected costs.

43610 Utilities. Includes shared utility expenses with BCFSa (\$2,000).

43720 Equipment Maintenance. Reduced to reflect a more accurate annual projection of shared expenses with BCFSa for the copier (\$100).

43780 Buildings/Grounds Maintenance. Also includes shared building/grounds maintenance expenses with BCFSa (\$210).

48760 Minor Fire Fighting/Rescue Equipment. Purchase of approximately 10 mobile/portable radio equipment including programming and accessories for the four primary responding agencies for the purpose of providing the minimum for radio communications and dispatching (\$61,000).

50264 911 Communications. E911 Dispatch from Soldotna (\$11,954).

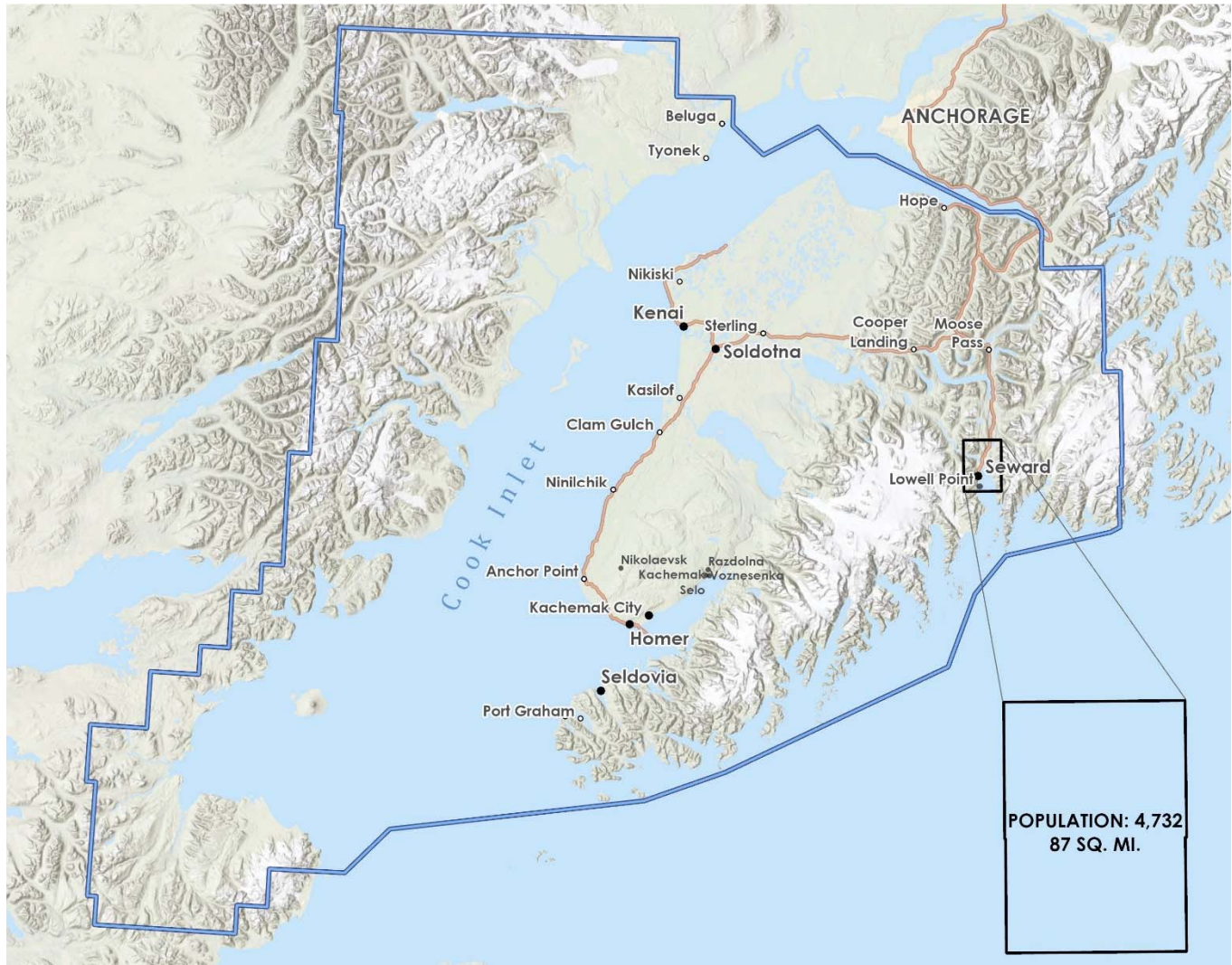
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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Seward-Bear Creek Flood Service Area

Established in August 2003, this service area was established to provide flood planning, protection and mitigation services to the residents of the service area. The service area is overseen by an elected seven-member board, each serving one to three-year terms. The department is staffed by 1.5 permanent employees.

Revenue is raised through property tax. The mill rate is .75 mills for fiscal year 2022.



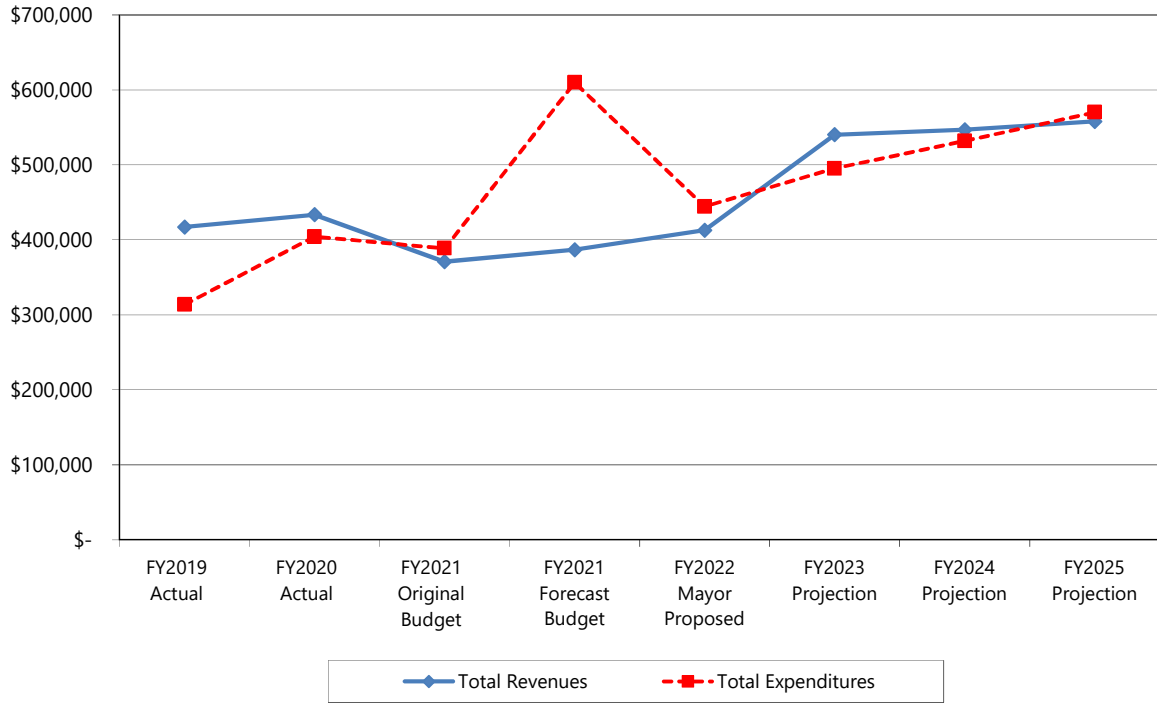
Board Members

David Hettick Sr.
Robert (Bob) Reisner
Edward Decastro
Dwayne Atwood
Steven Taylor
Orson Smith
Mark Ganser

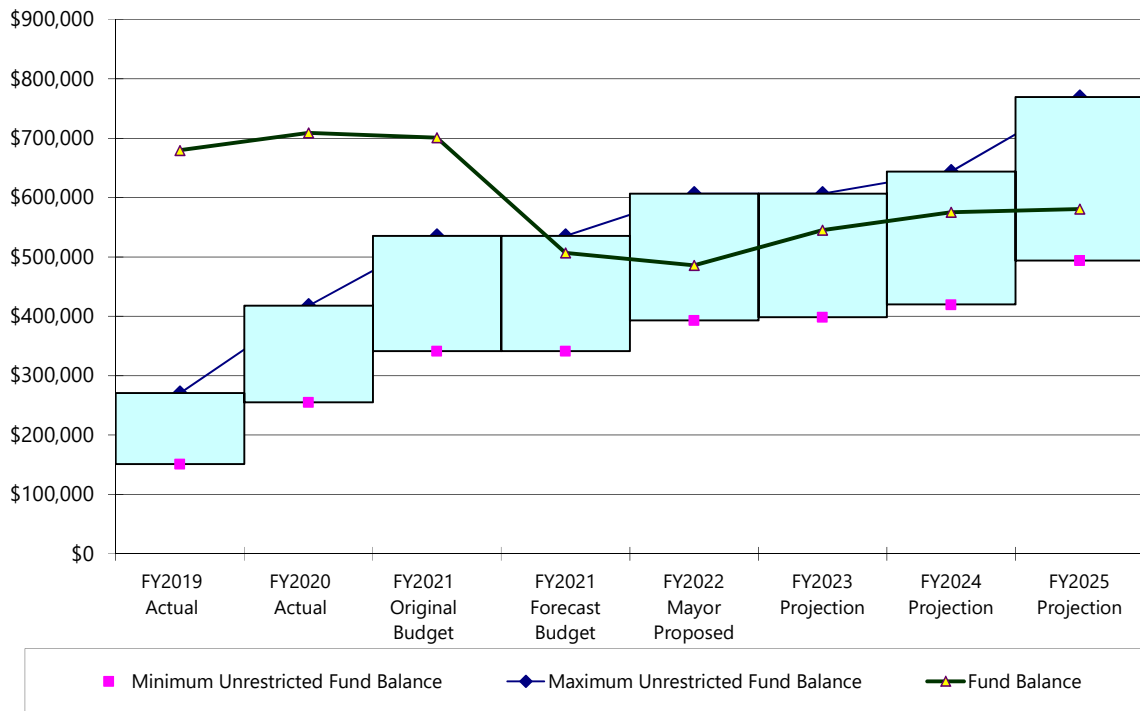
Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	436,279	457,359	472,028	470,194	487,783	487,783	492,661	502,514
Personal	24,285	24,558	21,294	25,267	20,748	20,955	21,165	21,377
Oil & Gas (AS 43.56)	15,946	7,014	-	-	106	103	100	100
	476,510	488,931	493,322	495,461	508,637	508,841	513,926	523,991
Mill Rate	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 325,550	\$ 342,919	\$ 325,699	\$ 335,657	\$ 365,837	\$ 487,783	\$ 492,661	\$ 502,514
Personal	19,250	22,578	14,693	20,607	15,250	20,536	20,742	20,949
Oil & Gas (AS 43.56)	11,960	5,261	-	-	80	103	100	100
Interest	1,014	1,464	681	681	762	1,017	1,027	1,047
Flat Tax	18,784	20,023	12,712	12,712	12,712	12,966	13,225	13,490
Motor Vehicle Tax	8,490	7,381	9,044	9,044	7,936	8,095	8,257	8,422
Total Property Taxes	385,048	399,626	362,829	378,701	402,577	530,500	536,012	546,522
State Revenue	5,723	6,771	-	-	-	-	-	-
Interest Earnings	26,246	27,189	8,022	8,022	10,133	9,717	10,900	11,510
Total Revenues	417,017	433,586	370,851	386,723	412,710	540,217	546,912	558,032
Total Revenues and Operating Transfers	417,017	433,586	370,851	386,723	412,710	540,217	546,912	558,032
Expenditures:								
Personnel	170,590	176,698	176,801	176,801	189,103	192,885	197,707	203,638
Supplies	2,535	1,575	7,700	6,980	4,260	4,345	4,432	4,521
Services	130,757	216,912	182,007	401,536	198,619	273,619	304,591	335,683
Capital Outlay	1,924	-	2,700	3,420	12,147	2,190	2,234	2,279
Interdepartmental Charges	7,844	8,983	19,480	20,951	40,136	22,076	22,974	23,903
Total Expenditures	313,650	404,168	388,688	609,688	444,265	495,115	531,938	570,024
Total Expenditures and Operating Transfers	313,650	404,168	388,688	609,688	444,265	495,115	531,938	570,024
Net Results From Operations	103,367	29,418	(17,837)	(222,965)	(31,555)	45,102	14,974	(11,992)
Projected Lapse	-	-	9,620	20,597	10,751	14,008	15,563	17,124
Change in Fund Balance	103,367	29,418	(8,217)	(202,368)	(20,804)	59,110	30,537	5,132
Beginning Fund Balance	576,255	679,622	709,040	709,040	506,672	485,868	544,978	575,515
Ending Fund Balance	\$ 679,622	\$ 709,040	\$ 700,823	\$ 506,672	\$ 485,868	\$ 544,978	\$ 575,515	\$ 580,647

Seward Bear Creek Flood Service Area Revenues and Expenditures



Seward Bear Creek Flood Service Area Unrestricted 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.

Program Description

The Flood Service Area is responsible for providing flood planning and mitigation services to the Seward/ Bear Creek/ Lowell Point community. The Board of Directors is tasked to determine flood planning needs and to advise and facilitate flood hazard reduction measures.

Major Long Term Issues and Concerns:

- Development of a sediment management and maintenance program for local area creeks is a long-term process and requires agency and private property owner partnerships, determining access to sites and areas outside the floodplain for gravel deposition, funding, permits, and plans for regular sediment and debris removal at critical maintenance sites.

SBCFSA requests assistance from KPB Departments on these long term issues:

- Gaining site control of Box Canyon Creek water diversion structure, through land acquisition, easement or other mechanism, to be eligible for US Army Corps of Engineers programs or other hazard mitigation grant funding.
- Replacement and elevation of the Bruno Road Bridge over Kwechak Creek in the Questawoods subdivision.
- Replacement or relocation of the Forest Road Bridge over Lost Creek in the Old Mill subdivision.

FY2021 Accomplishments

- In partnership with the US Army Corps of Engineers, SBCFSA/ KPB and the City of Seward began a two-year feasibility study for flood risk management on Japanese Creek.
- Contracted with Alaska Water Resource (AWR) Engineering to update the Seward Mapped Flood Data Area (SMFDA) with flood hazard analyses and base flood depth maps in three high development neighborhoods.
- Established benchmarks and baseline channel design plans for five sediment management and maintenance sites.
- Completed two pilot sediment management (material extraction) and maintenance projects on Sawmill and Kwechak Creeks.
- Completed emerging situation repairs to address rapidly eroding embankments at Kwechak, Sawmill and Lost Creeks in fall of 2020 and cleared an ice jam at the Forest Road Bridge over Lost Creek in late 2020.

FY2022 New Initiatives:

- Implement a Sediment Management & Maintenance Program to maintain active channels and embankments at five regular maintenance sites.
- In partnership with US Fish & Wildlife Service, State of Alaska Fish & Game, Kachemak Heritage Land Trust, and other local stakeholders, develop a strategic conservation plan for the Salmon Creek Conservation Area including acquisition of high risk parcels in the floodplain.
- In partnership with US Fish & Wildlife Service and City of Seward, complete a culvert optimization project on Second Avenue to the Seward Lagoon.

Performance Measures

Priority/Goal: Public Outreach and Education

Goal: Raise public awareness of floodplain risks, mitigation efforts, and national flood insurance program

- Objective:**
1. Send out educational mailing to all service area property owners
 2. Conduct Community Work Sessions/ Public meetings

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Number of bulk educational mailings	1	0	1	1
Number of community work sessions/ public meetings	2	2	0	2

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Service Area staffing history	1.5	1.5	1.5	1.5

Department Function

Fund 259

Seward/Bear Creek Flood Service Area - Continued

Dept 21212

Priority/Goal: Flood Mitigation

Goal: Prioritize, plan, and facilitate flood mitigation projects

- Objective:**
1. Obtain grant funding for risk assessment or mitigation projects
 2. Complete in-stream and multi-agency mitigation projects

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Grant /Partnership mitigation funding applications	2	2	2	1
In-stream mitigation projects	4	4	4	4
Multi-agency mitigation projects	2	2	2	2

Commentary

In-progress and completed FY21 mitigation projects approved by the Service Area under contractual services:

Grant Applications or Partnership Agreements (grant/project costs expended in FY21)

- Seward Mapped Flood Data Area (SFMDA) Flood Risk Assessment & Mapping Update – State Grant Funded \$87,255 (completed)
- US Army Corps of Engineers Japanese Creek Feasibility Study – SBCFSA/ KPB/ City of Seward Local Sponsor Partnership – SBCFSA local match \$180,000 (in progress)

Flood mitigation projects (project costs expended in FY21)

- Kwechak Creek (KC11) Embankment Maintenance – \$18,500 (completed)
- Kwechak Creek Sediment Management & Embankment Maintenance – Spring 2021 – Project budget \$80,000 (projected)

Emerging situation projects (project costs expended in FY21)

- Kwechak, Lost, and Sawmill Creeks Eroding Embankments – \$10,933 (completed)
- Lost Creek Forest Road Bridge Ice Jam – \$8,504 (completed)

Multi-agency mitigation projects (project costs expended in FY21)

- Sawmill Creek Sediment Management & Embankment Maintenance – \$89,000 (completed)
- US Fish & Wildlife Service/ City of Seward Second Avenue Culvert Optimization – Survey \$16,700 (grant applications in progress)

Anticipated Supplemental Appropriations from Unrestricted Fund Balance	FY2022	FY2023	FY2024
Flood Mitigation Projects			
Projects in the planning phase. Exact costs, partnership agreements, grant funding and project years to be determined. Anticipated SBCFSA match listed with funding/ agreements from other partner agencies expected.			
<ul style="list-style-type: none"> • City of Seward Partnership Second Avenue Culvert Optimization 	\$75,000		
<ul style="list-style-type: none"> • Japanese Creek Parcel Acquisitions 		\$100,000	
<ul style="list-style-type: none"> • US Dept. of Agriculture Forest Service Small Land Tract Conveyance – Box Canyon Water Diversion Structure 			\$125,000

**Kenai Peninsula Borough
Budget Detail**

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 80,755	\$ 81,016	\$ 87,700	\$ 87,700	\$ 91,034	\$ 3,334	3.80%
40130 Overtime Wages	75	946	-	-	2,731	2,731	-
40210 FICA	6,327	6,540	7,783	7,783	8,392	609	7.82%
40221 PERS	26,093	26,936	20,066	20,066	21,431	1,365	6.80%
40321 Health Insurance	47,364	50,498	50,500	50,500	53,000	2,500	4.95%
40322 Life Insurance	141	124	222	222	230	8	3.60%
40410 Leave	9,557	10,362	10,530	10,530	12,285	1,755	16.67%
40511 Other Benefits	278	276	-	-	-	-	-
Total: Personnel	170,590	176,698	176,801	176,801	189,103	12,302	6.96%
Supplies							
42020 Signage Supplies	680	-	500	500	300	(200)	-40.00%
42120 Computer Software	248	-	200	200	200	-	0.00%
42210 Operating Supplies	1,266	411	3,000	2,280	3,000	-	0.00%
42250 Uniforms	195	268	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	15	-	-	-	60	60	-
42410 Small Tools & Equipment	131	896	3,800	3,800	500	(3,300)	-86.84%
Total: Supplies	2,535	1,575	7,700	6,980	4,260	(3,440)	-44.68%
Services							
43011 Contractual Services	109,163	199,222	160,000	379,529	175,000	15,000	9.38%
43110 Communications	2,211	2,080	2,232	2,232	856	(1,376)	-61.65%
43140 Postage and Freight	669	91	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	5,276	2,237	5,142	5,142	6,123	981	19.08%
43220 Car Allowance	169	5	-	-	-	-	-
43260 Training	125	399	475	475	965	490	103.16%
43310 Advertising	816	416	500	500	600	100	20.00%
43510 Insurance Premium	314	390	434	434	796	362	83.41%
43610 Utilities	-	-	-	-	2,975	2,975	-
43720 Equipment Maintenance	1,213	1,057	700	700	500	(200)	-28.57%
43810 Rents and Operating Leases	10,431	10,433	10,849	10,849	8,738	(2,111)	-19.46%
43920 Dues and Subscriptions	370	582	675	675	1,066	391	57.93%
Total: Services	130,757	216,912	182,007	401,536	198,619	16,612	9.13%
Capital Outlay							
48610 Land Purchase	-	-	-	600	-	-	-
48710 Minor Office Equipment	1,400	-	2,300	2,300	5,557	3,257	141.61%
48720 Minor Office Furniture	524	-	400	520	3,600	3,200	800.00%
48740 Minor Machinery & Equipment	-	-	-	-	2,990	2,990	-
Total: Capital Outlay	1,924	-	2,700	3,420	12,147	9,447	349.89%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	1,382	-	10,000	10,000	30,000	20,000	200.00%
60004 Mileage Ticket Credits	(1,188)	-	-	-	(700)	(700)	-
61990 Administrative Service Fee	7,650	8,983	9,480	10,951	10,836	1,356	14.30%
Total: Interdepartmental Charges	7,844	8,983	19,480	20,951	40,136	20,656	106.04%
Department Total	\$ 313,650	\$ 404,168	\$ 388,688	\$ 609,688	\$ 444,265	\$ 55,577	14.30%

**Kenai Peninsula Borough
Budget Detail**

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes 3/4 time Service Area Program Lead and 3/4 time Administrative Assistant.

42250 Uniforms. Rain gear for staff.

42410 Small Tools & Equipment. Microwave and mini-fridge for new office break area (\$500).

43011 Contractual Services. Primary increase related to office moving costs (\$2,000) and an increase to emerging situations (\$20,000). Removed channel /embankment maintenance contract, and City of Seward culvert optimization contract budgeted in FY21. Replaced with sediment management and maintenance program (\$88,000), and Japanese Creek short-term mitigation project (65,000).

43110 Communications. Telephone line monthly charge and one-time reconnect fee (\$160). Decrease due to office move (lease includes data line).

43210 Transportation/Subsistence. Mileage for in-field work in personal vehicle (\$2,000), and travel to out-of-state floodplain conferences (\$2,356). Also includes travel for meetings/training in Anchorage & Soldotna (\$1,047) and board meeting food allowance (\$720).

43260 Training. Registration fees for out-of-state conferences for staff (\$965). Floodplain management certification requires 16 continuing education credits every 2 years. Program Lead has been CFM since 2011.

43610 Utilities. Increase due to move to new office.

43720 Equipment Maintenance. Konica Minolta copier agreement.

43810 Rents & Operating Leases. Office space lease agreement (\$8,640), and post box fee (\$98). Decrease due to move of offices to Bear Creek Fire Station.

43920 Dues & Subscriptions. Increase is due to data transmission for 2 iridium stream gages (\$392). Other items include Staff Floodplain Managers Certification (every other year \$120), NORFMA and ASFPM floodplain managers memberships for training and support (\$410), satellite communication subscription for emergency locator for in-field safety (\$144).

48710 Minor Office Equipment. Replacement of 2 phones for new office (\$700), IT network switch for new office (\$2,500), desktop computer and monitor for board meetings in new office space (shared expenditure with OEM \$2,357).

48720 Minor Office Furniture. Tables and chairs for the new office meeting room (shared expenditure with OEM \$3,600).

48740 Minor Machinery & Equipment. One-time purchase of 2 iridium stream gages (\$2,990).

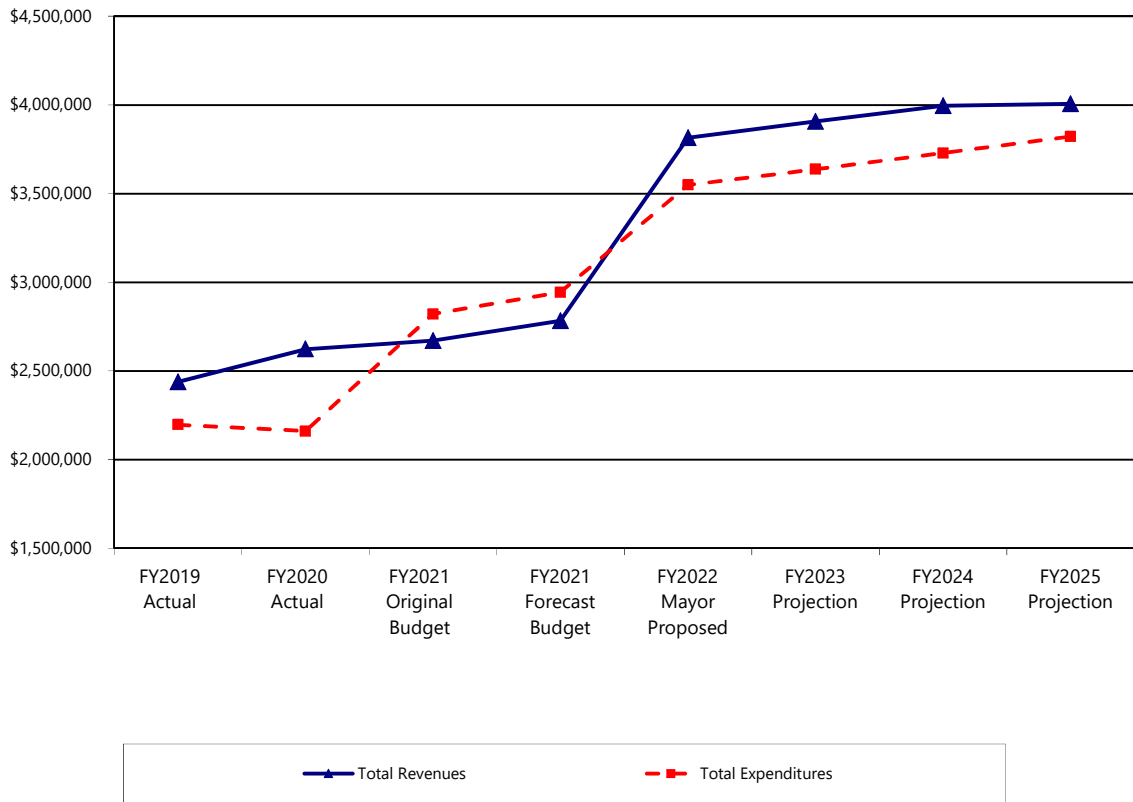
60000 Charges (To) From Other Depts. These are charges paid to the Purchasing & Contracting department for project management on SBCFSA projects.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 is 2.5% of the personnel, supplies, services, capital outlay and interdepartmental wage charges.

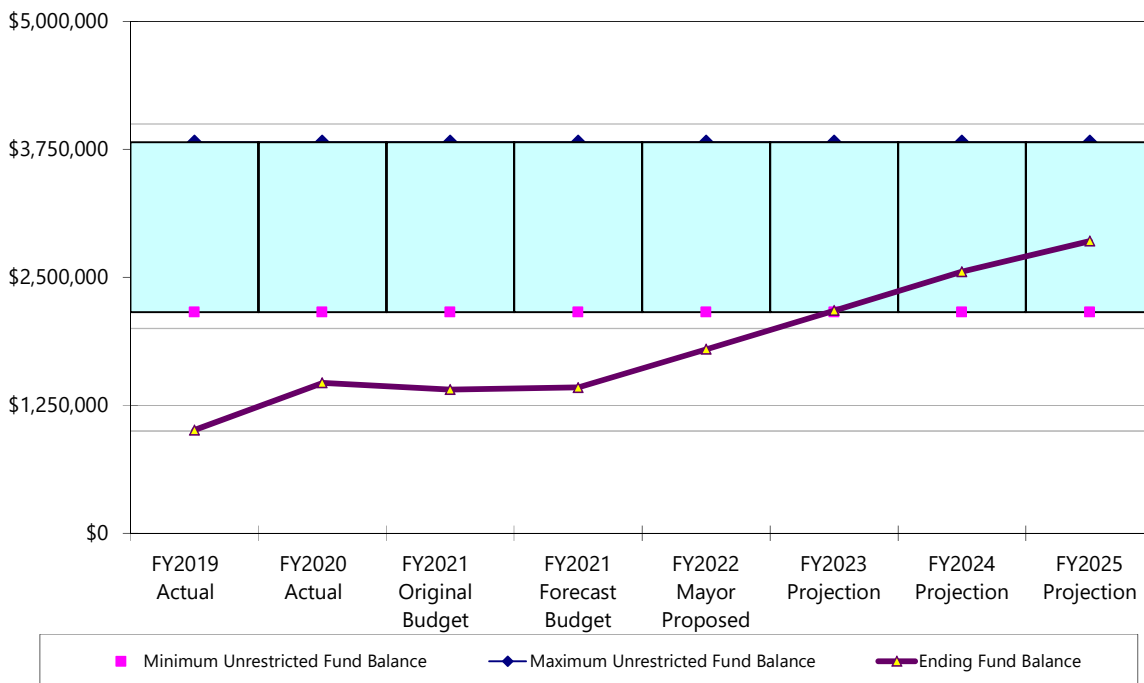
Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
911 Charges	\$ 1,581,164	\$ 1,386,819	\$ 1,461,000	\$ 1,461,000	\$ 1,482,557	1,482,000	1,482,000	1,482,000
Fees for service	165,568	341,205	115,000	115,000	1,925,819	2,160,069	2,237,754	2,235,979
Other Revenue	150,130	150,150	150,000	150,000	-	-	-	-
Total Revenues	1,896,862	1,878,174	1,726,000	1,726,000	3,408,376	3,642,069	3,719,754	3,717,979
Operating Transfers From:								
General Fund	300,000	502,251	700,000	811,869	151,673	-	-	-
Nikiski Fire Service Area	63,981	57,880	57,278	57,278	60,009	62,409	64,905	67,501
Western Emergency Service Area	14,780	14,668	15,220	15,220	23,040	23,962	24,920	25,917
Central Emergency Service Area	145,204	153,139	146,632	146,632	133,395	138,731	144,280	150,051
Bear Creek Fire Service Area	-	-	8,182	8,182	10,432	10,849	11,283	11,734
Kachemak Emergency Service Area	16,530	11,497	12,874	12,874	16,345	16,999	17,679	18,386
EPHESA	-	5,000	5,000	5,000	11,954	12,432	12,929	13,446
Total Operating Transfers	540,495	744,435	945,186	1,057,055	406,848	265,382	275,996	287,035
Total Revenues and Operating Transfers	2,437,357	2,622,609	2,671,186	2,783,055	3,815,224	3,907,451	3,995,750	4,005,014
Expenditures:								
Personnel	1,571,331	1,480,117	1,986,908	2,098,777	2,729,296	2,797,528	2,867,466	2,939,153
Supplies	13,177	6,037	19,000	19,000	16,300	16,708	17,126	17,554
Services	503,492	537,242	663,344	673,179	642,083	658,135	674,588	691,453
Capital Outlay	29,520	49,084	33,285	37,905	47,669	48,861	50,083	51,335
Interdepartmental Charges	79,224	87,827	118,317	114,117	113,117	115,945	118,844	121,815
Total Expenditures	2,196,744	2,160,307	2,820,854	2,942,978	3,548,465	3,637,177	3,728,107	3,821,310
Total Expenditures and Operating Transfers	2,196,744	2,160,307	2,820,854	2,942,978	3,548,465	3,637,177	3,728,107	3,821,310
Net Results From Operations	240,613	462,302	(149,668)	(159,923)	266,759	270,274	267,643	183,704
Projected Lapse	-	-	84,626	114,212	106,454	109,115	111,843	114,639
Change in Fund Balance	240,613	462,302	(65,042)	(45,711)	373,213	379,389	379,486	298,343
Beginning Fund Balance	766,415	1,007,028	1,469,330	1,469,330	1,423,619	1,796,832	2,176,221	2,555,707
Ending Fund Balance	\$ 1,007,028	\$ 1,469,330	\$ 1,404,288	\$ 1,423,619	\$ 1,796,832	2,176,221	2,555,707	2,854,050
Fund Balance Designation:								
Restricted E911 Fee	\$ 922,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for Capital Replacement	-	-	-	-	455,631	744,682	1,039,514	1,340,243
Unrestricted	84,745	1,469,330	1,404,288	1,423,619	1,341,201	1,431,539	1,516,193	1,513,807
Ending Fund Balance	\$ 1,007,028	\$ 1,469,330	\$ 1,404,288	\$ 1,423,619	\$ 1,796,832	2,176,221	2,555,707	2,854,050

911 Communications Revenues & Expenditures



911 Communications Ending Fund Balance



<p>Fund 264</p> <p>Dept 11255</p>	<p>Department Function</p> <p>911 Communications</p>
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Mission

Our mission is to enhance the quality of life of the Kenai Peninsula Borough citizens by serving as the communications link between the citizen and the public safety services.

Program Description

The Soldotna Public Safety Communications Center (SPSCC) is responsible for providing emergency and routine public safety radio, telephone, 9-1-1 and computer-aided dispatching services to multiple law enforcement, fire, and EMS agencies. We will strive to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner. We recognize that service is our one and only product and we share a common ongoing goal to provide it at the highest possible level. We recognize that our strength and success are tied directly to the unique contributions of each of us working in the spirit of cooperation and teamwork.

Major Long Term Issues and Concerns

- Increased facility space to accommodate personnel, office and storage.

FY2021 Accomplishments:

- Replaced outdated E911 call management system with new NENA i3 compliant version of software.
- Deployed Texting to 9-1-1 which provides accessibility to the hearing and speech impaired population and provides an alternative to reach help in a dangerous situation when a voice call is not possible or where a voice call fails due to a high volume of phone activity but texting is successful.
- Complete installation of redundant microwave connection.
- Participated in call reviews in other fire service areas.
- Implemented USDD digital fire station alerting system.
- Built out secondary back-up PSAP at Gillman River Center in Soldotna (in process - will be completed by end of the fiscal year 2021)
- Implemented new MPLS network dedicated for 9-1-1 services that provides enhanced performance and reliability.

FY2022 New Initiatives:

- Establish SPSCC Working Group with agency users to meet regularly.
- Implement new user fee structure to equitably allocate operational costs among all users.
- Transition remaining SPSCC staff to KPB employment.
- Creation of CAD Information Technology Specialist position to accommodate technology needs.

Performance Measures

Priority/Goal: Public Safety Communications

Goal: To deliver the highest level of professional service to the public, emergency responders and external agencies.

Objective:

1. Answer 95% of all 9-1-1 calls within 15 seconds or less (NFPA 1221).
2. Answer 90% of all 9-1-1 calls within 10 seconds or less (internal goal).

Measure:

	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Average 9-1-1 time to answer	:10	:08	:08	:08	:08
Total 9-1-1 calls received		24,482	24,611	24,900	25,000
Average 9-1-1 call duration		2:33	2:33	2:33	2:33
E911 Surcharge		\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00

<p>Department Function</p> <p>Fund 264</p> <p>911 Communications - Continued</p> <p>Dept 11255</p>
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Priority/Goal: Training

Goal: Educate our staff

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

Measure:

	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Estimated
Percent of staff passing EMD, EFD classes	100%	100%	100%	100%	100%

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	13	13	16	22

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
CAD (Computer Aided Dispatch) calls for service law enforcement	57,618	55,955	60,000	60,000
CAD (Computer Aided Dispatch) calls for service EMS/Fire	4,487	4,569	4,550	4,550

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 776,944	\$ 752,212	\$ 1,038,122	\$ 1,081,243	\$ 1,429,494	\$ 391,372	37.70%
40120 Temporary Wages	-	395	-	13,500	-	-	-
40130 Overtime Wages	106,443	2,273	89,317	95,067	137,374	48,057	53.80%
40210 FICA	72,751	67,079	98,572	103,760	136,013	37,441	37.98%
40221 PERS	236,763	271,665	256,371	270,171	354,986	98,615	38.47%
40321 Health Insurance	267,706	276,198	378,750	404,000	503,500	124,750	32.94%
40322 Life Insurance	1,272	1,096	2,606	2,746	3,585	979	37.57%
40410 Leave	107,808	107,694	123,170	128,290	164,344	41,174	33.43%
40511 Other Benefits	1,644	1,505	-	-	-	-	-
Total: Personnel	1,571,331	1,480,117	1,986,908	2,098,777	2,729,296	742,388	37.36%
Supplies							
42120 Computer Software	-	788	300	300	300	-	0.00%
42210 Operating Supplies	843	812	3,000	3,000	3,000	-	0.00%
42263 Training Supplies	225	-	1,100	1,100	1,100	-	0.00%
42310 Repair/Maintenance Supplies	9,656	2,307	10,000	10,000	10,000	-	0.00%
42410 Small Tools & Equipment	2,453	2,130	4,600	4,600	1,900	(2,700)	-58.70%
Total: Supplies	13,177	6,037	19,000	19,000	16,300	(2,700)	-14.21%
Services							
43011 Contractual Services	176,811	171,641	184,695	190,895	190,590	5,895	3.19%
43019 Software Licensing	152,705	176,242	195,866	195,866	144,210	(51,656)	-26.37%
43110 Communications	80,569	84,381	125,680	125,680	110,000	(15,680)	-12.48%
43210 Transportation/Subsistence	5,394	4,213	7,300	7,300	4,656	(2,644)	-36.22%
43260 Training	1,789	1,565	5,820	9,455	7,535	1,715	29.47%
43260 Advertising	1,005	-	-	-	-	-	-
43410 Printing	-	-	100	100	100	-	0.00%
43510 Insurance Premium	5,362	5,983	6,482	6,482	15,918	9,436	145.57%
43610 Utilities	52,820	52,087	52,000	52,000	64,515	12,515	24.07%
43720 Equipment Maintenance	16,135	30,623	32,240	32,240	18,500	(13,740)	-42.62%
43780 Building/Ground Maintenance	9,651	9,201	15,100	15,100	21,636	6,536	43.28%
43812 Equipment Replacement Payment	459	460	37,261	37,261	63,623	26,362	70.75%
43920 Dues and Subscriptions	792	846	800	800	800	-	0.00%
Total: Services	503,492	537,242	663,344	673,179	642,083	(21,261)	-3.21%
Capital Outlay							
48120 Major Office Equipment	6,436	24,375	8,000	12,620	30,334	22,334	279.18%
48710 Minor Office Equipment	22,519	24,721	25,285	25,285	15,635	(9,650)	-38.16%
48720 Minor Office Furniture	565	(12)	-	-	1,700	1,700	-
Total: Capital Outlay	29,520	49,084	33,285	37,905	47,669	14,384	43.21%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	79,224	87,827	118,717	114,517	113,117	(5,600)	-4.72%
60004 Mileage Ticket Credits	-	-	(400)	(400)	-	400	-
Total: Interdepartmental Charges	79,224	87,827	118,317	114,117	113,117	(5,200)	-4.39%
Department Total	\$ 2,196,744	\$ 2,160,307	\$ 2,820,854	\$ 2,942,978	\$ 3,548,465	\$ 727,611	25.79%

**Kenai Peninsula Borough
Budget Detail**

Fund 264

Department 11255 - 911 Communications - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Senior Manager, 1 Alternate Manager, 3 Shift Supervisors, 13 Public Safety Dispatchers, 1 Quality Assurance Specialist, 1 CAD Specialist, and 1 Emergency Management Technical Specialist (IT).

Added: 1 Alternate Manager
Added: 4 Public Safety Dispatchers
Added: 1 CAD Specialist

42310 Repair/Maintenance Supplies. 75% of cost for power module for ERC (75% = \$5,550) (the remaining 25% to be covered by OEM) and spare parts not under warranty or support (\$3,500), replace rack mounted UP batteries (\$950).

42410 Small Tools. Purchase of dispatch headsets and bases (\$1,500), and electrostatic-free vacuum for PC (\$400).

43011 Contractual Services. Payments to cities for E911 services (\$158,400), EMD sponsoring physician (\$14,845), new employee drug tests/background checks (\$300), telelanguage services (\$150), KPB hosted EMD and EFD courses (\$6,000), janitorial services (\$8,400), and 911 back up center (\$2,495).

43019 Software Licensing. Solacom Guardian technical support call handling annual maintenance (\$36,000), and 911 Datamaster ALI/GIS database software tech support and licensing (\$19,200), security camera software renewal, (\$184), CAD software maintenance (\$43,000), EMD, EFD, AQUA protocol software and cardset support and updates, (\$17,304) for City of Kenai (\$2,472), Microsoft Windows Server (\$5,500), EqualLogic SAN support (\$3,100), Solarwinds software maintenance (\$350), AudioCodes Voice Gateways annual technical support & hardware support (\$4,000), VMWare renewal foundation for 911 servers (\$6,000), Critical software 4 year renewal (\$2,100), and Cisco contract support renewals (\$5,000).

43110 Communications. Dedicated long distance circuits, trunks, and data lines and connectivity (\$107,300), cell phone stipend for IT Specialist, Senior Manager, and Alternate Manager (\$900 each).

43210 Transportation/Subsistence. Travel costs and lodging for yearly conferences with subject matter pertaining to 911, public safety, and emerging technologies.

43260 Training. Police Legal Sciences online training (\$2,375), NAED training for EMD/EFD certification/recertification (\$1,660), BLS (\$500), and miscellaneous staff training (\$3,000).

43610 Utilities. Maintenance and utility costs for 911 back up center at River Center (\$11,515).

43720 Equipment Maintenance. Radio maintenance contract (\$17,500), and Bizhub maintenance contact (\$1,000).

43780 Building/Grounds Maintenance. Grounds maintenance (\$1,000), and elevator maintenance (\$2,100), generator/building maintenance (\$9,500), snow removal (2,500), and River Center backup center (\$6,536).

48120 Office Equipment. Cisco distribution switches/KPD (\$16,000), Spectracom Net clock (\$6,000), and replacement of AC unit (\$8,334).

48710 Minor Office Equipment. Equallogic SAN (\$385), Cisco router and switch replacements (\$7,000), Dell Optiplex workstation replacements (\$3,750), monitor replacements (\$1,500), and 2 laptops (\$3,000).

48720 Minor Office Furniture. Dispatch chairs for 911 backup center (\$1,200), and break room chair replacement (\$500).

60000 Charges (To) From Other Departments. These are charges from Resource Planning -GIS for 90% of the wages and benefits of the Addressing Officer responsible for all 911 addressing and database management (\$113,117).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
SAN Replication/ data protection **	\$ 1,839	\$ 460	\$ 460	\$ -
Call Manager Software	-	36,801	36,801	110,403
Logger FY22	-	-	26,362	79,086
	<u>\$ 1,839</u>	<u>\$ 37,261</u>	<u>\$ 63,623</u>	<u>\$ 189,489</u>

** An 85/15 split is being billed to the IT Department and 911 fund respectively for this hardware.

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Recreation Service Areas

The Borough has two (2) recreation service areas, the North Peninsula Recreation Service Area and the Seldovia Recreation Service Area. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget

The major source of revenue for each of these service areas is property tax. Additional funding is provided through user fees, state grants and interest earnings.

North Peninsula Recreation Service Area - this service area provides recreation services for the residents of Nikiski and Tyonek.

Seldovia Recreational Service Area - this service area provides recreational services for the residents of Seldovia.

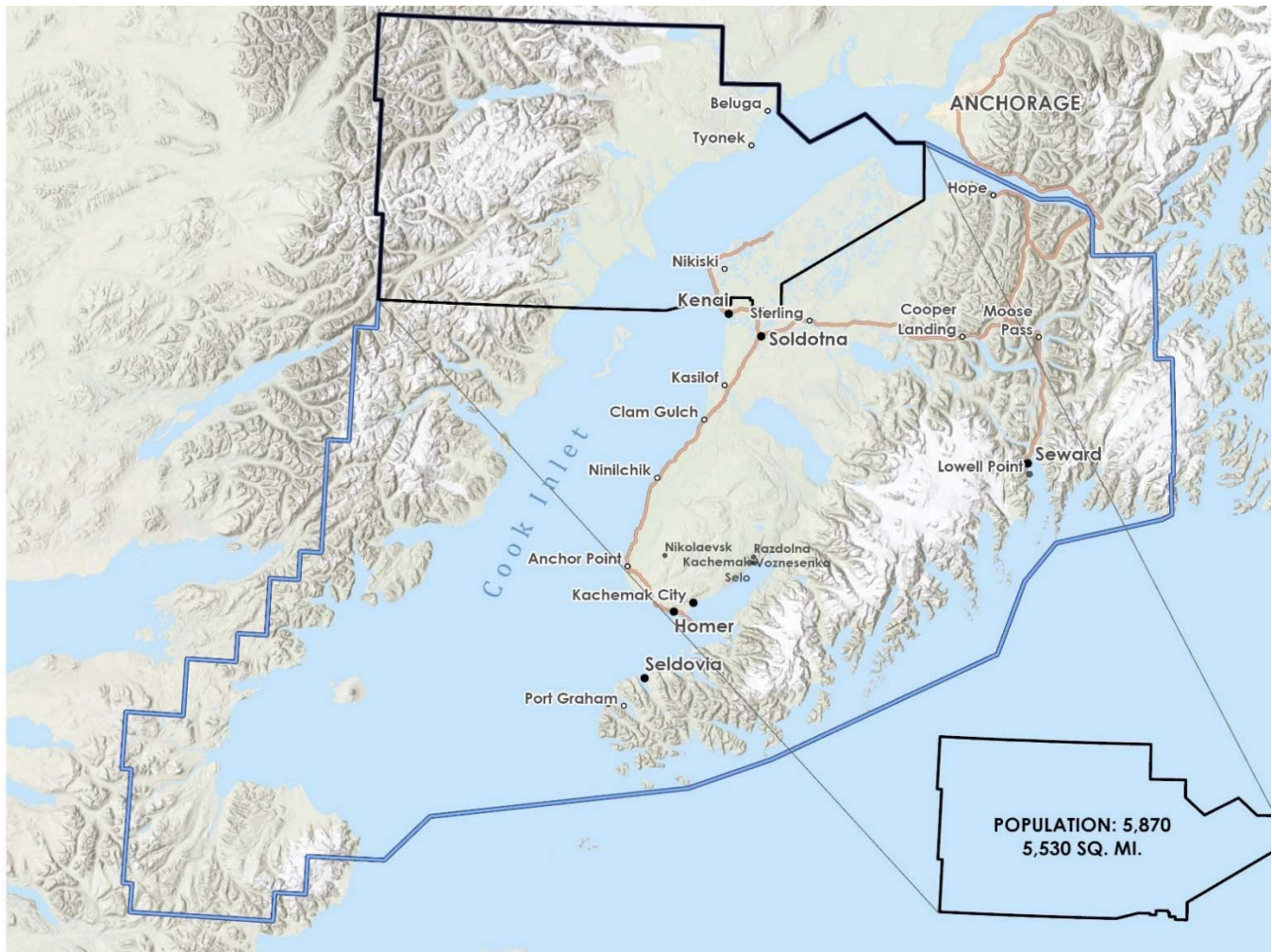
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North Peninsula Recreation Service Area

The recreation service area was formed to provide recreation services for the Nikiski and Tyonek area residents. Established in 1974, five elected members serve on its board. The service area has 9.5 permanent employees. Programs include basketball, volleyball, flag football, pickle ball, kickball, hockey, teen night, open gym activities, community classes and aquatic programs. The service area sponsors "Family Fun in the Midnight Sun" in June as a community wide event. The Boys & Girls Club of South Central Alaska is contracted to provide the recreation services for the Village of Tyonek.

Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an indoor swimming pool with waterslide, multipurpose fields, community playgrounds, covered natural ice rink, trail systems, skateboard park, racquetball courts with exercise area, disc golf course and a community center. The Nikiski Community Recreation Center (NCRC) currently houses a teen center, full swing golf simulator, gymnasium used for sporting activities and leagues, and banquet room and classroom/training spaces used for rentals for small and large group gatherings.

Revenues are derived primarily through property tax. The mill rate for fiscal year 2022 is 1.00 mills. Other revenues include facility user fees, program fees, and interest income.



Board Members

Stacy Oliva

Michele Carver

Felix Martinez

Harrison Deveer

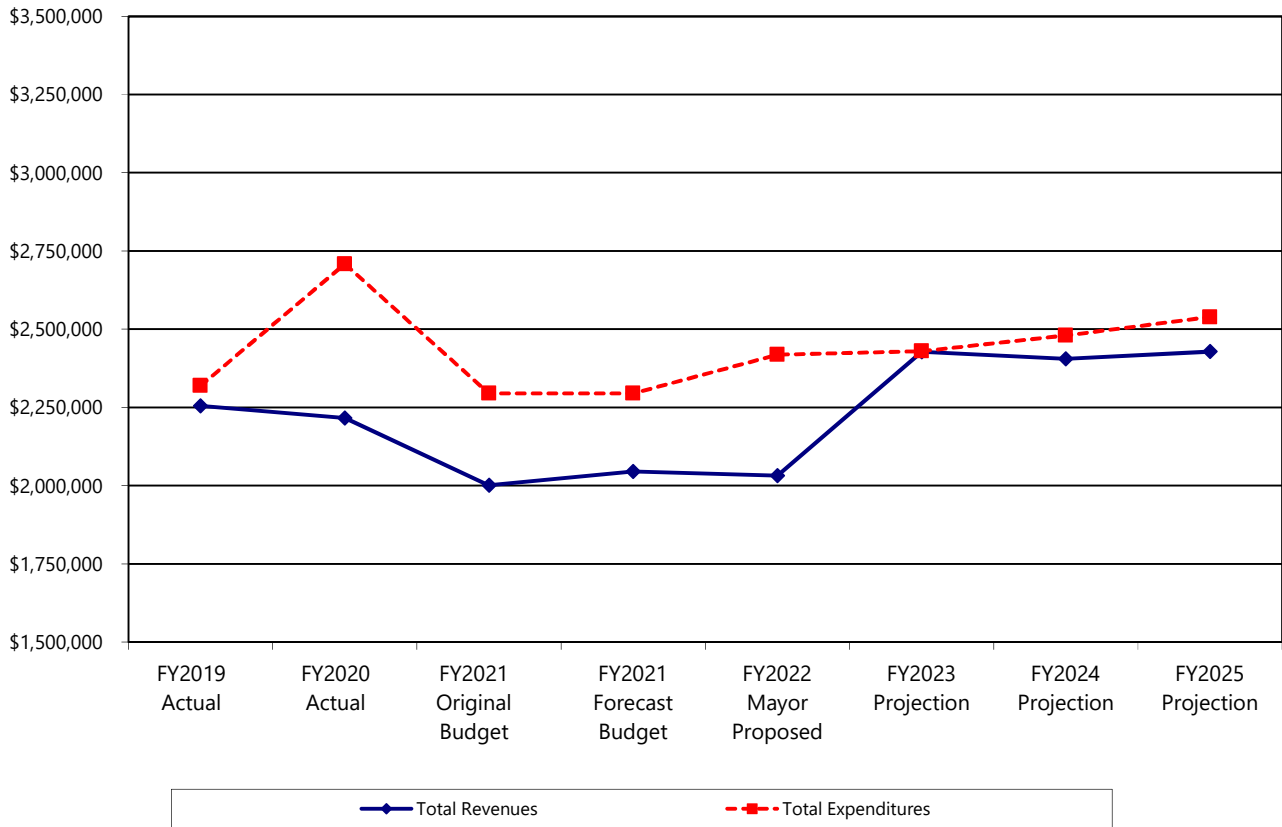
Sasha Fallon

Recreation Director: Rachel Parra

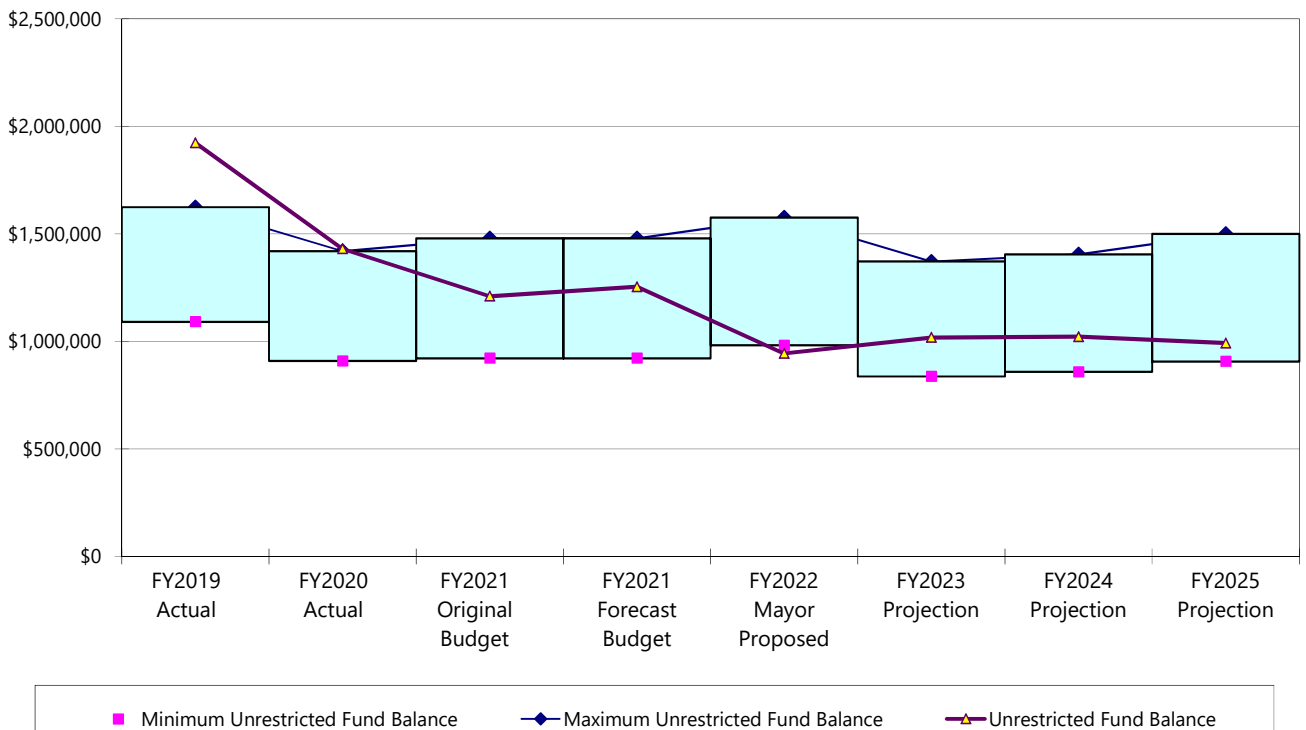
Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	666,850	675,877	679,170	676,324	654,736	654,736	661,283	674,509
Personal	44,661	39,858	38,296	39,421	38,342	38,725	39,112	39,503
Oil & Gas (AS 43.56)	1,147,184	1,172,686	1,103,646	1,103,361	1,050,477	1,018,963	988,394	988,394
	<u>1,858,695</u>	<u>1,888,421</u>	<u>1,821,112</u>	<u>1,819,106</u>	<u>1,743,555</u>	<u>1,712,424</u>	<u>1,688,789</u>	<u>1,702,406</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.25	1.25	1.25
Revenues:								
Property Taxes								
Real	\$ 666,118	\$ 675,189	\$ 624,836	\$ 649,637	\$ 654,736	\$ 818,420	\$ 826,604	\$ 843,136
Personal	44,036	41,695	35,232	43,208	37,575	47,438	47,912	48,391
Oil & Gas (AS 43.56)	1,146,476	1,171,835	1,048,464	1,104,694	1,050,477	1,273,704	1,235,493	1,235,493
Interest	2,366	2,244	7,322	7,322	7,615	7,920	8,237	8,566
Flat Tax	3,211	4,308	3,665	3,665	3,665	3,738	3,813	3,889
Motor Vehicle Tax	18,849	16,324	19,284	19,284	17,587	17,939	18,298	18,664
Total Property Taxes	<u>1,881,056</u>	<u>1,911,595</u>	<u>1,738,803</u>	<u>1,827,810</u>	<u>1,771,655</u>	<u>2,169,159</u>	<u>2,140,357</u>	<u>2,158,139</u>
State Revenue	35,447	40,543	-	-	-	-	-	-
Interest Earnings	98,639	82,264	26,704	26,704	25,082	18,873	20,369	20,442
Other Revenue	239,254	181,678	235,340	190,340	235,340	240,047	244,848	249,745
Total Revenues	<u>2,254,396</u>	<u>2,216,080</u>	<u>2,000,847</u>	<u>2,044,854</u>	<u>2,032,077</u>	<u>2,428,079</u>	<u>2,405,574</u>	<u>2,428,326</u>
Total Revenues and Other Financing Sources	<u>2,254,396</u>	<u>2,216,080</u>	<u>2,000,847</u>	<u>2,044,854</u>	<u>2,032,077</u>	<u>2,428,079</u>	<u>2,405,574</u>	<u>2,428,326</u>
Expenditures:								
Personnel	1,206,042	1,149,715	1,298,496	1,298,496	1,310,227	1,336,432	1,369,843	1,410,938
Supplies	119,415	109,923	136,632	136,632	144,897	147,795	150,751	153,766
Services	496,711	544,197	591,756	591,756	630,417	630,417	643,025	655,886
Capital Outlay	11,792	15,762	16,570	16,570	30,000	11,730	11,965	12,204
Interdepartmental Charges	45,529	38,940	51,086	51,086	52,889	53,159	54,390	55,820
Total Expenditures	<u>1,879,489</u>	<u>1,858,537</u>	<u>2,094,540</u>	<u>2,094,540</u>	<u>2,168,430</u>	<u>2,179,533</u>	<u>2,229,974</u>	<u>2,288,614</u>
Operating Transfers To:								
Capital Projects Fund	440,000	850,000	200,000	200,000	250,000	250,000	250,000	250,000
Total Operating Transfers	<u>440,000</u>	<u>850,000</u>	<u>200,000</u>	<u>200,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total Expenditures and Operating Transfers	<u>2,319,489</u>	<u>2,708,537</u>	<u>2,294,540</u>	<u>2,294,540</u>	<u>2,418,430</u>	<u>2,429,533</u>	<u>2,479,974</u>	<u>2,538,614</u>
Net Results From Operations	(65,093)	(492,457)	(293,693)	(249,686)	(386,353)	(1,454)	(74,400)	(110,288)
Projected Lapse	-	-	73,309	73,309	75,895	76,284	78,049	80,101
Change in Fund Balance	(65,093)	(492,457)	(220,384)	(176,377)	(310,458)	74,830	3,649	(30,187)
Beginning Fund Balance	1,988,017	1,922,924	1,430,467	1,430,467	1,254,090	943,632	1,018,462	1,022,111
Ending Fund Balance	<u>\$ 1,922,924</u>	<u>\$ 1,430,467</u>	<u>\$ 1,210,083</u>	<u>\$ 1,254,090</u>	<u>\$ 943,632</u>	<u>\$ 1,018,462</u>	<u>\$ 1,022,111</u>	<u>\$ 991,924</u>

North Peninsula Recreation Revenues and Expenditures



North Peninsula Recreation Unrestricted Fund Balance



Department Function

Fund 225

North Peninsula Recreation Service Area

Dept 61110

Mission

To provide recreational opportunities for the public and promote health and safety through education, participation, and recreation. To maintain and operate recreational facilities and open spaces for recreational, educational, and civic purposes.

Program Description

NPRSA operates and maintains the following facilities: Nikiski Pool, Exercise Room with Racquetball/Wallyball Courts, Jason Peterson Memorial (JPM) Ice Rink, Nikiski Community Trails, Poolside Trails, Disc Golf Course, Multi-Purpose Fields, Community Playgrounds, Skate Park, and the Nikiski Community Recreation Center (NCRC).

Major Long Term Issues and Concerns:

- Maintain sustainable services and operations with the increased costs of providing services.
- Continuous recruitment and utilization of volunteers for successful events and programs.
- Funding a sustainable long-term capital improvement plan.
- Increased costs to maintain aging infrastructure.
- The sustainability of the fund balance and substantial transfers to fund capital projects.
- Lost revenue concerns because of the Covid-19 pandemic.
- Increased mill rate to support operations, maintenance and capital improvements.

FY2021 Accomplishments:

Administration

- Re-prioritized capital projects, and re-appropriated capital funding to complete the Nikiski Pool Roof Replacement.

Operations

- Due to Covid-19 pandemic, facilities were closed mid-March through May 2020. Re-opened operations on June 1, 2020 under strict mitigation plans for covid-19. Programs and event were modified.
- Increased disinfection measures including use of electrostatic disinfection sprayers at facilities.
- Completed installation of O2 Prime Air Purification Systems at the community center and pool.
- Completed the engineer, design and construction documents for the Nikiski Pool Roof Replacement.
- Replaced the Nikiski Pool chlorination system.
- Completed the NCRC Boiler Replacement Project.
- Completed the NCRC HVAC/DDC Controls Project.
- Completed repairs at the NCRC; damage from the 2018 earthquake.
- Completed the Pool HVAC/DDC Controls Project.

FY2022 New Initiatives:

- Increase collaboration with community organizations to offer diverse community events.
- Increase community awareness and partnerships within community. Seek sponsorships to offset costs.
- Continue to utilize NPRSA 10-year Master Plan to guide planning for services, programs and capital projects.
- Research online registration for programs and classes.
- Research maintenance management software.
- Expand learn to swim classes, water safety, and water fitness classes to community organizations, and groups.
- Complete the Nikiski Pool roof replacement project.
- Complete replacement of supply/return headers project at the NCRC.
- Replace ice resurfer for ice rink maintenance.
- Purchase a utility loader for year-round maintenance.

Performance Measures

Priority/Goal: Staff

Goal: Maintain appropriate staff levels for continued operations of programs and services.

- Objective:**
1. Evaluate permanent staff scheduling for efficient and effective operations of NPRSA facilities.
 2. Increase recruitment of volunteers for additional class and program instruction.

Measures:

Staffing History*	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Permanent Staff	9.50	9.50	9.50	9.50	9.50
Temporary Staff (FTEs)	7.0	7.0	7.0	7.0	7.0
Total Staff Hours	34,210	29,936	26,272	30,000	34,210
Estimated # Volunteers / Volunteer Hours	600-800 / 900-1,200	667/ 1,083	464 / 673	473/ 734	635 / 1045

Department Function

Fund 225

North Peninsula Recreation Service Area - Continued

Dept 61110

Staff Certifications/License*	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
ARC Lifeguard Certified (Incl. CPR/AED/ First Aid)	25-30	32	20	20-25	25-30
ARC Professional CPR/First Aid/AED	10-12	9	8	8	9
ARC Water Safety Instructor / Lifeguard Instructor	6 / 1	6 / 1	5/ 1	4 / 1	6 / 1
NRPA Certified Pool Operator	8	8	6	8	8
NRPA Aquatic Facility Operator	2	2	2	2	2
NRPA Certified Playground Safety Inspector	1-2	1	1	1	2
Safe Sport & Concussion Training	10-12	10	7	8	9

Priority/Goal: Community Events

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

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

Measures:

Community Events & Special Programs*	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Recreation	25	23	19	10	20
Aquatics	8	12	6	7	8

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	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Admissions/Classes/Programs	30,000	26,609	19,161	15,000	26,000
Events	300	309	181	50	150
Facility Reservations (Rental Attendance)	1,500	1,275	778	500	1,000
Learn To Swim Programs/Classes	3,500	2,779	2,408	1,500	2,500
Memberships / Punch Cards	22,000	20,150	16,263	15,000	20,000
Spectators (2019 was a partial year count)	1,500	740	1071	350	500
Nikiski Community Recreation Center- Attendance/Participation*					
Admissions/Classes/Programs	3,000	2,738	2,240	1,800	2,500
Events	4,000	4,023	1,336	1,300	3,500
Facility Reservations (Rental Attendance)	8,000	8,542	4,041	3,000	5,000
Leagues	500	497	360	300	450
Memberships / Punch Cards	1,800	1,891	1,233	1,000	1,500
Spectators (2019 was a partial year count)	4,000	2,874	3,169	1,500	3,800

*Reduction in all numbers for FY2020 and FY2021 were direct results of the Covid-19 pandemic and resulting limitations.

Department Function

Fund 225

North Peninsula Recreation Service Area - Continued

Dept 61110

Commentary

For FY22 the service area plans to complete replacement of the Nikiski Community Recreation Center supply and return headers. During the boiler, replacement in the fall of 2020 it was determined piping needs to be replaced. The piping is approaching 60 years of service and is showing signs of corrosion and scaling. The lack of quality of the hydronic heating fluid is causing failure of pumps and control components in the system. Additionally, the service area is replacing utility equipment and a 1974 ice resurfacers.

NPRSA is projecting an increase to the mill rate beginning in FY23 to fund operating, maintenance and capital improvements. The capital projects plan is guided by the 10-year master plan, which was developed in 2017. This plan is comprehensive and had extensive community input into its development.

NPRSA has not adjusted the mill rate since 1993. During the last 28 years, NPRSA has been fiscally responsible, paid off debt, absorbed inflation, expanded services and programs, and maintained and expanded infrastructure. The following highlights some of the many services and improvements the service area has been able to accomplish over the years under the same mill rate:

- Covered the ice rink and constructed a maintenance facility to house the Zamboni and rink equipment
- Created a recreation department, which began with hockey and since has grown into many sports leagues, camps and programs. This includes kickball, youth and adult flag football, soccer, youth and adult basketball, youth and adult volleyball, recreation hockey and USA hockey leagues, dodgeball, summer and seasonal camps, sports camps, adult and youth pottery classes, fitness classes, arts and craft classes, community events, track meets, community runs, disc golf tournaments, wally-ball tournaments, coaching clinics, hoop shoot, tri-athlon, and so many more great programs
- Acquired land for expanded and future use
- Constructed a fitness area and racquetball/wally ball courts
- Created and built the Nikiski Community Playground
- Installed security cameras at facilities
- Upgraded facility software and transitioned to a point of sale system
- Replaced iron filters, chemical controllers and HVAC software
- Replaced the pool emergency intercom system
- Re-roofed the community center and worked with the community to create a mural for the community center.
- Replaced the gymnasium floor at the community center
- Replaced the septic system at the pool and the community center
- Amended the pool membership policy; providing more opportunities for service area residents to access the pool
- Replaced the fire alarm at the Nikiski Pool
- Replaced the HVAC/DDC controls/system at the community center
- Replaced the boiler at the community center
- Installed the O2 Prime Air Purification systems into the existing HVAC systems at the pool and community center
- Replaced the pool chlorination system
- Completed the engineer, design and construction documents for the Nikiski Pool Roof Replacement. Scheduled for replacement spring/summer 2021.
- Upgraded the Nikiski Pool HVAC/DDC Controls.

This list is not all-inclusive, and does not include the increased costs of doing business over the years. A great deal has been accomplished over the years under a "status quo" budget and a 1.0 mill rate. The service area will no longer be sustainable under the current budget and must increase the mill rate in FY2022 to support continued maintenance and operations as well as future capital improvements.

**Kenai Peninsula Borough
Budget Detail**

Fund 225

Department 61110 - North Peninsula Recreation Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 521,687	\$ 487,566	\$ 571,561	\$ 565,561	\$ 575,648	\$ 4,087	0.72%
40120 Temporary Wages	155,122	132,621	187,885	187,885	187,885	-	0.00%
40130 Overtime Wages	3,569	3,183	5,810	5,810	5,563	(247)	-4.25%
40210 FICA	55,882	51,150	66,267	66,267	66,161	(106)	-0.16%
40221 PERS	161,349	161,566	131,262	131,262	132,130	868	0.66%
40321 Health Insurance	225,777	229,224	252,500	252,500	265,000	12,500	4.95%
40322 Life Insurance	876	753	1,502	1,502	1,454	(48)	-3.20%
40410 Leave	80,346	75,883	81,709	81,709	76,386	(5,323)	-6.51%
40511 Other Benefits	1,434	7,769	-	6,000	-	-	-
Total: Personnel	1,206,042	1,149,715	1,298,496	1,298,496	1,310,227	11,731	0.90%
Supplies							
42120 Computer Software	367	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	52,689	45,026	69,700	67,700	69,700	-	0.00%
42230 Fuel, Oils and Lubricants	3,281	2,757	6,500	6,500	6,500	-	0.00%
42250 Uniforms	1,906	2,182	2,400	2,400	2,400	-	0.00%
42310 Repair & Maintenance Supplies	41,831	43,178	39,500	39,500	45,000	5,500	13.92%
42360 Motor Vehicle Supplies	2,788	2,826	2,000	4,000	3,000	1,000	50.00%
42410 Small Tools & Equipment	8,313	6,429	6,932	6,932	8,697	1,765	25.46%
42960 Recreational Supplies	8,240	7,525	8,600	8,600	8,600	-	0.00%
Total: Supplies	119,415	109,923	136,632	136,632	144,897	8,265	6.05%
Services							
43011 Contractual Services	32,666	28,657	31,076	31,076	39,851	8,775	28.24%
43014 Physical Examinations	270	270	500	500	500	-	0.00%
43019 Software Licensing	3,502	3,653	3,705	3,840	4,058	353	9.53%
43110 Communications	8,136	8,064	9,200	9,200	9,200	-	0.00%
43140 Postage and Freight	-	540	1,500	1,365	1,500	-	0.00%
43210 Transportation/Subsistence	5,986	4,975	6,060	6,060	4,157	(1,903)	-31.40%
43220 Car Allowance	-	11	-	25	-	-	-
43260 Training	1,875	349	2,200	2,200	5,025	2,825	128.41%
43310 Advertising	8,395	8,059	9,300	9,300	9,300	-	0.00%
43410 Printing	-	-	900	375	900	-	0.00%
43510 Insurance Premium	82,235	86,743	101,968	101,968	123,625	21,657	21.24%
43610 Utilities	282,170	324,876	333,466	333,466	340,119	6,653	2.00%
43720 Equipment Maintenance	1,398	1,378	1,215	1,715	1,500	285	23.46%
43750 Vehicle Maintenance	1,442	1,395	2,000	8,500	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	57,015	64,262	76,500	70,000	76,500	-	0.00%
43810 Rents and Operating Leases	4,234	3,936	4,020	4,020	4,070	50	1.24%
43920 Dues and Subscriptions	1,197	1,504	1,546	1,546	1,512	(34)	-2.20%
43960 Recreation Program Expenses	6,190	5,525	6,600	6,600	6,600	-	0.00%
Total: Services	496,711	544,197	591,756	591,756	630,417	38,661	6.53%
Capital Outlay							
48120 Office Machines	-	-	5,500	800	-	(5,500)	-100.00%
48311 Machinery and Equipment	-	-	-	-	5,000	5,000	-
48513 Recreational Equipment	-	5,671	-	-	-	-	-
48710 Minor Office Equipment	3,831	4,464	5,070	9,770	5,500	430	8.48%
48720 Minor Office Furniture	450	-	-	-	-	-	-
48740 Minor Machines and Equipment	3,035	4,958	5,000	5,000	2,500	(2,500)	-50.00%
48755 Minor Recreational Equipment	4,476	669	1,000	1,000	17,000	16,000	1600.00%
Total: Capital Outlay	11,792	15,762	16,570	16,570	30,000	13,430	81.05%
Transfers							
50459 North Pen Rec Capital Projects	440,000	850,000	200,000	200,000	250,000	50,000	25.00%
Total: Transfers	440,000	850,000	200,000	200,000	250,000	50,000	25.00%

**Kenai Peninsula Borough
Budget Detail**

Fund 225

Department 61110 - North Peninsula Recreation Administration - Continued

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	(312)	(490)	-	-	-	-	-
61990 Admin Service Fee	45,841	39,430	51,086	51,086	52,889	1,803	3.53%
Total: Interdepartmental Charges	45,529	38,940	51,086	51,086	52,889	1,803	3.53%
Department Total	\$ 2,319,489	\$ 2,708,537	\$ 2,294,540	\$ 2,294,540	\$ 2,418,430	\$ 123,890	5.40%

Line-Item Explanations

40110 Regular Wages. Staff includes: Director, Recreation Supervisor, Pool Supervisor, Maintenance Mechanic II, 1.75 Shift Supervisors, Admin Assistant, 1.25-Lifeguards, .5-time Instructor-Lifeguard, and General Maintenance Operator.

40120 Temporary Wages. The equivalent of 6.96 FTE's that work in a temporary capacity as lifeguards, instructors, dispatchers, clerks, recreation assistants and maintenance personnel.

42310 Repair & Maintenance Supplies. Increased maintenance and repairs to mechanical and aging infrastructure is increasing the need for supplies.

42360 Motor Vehicles Supplies. Increased due to age of vehicles.

42410 Small Tools & Equipment. Three UPS back-ups (\$1,435), security cameras (\$4,312), landscape equipment (\$1,500) and other miscellaneous small tools (\$1,450).

43011 Contractual Services. Increased due to HVAC service contract increase (Community center was added) as well as addition of the Fitness on Demand service. Siemens Desigo/HVAC service contract (\$17,206), contract with Boys & Girls Club to provide recreation services for the Village of Tyonek (\$14,000), Fitness on Demand (\$2,400), Verified First background screening (\$1,000), security/fire alarm monitoring and inspections (\$2,560), water testing (\$810), and miscellaneous smaller contracts (\$1,875).

43019 Software Licensing. Licensing for upgrades, tech support, backup of Companion Corp Library software (\$508), Milestone (CCTV software) (\$1,000), and Sportsman SQL (\$2,550).

43210 Transportation/Subsistence. Alaska Recreation and Parks Conference in Soldotna, Alaska Afterschool Conference in Anchorage, virtual certification courses, and miscellaneous travel within borough.

43260 Training. Increase due to deferral of training in FY2021, as well as new staff certification requirements. In-state conferences, virtual certification courses and fees.

43510 Insurance Premium. Insurance premium for property, workman's compensation and liability. Increase due to increased property values, accuracy of facility square footage, and administrative/software costs for Risk Management Dept.

43810 Rents and Operating Leases. For minor equipment rentals (\$1,000), porta-potties (\$2,000), tank/rack rentals (\$695), and USPS Box (\$375).

48311 Machinery and Equipment. Replacement of pool vacuum (\$5,000).

48710 Minor Office Equipment. Scheduled replacement of network switch (\$1,800), replacement of two televisions (\$1,500 each), and replacement of desktop computer (\$700).

48740 Minor Machines & Equipment. Utility trailer (\$2,500).

48755 Minor Recreation Equipment. Replacement of eight exercise spin bikes (\$16,000) and a fitness on demand system (\$1,000).

50459 Transfer. Transfer to capital project fund to support long term capital improvement plan. FY2022 projects include ice resurfacer replacement, NCRC header replacement, and utility loader replacement.

61990 Admin Service Fee. The admin service fee is to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

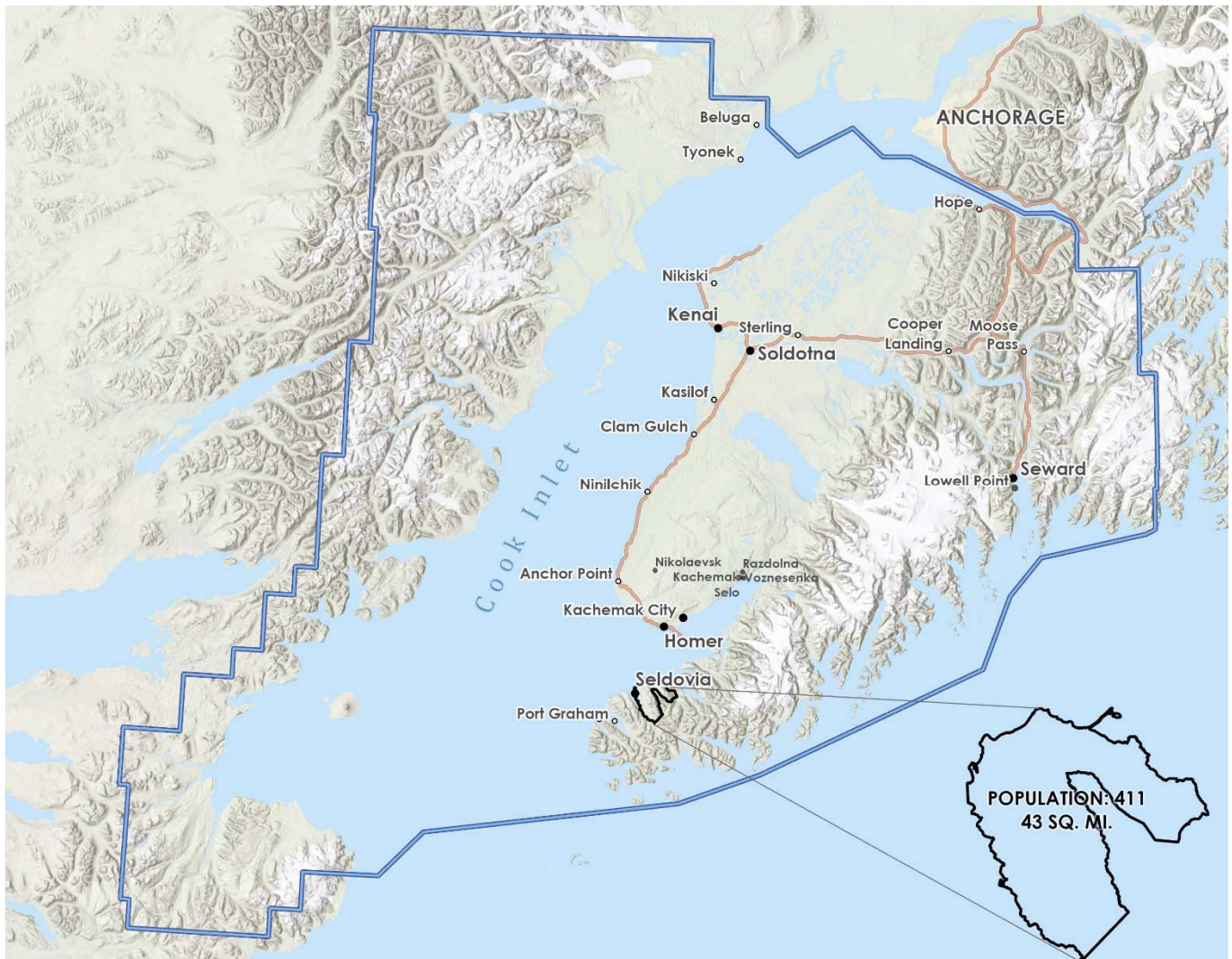
For capital projects information on this department - See the Capital Projects Section - Pages 350, 355, 367, & 405-407.

Seldovia Recreational Service Area

This service area was established on October 4, 2011 to provide recreational services for the Seldovia community. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board and provide oversight of the operations, each serving a three-year term.

The Seldovia Recreational Service Area is based out of and utilizes the Sea Otter Community Center, formerly known as the Seldovia Community Center, located adjacent to Susan B. English School. Services to be provided may include but are not limited to senior citizens and youth programs, musical instruction and practice, accommodation of visiting schools during "Sea Week" and other Seldovia field trips, facility rental for organizations and individuals for meetings and celebrations, adult education, high speed internet access, community gatherings, karate instruction, arts and crafts instruction and facilitation, nature education and outdoor activities.

The major source of revenue is property tax. The mill rate for fiscal year 2022 is .75 mills.



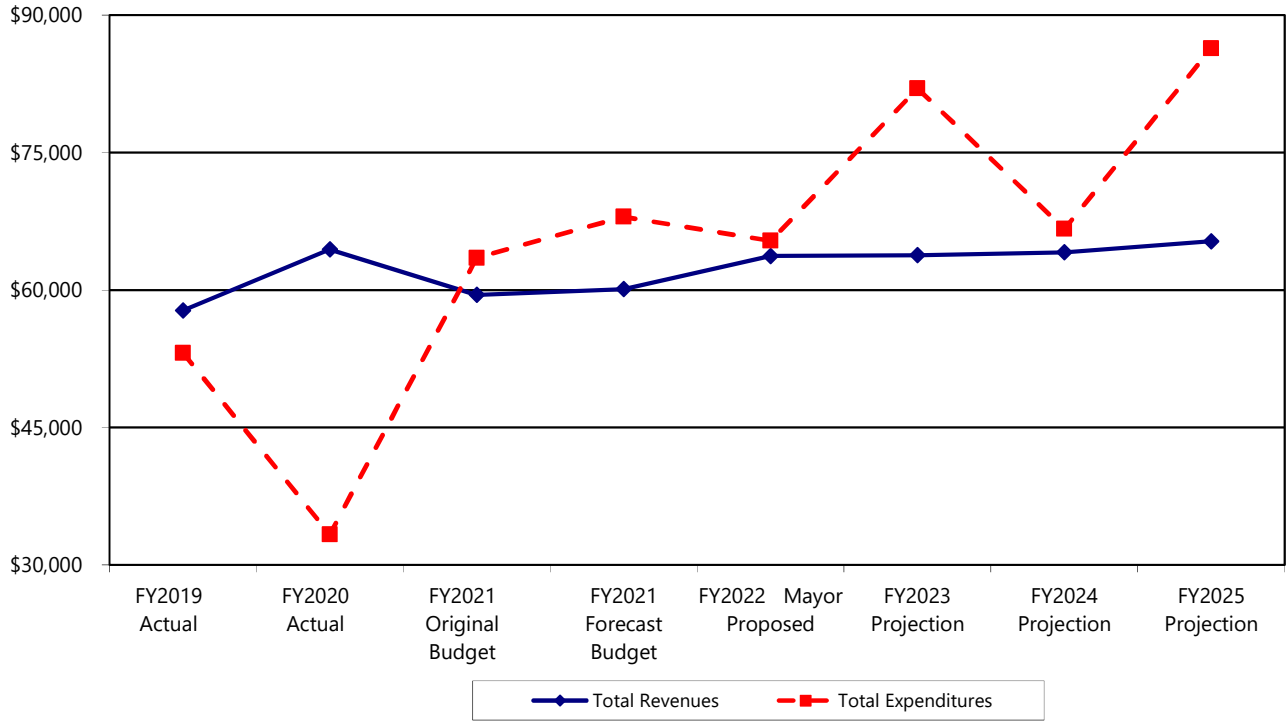
Board Members

Mark Janes
Amelia Pollack
Valisa Higman
Jennifer Swick
Jenifer Cameron

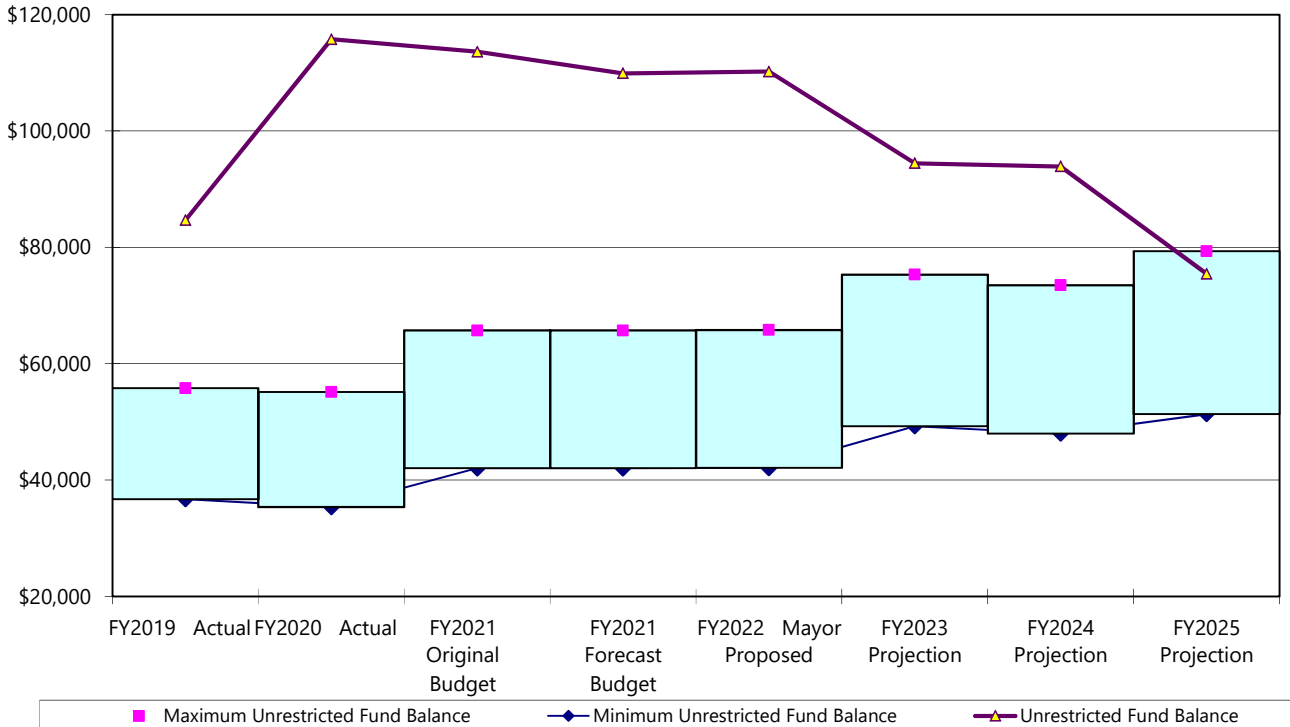
Fund: 227 Seldovia Recreational Service Area - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
Taxable Value (000's)	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Real	67,997	72,866	76,228	75,521	75,427	75,427	76,181	77,705
Personal	804	653	1,140	1,140	791	799	807	815
	68,801	73,519	77,368	76,661	76,218	76,226	76,988	78,520
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	\$ 50,010	\$ 56,135	\$ 52,597	\$ 51,382	\$ 56,570	\$ 56,570	\$ 57,136	\$ 58,279
Personal	72	(128)	787	2,650	581	587	593	599
Interest	148	524	-	-	-	-	-	-
Flat Tax	2,637	2,528	3,036	3,036	3,036	3,097	3,159	3,222
Motor Vehicle Tax	295	259	295	295	277	283	289	295
Total Property Taxes	53,162	59,318	56,715	57,363	60,464	60,537	61,177	62,395
Interest Earnings	3,855	4,192	1,692	1,692	2,198	2,204	1,890	1,879
Other Revenue	751	920	1,050	1,050	1,050	1,050	1,050	1,050
Total Revenues	57,768	64,430	59,457	60,105	63,712	63,791	64,117	65,324
Supplies	3,846	2,428	3,400	3,800	3,500	3,570	3,641	3,714
Services	47,808	28,568	52,049	51,449	56,425	56,425	57,554	58,705
Capital Outlay	175	1,652	6,500	11,200	3,850	20,000	3,850	21,850
Interdepartmental Charges	1,296	665	1,549	1,549	1,594	2,000	1,626	2,107
Total Expenditures	53,125	33,313	63,498	67,998	65,369	81,995	66,671	86,376
Total Expenditures and Operating Transfers	53,125	33,313	63,498	67,998	65,369	81,995	66,671	86,376
Net Results From Operations	4,643	31,117	(4,041)	(7,893)	(1,657)	(18,204)	(2,554)	(21,052)
Projected Lapse	-	-	1,905	2,040	1,961	2,460	2,000	2,591
Change in Fund Balance	4,643	31,117	(2,136)	(5,853)	304	(15,744)	(554)	(18,461)
Beginning Fund Balance	80,013	84,656	115,773	115,773	109,920	110,224	94,480	93,926
Ending Fund Balance	\$ 84,656	\$ 115,773	\$ 113,637	\$ 109,920	\$ 110,224	\$ 94,480	\$ 93,926	\$ 75,465

Seldovia Recreational Service Area Revenues and Expenditures



Seldovia Recreational Service Area Unrestricted Fund Balance



Department Function

Fund 227

Seldovia Recreational Service Area

Dept 61210

Mission

To provide healthy, year-round recreational activities the community can enjoy.

Program Description

Seldovia Recreational Service Area (SRSA) sponsors the Sea Otter Community Center (SOCC), which provides free or low-cost space for individuals and organizations to gather for community-wide events, youth-specific programming, community education classes, meetings, and private events. The SRSA Board also provides additional activities in the SA outside the SOCC – often in collaboration with other local organizations – with the intent of providing healthy, year-round activities the community can enjoy.

Major Long Term Issues & Concerns:

- Provide programs, services, and special events that meet community expectations and reflect diverse community recreational needs. Ensure that the community receives value for the expended funds.
- Establish youth programming that augments educational goals of local students.
- Continue to track and report the SRSA expenses incomes, and utilization of the facility and other SRSA assets to ensure accountability and appropriate level of mil rate to cover expenses.
- Maintain and support current volunteer participation while continuing to engage other volunteers.
- Develop other recreational assets in the community. The SRSA intends to work with the School District to update the sport court on SBE School property including resurfacing the tennis court, repainting court boundaries, adding shorter basketball hoops to nurture the love of basketball in our younger students, adding benches for spectators and a ball bin to keep the equipment in good shape.
- Continue to increase community participation and utilization of the SOCC and other SRSA assets.

FY2021 Accomplishments

Administration:

- The Seldovia City Manager and SRSA Board continues to provide supervision to the Coordinator. The coordinator has taken over supervision of the janitorial staff.
- The school and the SRSA have completed a Memorandum of Agreement for the utilization of the Pottery Studio located in the school shop. Programming will begin once the District is accepting building use of the facility during or post COVID restrictions.
- Tracking of expenses and accountability has improved.

Operations:

- During the COVID shutdown, the Coordinator has worked to purchase larger items to support future programs once full opening can resume such as; snap together dance floor, outside storage shed, hockey goals and ice support, wooden train table and many games and toys. The kitchen has been upgraded and restocked with supportive catering supplies, and we are in the process of obtaining our DEC certification for the kitchen.
- Continued community partnerships with various non-profit organizations such as The Seldovia Village Tribe, Seldovia Community Preschool, Ground Truth Trekking, the Wellspring Group, and the Arts Council, along with various small business owners in the community.
- SOCC has maintained our Science education by partnering with Homer Soil & Water Conservation District to provide a series of ZOOM offered classes specific to Seldovia's desire for developing successful and productive gardens.
- The facility continues to provide a low-cost option for meeting space for organization, local families and community members. In the past, events have included weddings, HEA Member Appreciation Luncheons, birthday parties, Seldovia Sportsman Association meetings, HazWOPER training with SOS-RT/CISPRI and currently offering private rentals for friend/family bubbles to utilize the SOCC safely during the pandemic.
- Annually the SRSA hosts a Black Friday event in support of local artisans selling locally produced products for holiday gifts. The 2020 craft bazaar was held in the City of Seldovia's Gateway Pavilion for an open-air atmosphere and COVID safety.
- The facility has hosted visiting instructors for individuals in the community pursuing their GED.

FY2022 New Initiatives:

- Ensure that community wide recreation services and opportunities are maintained at current levels and increased where possible.
- Develop youth services not offered by the Village Tribe focusing on middle and high school aged children.
- Develop additional on-site and off-site recreational activities, such as summer sport court activities, Pickleball and winter ice skating and hockey.
- The coordinator developed an MOA with the school administration to develop a youth and community pottery program that will utilize the space in the school shop building. Beginning this program will not take place until the District is able to accept building use agreements once COVID is better under control.
- In partnership with the school administration, develop career education and vocational educational activities.

Department Function

Fund 227

Seldovia Recreational Service Area - Continued

Dept 61210

Performance Measures

Priority/Goal: Number of patron visits and utilization of the facility.

Goal: Maintain the levels of participation and attendance at SOCC facility programs and events to maximize participant-hours use and track the number of hours the facility is being used by community members. FY 2020 will serve to establish a benchmark for the SOCC.

- Objective:**
1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
 2. Maintain and develop new partnerships with local community organizations to optimize the delivery of services to the community.
 3. Document the time the facility is being used by community member to assist in managing the coordinator and ensuring maximum benefit to the SA.

Measures:

Attendance/Participation*	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Gatherings & Events	625	2,346	2,500	80	2,000
Community Education Classes	300	409	1,200	100	1,000
Youth Programming	625	449	2,400	380	1,000
Open Center	325	660	1,400	30	600

Attendance/Participation*	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Meetings	125	140	500	50	50
Private Building Rentals	250	170	1,000	100	100
Senior Programs	100	134	250	20	45

Volunteers*	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Number of Volunteers	15	15	15	6	10
Quantity of Volunteer Hours	550	380	144	50	200

Facility Utilization *	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Patrons in the facility	5,000	15	9,250	760	5,000

*These measures were affected in FY2020 and FY2021 by the Covid-19 pandemic, which caused the facility to be closed for a significant length of time.

Department Function

Fund 227

Seldovia Recreational Service Area - Continued

Dept 61210

Attendance/Participation by type	Benchmark	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Youth Activities					
Weekly average activities	3	2	3	3	3
Daily average attendance	8	5	8	8	10
Yearly average attendance	1,200	480	1,100	500	1,300
Adult Physical Activities					
Weekly average activities	5	4	10	1	10
Daily average attendance	8	6	6	6	8
Yearly average attendance	1,500	1,000	2,000	200	2,500
Science Lectures					
Weekly average activities	1	1	.5	1	1
Daily average attendance	15	36	5	12	15
Yearly average attendance	600	360	120	400	650
Adult Recreational Activities					
Weekly average activities	2	1	5	.25	5
Daily average attendance	10	7	8	12	10
Yearly average attendance	800	180	600	144	1,000
Special Events/ Rentals					
Weekly average activities	2	1	2	2	2
Daily average attendance	10	20	10	10	10
Yearly average attendance	1,200	400	1,200	480	1,200
Open Hours					
Weekly average activities	3	3	3	3	3
Daily average attendance	5	3	8	3	8
Yearly average attendance	660	480	700	430	700
Community Partnerships					
Yearly average activities	2	1	1	1	.5
Daily average attendance	50	100	0	0	10
Yearly average attendance	5,000	400	0	0	2,000

**Kenai Peninsula Borough
Budget Detail**

Fund 227

Department 61210 - Seldovia Recreational Service Area

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Supplies							
42120 Computer Software	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
42210 Operating Supplies	-	186	300	300	300	-	0.00%
42310 Repair & Maintenance Supplies	1,617	-	-	-	100	100	-
42410 Small Tools & Equipment	-	219	-	400	-	-	-
42960 Recreational Supplies	2,229	2,023	3,000	3,000	3,000	-	0.00%
	<u>3,846</u>	<u>2,428</u>	<u>3,400</u>	<u>3,800</u>	<u>3,500</u>	<u>100</u>	<u>2.94%</u>
Services							
43011 Contractual Services	29,722	15,179	32,885	32,885	37,000	4,115	12.51%
43019 Software Licensing	-	-	-	-	100	100	-
43110 Communications	1,906	1,779	1,885	1,885	2,000	115	6.10%
43140 Postage and Freight	-	101	200	200	100	(100)	-50.00%
43210 Transportation/Subsistence	640	-	500	500	500	-	0.00%
43510 Insurance Premium	974	1,652	2,304	2,304	1,950	(354)	-15.36%
43610 Utilities	10,786	9,157	8,200	8,200	8,200	-	0.00%
43780 Building/Grounds Maintenance	3,525	305	-	-	550	550	-
43810 Rents and Operating Leases	180	188	-	-	-	-	-
43920 Dues and Subscriptions	75	127	75	75	75	-	0.00%
43960 Recreational Program Expenses	-	80	6,000	5,400	5,950	(50)	-0.83%
Total: Services	<u>47,808</u>	<u>28,568</u>	<u>52,049</u>	<u>51,449</u>	<u>56,425</u>	<u>4,376</u>	<u>8.41%</u>
Capital Outlay							
48520 Storage/Buildings/Containers	-	-	-	5,700	-	-	-
48710 Minor Office Equipment	-	1,042	1,000	1,000	200	(800)	-80.00%
48720 Minor Office Furniture	175	610	1,000	-	150	(850)	-85.00%
48755 Minor Recreational Equipment	-	-	4,500	4,500	3,500	(1,000)	-22.22%
Total: Capital Outlay	<u>175</u>	<u>1,652</u>	<u>6,500</u>	<u>11,200</u>	<u>3,850</u>	<u>(2,650)</u>	<u>-40.77%</u>
Interdepartmental Charges							
61990 Admin Service Fee	1,296	665	1,549	1,549	1,594	45	2.91%
Total: Interdepartmental Charges	<u>1,296</u>	<u>665</u>	<u>1,549</u>	<u>1,549</u>	<u>1,594</u>	<u>45</u>	<u>2.91%</u>
Department Total	<u>\$ 53,125</u>	<u>\$ 33,313</u>	<u>\$ 63,498</u>	<u>\$ 67,998</u>	<u>\$ 65,369</u>	<u>\$ 1,871</u>	<u>2.95%</u>

Line-Item Explanations

42960 Recreational Supplies. Consumable supplies in support of recreational and educational programming.

43011 Contractual Services. Contract with City of Seldovia for administrative, program services, and janitorial services at the Sea Otter Community Center. The increase from previous year is the result of the hire of a new facility coordinator with an increase in reimbursement and the need to increase the program assistants hours from 10 hours a week to 20 to support additional programs.

43019 Software Licensing. Microsoft Office subscription.

43210 Transportation/Subsistence. Travel for training and meeting with the KPB staff for the Facility Coordinator.

43510 Insurance Premium. General property and liability insurance. Updated annually.

43780 Building/Ground Maintenance. Funds to support quarterly chargebacks of Borough maintenance of the SOCC.

43960 Recreational Program Expenses. Program expenses and travel expenses for speakers.

48710 Minor Office Equipment. Purchase new scanner/printer for the SOCC office (\$200).

48720 Minor Office Furniture. Standing desktop converter for SOCC office (\$150).

48755 Minor Recreational Equipment. Purchase 3 Frisbee golf set with disks and carrying bag (\$150 each), used hockey skates in various sizes (\$800), 10 hockey sticks various sizes (\$40 each), T-ball set with balls (\$100), 10 snow sleds (\$30 each), coated dumbbell set various weights (\$250), air hockey table (\$1,100), and electric ball pump (\$100).

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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Road Improvement Funds

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

The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 6.5 permanent employees.

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

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

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

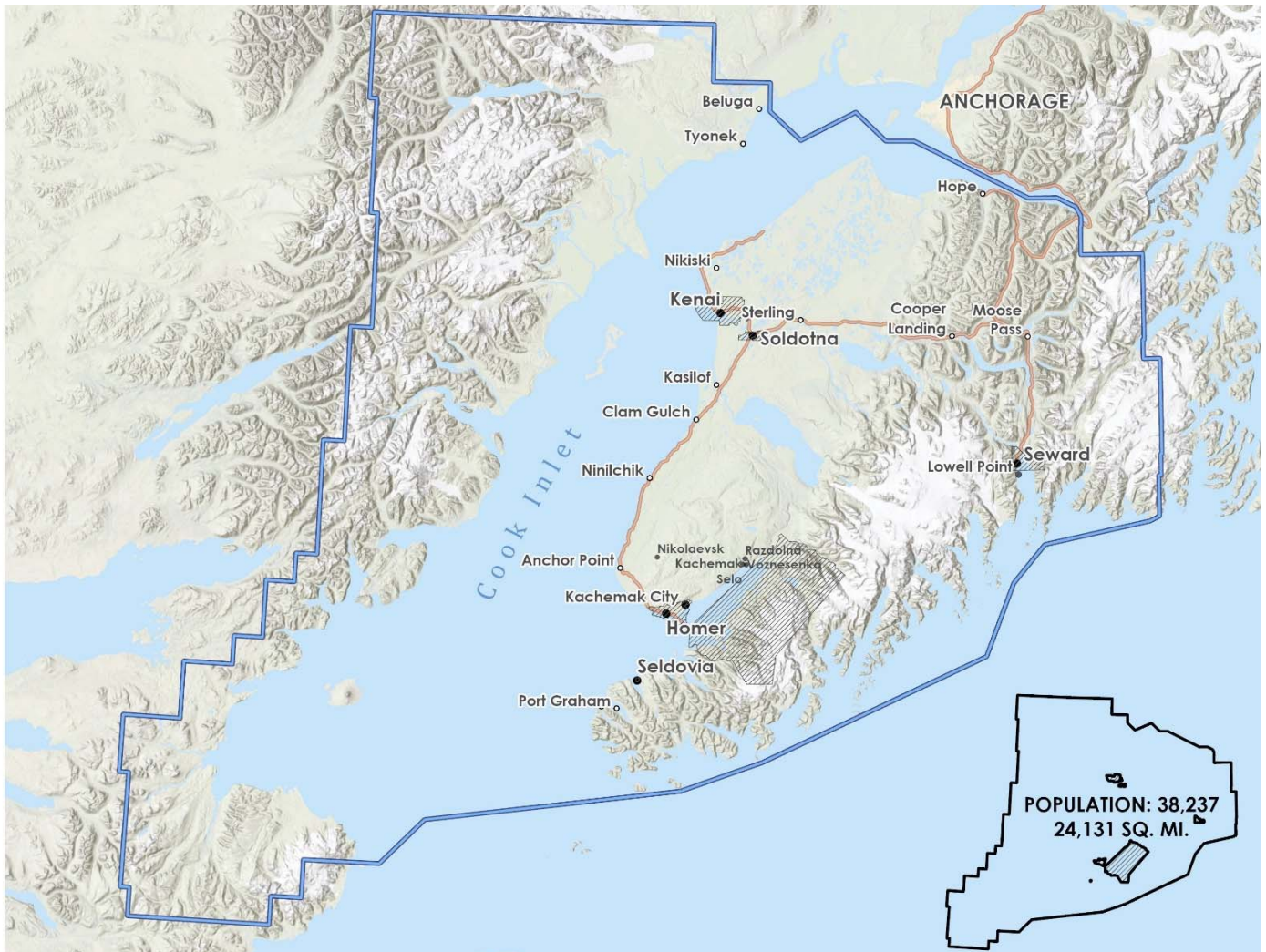
Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see pages 350, 355-356, 368-369, and 408-410.

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Road Service Area

Four road maintenance service areas were established in 1982 after voter approval. During fiscal year 1991-92 the Borough Assembly consolidated the four areas into one borough-wide area for greater efficiency. A seven-member board, with at least one representative from each service area and two at-large members, is appointed by the Mayor and confirmed by the Assembly for three-year terms. The Roads Director and 5.9 staff members oversee the maintenance of over 647 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2022 is set at 1.40 mills. Revenue is raised through property taxes.



Board Members

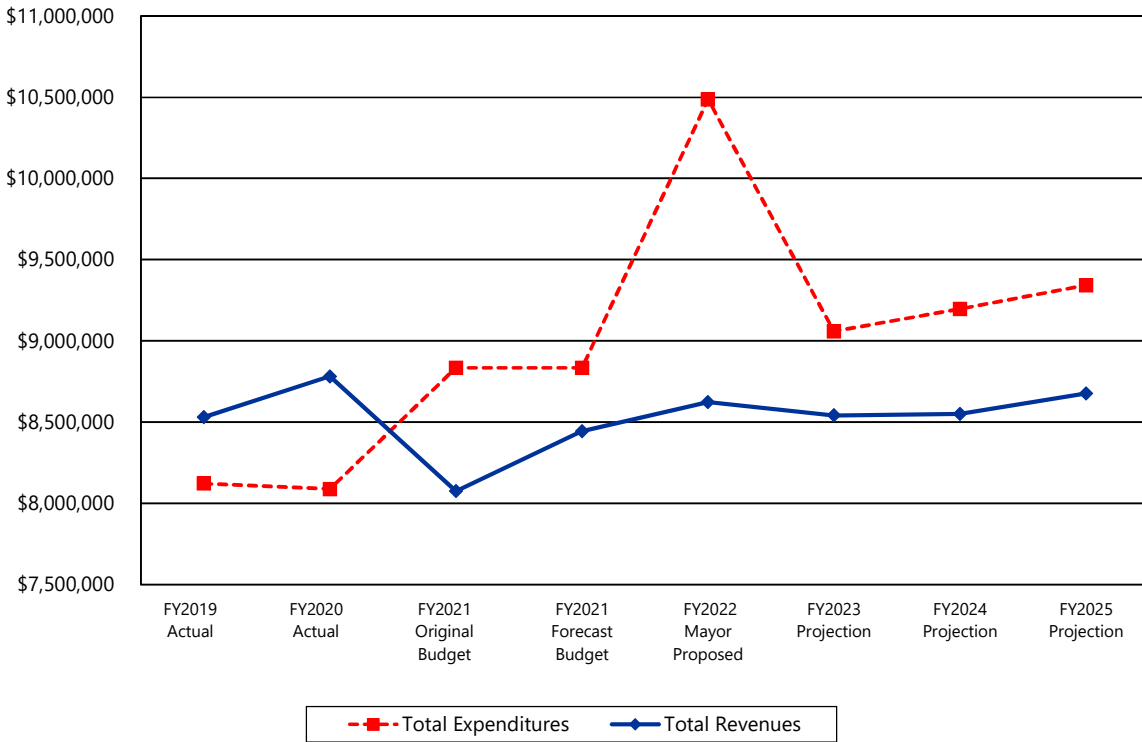
Larry Smith
Mike Tauriainen
Barbara Blakeley
Ed Holsten
Michele Hartline
Cam Shafer
Robert Ruffner

Roads Director: Dil Uhlin

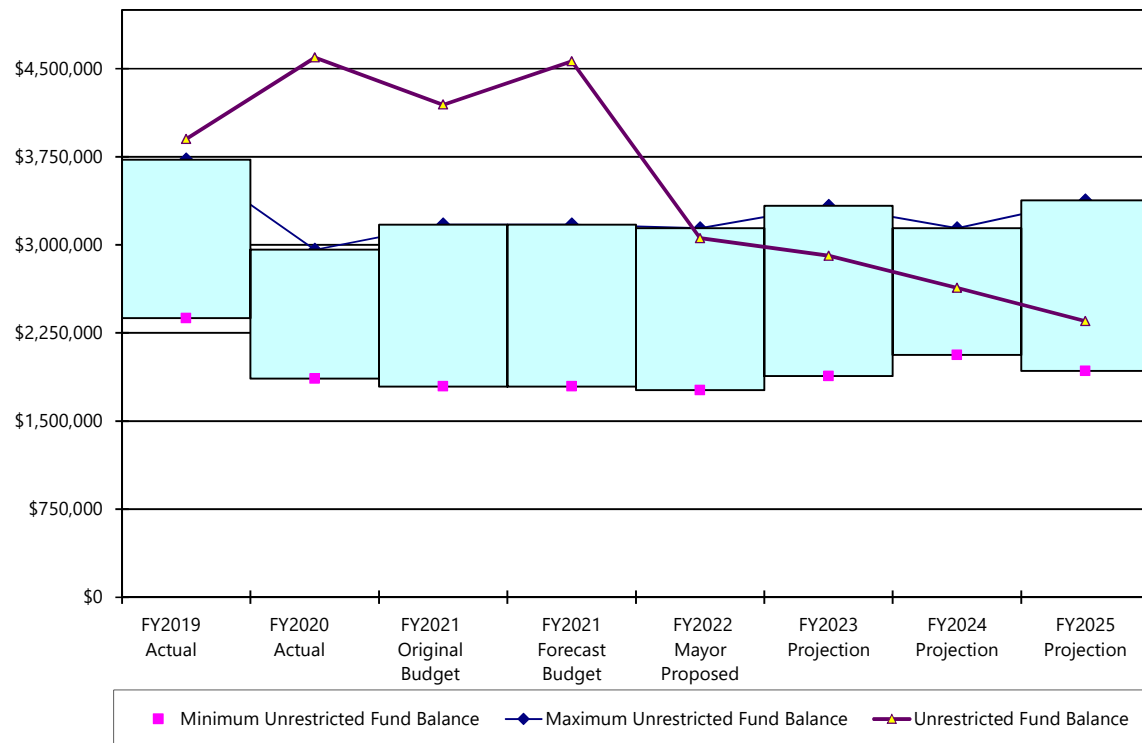
Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original	Forecast	Mayor	Projection	Projection	Projection
			Budget	Budget	Proposed			
Taxable Value (000's)								
Real	4,114,598	4,266,401	4,366,055	4,347,696	4,394,542	4,394,542	4,438,487	4,527,257
Personal	197,020	191,629	190,592	194,648	195,609	197,565	199,541	201,536
Oil & Gas (AS 43.56)	1,453,348	1,490,916	1,439,412	1,439,127	1,370,937	1,329,809	1,289,915	1,289,915
	5,764,966	5,948,946	5,996,059	5,996,059	5,961,088	5,921,916	5,927,943	6,018,708
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 5,737,810	\$ 5,930,950	\$ 5,623,479	\$ 5,836,501	\$ 6,152,359	\$ 6,152,359	\$ 6,213,882	\$ 6,338,160
Personal	267,665	275,268	245,482	300,098	268,376	271,059	273,770	276,507
Oil & Gas (AS 43.56)	2,033,695	2,086,091	1,914,418	2,016,645	1,919,312	1,861,733	1,805,881	1,805,881
Interest	19,209	21,615	15,567	15,567	16,680	16,570	16,587	16,841
Flat Tax	41,265	47,226	44,817	44,817	44,817	45,713	46,627	47,560
Motor Vehicle Tax	140,035	121,179	144,314	144,314	130,607	133,219	135,883	138,601
Total Property Taxes	8,239,679	8,482,329	7,988,077	8,357,942	8,532,151	8,480,653	8,492,630	8,623,550
State Revenue	35,874	39,135	-	-	-	-	-	-
Interest Earnings	246,127	259,859	87,129	87,129	91,277	61,144	58,137	52,703
Other Revenues	8,586	192	-	-	-	-	-	-
Total Revenues	8,530,266	8,781,515	8,075,206	8,445,071	8,623,428	8,541,797	8,550,767	8,676,253
Total Revenues and Operating Transfers	8,530,266	8,781,515	8,075,206	8,445,071	8,623,428	8,541,797	8,550,767	8,676,253
Expenditures:								
Personnel	949,859	886,511	959,582	959,582	911,028	929,249	952,480	981,054
Supplies	50,080	59,274	68,050	68,050	66,550	67,881	69,239	70,624
Services	5,007,942	4,921,443	5,342,822	5,342,822	5,333,690	5,493,701	5,603,575	5,715,647
Capital Outlay	1,900	28,706	5,250	5,250	5,000	5,100	5,202	5,306
Interdepartmental Charges	150,245	117,647	159,393	159,393	157,907	162,398	165,762	169,316
Total Expenditures	6,160,026	6,013,581	6,535,097	6,535,097	6,474,175	6,658,329	6,796,258	6,941,947
Operating Transfers To:								
Special Revenue Funds	212,000	74,615	-	-	212,000	100,000	100,000	100,000
Capital Project Fund	1,750,000	2,000,000	2,300,000	2,300,000	3,800,000	2,300,000	2,300,000	2,300,000
Total Operating Transfers	1,962,000	2,074,615	2,300,000	2,300,000	4,012,000	2,400,000	2,400,000	2,400,000
Total Expenditures and Operating Transfers	8,122,026	8,088,196	8,835,097	8,835,097	10,486,175	9,058,329	9,196,258	9,341,947
Net Results From Operations	408,240	693,319	(759,891)	(390,026)	(1,862,747)	(516,532)	(645,491)	(665,694)
Projected Lapse	-	-	359,430	359,430	356,080	366,208	373,794	381,807
Change in Fund Balance	408,240	693,319	(400,461)	(30,596)	(1,506,667)	(150,324)	(271,697)	(283,887)
Beginning Fund Balance	3,492,898	3,901,138	4,594,457	4,594,457	4,563,861	3,057,194	2,906,870	2,635,173
Ending Fund Balance	\$ 3,901,138	\$ 4,594,457	\$ 4,193,996	\$ 4,563,861	\$ 3,057,194	\$ 2,906,870	\$ 2,635,173	\$ 2,351,286

Road Service Area Revenues and Expenditures



Road Service Area Unrestricted Fund Balance



Department Function

Fund 236

Road Service Area

Dept 33950

Mission:

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

Program Description:

- Winter road maintenance includes plowing snow, serration and/or sanding of ice-covered roads, thawing culverts to aid drainage, and maintaining the width of every travel way.
- Summer road maintenance includes grading and shaping roads, clearing brush, ditching, replacing lost gravel, placing culverts to improve drainage, applying dust control, making pavement repairs and other tasks as time and available funds allow.

Major Long Term Issues and Concerns:

- The depletion of state grant funds will require pursuing grant funding to address "end-of-life" pavement and the upgrade of poor condition, grandfathered roads.
- Continue addressing code compliance issues throughout the borough.
- Continue to secure qualified road maintenance contractors and closely monitor and report work performance.
- Increase the current level of road maintenance by finding efficiencies within the department and partnering with contractors to do the same.
- Continue upgrading existing "grandfathered" roads with maintenance funds due to lack of capital funding.

FY2021 Accomplishments:

- Reduced maintenance calls by 10% by responding to resident requests and implementing new maintenance strategies to address maintenance concerns in a timely manner. Based on current FY21 numbers we expect an additional decrease in call volume; current trends indicate an 11% reduction.
- Worked with IT to develop a calcium chloride (CaCl) tracking mechanism in Road Tracking.
- Dedicated 487 labor hours towards right-of-way enforcement. Conducted 48 right-of-way violation investigations – impounded 30 abandoned vehicles and issued citations (As of 12-31-20).
- Improved compliance with road maintenance contracts by conducting routine in person field inspections, itemized invoice reviews (all invoices), and annual equipment inspections.
- Placed 13,364 yards of gravel with Gravel CIP funding, upgrading nine Borough roads.

- Assisted in the response and repairs management of flood events in Seward during the Fall of 2020.
- Worked with Purchasing and Contracting department to upgrade six roads through the capital improvement project.
- Accepted eight new roads (1.39 miles) to the road maintenance program.
- Completed 4,220 sq. ft. of pavement repairs on Keystone Drive. As part of this project, two cross culverts were replaced and two manholes were reset.
- Introduced new summer and winter road maintenance contracts.
- Purchased additional calcium chloride to include more roads for application and decrease maintenance costs.

FY2022 New Initiatives:

- Review and update KPB 14.40 to clarify the grey area around right-of-way encroachment items.
- Work with IT to develop an interdepartmental enforcement database.
- Continue working with Borough IT department to add non-maintained roads in the road tracking program to help streamline online permitting.
- Initiate internal procedures to rehabilitate the traveling surface of our paved roads.
- Implement new road maintenance contracts that are based on flat fees to increase efficiencies for the service area.
- Utilize social media to educate the public on RSA operations and projects, including an interactive mapping program showing exact location and description of impending projects.
- Work with Borough IT department to upgrade and improve the RSA website to include RSA Resolutions.
- Create on-line sign requests and permit applications to streamline the permitting process and to assist with public compliance.
- Improve cataloging and documenting maintenance concerns, new road improvements and road maintenance inspections utilizing GPS tracking and documentation software in the field (Capture APP).
- Consistent and rotational public service announcements and social media postings for snow placement, safety issues in right-of-ways, permit compliance and right-of-way obstructions.
- Work with GIS specialist to develop RSA specific tools for mass mailing, CIP Project Specification Sheets.

Department Function

Fund 236

Road Service Area - Continued

Dept 33950

Performance Measures

Priority/Goal: Fiscal Health

Goal: Absorption of increased operating costs where possible to enable the department to stay within the current 1.4 mill funding level.

Objective: 1. Control public expense by maintaining current mill rate, and keeping expenditures as prudent as possible without reduction of current services.

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated
Staffing History	7.4	6.5	6.5	5.9
Mill Rate	1.4	1.4	1.4	1.4
Number of miles maintained	646	648.75	650.14	652

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Maintenance cost per-mile by region				
North (119.6 Miles)	\$6,281	\$5,575	\$5,000	\$5,290
South (116.6 Miles)	\$6,675	\$8,123	\$6,386	\$7,250
East (38.3 Miles)	\$11,256 *	\$9,697	\$9,700	\$9,700
West (191.6 Miles)	\$4,318	\$4,874	\$4,030	\$4,460
Central (183.1 Miles)	\$4,188	\$4,798	\$4,320	\$4,560

* More contract oversight was implemented in the East Region in FY2019. The East 3 Contract is under new ownership and was being managed more closely in FY2020. Severe winter and break-up conditions resulted in elevated maintenance for FY2020.

Priority/Goal: Improve public service

Goal: Reduce customer complaint calls by ensuring maintenance service as timely as possible, and that the public is made better aware of adopted RSA maintenance policies.

- Objective:**
1. Improve roads through brushing, ditching, and other maintenance & capital projects to enhance safety, and reduce overall expenditures needed to care for borough roads.
 2. Enhance Road Service Area public profile through improved public outreach.
 3. Improve roads/driving conditions by eliminating safety hazards and obstructions that prevent road maintenance, interruption to traffic flow, and prevention of emergencies services.
 4. Enhance Road Service Area public profile through responding to public complaints (Customer Service).

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Calls Tracked in the Road Maintenance Program	2,760	2,487	2,102	2,100
Applied Calcium Chloride Application by Mile	172	172	287	287
Brushing by Mile	124	125	145	150
Right-of-Way Permits Processed	166	156	160	160
Abandoned/Junk Vehicles	15	15	40	30
Unauthorized Encroachments	20	20	40	30

**Kenai Peninsula Borough
Budget Detail**

Fund 236

Department 33950 - Road Service Area

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 474,533	\$ 435,697	\$ 493,066	\$ 493,066	\$ 450,528	\$ (42,538)	-8.63%
40120 Temporary Wages	15,890	9,960	21,094	21,094	24,000	2,906	13.78%
40130 Overtime Wages	46,204	43,316	61,780	61,780	63,575	1,795	2.91%
40210 FICA	43,464	40,643	50,452	50,452	47,262	(3,190)	-6.32%
40221 PERS	160,626	155,041	126,168	126,168	116,649	(9,519)	-7.54%
40321 Health Insurance	140,825	137,750	140,875	140,875	145,750	4,875	3.46%
40322 Life Insurance	800	641	1,231	1,231	1,121	(110)	-8.94%
40410 Leave	66,697	61,645	64,916	64,916	62,143	(2,773)	-4.27%
40511 Other Benefits	820	1,818	-	-	-	-	-
Total: Personnel	949,859	886,511	959,582	959,582	911,028	(48,554)	-5.06%
Supplies							
42020 Signage Supplies	20,550	21,985	27,000	25,500	25,500	(1,500)	-5.56%
42120 Computer Software	359	-	500	500	500	-	0.00%
42210 Operating Supplies	2,972	2,942	3,000	3,000	3,000	-	0.00%
42230 Fuel, Oils and Lubricants	18,324	22,481	25,000	25,000	25,000	-	0.00%
42250 Uniforms	-	-	250	250	250	-	0.00%
42310 Repair/Maintenance Supplies	151	-	500	500	500	-	0.00%
42360 Motor Vehicle Repair Supplies	6,112	5,874	9,500	9,500	9,500	-	0.00%
42410 Small Tools & Equipment	1,612	5,992	2,300	3,800	2,300	-	0.00%
Total: Supplies	50,080	59,274	68,050	68,050	66,550	(1,500)	-2.20%
Services							
43011 Contractual Services	78,125	44,938	120,000	119,750	114,000	(6,000)	-5.00%
43019 Software Licensing	47	51	5,000	5,000	5,000	-	0.00%
43110 Communications	7,075	6,809	11,000	11,000	11,000	-	0.00%
43140 Postage and Freight	647	1,384	3,000	3,250	3,250	250	8.33%
43210 Transportation/Subsistence	6,698	6,122	7,496	7,496	7,452	(44)	-0.59%
43220 Car Allowance	991	290	-	-	500	500	-
43260 Training	25	-	500	500	500	-	0.00%
43310 Advertising	7,345	3,649	7,000	7,000	7,000	-	0.00%
43410 Printing	-	80	40	40	40	-	0.00%
43510 Insurance Premium	23,949	25,154	24,486	24,486	19,148	(5,338)	-21.80%
43610 Utilities	4,037	7,050	4,500	4,500	6,000	1,500	33.33%
43720 Equipment Maintenance	1,573	1,230	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	6,416	20,570	7,500	7,500	7,500	-	0.00%
43780 Buildings/Grounds Maintenance	87	-	-	-	-	-	-
43920 Dues and Subscriptions	308	316	300	300	300	-	0.00%
43951 Dust Control	292,539	283,965	450,000	450,000	450,000	-	0.00%
43952 Road Maintenance	4,578,080	4,519,835	4,700,000	4,700,000	4,700,000	-	0.00%
Total: Services	5,007,942	4,921,443	5,342,822	5,342,822	5,333,690	(9,132)	-0.17%
Capital Outlay							
48311 Machinery & Equipment	-	24,000	-	-	-	-	-
48710 Minor Office Equipment	763	3,506	4,250	4,250	4,500	250	5.88%
48720 Minor Office Furniture	1,137	-	500	500	500	-	0.00%
48740 Minor Machines & Equipment	-	-	500	500	-	(500)	-100.00%
49311 Design Services	-	1,200	-	-	-	-	-
Total: Capital Outlay	1,900	28,706	5,250	5,250	5,000	(250)	-4.76%
Transfers							
50237 Engineers Estimate Fund	12,000	-	-	-	12,000	12,000	-
50238 RIAD Match Fund	200,000	74,615	-	-	200,000	200,000	-
50434 Road Service Area Capital Projects	1,750,000	2,000,000	2,300,000	2,300,000	3,800,000	1,500,000	65.22%
Total: Transfers	1,962,000	2,074,615	2,300,000	2,300,000	4,012,000	1,712,000	65.22%

**Kenai Peninsula Borough
Budget Detail**

Fund 236

Department 33950 - Road Service Area - Continued

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60004 Mileage Ticket Credits	-	(978)	-	-	-	-	-
61990 Admin Service Fee	150,245	118,625	159,393	159,393	157,907	(1,486)	-0.93%
Total: Interdepartmental Charges	150,245	117,647	159,393	159,393	157,907	(1,486)	-0.93%
Department Total	\$ 8,122,026	\$ 8,088,196	\$ 8,835,097	\$ 8,835,097	\$ 10,486,175	\$ 1,651,078	18.69%

Line-Item Explanations

40110 Regular Wages. Staff includes: .40 Roads Director, 1 Lead Inspector 3 Road Inspectors, 1.5 Administrative Assistants.

Decreased Roads Director from full-time to .40

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.

42020 Signage Supplies. Reduced to reflect historical spending trends.

43011 Contractual Services. Reduced to reflect historical projected spending for abandoned vehicle removal from Borough right-of-ways, ROW encroachments enforcement (\$80,000), steam thaw, tree removal, and culvert clearing (\$30,000), and janitorial services (\$4,000).

43019 Software Licensing. Kelly Blue Book Equipment Rates Subscription estimate (\$5,000).

43140 Postage and Freight. Increased to cover projected postage requirements associated with legal notices.

43220 Car Allowance. Increased to cover the car allowances associated with the project management of 16NRD.

43510 Insurance Premium. Adjusted annually for property, workman's compensation and general liability.

43610 Utilities. Increase to cover the projected cost.

48710 Minor Office Equipment. Replace eight monitors \$350 each), four sound bars (\$25 each), and four phones (\$400 each) in accordance with standard replacement schedule.

48720 Minor Office Furniture. Two chairs (\$500).

50434 Transfer to Capital Projects Fund. Annual transfer to long-term capital projects fund. See capital project section of this document.

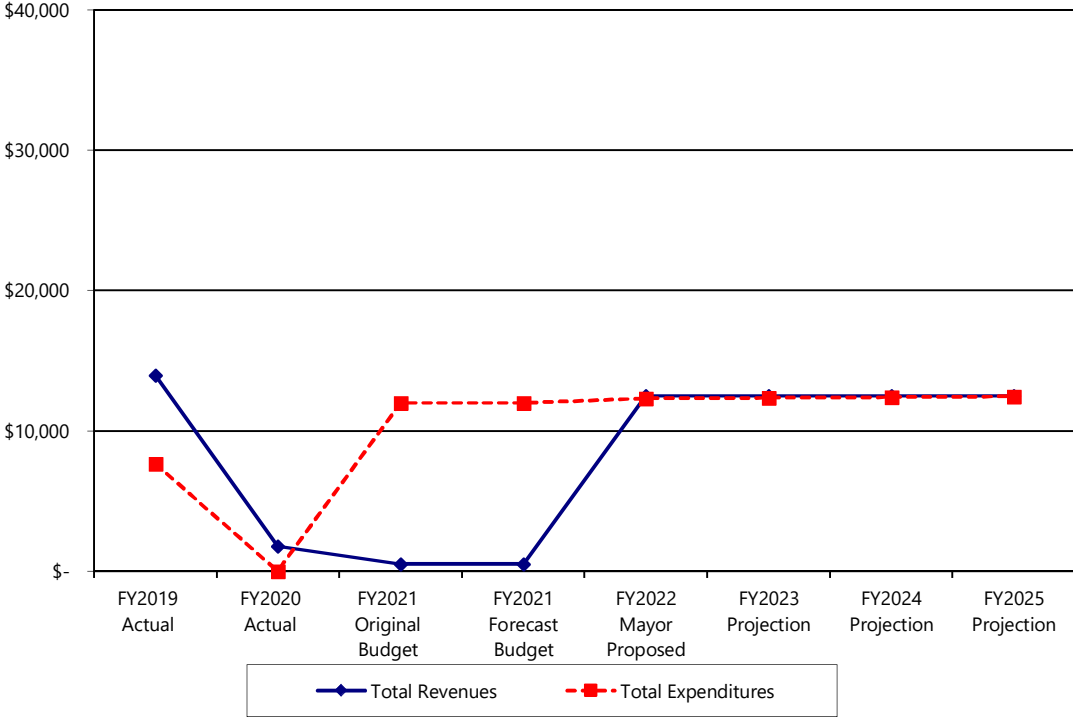
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 350, 355-356, 368-369, & 408-410.

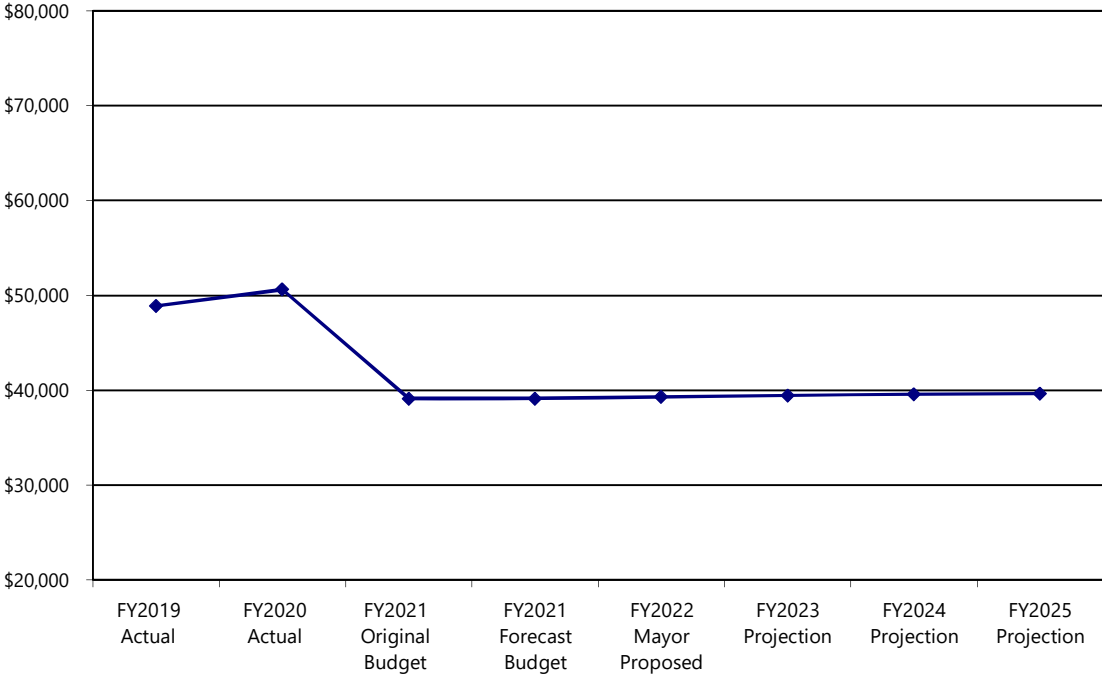
Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	FY2023 Projection	FY2024 Projection	FY2025 Projection
Revenues:								
Interest Earnings	\$ 1,946	\$ 1,762	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total Revenues	1,946	1,762	500	500	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	12,000	-	-	-	12,000	12,000	12,000	12,000
Total Operating Transfer	12,000	-	-	-	12,000	12,000	12,000	12,000
Total Revenues and Operating Transfers	13,946	1,762	500	500	12,500	12,500	12,500	12,500
Expenditures:								
Personnel	-	-	2,000	2,000	2,000	2,040	2,091	2,154
Services	7,675	-	10,000	10,000	10,000	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	300	301	302	304
Total Expenditures	7,675	-	12,000	12,000	12,300	12,341	12,393	12,458
Net Results From Operations	6,271	1,762	(11,500)	(11,500)	200	159	107	42
Change in Fund Balance	6,271	1,762	(11,500)	(11,500)	200	159	107	42
Beginning Fund Balance	42,595	48,866	50,628	50,628	39,128	39,328	39,487	39,594
Ending Fund Balance	\$ 48,866	\$ 50,628	\$ 39,128	\$ 39,128	\$ 39,328	\$ 39,487	\$ 39,594	\$ 39,636

Engineer's Estimate Fund Revenues and Expenditures



Engineer's Estimate Fund Unrestricted Fund Balance



**Kenai Peninsula Borough
Budget Detail**

Fund 237

Department 33950 - Engineer's Estimate Fund

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 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	7,675	-	10,000	10,000	10,000	-	0.00%
Total: Services	7,675	-	10,000	10,000	10,000	-	0.00%
Interdepartmental Charges							
61990 Admin Service Fee	-	-	-	-	300	300	-
Total: Interdepartmental Charges	-	-	-	-	300	300	-
Department Total	\$ 7,675	\$ -	\$ 12,000	\$ 12,000	\$ 12,300	\$ -	0.00%

Line-Item Explanations

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

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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Fund: 238 RIAD Match Fund - Budget Projection

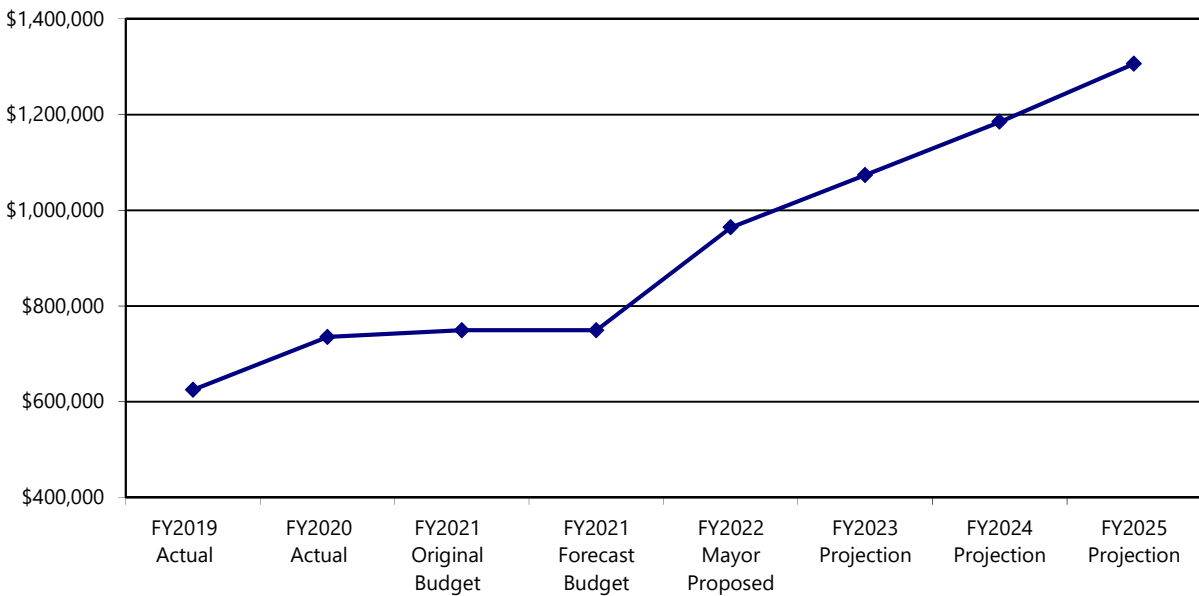
Fund Budget:	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	FY2023 Projection	FY2024 Projection	FY2025 Projection
Revenues:								
Interest Earnings	\$ 24,104	\$ 24,673	\$ 14,180	\$ 14,180	\$ 14,979	\$ 19,278	\$ 21,464	\$ 31,097
Total Revenues	24,104	24,673	14,180	14,180	14,979	19,278	21,464	31,097
Operating Transfers From:								
Special Revenue Fund	200,000	74,615	-	-	200,000	90,000	90,000	90,000
Total Operating Transfer	200,000	74,615	-	-	200,000	90,000	90,000	90,000
Total Revenues and Operating Transfers	224,104	99,288	14,180	14,180	214,979	109,278	111,464	121,097
Expenditures:								
Transfers	50,701	(10,912)	-	-	-	-	-	-
Total Expenditures	50,701	(10,912)	-	-	-	-	-	-
Total Expenditures and Operating Transfers	50,701	(10,912)	-	-	-	-	-	-
Net Results From Operations	173,403	110,200	14,180	14,180	214,979	109,278	111,464	121,097
Change in Fund Balance	173,403	110,200	14,180	14,180	214,979	109,278	111,464	121,097
Beginning Fund Balance	451,148	624,551	734,751	734,751	748,931	963,910	1,073,188	1,184,652
Ending Fund Balance	\$ 624,551	\$ 734,751	\$ 748,931	\$ 748,931	\$ 963,910	\$ 1,073,188	\$ 1,184,652	\$ 1,305,749
Anticipated RIAD *					500,000			
Projected ending Fund Balance					\$ 463,910			

* Project is estimated to total \$1 million, with \$500,000 being supported by the Road Service Area and \$500,000 being recovered through a special assessment. The project is scheduled to come to the Assembly during FY2022 in a supplemental appropriation process.

RIAD Match Fund Revenues and Expenditures



RIAD Match Fund Unrestricted Fund Balance



**Kenai Peninsula Borough
Budget Detail**

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

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Transfers						
50830 RIAD projects	\$ 50,701	\$ (10,912)	-	-	-	-
Total: Transfers	50,701	(10,912)	-	-	-	-
Department Total	\$ 50,701	\$ (10,912)	\$ -	\$ -	\$ -	0.00%

Line-Item Explanations

43011 Contractual Services. It is anticipated that one supplemental applications will be brought forward in FY22 as there are one large project proposed that will require an appropriation upon assembly approval of the project. South Bend Bluff Riad is currently being engineered.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

School Funded

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY2022 budget year is \$48,000,000.

Operational funding for the school district is appropriated as follows: \$36,537,314 for local effort and in-kind of \$11,462,686 consisting of \$8,029,231 for maintenance, \$80,000 for utilities, \$3,131,278 for property, liability insurance and worker’s compensation, \$97,132 for audit cost, and \$125,045 for custodial services. The Borough controls the budget for in-kind expenditures; local effort is controlled by the School District.

Revenue for the School Fund is provided by the Borough’s General Fund and is generated from sales tax, property taxes and other revenue sources. The Borough’s 3% sales tax is dedicated for schools.

In addition to operational funding, the Borough also provides funding of \$3,660,125 for school related debt of which \$1,277,544 is expected to be reimbursed from the State of Alaska, and \$2,250,000 for school district capital projects. Total funding provided for school purposes is \$53,910,125. Total funding for schools represent approximately **61.39%** of the Borough’s budget; sales tax revenues provide approximately **63.97%** of the Borough’s funding provided for schools, the balance comes from property taxes and other revenue sources.

	Key Measures			
	FY19 <u>Actual</u>	FY20 <u>Actual</u>	FY21 <u>Estimated</u>	FY22 <u>Projected</u>
# of students	8,680	8,681	8,573	7,861
Operational Funding				
Funding from sales tax	\$ 31,733,000	\$ 32,272,462	\$ 27,431,594	\$ 30,709,937
Funding from property tax	18,005,432	19,239,629	22,568,406	17,290,063
Total funding	<u>\$ 49,738,432</u>	<u>\$ 51,512,091</u>	<u>\$ 50,000,000</u>	<u>\$ 48,000,000</u>
Mill rate equivalent in funding	6.08	6.08	5.88	5.62
Borough funding per student	\$ 5,730	\$ 5,934	\$ 5,832	\$ 6,106
Non Operational Funding:				
School capital projects	\$ 1,625,000	\$ 2,250,000	\$ 1,250,000	\$ 2,250,000
School Debt Service (net of State payment)	1,139,171	2,499,970	3,754,255	2,382,581
Total Borough Funding	<u>\$ 52,502,603</u>	<u>\$ 56,262,061</u>	<u>\$ 55,004,255</u>	<u>\$ 52,632,581</u>
Total mill rate equivalent in funding (net of debt reimbursement from State)				
Equivalent mill rate, net of sales tax	6.42	6.64	6.49	6.16
	2.54	2.83	3.25	2.57

Education

Postsecondary Education Fund

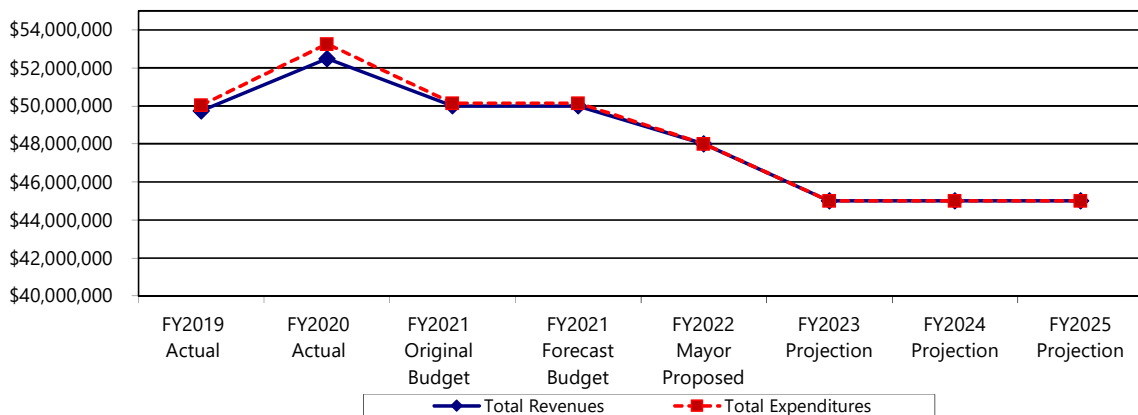
The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. Funding is restricted to operations and may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the Borough. Funds may not be used for capital improvements or construction of facilities.

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Fund: 241 School Fund - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
State Revenue	\$ 195,768	\$ 235,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	195,768	235,815	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	49,738,432	52,489,253	50,000,000	47,888,909	48,000,000	45,000,000	45,000,000	45,000,000
Federal Revenue	-	-	-	2,111,091	-	-	-	-
Total Operating Transfers	49,738,432	52,489,253	50,000,000	50,000,000	48,000,000	45,000,000	45,000,000	45,000,000
Total Revenues and Other Financing Sources	49,934,200	52,725,068	50,000,000	50,000,000	48,000,000	45,000,000	45,000,000	45,000,000
Expenditures:								
Custodial Maintenance	115,665	114,150	122,138	122,138	125,045	128,171	128,171	128,171
Maintenance	7,960,618	7,569,997	7,921,941	7,933,101	8,029,231	8,149,669	8,312,662	8,478,916
Non-Departmental:								
Audit	88,527	95,790	97,132	97,132	97,132	97,132	97,132	97,132
Insurance Premium	2,621,584	2,970,178	3,280,215	3,280,215	3,131,278	3,444,406	3,616,626	3,616,626
Utilities	73,109	74,070	90,000	90,000	80,000	81,600	81,600	81,600
School Operations	38,883,797	41,440,829	38,637,268	38,626,108	36,537,314	33,099,022	32,763,808	32,597,555
Capital Projects	300,000	1,000,000	-	-	-	-	-	-
Total Expenditures	50,043,300	53,265,014	50,148,694	50,148,694	48,000,000	45,000,000	45,000,000	45,000,000
Total Expenditures and Operating Transfers	50,043,300	53,265,014	50,148,694	50,148,694	48,000,000	45,000,000	45,000,000	45,000,000
Net Results From Operations	(109,100)	(539,946)	(148,694)	(148,694)	-	-	-	-
Projected Lapse	-	-	-	401,190	-	-	-	-
Change in Fund Balance	(109,100)	(539,946)	(148,694)	252,496	-	-	-	-
Beginning Fund Balance	1,791,509	1,682,409	1,142,463	1,142,463	1,394,959	1,394,959	1,394,959	1,394,959
Ending Fund Balance	1,682,409	1,142,463	993,769	1,394,959	1,394,959	1,394,959	1,394,959	1,394,959
Restricted Fund Balance	377,519	377,519	377,519	377,519	377,519	377,519	377,519	377,519
Unrestricted Fund Balance	1,304,890	764,944	616,250	1,017,440	1,017,440	1,017,440	1,017,440	1,017,440
Total Fund Balance	\$ 1,682,409	\$ 1,142,463	\$ 993,769	\$ 1,394,959	\$ 1,394,959	\$ 1,394,959	\$ 1,394,959	\$ 1,394,959

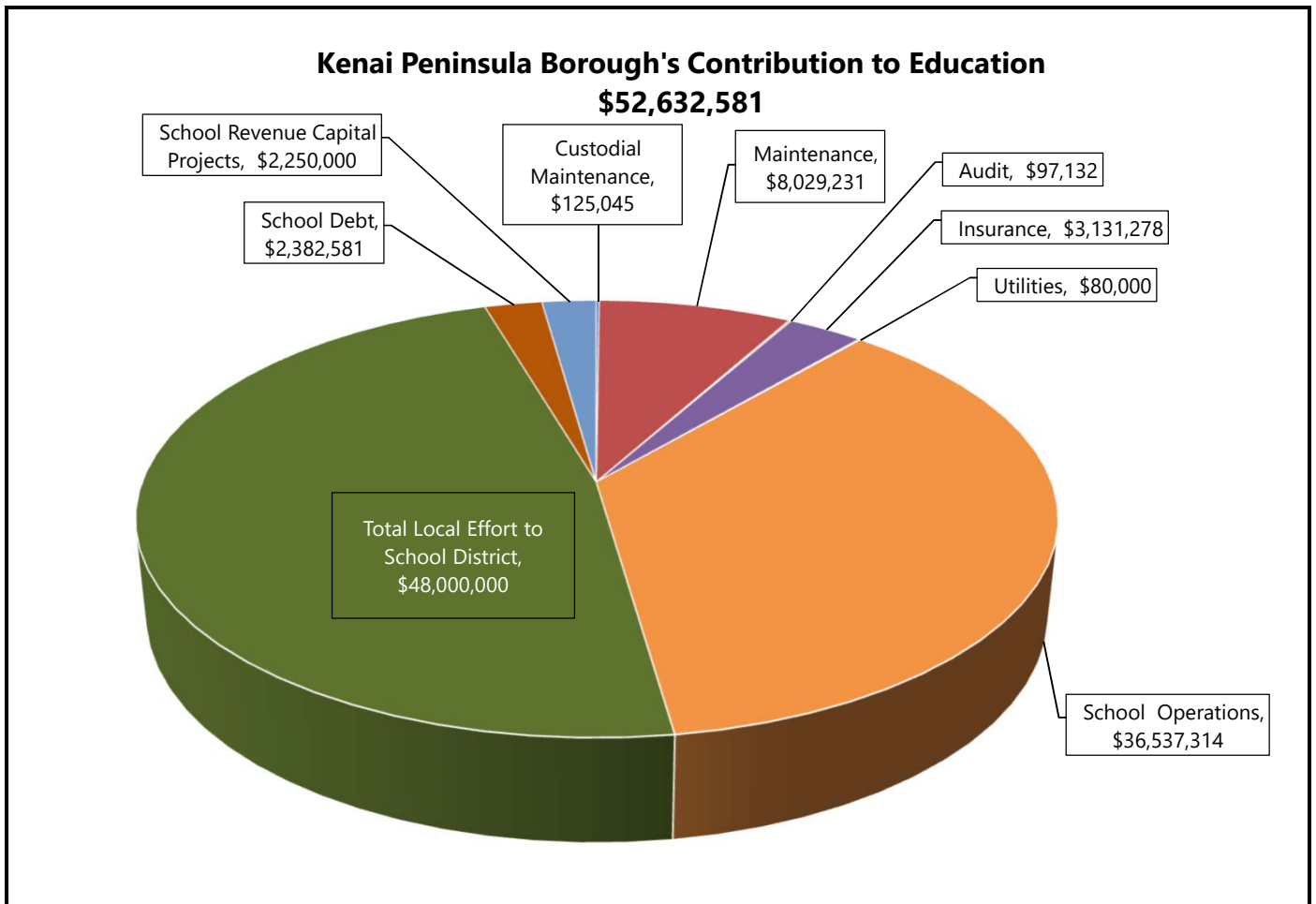
**School Fund
Revenues and Expenditures**



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Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2019 Actual		FY2020 Actual		FY2021 Forecast Budget		FY2022 Proposed Budget	
	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent	Taxable Value	Mill Rate Equivalent
	8,185,334,000		8,429,634,000		8,483,354,000		8,517,472,000	
Local Effort to School District								
Custodial Maintenance	\$ 115,665	0.01	\$ 114,150	0.01	\$ 122,138	0.01	\$ 125,045	0.01
Maintenance	7,960,618	0.94	7,569,997	0.89	7,933,101	0.93	8,029,231	0.94
Audit	88,527	0.01	95,790	0.01	97,132	0.01	97,132	0.01
Insurance	2,621,584	0.31	2,970,178	0.35	3,280,215	0.39	3,131,278	0.37
Utilities	73,109	0.01	74,070	0.01	90,000	0.01	80,000	0.01
School Operations	38,883,797	4.58	41,440,829	4.87	38,626,108	4.53	36,537,314	4.29
School Capital Projects	300,000	0.04	1,000,000	0.12	-	-	-	-
Total Expenditures and Operating Transfers	50,043,300	5.94	53,265,014	6.28	50,148,694	5.89	48,000,000	5.64
School District Contribution - Fund Balance	109,100	0.01	539,946	0.06	148,694	0.02	-	-
State on-behalf payment - PERS	195,768	0.02	235,815	0.03	-	-	-	-
Federal Coronavirus Funds	-	-	-	-	2,111,091	0.25	-	-
Total Local Effort to School District	49,934,200	5.92	52,725,068	6.22	47,888,909	5.62	48,000,000	5.64
Other Educational Funding								
School Debt	1,139,171	0.13	2,499,970	0.29	3,671,350	0.43	2,382,581	0.28
School Revenue Capital Projects	1,625,000	0.19	2,660,000	0.31	1,955,000	0.23	2,250,000	0.26
Total Other Educational Funding	2,764,171	0.33	5,159,970	0.61	5,626,350	0.66	4,632,581	0.54
Total Education from Borough	\$ 52,698,371	6.25	\$ 57,885,038	6.82	\$ 53,515,259	6.28	\$ 52,632,581	6.18



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:

- The need for enhanced sanitation services requiring additional man hours for after public meetings, etc.

FY2021 Accomplishments

- Added CARES funded staff to sanitize facilities.
- Regularly provided and maintained supplies of cleaning products for COVID purposes throughout the Borough.
- Provided rapid response to potential COVID contamination areas for deep cleaning.

FY2022 New Initiatives

- Purchase new more efficient equipment for sanitizing.

Performance Measures

Priority/Goal: Custodial Maintenance

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

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

Measures:

Percentage of Timely Response	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Custodial	99%	99%	99%	99%

Percentages gauged by number of complaints received by General Services.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing History*	1.25	1.25	1.25	1.25

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

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 11235 - School Fund Custodial Maintenance

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 58,348	\$ 57,122	\$ 59,709	\$ 59,709	\$ 61,084	\$ 1,375	2.30%
40120 Temporary Wages	308	337	2,700	2,700	900	(1,800)	-66.67%
40130 Overtime Wages	553	4	1,224	1,224	1,810	586	47.88%
40210 FICA	4,737	4,667	5,797	5,797	5,922	125	2.16%
40221 PERS	17,747	17,547	13,933	13,933	14,377	444	3.19%
40321 Health Insurance	23,624	24,025	25,750	25,750	27,750	2,000	7.77%
40322 Life Insurance	93	77	189	189	194	5	2.65%
40410 Leave	7,810	7,537	9,739	9,739	9,911	172	1.77%
40511 Other Benefits	216	190	-	-	-	-	-
Total: Personnel	113,436	111,506	119,041	119,041	121,948	2,907	2.44%
Supplies							
42210 Operating Supplies	95	94	125	125	125	-	0.00%
42250 Uniforms	312	315	312	312	312	-	0.00%
42310 Repair/Maintenance Supplies	-	-	100	100	100	-	0.00%
42410 Small Tools & Equipment	20	384	400	400	400	-	0.00%
Total: Supplies	427	793	937	937	937	-	0.00%
Services							
43011 Contractual Services	875	875	975	975	975	-	0.00%
43110 Communications	98	99	120	120	120	-	0.00%
43210 Transportation/Subsistence	66	107	60	60	60	-	0.00%
43610 Public Utilities	748	746	905	905	905	-	0.00%
43720 Equipment Maintenance	15	-	100	100	100	-	0.00%
Total: Services	1,802	1,827	2,160	2,160	2,160	-	0.00%
Capital Outlay							
48740 Minor Machines & Equipment	-	24	-	-	-	-	-
Total: Capital Outlay	-	24	-	-	-	-	-
Department Total	\$ 115,665	\$ 114,150	\$ 122,138	\$ 122,138	\$ 125,045	\$ 2,907	2.38%

Line-Item Explanations

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

43011 Contractual Services. Window washing at the main Borough building and Records office (\$975).

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

Department Function

Fund 241

School Fund

Dept 41010

Facilities Maintenance

Mission

Maintain Borough schools and administrative facilities to a level that provides a safe and secure environment for all occupants. Conduct comprehensive preventative maintenance programs that promote long system and equipment life. Manage and administer project upgrades that replace building components that are end of life and contribute to enhanced efficiencies or code compliance.

Program Description

The Kenai Peninsula Borough Maintenance Department is responsible for the repair and maintenance of the Kenai Peninsula Borough school facilities and select Borough buildings.

Major Long Term Issues and Concerns

- Increasing demand on the Borough and the Maintenance Department to protect the integrity of our aging facilities.
- Many critical systems and structure elements of the Borough are maintained well beyond their expected useful life. As a result, maintaining the safe and secure environment within our schools is becoming more difficult. Some of these systems are approaching a point where they are no longer supported by industry. The cost of supplies and services to maintain these elements within our facilities increases annually.
- While the current budget trend has been able to keep pace with basic maintenance, little headway has been made with respects to the replacement of many of our aged HVAC control systems. Funding of approximately \$5,000,000 would need to be identified to replace these systems.
- Additionally, facility security and intrusion management continues to be an important need for District and Borough facilities.

FY2021 Accomplishments

- Created staff parking area - Chapman Elementary.
- Site access ADA improvements – Homer High.
- Control system replacement and boiler system completion – Homer High.
- Area wide spruce bark beetle remediation.
- Area wide lighting upgrades.
- Major kitchen equipment replacements – McNeil, Ninilchik, Seldovia, Soldotna High, Kenai Central High.
- Exterior door replacements – Redoubt, Ninilchik, Seldovia, Soldotna High, Kenai Central High.
- Area wide CARES/COVID site remediations.

- Area wide control upgrades (control compressors, VFD additions).
- Gym floor refurbishment – Sterling Elementary, Kenai Central High.
- Window siding replacements – 20% Tustamena, Voznesenka Portable.
- Redoubt Elementary Boiler Replacement.

FY2022 New Initiatives

- Chapman Elementary Intensive Needs Room Renovation.
- Kenai Middle School boiler replacement.
- Control system replacement – Hope, Nikiski North Star, Mountain View.
- Kenai Central High sidewalk renovation.
- Sterling Elementary window/siding renovation – Partial.
- Kenai Central High vocational boiler replacement.
- Kenai Middle School boiler replacement – C/P Led.
- Kenai Central High auditorium lighting control replacement.
- Continue are wide lighting upgrades.
- Code compliant/monitored fire systems at the following facilities - West Homer Elementary, Port Graham Teacherage, School District Warehouse.
- Generation/transfer upgrade: Redoubt Elementary, Seldovia.
- DDC control system replacements: Mountain View El. Nikiski North Star El. and Design/bid of Homer High (fund permitting).
- Elevator renovations: Homer High, Skyview, Nikiski MH.
- Continued upgrades to district wide intercom systems for improved paging, emergency notification and intrusion control (grant).
- Various lighting upgrade projects area-wide. Of note: Mountain View, Seward El atriums. Susan B. English exterior. McNeal Canyon exterior and gym, Homer High Gym LED and gym/commons lighting control (funds permitted), and area-wide auditorium improvements (if funded).
- Continue (if funded) Card entry system installs at BAB and various district school facilities.
- Continue to assist with the development of a Borough wide facility management strategy and to build comprehensive equipment data record.

Fund 241	Department Function
Dept 41010	School Fund
	Facilities Maintenance - Continued

Performance Measures

Staffing History	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Maintenance staff	44.6	43.5	44.5	45.1

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	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Borough-wide	10,882	10,777	10,850	10,850

Commentary:
 The Kenai Peninsula Borough Maintenance department strives to our facilities and has always been considered one of the finest organizations of its type in the state. In order to continue this trend, it is important to attract and hire the best staff possible. It is also important to continue to find sources of funding that support needed and required improvements to our aging facilities.

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 41010 - School Fund Maintenance Department

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,805,456	\$ 2,818,185	\$ 3,294,295	\$ 3,288,295	\$ 3,394,221	\$ 99,926	3.03%
40120 Temporary Wages	456,958	415,929	400,000	400,000	395,936	(4,064)	-1.02%
40130 Overtime Wages	23,496	40,443	62,952	62,952	19,873	(43,079)	-68.43%
40210 FICA	277,931	277,000	314,277	314,277	329,958	15,681	4.99%
40221 PERS	869,095	925,811	764,570	764,570	766,977	2,407	0.31%
40321 Health Insurance	965,840	995,520	1,150,875	1,150,875	1,142,150	(8,725)	-0.76%
40322 Life Insurance	4,798	4,248	8,220	8,220	8,449	229	2.79%
40410 Leave	461,642	467,151	445,455	445,455	445,818	363	0.08%
40511 Other Benefits	34,200	16,281	-	6,000	30,000	30,000	-
Total: Personnel	5,899,416	5,960,568	6,440,644	6,440,644	6,533,382	92,738	1.44%
Supplies							
42120 Computer Software	6,905	180	500	500	500	-	0.00%
42210 Operating Supplies	30,683	32,321	45,000	45,000	45,000	-	0.00%
42230 Fuel, Oils and Lubricants	89,614	76,775	100,000	100,000	100,000	-	0.00%
42250 Uniforms	12,988	4,861	10,000	10,000	10,000	-	0.00%
42263 Training Supplies	-	-	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	786,891	691,418	735,910	734,150	735,910	-	0.00%
42360 Motor Vehicle Supplies	36,786	44,533	45,000	45,000	45,000	-	0.00%
42410 Small Tools & Equipment	33,489	38,455	25,000	25,000	25,000	-	0.00%
Total: Supplies	997,356	888,543	961,910	960,150	961,910	-	0.00%
Services							
43011 Contractual Services	59,602	52,572	65,000	76,160	65,000	-	0.00%
43014 Physical Examinations	4,790	1,034	6,000	6,000	6,000	-	0.00%
43015 Water/Air Sample Test	11,475	11,163	13,000	13,000	13,000	-	0.00%
43019 Software Licensing	19,437	20,961	20,000	20,000	20,000	-	0.00%
43050 Solid Waste Fees	590	1,109	1,000	1,000	1,000	-	0.00%
43110 Communications	35,326	34,158	36,000	36,000	36,000	-	0.00%
43140 Postage and Freight	15,732	18,105	18,000	18,000	18,000	-	0.00%
43210 Transportation/Subsistence	156,387	149,332	165,000	165,000	165,000	-	0.00%
43260 Training	3,489	7,291	15,000	15,000	15,000	-	0.00%
43310 Advertising	2,291	538	1,000	1,000	1,000	-	0.00%
43410 Printing	-	236	195	195	195	-	0.00%
43610 Utilities	103,251	102,061	105,000	105,000	105,000	-	0.00%
43720 Equipment Maintenance	1,353	1,471	2,500	2,500	2,500	-	0.00%
43750 Vehicle Maintenance	3,868	3,022	4,000	4,000	4,000	-	0.00%
43764 Snow Removal	351,184	430,666	350,000	350,000	350,000	-	0.00%
43780 Buildings/Grounds Maintenance	185,163	207,389	200,000	200,000	200,000	-	0.00%
43810 Rents & Operating Leases	6,519	16,424	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	334,441	59,243	41,822	41,822	51,046	9,224	22.06%
43920 Dues and Subscriptions	5,001	3,067	3,500	3,500	3,500	-	0.00%
Total: Services	1,299,899	1,119,842	1,060,017	1,071,177	1,069,241	9,224	0.87%
Capital Outlay							
48311 Machinery & Equipment	75,179	88,583	-	-	-	-	-
48520 Storage Equipment	7,337	-	-	-	-	-	-
48710 Minor Office Equipment	7,892	7,292	7,636	9,396	7,866	230	3.01%
48720 Minor Office Furniture	-	-	1,000	1,000	1,000	-	0.00%
48740 Minor Machines & Equipment	10,916	21,680	16,100	16,100	15,300	(800)	-4.97%
49433 Plan Reviews/Permit Fees	-	-	750	750	750	-	0.00%
Total: Capital Outlay	101,324	117,555	25,486	27,246	24,916	(570)	-2.24%

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 41010 - School Fund Maintenance Department - Continued

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Interdepartmental Charges							
60001 Charges (To) From Purchasing	213,118	217,913	233,884	233,884	239,782	5,898	2.52%
60002 Charges (To) From Other Depts.	(277,138)	(308,763)	(300,000)	(300,000)	(300,000)	-	-
60003 Charges (To) From Capital Projects	(273,357)	(425,661)	(500,000)	(500,000)	(500,000)	-	-
Total: Interdepartmental Charges	(337,377)	(516,511)	(566,116)	(566,116)	(560,218)	5,898	-
Department Total	\$ 7,960,618	\$ 7,569,997	\$ 7,921,941	\$ 7,933,101	\$ 8,029,231	\$ 107,290	1.35%

Line-Item Explanations

40110 Regular Wages. Staff includes: .6 Director of Maintenance, 4 Maintenance Foremen, 1 Lead Electrician, 4 Electricians I/II, 1 Lead Automotive and Diesel Mechanic, 2 Automotive and Diesel Mechanics I/II, 2 Lead Energy Systems Mechanic, 3 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Electronics Technician I/II, 2 Locksmith-General Maintenance Mechanics I/II, 1 Lead Energy Systems Mechanic/ Plumber (Homer), 1 Plumber, 3 Lead General Maintenance Mechanics, 5 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 1 Plumber-General Maintenance Mechanic I/II, 1 Water treatment Operator, 2 Carpenters-General Maintenance, 1 GM Electrical/Electronics Helper, 1 Safety Coordinator, 1 Administrative Assistant, .5 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.

Reduced Director position from full-time to 60%
Add 1 Maintenance Foreman

40120 Temporary Wages. To cover temporary employees hired in the summer to assist with landscaping, painting and general maintenance.

40130 Overtime Wages. Reduced based on anticipated overtime for FY2022.

40511 Other Benefits. Increased to provide for anticipated unemployment costs and bring budget more in line with actuals.

42310 Repair/Maintenance Supplies. Supplies necessary for maintenance of school facilities.

42360 Vehicle Maintenance. To provide parts and supplies for repairing and maintaining motor vehicles.

42410 Small Tool and Equipment. Miscellaneous small tools and equipment (\$25,000).

43260 Training. Increased to provide training for plumbing and electrical code upgrades, no travel associated.

43764 Snow Removal. Contract snow removal at all district facilities.

43812 Equipment Replacement Payments. Payment to the Equipment Replacement Fund for vehicles and equipment.

48710 Minor Office Equipment. Scheduled replacement of 8 desktop computers (\$783 each), and 2 desktop computers (\$801 each).

48720 Minor Office Furniture. 4 office chairs (\$250 each).

48740 Minor Machines. Ranger R980ATF tire machine (\$3,600), SEEKTECH SR-20 locator with SeeSnake Flexmitter transmitter (\$3,700), Square Scrub EBG-20 (\$4,000), core drill set (\$2,000), and Skidsteer telescoping boom (\$2,000).

60001-60003 Charges (To) From Other Depts. Estimated cost to be charged to other funds including the General Fund and the School Capital Project Fund. See page 51 for summary of interdepartmental charges.

For capital projects information on this department - See the Capital Project section - Pages 350, 351-352, 358, & 373-380.

**Kenai Peninsula Borough
Budget Detail**

Fund 241

Department 94910 - School Fund Non-Departmental

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43012 Audit Services	\$ 88,527	\$ 95,790	\$ 97,132	\$ 97,132	\$ 97,132	\$ -	0.00%
43510 Insurance Premium	2,621,584	2,970,178	3,280,215	3,280,215	3,131,278	(148,937)	-4.54%
43610 Utilities	73,109	74,070	90,000	90,000	80,000	(10,000)	-11.11%
Total: Services	2,783,220	3,140,038	3,467,347	3,467,347	3,308,410	(158,937)	-4.58%
Transfers							
50241 School District Operations	38,883,797	41,440,829	38,637,268	38,626,108	36,537,314	(2,099,954)	-5.44%
50400 School Capital Projects	300,000	1,000,000	-	-	-	-	-
Total: Transfers	39,183,797	42,440,829	38,637,268	38,626,108	36,537,314	(2,099,954)	-5.44%
Department Total	\$ 41,967,017	\$ 45,580,867	\$ 42,104,615	\$ 42,093,455	\$ 39,845,724	\$ (2,258,891)	-5.36%

Line-Item Explanations

43012 Audit Services. School district funding of annual audit, which includes State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units. Anticipated contract increase due to renewal of audit service contract.

43510 Insurance Premium. School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

50241 School District Operations. Funding provided to school district from local sources.

**Kenai Peninsula Borough
Budget Detail**

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

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 2,863,804	\$ 2,875,307	\$ 3,354,004	\$ 3,348,004	\$ 3,455,305	\$ 101,301	3.02%
40120 Temporary Wages	457,266	416,266	402,700	402,700	396,836.00	(5,864)	-1.46%
40130 Overtime Wages	24,049	40,447	64,176	64,176	21,683.00	(42,493)	-66.21%
40210 FICA	282,668	281,667	320,074	320,074	335,880.00	15,806	4.94%
40221 PERS	886,842	943,358	778,503	778,503	781,354.00	2,851	0.37%
40321 Health Insurance	989,464	1,019,545	1,176,625	1,176,625	1,169,900.00	(6,725)	-0.57%
40322 Life Insurance	4,891	4,325	8,409	8,409	8,643.00	234	2.78%
40410 Leave	469,452	474,688	455,194	455,194	455,729.00	535	0.12%
40511 Other Benefits	34,416	16,471	-	6,000	30,000.00	30,000	-
Total: Personnel	6,012,852	6,072,074	6,559,685	6,559,685	6,655,330	95,645	1.46%
Supplies							
42120 Computer Software	6,905	180	500	500	500	-	0.00%
42210 Operating Supplies	30,778	32,415	45,125	45,125	45,125	-	0.00%
42230 Fuel, Oils and Lubricants	89,614	76,775	100,000	100,000	100,000	-	0.00%
42250 Uniforms	13,300	5,176	10,312	10,312	10,312	-	0.00%
42263 Training Supplies	-	-	500	500	500	-	0.00%
42310 Repair/Maint Supplies	786,891	691,418	736,010	734,250	736,010	-	0.00%
42360 Motor Vehicle Supplies	36,786	44,533	45,000	45,000	45,000	-	0.00%
42410 Small Tools & Equipment	33,509	38,839	25,400	25,400	25,400	-	0.00%
Total: Supplies	997,783	889,336	962,847	961,087	962,847	-	0.00%
Services							
43011 Contractual Services	60,477	53,447	65,975	77,135	65,975	-	0.00%
43012 Audit Services	88,527	95,790	97,132	97,132	97,132	-	0.00%
43014 Physical Examinations	4,790	1,034	6,000	6,000	6,000	-	0.00%
43015 Water/Air Sample Test	11,475	11,163	13,000	13,000	13,000	-	0.00%
43019 Software Licensing	19,437	20,961	20,000	20,000	20,000	-	0.00%
43050 Solid Waste Fees	590	1,109	1,000	1,000	1,000	-	0.00%
43110 Communications	35,424	34,257	36,120	36,120	36,120	-	0.00%
43140 Postage and Freight	15,732	18,105	18,000	18,000	18,000	-	0.00%
43210 Transportation/Subsistence	156,453	149,439	165,060	165,060	165,060	-	0.00%
43260 Training	3,489	7,291	15,000	15,000	15,000	-	0.00%
43310 Advertising	2,291	538	1,000	1,000	1,000	-	0.00%
43410 Printing	-	236	195	195	195	-	0.00%
43510 Insurance Premium	2,621,584	2,970,178	3,280,215	3,280,215	3,131,278	(148,937)	-4.54%
43610 Utilities	177,108	176,877	195,905	195,905	185,905	(10,000)	-5.10%
43720 Equipment Maintenance	1,368	1,471	2,600	2,600	2,600	-	0.00%
43750 Vehicle Maintenance	3,868	3,022	4,000	4,000	4,000	-	0.00%
43764 Snow Removal	351,184	430,666	350,000	350,000	350,000	-	0.00%
43780 Building/Grounds Maintenance	185,163	207,389	200,000	200,000	200,000	-	0.00%
43810 Rents	6,519	16,424	13,000	13,000	13,000	-	0.00%
43812 Equipment Replacement Pymt.	334,441	59,243	41,822	41,822	51,046	9,224	22.06%
43920 Dues and Subscriptions	5,001	3,067	3,500	3,500	3,500	-	0.00%
Total: Services	4,084,921	4,261,707	4,529,524	4,540,684	4,379,811	(149,713)	-3.31%
Capital Outlay							
48311 Machinery & Equipment	75,179	88,583	-	-	-	-	-
48520 Storage Equipment	7,337	-	-	-	-	-	-
48710 Minor Office Equipment	7,892	7,292	7,636	9,396	7,866	230	3.01%
48720 Minor Office Furniture	-	-	1,000	1,000	1,000	-	0.00%
48740 Minor Machines & Equipment	10,916	21,704	16,100	16,100	15,300	(800)	-4.97%
49433 Plan Reviews/Permit Fees	-	-	750	750	750	-	0.00%
Total: Capital Outlay	101,324	117,579	25,486	27,246	24,916	(570)	-2.24%

**Kenai Peninsula Borough
Budget Detail**

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

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50241 School District Operations	\$ 38,883,797	\$ 41,440,829	\$ 38,637,268	\$ 38,626,108	\$ 36,537,314	\$ (2,099,954)	-5.44%
50400 School Capital Projects	300,000	1,000,000	-	-	-	-	-
Total: Transfers	39,183,797	42,440,829	38,637,268	38,626,108	36,537,314	(2,099,954)	-5.44%
Interdepartmental Charges							
60001 Charges (To) From Purchasing	213,118	217,913	233,884	233,884	239,782	5,898	2.52%
60002 Charges (To) From Other Depts.	(277,138)	(308,763)	(300,000)	(300,000)	(300,000)	-	-
60003 Charges (To) From Capital Projects	(273,357)	(425,661)	(500,000)	(500,000)	(500,000)	-	-
Total: Interdepartmental Charges	(337,377)	(516,511)	(566,116)	(566,116)	(560,218)	5,898	-
Department Total	\$ 50,043,300	\$ 53,265,014	\$ 50,148,694	\$ 50,148,694	\$ 48,000,000	\$ (2,148,694)	-4.28%

**Kenai Peninsula Borough
Budget Detail**

**Fund 241 School Fund
Total Summary**

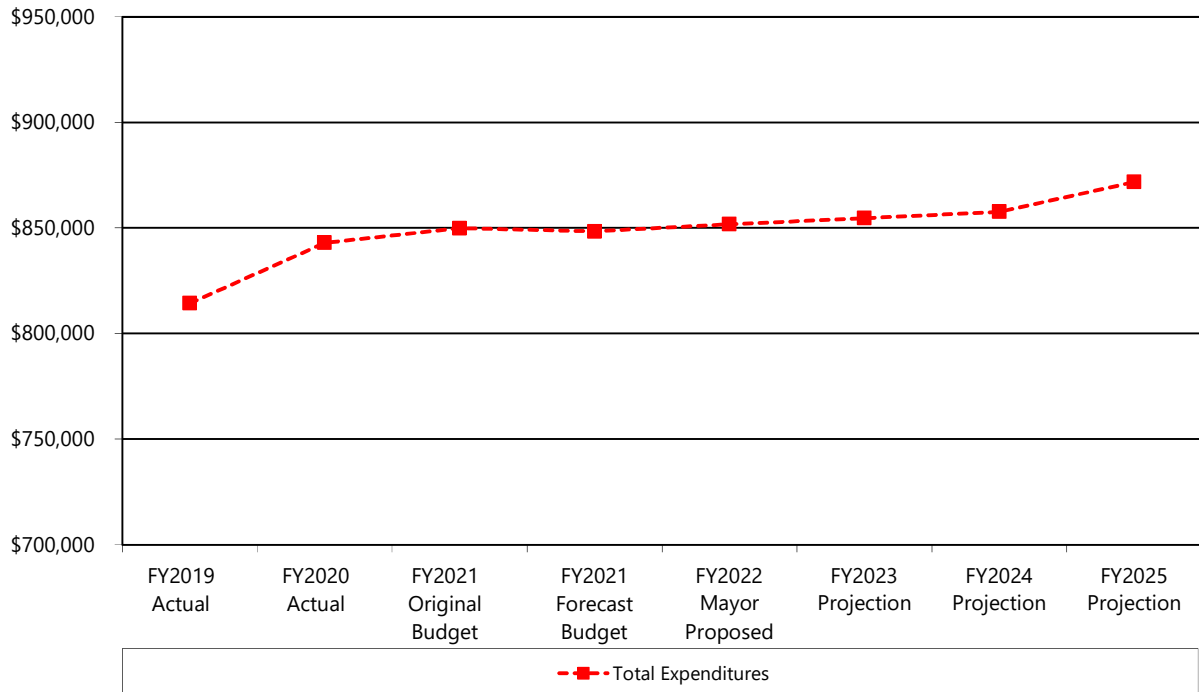
	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
40XXX Total Personnel	\$ 6,012,852	\$ 6,072,074	\$ 6,559,685	\$ 6,559,685	\$ 6,655,330	95,645	1.46%
42XXX Total Supplies	997,783	889,336	962,847	961,087	962,847	-	0.00%
43XXX Total Services	4,084,921	4,261,707	4,529,524	4,540,684	4,379,811	(149,713)	-3.31%
48XXX Total Capital Outlay	101,324	117,579	25,486	27,246	24,916	(570)	-2.24%
50XXX Total Transfers	39,183,797	42,440,829	38,637,268	38,626,108	36,537,314	(2,099,954)	-5.44%
6XXX Total Interdepartmental Charges	(337,377)	(516,511)	(566,116)	(566,116)	(560,218)	5,898	-
Fund Totals	\$ 50,043,300	\$ 53,265,014	\$ 50,148,694	\$ 50,148,694	\$ 48,000,000	\$ (2,148,694)	-4.28%

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Operating Transfers From:								
General Fund	\$ 814,308	\$ 842,963	\$ 849,848	\$ 848,335	\$ 851,747	\$ 854,576	\$ 857,604	\$ 871,760
Total Operating Transfers								
Total Revenues and Other Financing Sources	814,308	842,963	849,848	848,335	851,747	854,576	857,604	871,760
Expenditures:								
Services	814,308	842,963	849,848	848,335	851,747	854,576	857,604	871,760
Total Expenditures	814,308	842,963	849,848	848,335	851,747	854,576	857,604	871,760
Total Expenditures and Operating Transfers	814,308	842,963	849,848	848,335	851,747	854,576	857,604	871,760
Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
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Post Secondary Education Expenditures



**Kenai Peninsula Borough
Budget Detail**

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

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Services						
43023 Kenai Peninsula College	\$ 814,308	\$ 842,963	\$ 849,848	\$ 848,335	\$ 851,747	\$ 1,899 0.22%
Total: Services	814,308	842,963	849,848	848,335	851,747	1,899 0.22%
Department Total	\$ 814,308	\$ 842,963	\$ 849,848	\$ 848,335	\$ 851,747	\$ 1,899 0.22%

Line-Item Explanations

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

JumpStart Program/Tuition Waiver. Funding provides a two thirds reduction in UAA tuition for KPB resident high school juniors or seniors wanting to enroll in college classes. These students will be able take up to six credits/semester for five semesters (total of 30 credits equivalent to one full-time year attending college) beginning the fall semester when they become a junior. In Fall 2021, students will pay \$79/credit (regular lower division tuition is \$234/credit). (\$241,898).

Adult Basic Education/General Education Development. Funding provides personnel, travel, and support costs to make the ABE/GED program available throughout the Kenai Peninsula Borough, including Soldotna, Kenai, Nikiski, Homer, Ninilchik, Anchor Point, Tyonek, Seldovia, Port Graham, Nanwalek, Vozsensenka, and other remote communities as needed (\$139,390)

Kenai River Campus Outreach	\$83,776
Kachemak Bay Campus Outreach	\$55,614

Courses at Resurrection Bay Extension Site, Seward. Funding provides courses in basic general requirements such as English, Psychology, Art, Communication, professional development courses and community interest courses (\$32,316).

Evening Coordinator, Kenai River Campus. This position provides assistance to students with admissions, registration, advising, as well as assistance to evening instructors, coordinates evening events, programs, and special events. Funding provides salary, benefits, and support for 50% of this nine-month position. The night coordinator is trained in CPR, first aid, and AED operations (\$21,753).

Tutors - Learning Centers. Funding provides tutors at both campuses. Tutoring strengthens academic skills for students struggling with a specific concept in a subject. Both campuses offer face-to-face hands-on and virtual tutoring through open labs staffed by faculty, instruction staff, student peers or individuals trained and qualified in their area of expertise. (\$45,946).

Kenai River Campus	\$28,125
Kachemak Bay Campus	\$17,821

Instructional Support Position-Kachemak Bay Campus. Funding provides an instructional support position for KBC faculty, staff and students utilizing Bay View Hall. This position provides sole instructional and administrative support as well as all test proctoring services (\$48,887).

Library Support, Kachemak Bay Campus. Funding provides 60% of the operational costs for a Library Technician. Funding also provides additional resources such as reference materials, books and databases (\$24,514).

Student Success and Resource Advisor -Kenai River Campus. This position oversees and monitors the academic progress of KPC students taking developmental level math and English courses to ensure these at-risk students stay on track. Additionally, this person will review Accuplacer results and advise students on what courses to select for an achievable path to graduation. Funding will also provide one part-time student worker to assist with scheduling and data retrieval, plus minimal funding for operational materials and resources (\$90,939).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of full-time year-round cost for staffing an Information /Registration clerk for the Kachemak Bay campus. The position provides routine advice to students, parents, and the public (\$34,803).

Advising and Support Services Specialist, Kachemak Bay Campus. This position assists students in planning schedules, recommends classes and supports students in overcoming obstacles that would interfere with their educational goals. Funding provides 60% of the cost of a year-round staff member (\$41,689).

Veterans Student Coordinator. Funding supports a full-time, 12-month position. This person serves as the initial point of contact for active duty and veteran students attending KPC. This position advises these students on their VA and military educational benefits, certifies courses, and assists with Veteran-specific and general recruitment initiatives. (\$90,387).

Recruiter. This dedicated recruiter position will design and develop programs to support the KPC recruitment plan, develop and deliver formal presentations to school students, conducts campus tours for all ages, meets with prospective students and families regarding admission, enrollment, and academic requirements for KPC programs, and maintain positive contact with school counselors and community representatives. (\$39,225).

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General Government Special Revenue Funds

The Borough has two (2) General Government special revenue funds, with annual budgets, that were established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere. These funds are the Land Trust Fund and the Nikiski Senior Service Area Fund.

Land Trust Fund – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

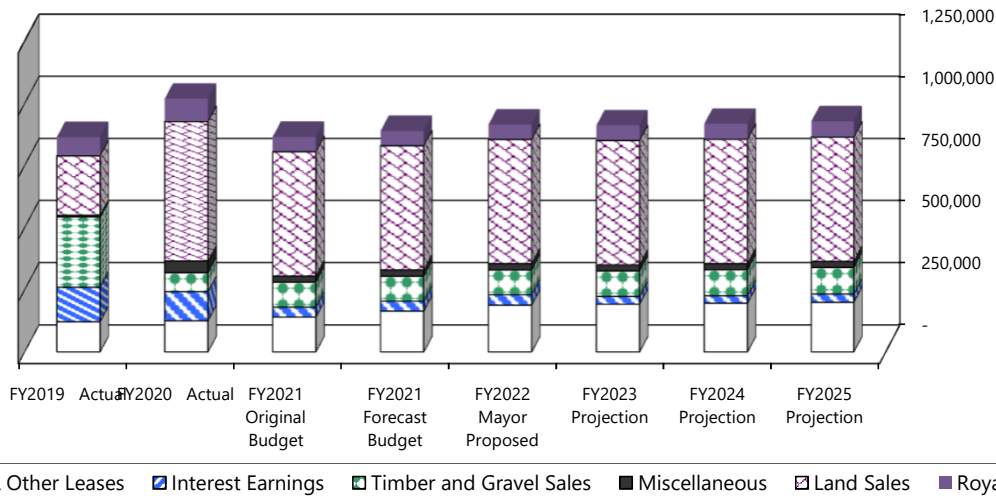
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to the Native Village of Tyonek for Tyonek Senior Citizen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

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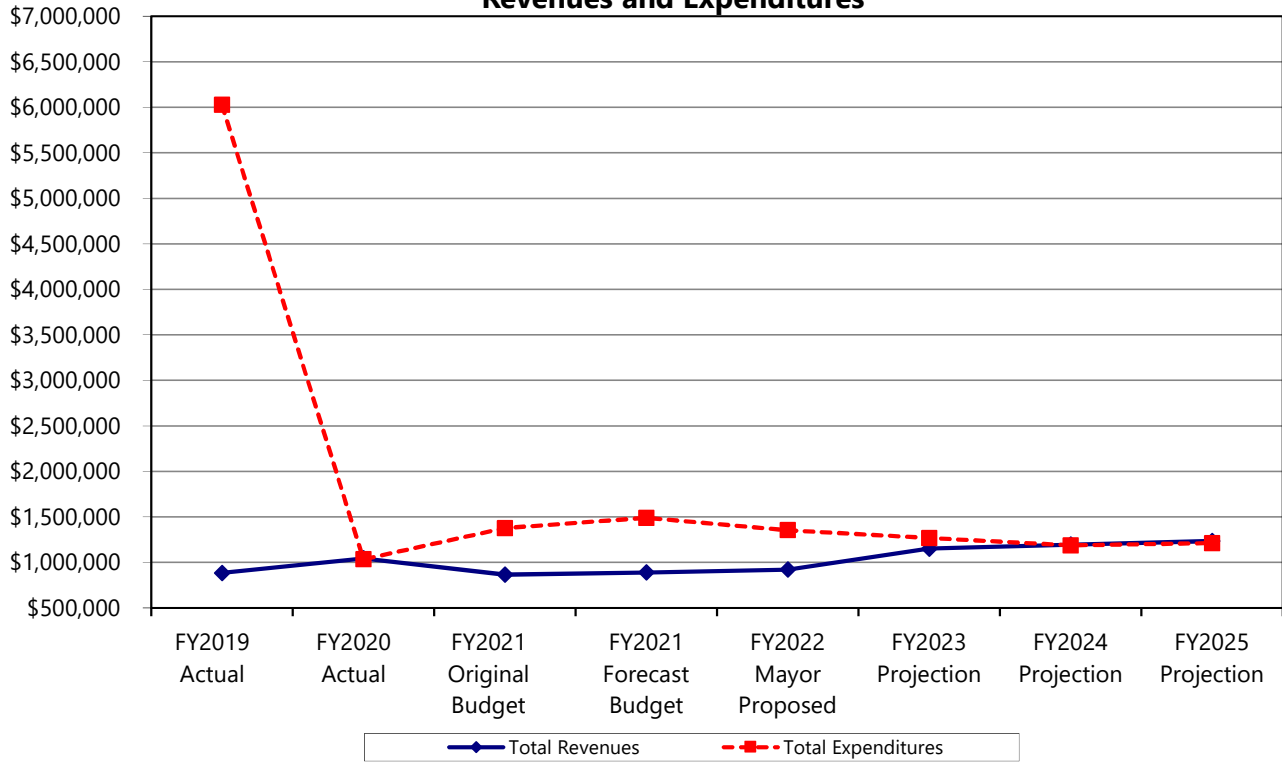
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
State Revenue	\$ 19,114	\$ 24,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	239,080	560,868	500,000	500,000	500,000	500,000	500,000	500,000
Land & Other Leases	121,052	125,174	140,000	164,000	188,000	191,760	195,595	199,507
Timber and Gravel Sales	282,167	75,898	100,000	100,000	100,000	102,000	104,040	106,121
Interest Earnings	139,110	116,944	40,044	40,044	41,636	31,206	30,323	33,217
Royalties	75,771	92,392	60,000	60,000	60,000	61,200	62,424	63,672
Site Reclamation	-	-	-	-	6,078	6,200	6,324	6,450
Miscellaneous	7,055	47,468	25,000	25,000	25,000	25,000	25,000	25,000
Total Revenues	883,349	1,043,069	865,044	889,044	920,714	917,366	923,706	933,967
Operating Transfers From:								
Land Trust Investment Fund	-	-	-	-	-	233,000	271,000	300,000
Total Operating Transfers	-	-	-	-	-	233,000	271,000	300,000
Total Revenues and Other Financing Sources	883,349	1,043,069	865,044	889,044	920,714	1,150,366	1,194,706	1,233,967
Expenditures:								
Personnel	572,258	582,942	626,042	626,042	607,555	619,706	635,199	654,255
Supplies	2,166	1,861	9,700	9,700	7,200	7,344	7,491	7,641
Services	151,905	141,757	212,500	212,500	213,594	213,594	217,866	222,223
Capital Outlay	5,924	4,791	8,040	8,040	4,570	4,661	4,754	4,849
Interdepartmental Charges	18,306	16,305	20,207	20,207	20,823	21,133	21,633	22,224
Total Expenditures	750,559	747,656	876,489	876,489	853,742	866,438	886,943	911,192
Operating Transfers To:								
Land Trust Investment Fund	5,275,000	285,505	500,000	612,342	500,000	400,000	300,000	300,000
Total Operating Transfers	5,275,000	285,505	500,000	612,342	500,000	400,000	300,000	300,000
Total Expenditures and Operating Transfers	6,025,559	1,033,161	1,376,489	1,488,831	1,353,742	1,266,438	1,186,943	1,211,192
Net Results From Operations	(5,142,210)	9,908	(511,445)	(599,787)	(433,028)	(116,072)	7,763	22,775
Projected Lapse	-	-	87,649	87,649	85,374	86,644	88,694	91,119
Change in Fund Balance	(5,142,210)	9,908	(423,796)	(512,138)	(347,654)	(29,428)	96,457	113,894
Beginning Fund Balance	7,032,291	1,890,081	1,899,989	1,899,989	1,387,851	1,040,197	1,010,769	1,107,226
Ending Fund Balance	\$ 1,890,081	\$ 1,899,989	\$ 1,476,193	\$ 1,387,851	\$ 1,040,197	\$ 1,010,769	\$ 1,107,226	\$ 1,221,120

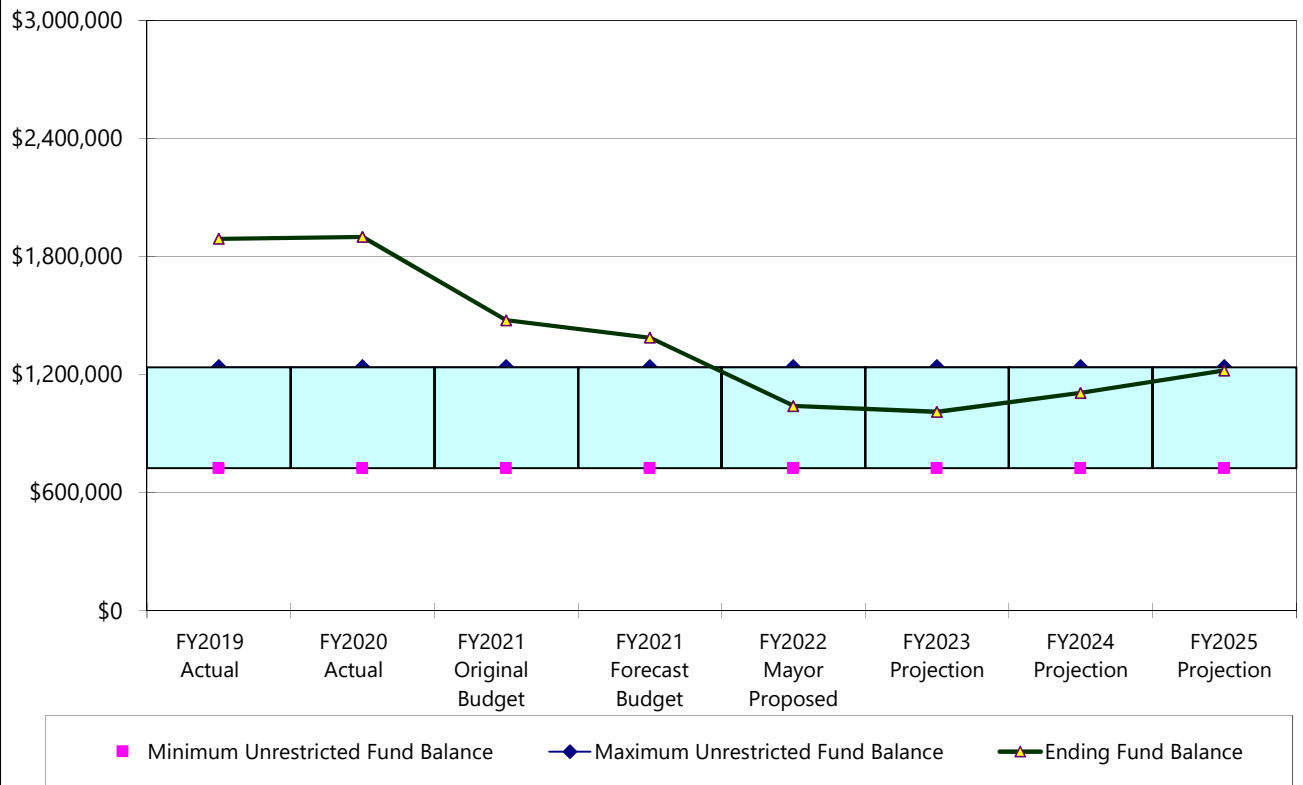
Land Trust Fund Historical and Projected Revenues



Land Trust Fund Revenues and Expenditures



Land Trust Fund Unrestricted Fund Balance



Department Function

Fund 250

Land Management Administration

Dept 21210

Mission

To make informed management recommendations, decisions, and actions on the borough's land inventory and natural resources in accordance with KPB Chapter 17.10 and the Kenai Peninsula Borough Comprehensive Plan with three primary operational objectives:

- 1) Acquire and hold land for the operations of the Kenai Peninsula Borough, including the school district and service areas.
- 2) Manage lands & natural resources for identified community needs and general social, environmental, and economic public benefits.
- 3) Create capacity for perpetuating the implementation of objectives 1 & 2.

Program Description

The Land Management Division is responsive to current and foreseeable land-based needs of the borough and its residents which are addressed through inventory, land planning, land acquisition, land use authorizations, resource management, land disposals, and public land information under the general powers authority of AS 29.35.010(8).

Major Long Term Issues and Concerns:

- Establishing policy and formalizing best practices.
- Establishing a facility management framework.
- Protecting KPB's interest in the municipal entitlement process.
- Establishing a centralized information management system for land program records.
- Public facing mapping of all borough land.
- Classification of all borough land.
- Development of a multi-year work plan with classification based management plans, and other operational objectives.
- Attaining productive, healthy, and sustainable soil and water management methods.
- Staffing succession and capacity to serve mission.
- Establishment of revenue program goals and strategies.
- Funding for Agriculture Initiative Program Manager.

FY2021 Accomplishments

- Initial investment into the Land Trust Investment Fund was \$5,275,000. LTIF investment earnings in FY19 were \$139,975; \$285,505 in land sale earnings was deposited into the LTIF in FY20; LTIF investment earnings in FY20 were \$95,567; \$612,341 in land sale earnings was deposited into the LTIF in FY21; \$0 is anticipated to transfer from the LTIF to the Land Trust Fund (operating) for FY 22.

- Assisted Planning Department through transition of directors and multiple staffing changes, and incorporated Management of GIS Division.
- Conducted sealed bid sale and OTC sale producing a land sale volume in excess of \$1.5M.
- Supported Sterling Highway MP 45-60 DOT project with initial clearing permits and consulting for right-of-way acquisition, material borrow and disposal sites, and negotiated critical access routes for Unit 395, Slaughter Gulch Trail, and Quartz Creek Subdivision.
- Assisted with COVID 19 responses and CARES Act funding organizational planning.
- Negotiated 8 communication site lease agreements providing revenue streams to Land Management as well as three service areas producing at least \$80,000 per year for the next 25 years (\$2M unadjusted).
- Stood up and supported the Resilience and Security Advisory Commission.
- Facilitated use of SoPrep Building by OEM, CES, and Boys & Girls Club.
- Acquired Ninilchik Emergency Services fire station property on behalf of WESA through interdepartmental cooperation.

FY2022 New Initiatives:

- Municipal Entitlement effort to complete land grant with 13,000 acres identified in Res 2013-054; minimum two-year plan amendment-selection-approval process effort.
- Assist with Facility Management Strategic Plan through FM working group participation and internal deliverables.
- Work with GIS and facility operators to generate mapping of campus boundaries.
- Respond to land planning, design, and authorization needs generated by the Sterling Hwy MP 45-60 DOT project.
- Conduct community level land planning in the Moose Pass Advisory Planning Commission Area, including approved and conditionally approved municipal entitlement lands.
- Implementation of agriculture land pilot project by working with Planning Commission and Assembly.
- Continue working on tax parcelization of approved municipal entitlement lands and the development of campus management map services.
- Assist CES with acquisition of properties for Station 1 Replacement Project.
- Assemble forestry solutions for addressing beetle kill on KPB lands.

Department Function

Fund 250

Land Management Administration - Continued

Dept 21210

Performance Measures

Measures:

Staffing	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing history	5	5	4.75	4.75
Seasonal field staff	0	0	0	1

Priority/Goal: Land Acquisition

Goal: Support borough operations and community interests with appropriately located lands

Objective: To acquire lands meeting operational criteria for borough purposes; To acquire lands appropriate for inclusion in community land use planning including lands supporting public purposes, community expansion, resource management, recreation, and ecological values. To obtain patent to approved municipal entitlement grant lands.

Measures:

	Benchmark	CY2018 Actual	CY2019 Actual	CY2020 Actual	CY2021 Projected
Parcels acquired for KPB Purposes	N/A	0	0	0	10
Properties leased by KPB	N/A	17	14	17	14
Municipal entitlement acres received	2,350	0	0	3.75	300

Priority/Goal: Land disposal

Goal: To dispose of tax foreclosed, surplus, and community expansion lands guided by public processes.

Objective: To conduct disposal programs of appropriate surplus and planned lands. To periodically conduct tax foreclosure auctions.

Measures:

	CY2018 Actual	CY2019 Actual	CY2020 Actual	CY2021 Projected
Tax foreclosure parcels sold/retained	1/0	28/10	0/0	30/10
Parcels sold at market value	4	4	26	15
Deeds of trust outstanding	36	30	31	32

Department Function

Fund 250

Land Management Administration - Continued

Dept 21210

Priority/Goal: Land use authorizations and natural resource sales

Goal: To provide for appropriate uses of borough land and natural resources

Objective:

1. To orderly administer land authorization programs for special use of borough land
2. To offer borough gravel and hard rock resources in support of community and public project needs

Measures:

	CY2018 Actual	CY2019 Actual	CY2020 Actual	CY2021 Projected
Active land leases & Rent Agreements	32	31	38	40
Land use permits	37	33	32	33
Right-of-way utility permits	128	128	138	140
Easements granted	1	2	4	3
Small quantity gravel permits	11	12	13	14
Gravel volume all sites (cubic yards)	32,541	15,406	30,139	20,000
Hard rock volume (cubic yards)	4,200	3,003	500	7,500

Commentary:

Land Management supports the Planning Department front counter provides catch-all service to the public, most frequently responding to individual property and neighborhood level questions concerning property boundaries, access, ownership, land use, utilities, building standards, and available resources, in addition to technical questions of borough processes for platting, permitting, land use regulation, land sales and road services.

Ordinance 2018-29 established the Land Trust Investment Fund and set forth a new financial management structure looking at short term operations, reoccurring revenue, long-term operational needs, and one-time revenues (sale of land). The ordinance additionally provided investment mechanisms including market and non-market financial investment portfolio options as well as internal land purchase financing as a form of investment with operational benefits. The Land Trust Investment Fund was capitalized with \$5.25 M from the Land Trust Fund balance. The new financial management structure relies on a progressive increase in reoccurring revenues as well as Investment Fund growth through a combination of investment market returns and additional capitalization through future land sales. A transition period of 5 years was projected to stabilize the land trust fund, during which time a decrease in fund balance is expected and then recovery to sustain a level consistent with borough policy for fund balance. More explanation and projections are included in the legislative record for Ordinance 2018-29 available through the borough clerk's office.

**Kenai Peninsula Borough
Budget Detail**

Fund 250

Department 21210 - Land Management Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	304,595	299,565	\$ 336,862	\$ 336,862	\$ 324,131	\$ (12,731)	-3.78%
40120 Temporary Wages	1,700	-	9,000	9,000	8,960	(40)	-0.44%
40130 Overtime Wages	720	2,477	3,680	3,680	5,746	2,066	56.14%
40210 FICA	26,156	26,046	31,362	31,362	29,766	(1,596)	-5.09%
40221 PERS	87,672	95,805	77,251	77,251	74,791	(2,460)	-3.18%
40321 Health Insurance	107,855	114,471	119,937	119,937	125,875	5,938	4.95%
40322 Life Insurance	527	445	840	840	810	(30)	-3.57%
40410 Leave	42,526	43,645	47,110	47,110	37,476	(9,634)	-20.45%
40511 Other Benefits	507	488	-	-	-	-	-
Total: Personnel	572,258	582,942	626,042	626,042	607,555	(18,487)	-2.95%
Supplies							
42020 Signage Supplies	440	-	2,000	2,000	2,000	-	0.00%
42120 Computer Software	-	-	1,000	1,000	500	(500)	-50.00%
42210 Operating Supplies	777	652	3,500	3,500	2,000	(1,500)	-42.86%
42230 Fuel, Oils and Lubricants	500	463	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	103	201	500	500	500	-	0.00%
42360 Vehicle Repair/Maintenance Supplies	-	-	500	500	500	-	0.00%
42410 Small Tools & Equipment	346	545	1,700	1,700	1,200	(500)	-29.41%
Total: Supplies	2,166	1,861	9,700	9,700	7,200	(2,500)	-25.77%
Services							
43011 Contractual Services	124,231	91,549	136,224	136,224	136,078	(146)	-0.11%
43019 Software Licensing	30	-	-	-	-	-	-
43050 Solid Waste Fees	-	-	500	500	500	-	0.00%
43100 Land Management Program Services	-	-	15,000	15,000	15,000	-	0.00%
43110 Communications	2,419	2,501	3,000	3,000	3,000	-	0.00%
43140 Postage and Freight	496	245	700	700	700	-	0.00%
43210 Transportation/Subsistence	2,677	2,180	9,212	9,212	8,302	(910)	-9.88%
43220 Car Allowance	3,628	3,612	2,700	2,700	2,700	-	0.00%
43260 Training	794	1,328	3,800	3,800	3,250	(550)	-14.47%
43310 Advertising	3,602	3,241	6,000	6,000	5,000	(1,000)	-16.67%
43410 Printing	210	379	500	500	500	-	0.00%
43510 Insurance Premium	2,707	3,156	3,392	3,392	3,392	-	0.00%
43610 Utilities	4,948	4,930	5,995	5,995	5,995	-	0.00%
43720 Equipment Maintenance	901	183	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	746	-	1,000	1,000	1,000	-	0.00%
43810 Rents and Operating Leases	649	1,111	2,200	2,200	1,200	(1,000)	-45.45%
43812 Equipment Replacement Pymt.	2,302	2,302	2,302	2,302	2,302	-	0.00%
43920 Dues and Subscriptions	1,296	2,206	1,475	1,475	1,175	(300)	-20.34%
43931 Recording Fees	269	1,096	1,000	1,000	1,000	-	0.00%
43933 Collection Fees	-	-	500	500	500	-	0.00%
43936 USAD Assessments	-	-	-	5,728	-	-	-
45110 Land Sale Property Tax	-	21,738	15,000	9,272	20,000	5,000	33.33%
Total: Services	151,905	141,757	212,500	212,500	213,594	1,094	0.51%
Capital Outlay							
48710 Minor Office Equipment	4,454	2,599	5,070	5,070	1,600	(3,470)	-68.44%
48720 Minor Office Furniture	-	627	1,000	1,000	1,000	-	0.00%
48740 Minor Machinery & Equipment	-	95	500	500	500	-	0.00%
49433 Plan Review/Permit Fees	1,470	1,470	1,470	1,470	1,470	-	0.00%
Total: Capital Outlay	5,924	4,791	8,040	8,040	4,570	(3,470)	-43.16%
Transfers							
50252 Land Trust Investment Fund	5,275,000	285,505	500,000	612,342	500,000	-	0.00%
Total: Transfers	5,275,000	285,505	500,000	612,342	500,000	-	0.00%

**Kenai Peninsula Borough
Budget Detail**

Fund 250

Department 21210 - Land Management Administration - Continued

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %
Interdepartmental Charges						
60004 Mileage Ticket Credits	-	-	(1,200)	(1,200)	-	1,200 -
61990 Administrative Service Fee	18,306	16,305	21,407	21,407	20,823	(584) -2.73%
Total: Interdepartmental Charges	18,306	16,305	20,207	20,207	20,823	616 3.05%
Department Total	\$ 6,025,559	\$ 1,033,161	\$ 1,376,489	\$ 1,488,831	\$ 1,353,742	\$ (22,747) -1.65%

Line-Item Explanations

40110 Regular Wages. Staff includes: .75 Land Management Officer, 2 Land Management Agents, 1 Land Management Technician III, and 1 Administrative Assistant.

42020 Signage Supplies. Installation and maintenance of informational and site identification signs at public uses sites, special management areas, resource management areas, and sale properties.

42210 Operating Supplies. Field supplies including stakes, grass seed and barrier fencing.

42410 Small Tools & Equipment. Office tools and replacement phones.

43011 Contractual Services. Access, vegetation management, and property improvements (\$20,000), resource management consulting & plans (\$25,000), Municipal Entitlement survey, mapping & consulting services (\$65,000), property inspection (\$10,000), materials testing (\$5,000), UAS imagery & ground control (\$5,000), reclamation of 0.73 acres at Eagle Lake Material Site (\$6,078 site reclamation account).

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.

43210 Transportation/Subsistence. Transportation for property inspections around the borough: meetings with land use applicants, boards, commissions and agency partners; and travel for professional training of department staff.

43260 Training. International Right-of-Way Association educational classes and professional development training; ArcGIS mapping trainings; AK surveying and mapping conference; and AK certified erosion and sediment control lead recertifications.

43310 Advertising. Publication and mailing of public notices and advertisements for land classifications, land sales and deed restriction modifications.

45110 Land Sale Property Tax. Tax foreclosed parcel retention tax payoff for general public purposes as approved by ordinance.

48710 Minor Office Equipment. Replacement of 1 desk computer and monitor with GIS processing and display capacity (\$1,600).

48720 Minor Office Furniture. Replacement chair (\$500), and file cabinets (\$500).

48740 Minor Machinery & Equipment. Field tools and staking equipment (\$500).

49433 Plan Review/Permit Fees. ADEC storm water pollution prevention plan permit fees (\$730 each plan review).

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
** 2016 SUV (replacement)	\$ 11,906	\$ 2,302	\$ 2,302	\$ -

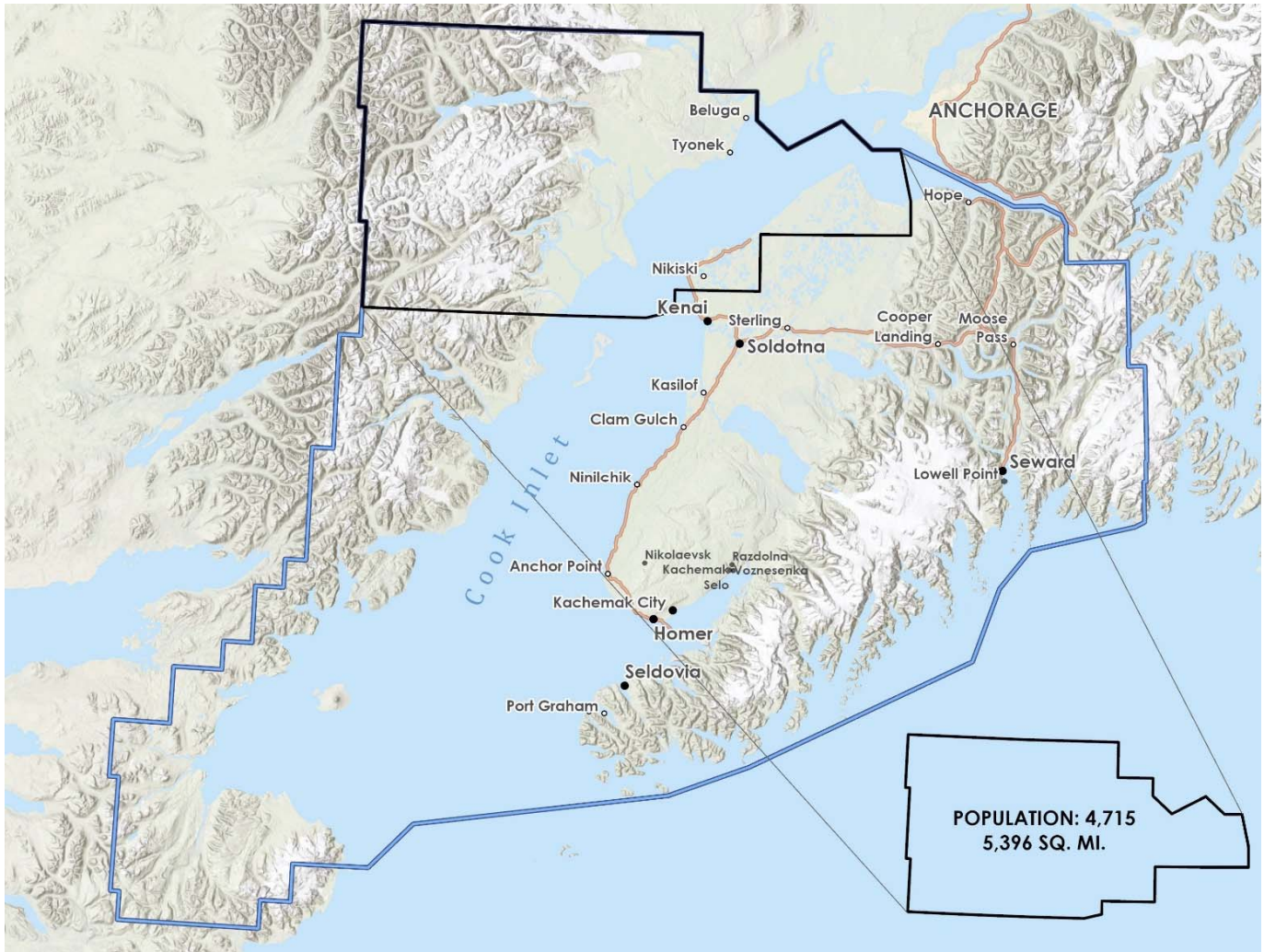
** Note an equal amount is being billed to Planning for this vehicle.

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Nikiski Senior Service Area

Voters in the Nikiski area approved the formation of the Nikiski Senior Service Area in October 1993 to provide programs and services for the senior citizens within the service area. A five-member board of directors, elected by the voters in that service area, has the power to provide for these services and programs. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms.

Funding is provided by a mill rate levy not to exceed 0.20 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2022 is set at .20 mills.



Board Members

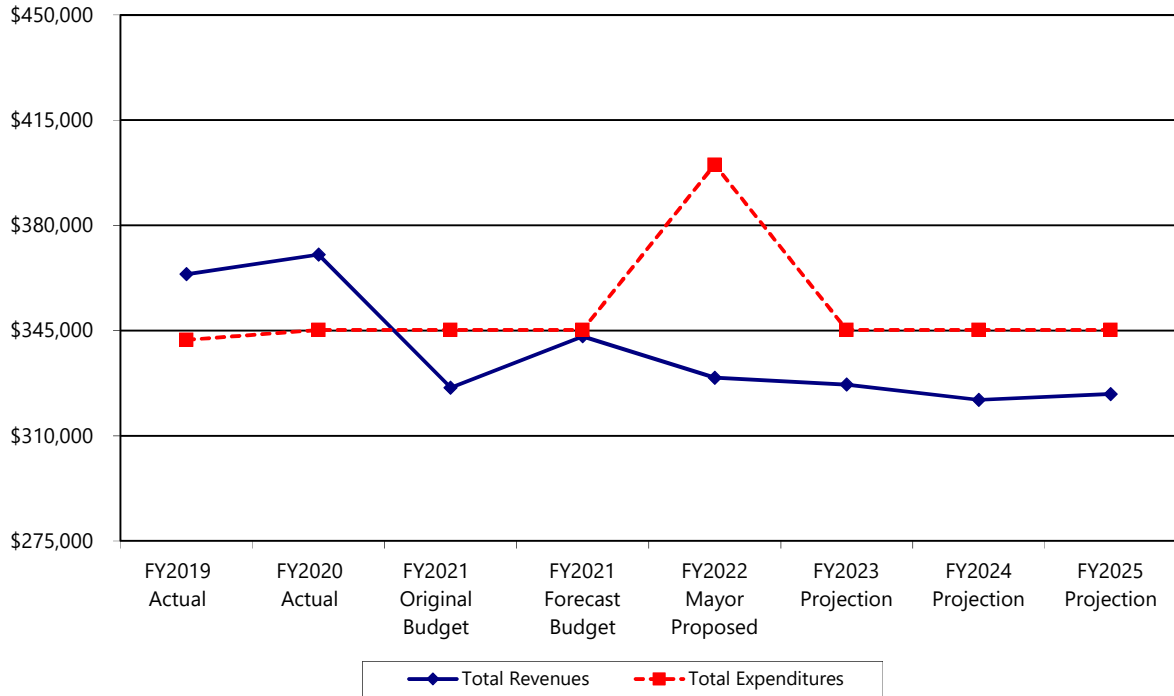
Patrick Clark
Bill Hartline
Ray Tauriainen
Julie Ware
Lois Solmonson

Fund: 280 Nikiski Seniors Service Area - Budget Projection

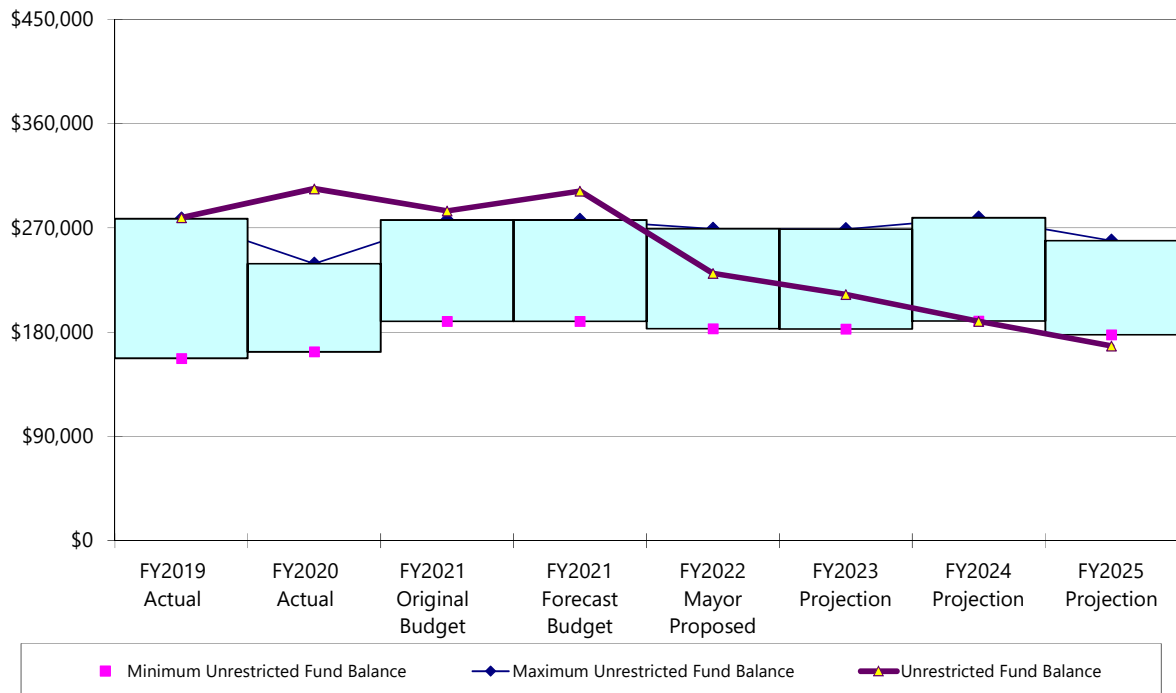
Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	590,311	598,668	603,446	600,859	574,099	574,099	579,840	591,437
Personal	37,178	35,335	33,368	34,342	33,197	33,529	33,864	34,203
Oil & Gas (AS 43.56)	1,097,892	1,121,080	1,050,644	1,050,359	994,306	994,306	964,477	964,477
	<u>1,725,381</u>	<u>1,755,083</u>	<u>1,687,458</u>	<u>1,685,560</u>	<u>1,601,602</u>	<u>1,601,934</u>	<u>1,578,181</u>	<u>1,590,117</u>
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 117,923	\$ 119,645	\$ 111,034	\$ 115,533	\$ 114,820	\$ 114,820	\$ 115,968	\$ 118,287
Personal	7,415	7,428	5,550	7,400	5,917	5,970	6,023	6,078
Oil & Gas (AS 43.56)	219,578	224,216	199,622	210,338	198,861	198,861	192,895	192,895
Interest	421	388	272	272	272	277	283	289
Flat Tax	489	701	590	590	590	602	614	626
Motor Vehicle Tax	3,042	2,635	3,112	3,112	2,839	1,856	1,893	1,931
Total Property Taxes	<u>348,868</u>	<u>355,013</u>	<u>320,180</u>	<u>337,245</u>	<u>323,299</u>	<u>322,386</u>	<u>317,676</u>	<u>320,106</u>
Interest Earnings	14,883	15,253	5,840	5,840	6,035	4,618	4,253	3,788
Total Revenues	<u>363,751</u>	<u>370,266</u>	<u>326,020</u>	<u>343,085</u>	<u>329,334</u>	<u>327,004</u>	<u>321,929</u>	<u>323,894</u>
Total Revenues and Other Financing Sources	<u>363,751</u>	<u>370,266</u>	<u>326,020</u>	<u>343,085</u>	<u>329,334</u>	<u>327,004</u>	<u>321,929</u>	<u>323,894</u>
Expenditures:								
* Services	341,904	345,219	345,219	345,219	355,219	345,219	345,219	345,219
Capital Outlay	-	-	-	-	45,000	-	-	-
Total Expenditures	<u>341,904</u>	<u>345,219</u>	<u>345,219</u>	<u>345,219</u>	<u>400,219</u>	<u>345,219</u>	<u>345,219</u>	<u>345,219</u>
Change in fund balance	21,847	25,047	(19,199)	(2,134)	(70,885)	(18,215)	(23,290)	(21,325)
Beginning Fund Balance	257,011	278,858	303,905	303,905	301,771	230,886	212,671	189,381
Ending Fund Balance	<u>\$ 278,858</u>	<u>\$ 303,905</u>	<u>\$ 284,706</u>	<u>\$ 301,771</u>	<u>\$ 230,886</u>	<u>\$ 212,671</u>	<u>\$ 189,381</u>	<u>\$ 168,056</u>

* There has been a reclassification of revenue and expenditures related to the grant awarded to Nikiski Senior Inc. received under the Senior Citizens Grant Program, see page 144-145 for award information. This has no impact on the fund balance of the Service Area.

Nikiski Senior Service Area Revenues and Expenditures



Nikiski Senior Service Area Unrestricted Fund Balance



Department Function

Fund 280

Nikiski Senior Service Area

Dept 63190

Mission

To provide funding for programs and services which enhance the “aging in place” experience for all persons fifty-five and older.

Program Description

The Nikiski Senior Service Area provides meals, transportation, social services, state and area information, referral services, and programs for seniors in the service area.

Major Long Term Issues and Concerns

- Integrate into the long-range plan providing the needed level of services currently available to area seniors.
- Develop plans for providing services concurrently with increased community access to facilities.
- As our community changes, we are aware of the demographic changes and adapt accordingly.

FY2021 Accomplishments

The Service Area “Reimbursement Program” provides funding to the Village of Tyonek for meal delivery to the elders served Monday through Friday. As well as transportation to congregate meals. In the past 3 months 1,086 meals were served.

The Service Area provided funding to Nikiski Senior Services, Inc. which accomplished the following:

- Communicated with local Care Coordinators to discuss and develop expansion of Meals on Wheels Program.
- Developed better communication with other Senior Centers for joint programs.
- Provided exercise & movement classes.

- Expanded arts & crafts classes.
- Added drive through meals to service area seniors and community, as well as, continued M.O.W. program.
- Continued food pantry to service area seniors.
- Started mitigation planning to work with seniors in the building during COVID closure and for re-opening.
- Decreased staffing by 4 employees due to COVID closure.
- FY2021 was affected by NSC closure due to COVID Pandemic.

FY2022 New Initiatives

With the funding provided, the Nikiski Senior Services, Inc. plans the following:

- COVID-19 vaccine clinics for NSC Membership.
- NSC facility and staff preparation to re-open with CDC recommendations and mitigation plan in regards to COVID-19.
- Develop in-house transportation program for seniors in the area.
- Research development of in-house social services for the well-being of seniors.
- Construct a computer lab and implement computer classes for seniors.
- Develop remote delivery of services and activities for our senior membership.
- Research developing outdoor senior friendly activities, and develop an ADA outdoor recreation area.
- Free meals to benefit our low-income seniors during celebrations and holidays.
- Update and certify employees food workers cards and CPR.
- Re-design and enhance NSC website to be user friendly and reach more seniors in our community.

Performance Measures

Priority/Goal: Contain operational costs associated with increased senior participation. Meeting the needs of seniors’ increasing services through staffing and operational changes.

Measures:

DELIVERED MEALS	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Congregate and Home delivered meals	16,000	13,965	11,000	18,000
Miles driven for meals delivery	9,500	9,804	9,800	10,000

Priority/Goal: Retain nutritional value of delivered meals and costs associated with increased meals of 1 to 2 X daily and increased client participation. Containing food and employee costs while providing necessary nutritional values.

Measures:

FOOD COSTS	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Costs of Goods	\$150,965	\$171,935	\$105,000	\$175,000

**Kenai Peninsula Borough
Budget Detail**

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

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 341,904	\$ 345,219	\$ 345,219	\$ 345,219	\$ 345,219	\$ -	0.00%
43012 Audit Services	-	-	-	-	10,000	10,000	-
Total: Services	341,904	345,219	345,219	345,219	355,219	10,000	2.90%
Capital Outlay							
48310 Vehicles	-	-	-	-	45,000	45,000	-
Total: Capital Outlay	-	-	-	-	45,000	45,000	-
Department Total	\$ 341,904	\$ 345,219	\$ 345,219	\$ 345,219	\$ 400,219	\$ 55,000	15.93%

Line-Item Explanations

43011 Contractual Services. Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objectives of the service area (\$320,219) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

43012 Audit Services. Due diligence audit services for Service Area and grants provided to Nikiski Senior Services, Inc.

48310 Vehicles. Purchase vehicle to provide Meals on Wheels program to senior citizens within the Nikiski Seniors Service Area (\$45,000).

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Solid Waste Fund

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

Solid Waste Fund – this fund was established to account for activities of the borough's solid waste program. This program was being accounted for as a special revenue fund because less than 10% of its revenues come from user fees, 90% of its revenues are transferred from the Borough's General Fund. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will continue to be shown in the special revenue fund section for budgetary purposes.

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Kenai Peninsula Borough Solid Waste Fund

Mission:

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

Division Functions:

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

The Solid Waste fund is made up of 5 divisions as follows; Administration; Central Peninsula Landfill; Seward Transfer Facility; Homer Transfer Facility; and Landfills, Hauling and Waste Program.

Solid Waste Administration – this division provides for the planning, design, development and operations of the solid waste facilities. This division is responsible for ensuring waste is managed in accordance with the Borough Code and state and federal requirements. This division also plans for the closure and post-closure requirements of borough landfills.

Central Peninsula Landfill – this division’s mission is to collect and dispose of waste, recycle to reduce waste requiring burial and to provide hazardous materials disposal. This facility is located in Soldotna.

Seward Transfer Facility – this division’s mission is to collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Homer Transfer Facility – this division’s mission is to collect and transfer solid waste generated in the Southern Peninsula to the Central Peninsula Landfill for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring transport or burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Landfills, Hauling and Waste Program – this division is responsible to collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal. To provide integrated solid waste programs including the development, operations and maintenance of landfills in remote areas of the borough, eight waste drop box/transfer sites, 13 mobile recyclable collection stations, hazardous waste collection program, solid waste environmental monitoring and litter program. These programs are all contracted out.

Key Measures

	FY2019 <u>Actual</u>	FY2020 <u>Actual</u>	FY2021 <u>Projected</u>	FY2022 <u>Proposed</u>
Staffing History	15.50	15.50	15.50	16.0
Summary for All Areas: (Tons)	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Estimated</u>
Asbestos	275	70	60	60
Construction Debris	28,025	29,835	32,500	32,600
Mixed Solid Waste	42,860	43,365	44,180	44,620
Recycle	<u>3,000</u>	<u>2,530</u>	<u>2,600</u>	<u>2,695</u>
Total All Waste	74,160	75,800	79,340	79,975
Hazardous Waste (drums/boxes)	563	398	565	620
Used Oil Energy Recovery (gal)	17,308	18,671	18,385	18,500

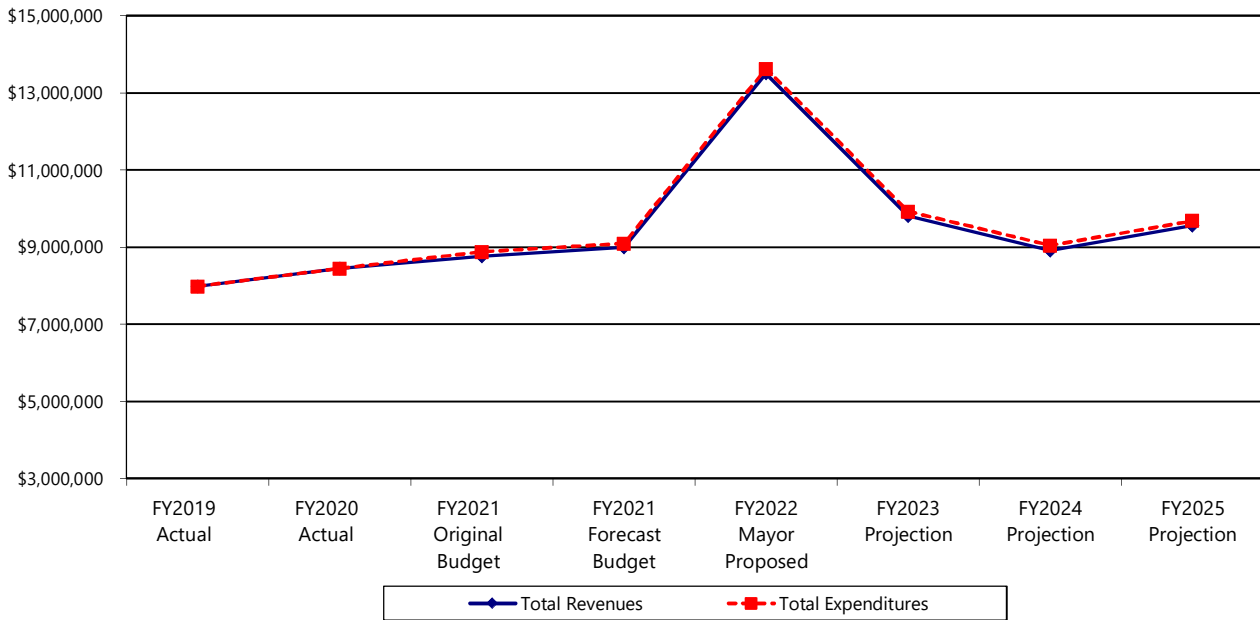
Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
State Revenues	\$ 64,648	\$ 81,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	1,884	2,550	2,000	2,000	2,000	2,000	2,000	2,000
Other Revenue	610,014	574,889	800,000	800,000	800,000	816,000	832,320	848,966
Total Revenues	676,546	658,466	802,000	802,000	802,000	818,000	834,320	850,966
Operating Transfers From:								
General Fund	7,306,501	7,790,207	7,962,312	8,186,944	12,704,857	8,987,657	8,083,654	8,704,742
Total Operating Transfers	7,306,501	7,790,207	7,962,312	8,186,944	12,704,857	8,987,657	8,083,654	8,704,742
Total Revenues and Operating Transfers	7,983,047	8,448,673	8,764,312	8,988,944	13,506,857	9,805,657	8,917,974	9,555,708
Expenditures:								
Personnel	1,965,533	2,028,013	2,113,499	2,113,499	2,172,715	2,216,169	2,271,573	2,339,720
Supplies	344,989	319,630	375,237	375,237	440,950	449,769	458,764	467,939
Services	4,487,434	4,754,124	5,048,075	5,377,707	5,523,466	5,523,466	5,633,935	5,746,614
Capital Outlay	19,841	33,406	26,196	26,196	28,460	29,029	29,610	30,202
Total Expenditures	6,817,797	7,135,173	7,563,007	7,892,639	8,165,591	8,218,433	8,393,882	8,584,475
Operating Transfers To:								
Debt Service Fund - Solid Waste	1,065,250	1,063,500	1,064,750	1,064,750	1,063,750	1,060,500	-	600,000
Capital Projects Fund - Solid Waste	100,000	250,000	250,000	145,000	4,400,000	650,000	650,000	500,000
Total Operating Transfers	1,165,250	1,313,500	1,314,750	1,209,750	5,463,750	1,710,500	650,000	1,100,000
Total Expenditures and Operating Transfers	7,983,047	8,448,673	8,877,757	9,102,389	13,629,341	9,928,933	9,043,882	9,684,475
Net Results From Operations	-	-	(113,445)	(113,445)	(122,484)	(123,276)	(125,908)	(128,767)
Projected Lapse	-	-	113,445	113,445	122,484	123,276	125,908	128,767
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

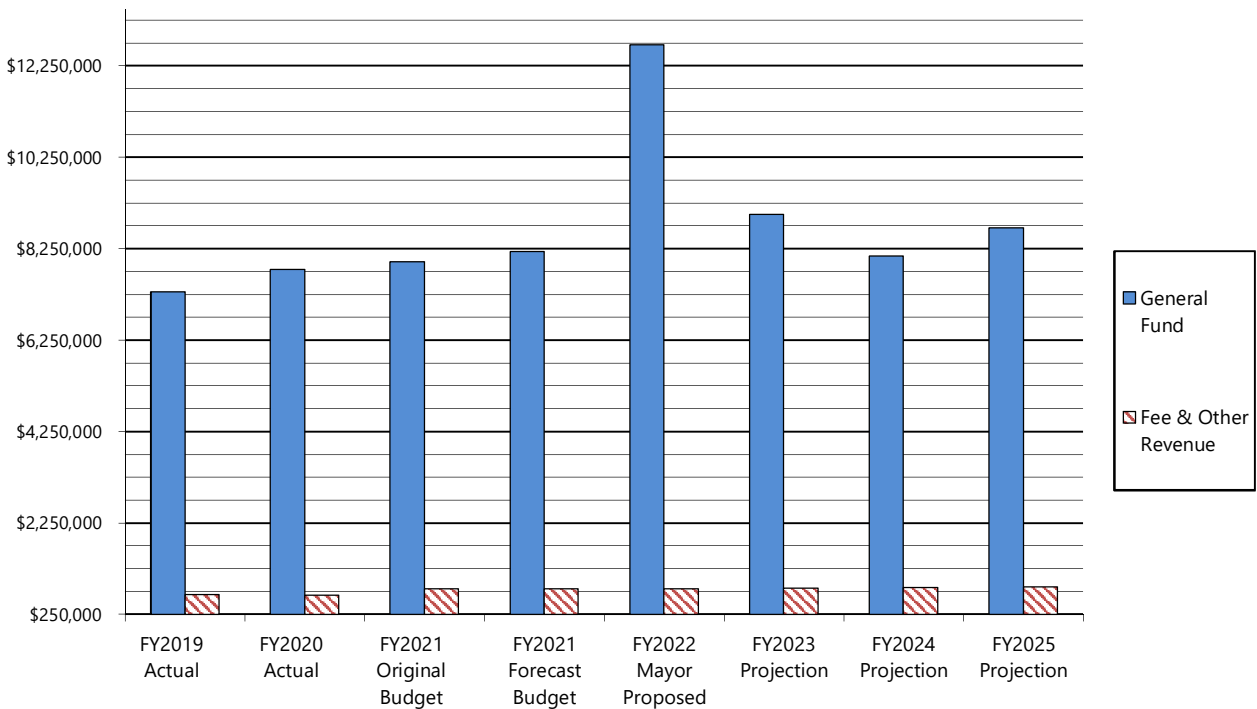
Mill Rate Equivalency for Operating Transfer from the General Fund	0.89	0.92	0.94	0.97	1.49	1.05	0.94	1.00
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This fund was established to account for activities of the Borough's solid waste program and is included in the Borough's General Fund for financial statement purposes to comply with Governmental Accounting Standards Board pronouncements. On average, less than 7% of revenues needed to fund the solid waste program are generated by user fees, the balance is paid for by the Borough's General Fund.

Solid Waste Revenues and Expenditures



Solid Waste Where The Money Comes From



Mill Rate Equivalency for Operating Transfer from the General Fund

FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Proposed	FY2023 Projection	FY2024 Projection	FY2025 Projection
.89	.92	.94	.97	1.49	1.05	.94	1.00

Department Function
Fund 290
Dept 32010
Solid Waste Fund
Administration

Program Description:

Plan, design, develop, and operate solid waste facilities and programs to ensure waste is managed in accordance with the Borough Code and with state and federal requirements. Provide an integrated solid waste program, including development, operations, and maintenance of five landfills, two inert waste monofill/landfills, one lined landfill/baling facility, five transfer facilities, eight waste drop-box/transfer sites, recycling and hazardous waste collection stations, environmental monitoring, and litter programs. Ensure feasible and cost-effective waste management and compliance with regulatory requirements. Plan for closure and post-closure requirements for all Borough landfills.

Major Long Term Issues and Concerns:

Maintaining adequate fund in the closure post closure liability account to support future regulatory requirements.

FY2021 Accomplishments:

- No loss time accidents.
- Revised Solid Waste Ordinance and rate schedule.
- Initiated South Peninsula inert waste management plan, including future monofill landfill locations.

FY2022 New Initiatives:

- No loss time accidents.
- Central Peninsula Landfill Master Plan and Leachate Management Evaluation Improvements and Design.
- Waste Drop box/transfer site surveillance improvements.
-

Performance Measures

Priority/Goal: Provide disposal capacity for solid waste generated within the Borough in an environmentally sound and cost-effective manner.

Objective: 1. Assess the amount of disposal capacity available at existing KPB landfills.
2. When available disposal capacity equals ten years or less, initiate actions to arrange for sufficient capacity to accommodate present and projected KPB needs.

Measure: Input received from tonnage reports, etc.

Tool: Landfill capacity surveys, tonnage reports, Design Basis Report

Frequency: Annual, Tri-annual

Landfill	2022 Projected available airspace remaining	2023 Projected available airspace remaining	2024 Projected available airspace remaining
Central Peninsula	25 years	24 years	23 years

Measure:

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing History	5	5	5	5

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32010 - Solid Waste Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 350,009	\$ 344,116	\$ 398,558	\$ 398,558	\$ 394,744	\$ (3,814)	-0.96%
40120 Temporary Wages	1,080	1,050	1,200	1,200	1,200	-	0.00%
40130 Overtime Wages	649	825	4,881	4,881	7,305	2,424	49.66%
40210 FICA	29,465	31,249	35,704	35,704	35,680	(24)	-0.07%
40221 PERS	105,639	106,262	90,374	90,374	90,112	(262)	-0.29%
40321 Health Insurance	106,012	109,947	126,250	126,250	132,500	6,250	4.95%
40322 Life Insurance	572	491	1,056	1,056	968	(88)	-8.33%
40410 Leave	54,422	44,079	51,132	51,132	48,410	(2,722)	-5.32%
40511 Other Benefits	213	315	-	-	-	-	-
Total: Personnel	648,061	638,334	709,155	709,155	710,919	1,764	0.25%
Supplies							
42210 Operating Supplies	2,842	1,919	3,000	3,000	3,000	-	0.00%
42230 Fuel, Oils and Lubricants	2,989	2,056	3,500	3,500	3,500	-	0.00%
42250 Uniforms	-	-	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	103	-	250	250	250	-	0.00%
42360 Vehicle Repair Supplies	162	609	350	350	350	-	0.00%
42410 Small Tools & Equipment	-	551	-	-	-	-	-
Total: Supplies	6,096	5,135	7,300	7,300	7,300	-	0.00%
Services							
43011 Contractual Services	6,534	4,669	8,700	158,332	8,700	-	0.00%
43019 Software Licensing	47	56	55	55	55	-	0.00%
43110 Communications	9,630	9,470	8,560	8,560	8,560	-	0.00%
43140 Postage and Freight	697	821	905	905	905	-	0.00%
43210 Transportation/Subsistence	1,589	5,187	3,000	3,000	7,005	4,005	133.50%
43220 Car Allowance	3,600	4,301	3,600	3,600	7,200	3,600	100.00%
43260 Training	50	349	1,600	1,600	1,600	-	0.00%
43310 Advertising	-	106	200	200	200	-	0.00%
43510 Insurance Premium	4,080	4,080	4,080	4,080	2,376	(1,704)	-41.76%
43600 Project Management	-	-	4,000	4,000	4,000	-	0.00%
43610 Utilities	3,523	3,553	3,851	3,851	3,851	-	0.00%
43720 Equipment Maintenance	700	525	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	124	367	400	400	400	-	0.00%
43780 Building/Grounds Maintenance	457	-	1,253	1,253	1,253	-	0.00%
43920 Dues and Subscriptions	970	1,031	825	825	825	-	0.00%
Total: Services	32,001	34,515	43,029	192,661	48,930	5,901	13.71%
Capital Outlay							
48710 Minor Office Equipment	1,278	1,609	1,762	1,762	-	(1,762)	-100.00%
48720 Minor Office Furniture	-	-	-	-	500	500	-
49311 Design Services	-	1,200	-	-	-	-	-
Total: Capital Outlay	1,278	2,809	1,762	1,762	500	(1,262)	-71.62%
Transfers							
50340 Solid Waste Debt Service	1,065,250	1,063,500	1,064,750	1,064,750	1,063,750	(1,000)	-0.09%
50411 Solid Waste Capital Projects	100,000	250,000	250,000	145,000	4,400,000	4,150,000	1660.00%
Total: Transfers	1,165,250	1,313,500	1,314,750	1,209,750	5,463,750	4,149,000	315.57%
Department Total	\$ 1,852,686	\$ 1,994,293	\$ 2,075,996	\$ 2,120,628	\$ 6,231,399	\$ 4,155,403	200.16%

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32010 - Solid Waste Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes Solid Waste Director, Contract Administrator, Administrative Assistant-Contract Administrator, Environmental Program Manager, and a Secretary.

43011 Contractual Services. Fund potential environmental and regulatory issues (\$5,000); SWD portion of Poppy Lane office custodial services (\$3,700).

43210 Transportation Subsistence. Increased storm water management training and for the environmental program manager's continued partnering efforts with the Alaska Native Tribal Health Consortium, for the environment conference (Anchorage or instate) and ADEC regulatory/permit meetings.

43260 Training. Professional development training; EPA ground water unified guidance, storm water regulations, SWANA certification (\$1,600).

43600 Project Management Funding required to support KPB Project Managers effort to develop capital construction costs (\$4,000).

48720 Minor Office Equipment. Replace broken office chair (\$500).

For capital projects information on this department - See the Capital Projects Section - Pages 350, 352-353, 360, & 385-390.

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Fund 290 Dept 32122	Department Function Solid Waste Fund Central Peninsula Landfill
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Program Description:
To collect and dispose of waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal.

- Major Long Term Issues and Concerns:**
- Implementation of the master plan for the current landfill and adjacent Solid Waste designated borough properties.
 - Maintaining staffing levels to support landfill growth and increasing regulatory requirements.
 - Leachate management construction and implementation.
 - Cell 1 closure construction. Construction anticipated in FY2025
 - Cell 4 design and construction, anticipated construction in FY2026 and to be funded with GO Bonds.
 - Bailer replacement plan.

- FY2021 Accomplishments:**
- No loss time accidents.
 - Excavated 48,000 yards of Phase III inert waste cell.
 - Reestablish Cell 1&2 slopes creating additional air space.
 - Install 2000-ft of landfill gas collection piping.
 - Managed bark beetle infestation woody debris.
 - Reestablished settled exterior slopes from waste decomposition on Cell 1 gaining additional air space.

- FY2022 New Initiatives:**
- No loss time accidents.
 - Manage bark beetle infestation woody debris.
 - Leachate management evaluation and design improvement.
 - Master Plan for Landfill and adjacent properties.

Performance Measures

Priority/Goal: Manage and operate the Central Peninsula Landfill in a manner that protects public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.

Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

Objective:

1. Monitor and manage leachate, groundwater, and landfill gas.
2. Monitor and manage the closed landfill cap, slopes and surface vegetation.

Measure: ADEC site inspection report.

ADEC Annual Site Inspection Maximum Score	Benchmark	FY2019 435	FY2020 435	FY2021 435	FY2022 435
Annual Site Inspection Score	90% – 100%	429/435 – 98.6%	No Inspection	>90%	>90%

Priority/Goal: Maintain an efficient and well-run solid waste facility.

Goal: Ensure effective operation of public facility.

Objective: Provide necessary personnel to maintain a well-run operation

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Proposed
Staffing History	10.5	10.5	10.5	11

Department Function

Fund 290

Solid Waste Fund

Dept 32122

Central Peninsula Landfill - Continued

Key Measures

	FY2019 Actual		FY2020 Actual		FY2021 Projected		FY2022 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	159,534	57,426	171,470	59,419	165,600	60,760	165,600	61,000
Hazardous Waste (drums/boxes)		357		292		350		350
Used Oil Energy Recovery (gal)		5,372		5,543		5,500		5,500
Leachate Generated (gal)		3,343,376		2,973,788		3,500,000		3,500,000

Major Materials Accepted (% of total tonnage)

	FY2019 Actual		FY2020 Actual		FY2021 Projected		FY2022 Estimated	
	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	41,532	71.9%	42,032	70.0%	43,610	71.6%	44,000	71.1%
Construction Debris	14,872	25.7%	16,657	27.8%	16,000	26.3%	16,000	26.1%
Recycle	1,115	1.9%	1,226	2.0%	1,150	1.9%	1,200	2.0%
Asbestos	274	0.5%	66	0.01%	150	<1.0%	150	<1.0%
Total	57,793		59,981		60,910		61,350	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 598,991	\$ 625,324	\$ 688,191	\$ 688,191	\$ 699,548	\$ 11,357	1.65%
40120 Temporary Wages	64,068	60,415	62,400	62,400	88,740	26,340	42.21%
40130 Overtime Wages	45,978	48,861	46,388	46,388	64,821	18,433	39.74%
40210 FICA	60,506	61,061	70,000	70,000	73,749	3,749	5.36%
40221 PERS	188,863	216,546	166,872	166,872	173,521	6,649	3.98%
40321 Health Insurance	249,557	261,953	265,125	265,125	265,000	(125)	-0.05%
40322 Life Insurance	1,058	961	1,729	1,729	1,760	31	1.79%
40410 Leave	105,281	110,899	94,119	94,119	86,577	(7,542)	-8.01%
40511 Other Benefits	2,659	3,429	1,440	1,440	-	(1,440)	-100.00%
Total: Personnel	1,316,961	1,389,449	1,396,264	1,396,264	1,453,716	57,452	4.11%
Supplies							
42210 Operating Supplies	61,375	51,532	52,250	52,250	64,250	12,000	22.97%
42230 Fuel, Oils and Lubricants	134,418	112,282	128,037	128,037	125,000	(3,037)	-2.37%
42250 Uniforms	2,572	2,113	4,000	4,000	3,500	(500)	-12.50%
42310 Repair/Maintenance Supplies	83,605	59,521	100,000	100,000	77,000	(23,000)	-23.00%
42360 Motor Vehicle Repair Supplies	16,123	54,140	32,250	32,250	55,250	23,000	71.32%
42410 Small Tools & Equipment	6,954	8,382	5,000	5,000	5,000	-	0.00%
Total: Supplies	305,047	287,970	321,537	321,537	330,000	8,463	2.63%
Services							
43011 Contractual Services	57,925	169,168	182,875	222,875	208,425	25,550	13.97%
43014 Physical Examinations	1,547	1,615	2,800	2,800	2,800	-	0.00%
43015 Water/Air Sample Testing	34,604	33,792	45,416	45,416	47,210	1,794	3.95%
43019 Software Licensing	2,806	2,869	3,000	3,000	3,200	200	6.67%
43095 SW Closure/Post Closure	538,126	519,149	568,928	568,928	547,812	(21,116)	-3.71%
43110 Communications	1,892	1,937	2,500	2,500	2,500	-	0.00%
43140 Postage and Freight	603	453	850	850	850	-	0.00%
43210 Transportation/Subsistence	1,633	1,375	1,500	1,500	1,500	-	0.00%
43260 Training	-	250	1,000	1,000	3,750	2,750	275.00%
43310 Advertising	-	489	-	-	-	-	-
43410 Printing	-	-	250	250	250	-	0.00%
43510 Insurance Premium	79,588	85,238	93,637	93,637	104,973	11,336	12.11%
43600 Project Management	-	-	2,500	2,500	2,000	(500)	-20.00%
43610 Utilities	384,834	436,058	380,000	380,000	480,000	100,000	26.32%
43750 Vehicle Maintenance	22,723	20,308	15,000	15,000	15,000	-	0.00%
43780 Buildings/Grounds Maintenance	24,545	36,921	37,500	37,500	51,500	14,000	37.33%
43810 Rents and Operating Leases	5,869	5,555	1,000	1,000	15,000	14,000	1400.00%
43812 Equipment Replacement Pymt.	107,588	219,199	204,700	204,700	212,020	7,320	3.58%
43920 Dues and Subscriptions	800	1,868	1,200	1,200	1,850	650	54.17%
Total: Services	1,265,083	1,536,244	1,544,656	1,584,656	1,700,640	155,984	10.10%
Capital Outlay							
48311 Machinery & Equipment	-	10,771	-	-	-	-	-
48710 Minor Office Equipment	1,538	2,801	4,838	4,838	10,200	5,362	110.83%
49433 Plan Reviews	10,770	10,770	11,819	11,819	10,770	(1,049)	-8.88%
Total: Capital Outlay	12,308	24,342	16,657	16,657	20,970	4,313	25.89%
Department Total	\$ 2,899,399	\$ 3,238,005	\$ 3,279,114	\$ 3,319,114	\$ 3,505,326	\$ 226,212	6.82%

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Landfill Manager, Lead Landfill Operator, 2 Landfill Operator II, 2 Landfill Operator I, 1 Landfill Operator/General Maintenance Mechanic, 1 Landfill Operator/Mechanic, 2 Landfill laborer/operator, and 1 Scale Attendant Clerk.

Added 1/2 FTE Landfill Operator

42210 Operating Supplies. Purchase of antifoaming agent related to leachate evaporator operations (\$40,250), miscellaneous items and supplies (\$24,000).

42310 Repair/Maintenance Supplies. Parts and supplies for maintaining operational equipment, thermal evaporator and leachate management operations, baler operations, waste oil heater, dumpster repairs, plumbing and electrical systems (\$62,000), repair supplies including welding, painting, building supplies (\$15,000).

42360 Motor Vehicle Repair Supplies. Parts and supplies for maintaining heavy equipment, rolling stock (\$27,250), foam-filled tire replacement for Wheeled Loader (\$28,000).

43011 Contractual Services. Bark beetle infestation woody debris management (\$120,000), mixed paper recycling fee (\$5,700), recycle hauling (\$2,800), maintenance, and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, SWPPP analysis, baler, and rolling stock (\$37,215), truck scale recertification and repair (\$8,000), professional services for ADEC annual geotechnical stability analysis of waste mass (\$8,500); lined cell topographic capacity survey (\$7,000), storm water sampling analysis (\$3,360), leachate sampling analysis (\$2,100), new employee HR screening (\$1,000), engineering/consulting services (\$6,250), monitoring equipment maintenance (\$1,500), and asbestos assessment for obsolete building prior to demolition (\$5,000).

43015 Water/Air Sample Testing. Needed to comply with ADEC mandated ground water sampling requirements (\$35,660), leachate sampling (\$2,200), storm water (\$4,350), and special waste (\$5,000).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (\$547,812).

43600 Project Management Funding required to support KPB Project Managers effort to develop capital construction costs (\$2,000).

43610 Utilities. Energy needs associated with the anticipated evaporation of approximately 3,500,000 gallons and facility utilities (\$480,000).

43750 Vehicle Maintenance Trouble shooting and repair of heavy equipment and rolling stock (\$15,000).

43780 Building/Grounds Maintenance. Road maintenance (\$2,500), fire suppression system / fire alarm / security cameras / lighting / HVAC maintenance/ Standby Generator maintenance & repair (\$14,000), overhead door maintenance (\$24,000), and miscellaneous facility maintenance (\$11,000).

48710 Minor Office Equipment. Replace failing radio communications equipment (\$4,500), portable Generator for field pump operation and electrofusion equipment (\$4,500), and replace computer (\$1,200).

49433 Plan Reviews. ADEC permitting and plan review fees (\$10,770).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2021 Estimated</u>	<u>FY2022 Projected</u>	<u>Projected Payments FY2023-2025</u>
Loader	\$ 140,626	\$ 32,349	\$ 32,349	\$ 97,045
Excavator	109,866	19,614	19,614	58,842
Komatsu wheel loader	71,027	15,428	15,428	46,284
1/2 ton pickup	8,214	4,107	4,107	-
2016 Pickup, 4x4 3/4 ton ext cab (trsf)	4,058	4,058	4,058	-
FY2020 Roll-off Truck	15,607	15,607	15,607	46,821
FY2020 Wheeled scrapper	107,237	113,537	100,747	302,241
FY2022 Dozer	-	-	20,110	60,330
Total	<u>\$ 456,635</u>	<u>\$ 204,700</u>	<u>\$ 212,020</u>	<u>\$ 611,563</u>

Department Function
Fund 290
Dept 32150
Solid Waste Fund
Seward Transfer Facility

Program Description:

To collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill in Soldotna for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. The operations of this site are outsourced to a private contractor.

Major Long Term Issues and Concerns:

- Flooding / road maintenance issues with Dimond Blvd., the access road to the transfer facility.
- Replacement of fire suppression system in Transfer Facility

FY2021 Accomplishments:

- No cost cover material acquisition from Japanese Creek.
- Work with Army Corps of Engineers City of Seward and Flood Service Area on Japanese Creek flooding issue.
- Public Outreach, including waste reduction techniques.
- Restrictions to improper salvaging.

FY2022 New Initiatives:

- Continue efforts to support Army Corps of Engineers, City of Seward and Flood Service Area on Japanese Creek flooding issue.
- No cost cover material acquisition from Japanese Creek.
- Support initiative for reuse and recycling opportunities.
- Miscellaneous facility repairs including worn tipping floor due to normal wear and tear, fencing repairs, and Diamond Blvd repairs and maintenance.

Performance Measures

Priority/Goal: Provide appropriate service to the Eastern Peninsula in the area of solid waste management.
Objective: Manage the Eastern Peninsula solid waste operations including, but not limited to, providing the following services:
 1. Four (4) Hazardous Waste Collection days per year.
 2. Containers for recyclables and special collections.
 3. Collection of batteries for recycling.

Measures:

Key Measures								
	FY2019		FY2020		FY2021		FY2022	
	Actual		Actual		Projected		Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	258	4,553	264	4,253	250	4,150	265	4,350
Recycle	n/a	886	n/a	713	n/a	655	n/a	700
Total	258	5,439	264	4,966	250	4,805	265	5,050
Hazardous Waste (drums/boxes)	68		35		70		65	
Used Oil Energy Recovery (gal)	453		884		460		470	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32150 - Seward Transfer Facility

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40210 FICA	\$ 7	\$ 7	\$ -	\$ -	\$ -	-	-
40221 PERS	27	31	-	-	-	-	-
40321 Health Insurance	36	44	-	-	-	-	-
Total: Personnel	70	82	-	-	-	-	-
Supplies							
42020 Signage Supplies	271	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	-	-	250	250	250	-	0.00%
42310 Repair/Maintenance Supplies	1,848	573	2,000	2,000	2,000	-	0.00%
42410 Small Tools & Equipment	-	199	500	500	500	-	0.00%
Total: Supplies	2,119	772	3,750	3,750	3,750	-	0.00%
Services							
43011 Contractual Services	503,863	578,248	538,900	613,900	544,850	5,950	1.10%
43015 Water/Air Sample Testing	8,292	7,864	8,880	8,880	10,300	1,420	15.99%
43019 Software Licensing	-	-	332	332	332	-	0.00%
43095 SW Closure/Post Closure	49,562	45,924	56,268	56,268	48,217	(8,051)	-14.31%
43110 Communications	664	623	690	690	690	-	0.00%
43140 Postage and Freight	-	7	100	100	100	-	0.00%
43210 Transportation/Subsistence	97	105	500	500	400	(100)	-20.00%
43310 Advertising	-	-	1,000	1,000	600	(400)	-40.00%
43410 Printing	160	251	200	200	200	-	0.00%
43510 Insurance Premium	3,003	4,528	4,717	4,717	5,620	903	19.14%
43610 Utilities	4,901	4,623	6,000	6,000	5,000	(1,000)	-16.67%
43780 Buildings/Grounds Maintenance	9,564	6,177	28,000	28,000	38,000	10,000	35.71%
Total: Services	580,106	648,350	645,587	720,587	654,309	8,722	1.35%
Capital Outlay							
49433 Plan Reviews	2,225	2,225	2,225	2,225	2,225	-	0.00%
Total: Capital Outlay	2,225	2,225	2,225	2,225	2,225	-	0.00%
Department Total	\$ 584,520	\$ 651,429	\$ 651,562	\$ 726,562	\$ 660,284	\$ 8,722	1.34%

Line-Item Explanations

42020 Signage Supplies. To support enhanced public outreach programs (\$1,000).

43011 Contractual Services. Increase to support contractual CPI obligations. contract O&M (\$527,875), additional services /transport recycle container from Harbor (\$2,110), facility wastewater disposal (\$8,000), boiler certification (\$165), signs (\$1,200), fire system monitor (\$500), and monofill permit renewal engineer certification (\$5,000).

43015 Water / Air Sample Testing. Water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements (\$10,300).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$48,217).

43780 Building / Grounds Maintenance. Dimond Blvd road maintenance and repair (\$10,000), fire system/security camera maintenance (\$5,000), miscellaneous facility maintenance (\$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.
- Acquisition of cover material.
- Increase volume survey frequency and refine prediction of remaining air space in monofill.

FY2021 Accomplishments:

- Permitted the new Stormwater Permit for the facility and implemented the stormwater monitoring and reporting program.
- Re-bid the Operations and Maintenance Contract.
- Restricted improper salvaging in accordance to ADEC rules.
- Initiated South Peninsula Inert Waste Management Study.

FY2022 New Initiatives:

- Complete Phase II Closure Project.
- Expand alternate cover techniques and material sources.
- Complete South Peninsula Inert Waste Management Study.

Performance Measures

Priority/Goal: Manage and operate the Homer Landfill in a manner that protects the public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.

Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.

- Objective:**
1. Continue to monitor and manage leachate, groundwater, and landfill gases.
 2. Continue to monitor and manage slopes and subsurface vegetation.

Measures:

Key Measures								
	FY2019 Actual		FY2020 Actual		FY2021 Projected		FY2022 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	330	8,264	345	8,266	385	8,310	375	8,335
Recycle	n/a	991	n/a	585	n/a	625	n/a	675
Total	330	9,255	345	8,851	385	8,935	375	9,010
Hazardous Waste (drums/boxes)	122		57		124		120	
Used Oil Energy Recovery (gal)	3,232		3,123		3,150		3,200	

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32310 - Homer Transfer Facility

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40210 FICA	\$ 29	\$ 11	\$ -	\$ -	\$ -	-	-
40221 PERS	115	48	-	-	-	-	-
40321 Health Insurance	128	66	-	-	-	-	-
40322 Life Insurance	(1)	-	-	-	-	-	-
Total: Personnel	271	125	-	-	-	-	-
Supplies							
42020 Signage Supplies	-	96	250	250	250	-	0.00%
42210 Operating Supplies	20,850	20,581	22,050	22,050	27,000	4,950	22.45%
42230 Fuel, Oils and Lubricants	-	425	1,000	1,000	1,000	-	0.00%
42310 Repair/Maintenance Supplies	56	1,755	5,000	5,000	55,000	50,000	1000.00%
42410 Small Tools & Equipment	-	-	100	100	-	(100)	-100.00%
Total: Supplies	20,906	22,857	28,400	28,400	83,250	54,850	193.13%
Services							
43011 Contractual Services	555,746	597,172	608,730	613,730	778,928	170,198	27.96%
43015 Water/Air Sample Testing	27,715	28,113	33,102	33,102	38,386	5,284	15.96%
43019 Software Licensing	1,769	1,813	1,875	1,875	2,160	285	15.20%
43095 SW Closure/Post Closure	203,264	175,992	212,042	212,042	183,931	(28,111)	-13.26%
43110 Communications	3,651	3,634	4,000	4,000	4,000	-	0.00%
43140 Postage and Freight	-	-	100	100	350	250	250.00%
43210 Transportation/Subsistence	420	165	1,500	1,500	4,252	2,752	183.47%
43220 Car Allowance	140	-	-	-	-	-	-
43310 Advertising	-	-	1,000	1,000	1,000	-	0.00%
43410 Printing	318	-	200	200	200	-	0.00%
43510 Insurance Premium	14,494	19,050	19,968	19,968	27,898	7,930	39.71%
43610 Utilities	71,526	71,370	67,000	67,000	71,000	4,000	5.97%
43750 Vehicle Maintenance	-	155	500	500	500	-	0.00%
43780 Buildings/Grounds Maintenance	7,823	5,597	13,000	13,000	44,000	31,000	238.46%
43810 Rents and Operating Leases	125	125	500	500	500	-	0.00%
Total: Services	886,991	903,186	963,517	968,517	1,157,105	193,588	20.09%
Capital Outlay							
48710 Minor Office Equipment	-	-	1,522	1,522	-	(1,522)	-100.00%
49433 Plan Reviews	2,780	2,780	2,780	2,780	3,515	735	26.44%
Total: Capital Outlay	2,780	2,780	4,302	4,302	3,515	(787)	-18.29%
Department Total	\$ 910,948	\$ 928,948	\$ 996,219	\$ 1,001,219	\$ 1,243,870	\$ 247,651	24.86%

Line-Item Explanations

42210 Operating Supplies. Increased due to stormwater management supplies in FY2022 of (\$5,000), miscellaneous supplies (\$2,000), and acquisition of cover material for inert waste cell operations (\$20,000).

42310 Repair/Maintenance Supplies. Increased to cover supplies needed to provide required contractual maintenance at site (\$50,000).

43011 Contractual Services. Increase required and inert waste study (\$100,100), contractual obligation and stormwater management contract O&M (\$655,018) Additional services (\$5,000), stormwater management (\$11,200), scale PM (\$5,000), facility wastewater disposal (\$1,500), Alaska state fire suppression cert (\$500), Alaska boiler cert (\$400), and scale certification (\$210).

43015 Water / Air Sample Testing. Needed to support wastewater, stormwater, groundwater and air sampling/testing required to comply with EPA and DEC guidelines (\$38,365).

43019 Software Licensing. Required annual technical support relating to weigh system software (\$1,500) and security camera licensing (\$660).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$183,931).

43210 Transportation/Subsistence. Increase for in-house storm water management and travel for contract administrator to attend meetings or conduct site inspections.

43780 Building / Grounds Maintenance. Baler building lighting upgrade (\$5,000), miscellaneous building maintenance, fire suppression system, fire alarm system, surveillance system and emergency generator maintenance (\$8,000), and Bailer Building overhead door replacement (\$31,000).

Department Function

Fund 290

Solid Waste Fund

Dept 32570

Landfills, Hauling and Waste Programs

Program Description

Collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. Provide an integrated solid waste program, including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, Sterling); 13 mobile recyclable collection stations; hazardous waste and used oil collection programs; solid waste environmental monitoring; and litter program.

Major Long Term Issues and Concerns:

- Unattended sites and associated risks.
- Long-term solid waste management in communities where the Borough does not own property for landfill development.
- Track progress of Alaska DOT road and airport project between Port Graham and Nanwalek and identify suitable site for joint landfill.

FY2021 Accomplishments:

- Awarded Area 1 & Area 2 Unmanned Transfer sites hauling contracts.
- Expanded and construct the Funny River Transfer Site that is uniform in design and functionality as other KPB Transfer Sites.

FY2022 New Initiatives:

- Acquisition difficult to source cover material at the Rocky Ridge Landfill.
- Advance proposed expansion of the Port Graham Landfill.
- Expand Beluga Landfill footprint to allow for expanded development of landfill.
- Improve remote monitoring and surveillance of Unmanned Transfer Sites.

Performance Measures

Priority/Goal: The Borough recognizes disposal of hazardous waste is critical to sound solid waste management.

Goal: Maximize collection and disposal of household hazardous waste.

- Objective:**
1. Provide and promote 16 hazardous waste collection events.
 2. Develop a public education program intent on teaching hazardous waste reduction techniques. These public education programs can be tied into the actual collection events.

Measures:

Hazardous Waste Collection Events	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Central Peninsula Landfill	7	6	7	7
Homer Landfill	4	3	4	4
Seward Transfer Facility	4	3	4	4
Seldovia	1	1	1	1
Educational events	10	10	10	10

Department Function

Fund 290

Solid Waste Fund

Dept 32570

Landfills, Hauling and Waste Programs - Continued

Key Measures

	FY2019 Actual		FY2020 Actual		FY2021 Projected		FY2022 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
<u>Hauling Area 1</u>								
Mixed solid waste total	1,790	3,578	1,837	3,601	1,915	3,725	1,900	3,700
Recycle total	174	142	156	117	130	125	150	135
<u>Hauling Area 2</u>								
Mixed solid waste total	1,170	2,698	1,192	2,680	1,200	2,700	1,200	2,700
Recycle total	152	128	157	136	160	140	160	140
<u>Transfer Facilities</u>								
Mixed solid waste total	833	5,344	808	5,686	865	5,900	840	5,600
Construction debris total	1,026	2,539	1,072	2,591	1,085	2,600	1,040	2,550
Recycle total	184	220	196	219	200	225	195	240
Used oil energy recovery total gallons		8,251		9,121		9,275		9,325
<u>Miscellaneous Landfills</u>								
Mixed solid waste total		1,325		1,325		1,325		1,325
Hazardous waste total drums/boxes		16		14		22		19

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32570 - Landfills, Hauling, and Waste Programs

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 40	\$ -	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	-	-	4,500	4,500	7,506	3,006	66.80%
40130 Overtime Wages	-	-	3,006	3,006	-	(3,006)	-100.00%
40210 FICA	16	2	574	574	574	-	0.00%
40221 PERS	51	9	-	-	-	-	-
40321 Health Insurance	63	12	-	-	-	-	-
Total: Personnel	170	23	8,080	8,080	8,080	-	0.00%
Supplies							
42020 Signage Supplies	77	-	100	100	5,000	4,900	4900.00%
42210 Operating Supplies	6,498	250	6,500	6,500	4,000	(2,500)	-38.46%
42230 Fuel, Oils and Lubricants	683	421	1,000	1,000	1,000	-	0.00%
42250 Uniforms	-	252	-	-	-	-	-
42310 Repair/Maintenance Supplies	3,503	524	6,000	6,000	6,000	-	0.00%
42360 Motor Vehicle Repair Supplies	-	672	400	400	400	-	0.00%
42410 Small Tools & Equipment	60	777	250	250	250	-	0.00%
Total: Supplies	10,821	2,896	14,250	14,250	16,650	2,400	16.84%
Services							
43011 Contractual Services	1,398,491	1,460,619	1,610,073	1,670,073	1,739,602	129,529	8.04%
43015 Water/Air Sample Testing	34,028	13,232	36,250	36,250	30,000	(6,250)	-17.24%
43019 Software Licensing	285	409	450	450	810	360	80.00%
43095 SW Closure/Post Closure	226,279	109,543	110,702	110,702	93,380	(17,322)	-15.65%
43110 Communications	2,042	2,087	2,250	2,250	2,250	-	0.00%
43140 Postage and Freight	36	202	300	300	300	-	0.00%
43210 Transportation/Subsistence	4,432	1,812	8,500	8,500	8,500	-	0.00%
43310 Advertising	331	537	500	500	500	-	0.00%
43410 Printing	-	29	150	150	150	-	0.00%
43510 Insurance Premium	1,910	2,849	3,111	3,111	2,490	(621)	-19.96%
43610 Utilities	22,323	21,276	24,000	24,000	24,000	-	0.00%
43720 Equipment Maintenance	-	63	-	-	-	-	-
43765 Policing Sites	3,400	-	7,000	7,000	7,000	-	0.00%
43780 Buildings/Grounds Maintenance	29,696	18,986	48,000	48,000	53,500	5,500	11.46%
43810 Rents and Operating Leases	-	185	-	-	-	-	-
Total: Services	1,723,253	1,631,829	1,851,286	1,911,286	1,962,482	111,196	6.01%
Capital Outlay							
49433 Plan Reviews	1,250	1,250	1,250	1,250	1,250	-	0.00%
Total: Capital Outlay	1,250	1,250	1,250	1,250	1,250	-	0.00%
Department Total	\$ 1,735,494	\$ 1,635,998	\$ 1,874,866	\$ 1,934,866	\$ 1,988,462	\$ 113,596	6.06%

Line-Item Explanations

40120 Temporary Wages. Includes temporary staff to assist with remote landfill activities (\$7,506).

42020 Signage Supplies. Increase to cover need to replace current signage.

43011 Contractual Services. Increased to cover contractual increases related to operations, maintenance and improvements at three (3) transfer facilities (\$534,110), operations, maintenance and improvements at five (5) rural landfills (\$429,532), operations, maintenance and improvements at eight (8) drop-box / transfer sites (\$519,420), household hazardous waste collection program, used oil program, and wastewater disposal (\$256,120), signage (\$4,500), and Guardian Security (\$420).

43015 Water/Air Sampling. Increased in FY2021 due to re-bid of water monitoring contract resulting in an increased cost (\$30,000).

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 (\$93,380).

43210 Transportation/Subsistence. Increased to provide oversight of rural facilities (\$8,500).

43780 Building/Grounds Maintenance. Increase due to site maintenance of new Funny River TS, Snow removal/ sanding/ serration/ grading/ ditching of transfer sites (\$24,000), brushing / gravel (\$5,000), gate /fence repairs (\$10,000), lights, surveillance cameras, electrical, plumbing, fire alarm systems (\$14,500).

**Kenai Peninsula Borough
Budget Detail**

**Fund 290 Solid Waste
Department Total By Line Item**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 949,040	\$ 969,440	\$ 1,086,749	\$ 1,086,749	\$ 1,094,292	\$ 7,543	0.69%
40120 Temporary Wages	65,148	61,465	68,100	68,100	97,446	29,346	43.09%
40130 Overtime Wages	46,627	49,686	54,275	54,275	72,126	17,851	32.89%
40210 FICA	90,023	92,330	106,278	106,278	110,003	3,725	3.50%
40221 PERS	294,695	322,896	257,246	257,246	263,633	6,387	2.48%
40321 Health Insurance	355,796	372,022	391,375	391,375	397,500	6,125	1.56%
40322 Life Insurance	1,629	1,452	2,785	2,785	2,728	(57)	-2.05%
40410 Leave	159,703	154,978	145,251	145,251	134,987	(10,264)	-7.07%
40511 Other Benefits	2,872	3,744	1,440	1,440	-	(1,440)	-100.00%
Total: Personnel	1,965,533	2,028,013	2,113,499	2,113,499	2,172,715	59,216	2.80%
Supplies							
42020 Signage Supplies	348	96	1,350	1,350	6,250	4,900	362.96%
42210 Operating Supplies	91,565	74,282	84,050	84,050	98,500	14,450	17.19%
42230 Fuel, Oils and Lubricants	138,090	115,184	133,537	133,537	130,500	(3,037)	-2.27%
42250 Uniforms	2,572	2,365	4,200	4,200	3,700	(500)	-11.90%
42310 Repair/Maintenance Supplies	89,115	62,373	113,250	113,250	140,250	27,000	23.84%
42360 Vehicle Repair Supplies	16,285	55,421	33,000	33,000	56,000	23,000	69.70%
42410 Small Tools & Equipment	7,014	9,909	5,850	5,850	5,750	(100)	-1.71%
Total: Supplies	344,989	319,630	375,237	375,237	440,950	65,713	17.51%
Services							
43011 Contractual Services	2,522,559	2,809,876	2,949,278	3,278,910	3,280,505	331,227	11.23%
43014 Physical Examinations	1,547	1,615	2,800	2,800	2,800	-	0.00%
43015 Water/Air Sample Testing	104,639	83,001	123,648	123,648	125,896	2,248	1.82%
43019 Software Licensing	4,907	5,147	5,712	5,712	6,557	845	14.79%
43095 SW Closure/Post Closure	1,017,231	850,608	947,940	947,940	873,340	(74,600)	-7.87%
43110 Communications	17,879	17,751	18,000	18,000	18,000	-	0.00%
43140 Postage and Freight	1,336	1,483	2,255	2,255	2,505	250	11.09%
43210 Transportation/Subsistence	8,171	8,644	15,000	15,000	21,657	6,657	44.38%
43220 Car Allowance	3,740	4,301	3,600	3,600	7,200	3,600	
43260 Training	50	599	2,600	2,600	5,350	2,750	105.77%
43310 Advertising	331	1,132	2,700	2,700	2,300	(400)	-14.81%
43410 Printing	478	280	800	800	800	-	0.00%
43510 Insurance Premium	103,075	115,745	125,513	125,513	143,357	17,844	14.22%
43600 Project Management	-	-	6,500	6,500	6,000	(500)	-7.69%
43610 Utilities	487,107	536,880	480,851	480,851	583,851	103,000	21.42%
43720 Equipment Maintenance	700	588	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	22,847	20,830	15,900	15,900	15,900	-	0.00%
43765 Policing Sites	3,400	-	7,000	7,000	7,000	-	0.00%
43780 Buildings/Grounds Maintenance	72,085	67,681	127,753	127,753	188,253	60,500	47.36%
43810 Rents and Operating Leases	5,994	5,865	1,500	1,500	15,500	14,000	933.33%
43812 Equipment Replacement Pymt.	107,588	219,199	204,700	204,700	212,020	7,320	3.58%
43920 Dues and Subscriptions	1,770	2,899	2,025	2,025	2,675	650	32.10%
Total: Services	4,487,434	4,754,124	5,048,075	5,377,707	5,523,466	475,391	9.42%
Capital Outlay							
48311 Machinery & Equipment	-	10,771	-	-	-	-	-
48710 Minor Office Equipment	2,816	4,410	8,122	8,122	10,200	2,078	25.58%
48720 Minor Office Furniture	-	-	-	-	500	500	-
49311 Design Services	-	1,200	-	-	-	-	-
49433 Plan Reviews	17,025	17,025	18,074	18,074	17,760	(314)	-1.74%
Total: Capital Outlay	19,841	33,406	26,196	26,196	28,460	2,264	8.64%
Transfers							
50340 Solid Waste Debt Service	1,065,250	1,063,500	1,064,750	1,064,750	1,063,750	(1,000)	-0.09%
50411 Solid Waste Capital Projects	100,000	250,000	250,000	145,000	4,400,000	4,150,000	1660.00%
Total: Transfers	1,165,250	1,313,500	1,314,750	1,209,750	5,463,750	4,149,000	315.57%
Department Total	\$ 7,983,047	\$ 8,448,673	\$ 8,877,757	\$ 9,102,389	\$ 13,629,341	\$ 4,751,584	53.52%

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Hospital Service Areas

The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain and operate a hospital, and to provide other health care or health facilities within the service areas jurisdiction. Both service areas support hospitals and long-term care facilities.

Only the expenditures budgeted by the service area appears within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The comprehensive annual financial report is done on a combined basis, and copies are available from each respective hospital.

Central Kenai Peninsula Hospital Service Area – this service area encompasses the area from Tyonek to Hope to Ninilchik. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for operating expense of the service area board. Starting in FY2011, the hospital has provided the necessary funding for debt service, capital expenditures, and all operating cost including property insurance.

South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Ninilchik to Homer to Kachemak City to the land south of Kachemak Bay excluding the City of Seldovia. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, and for operating expense of the service area board.

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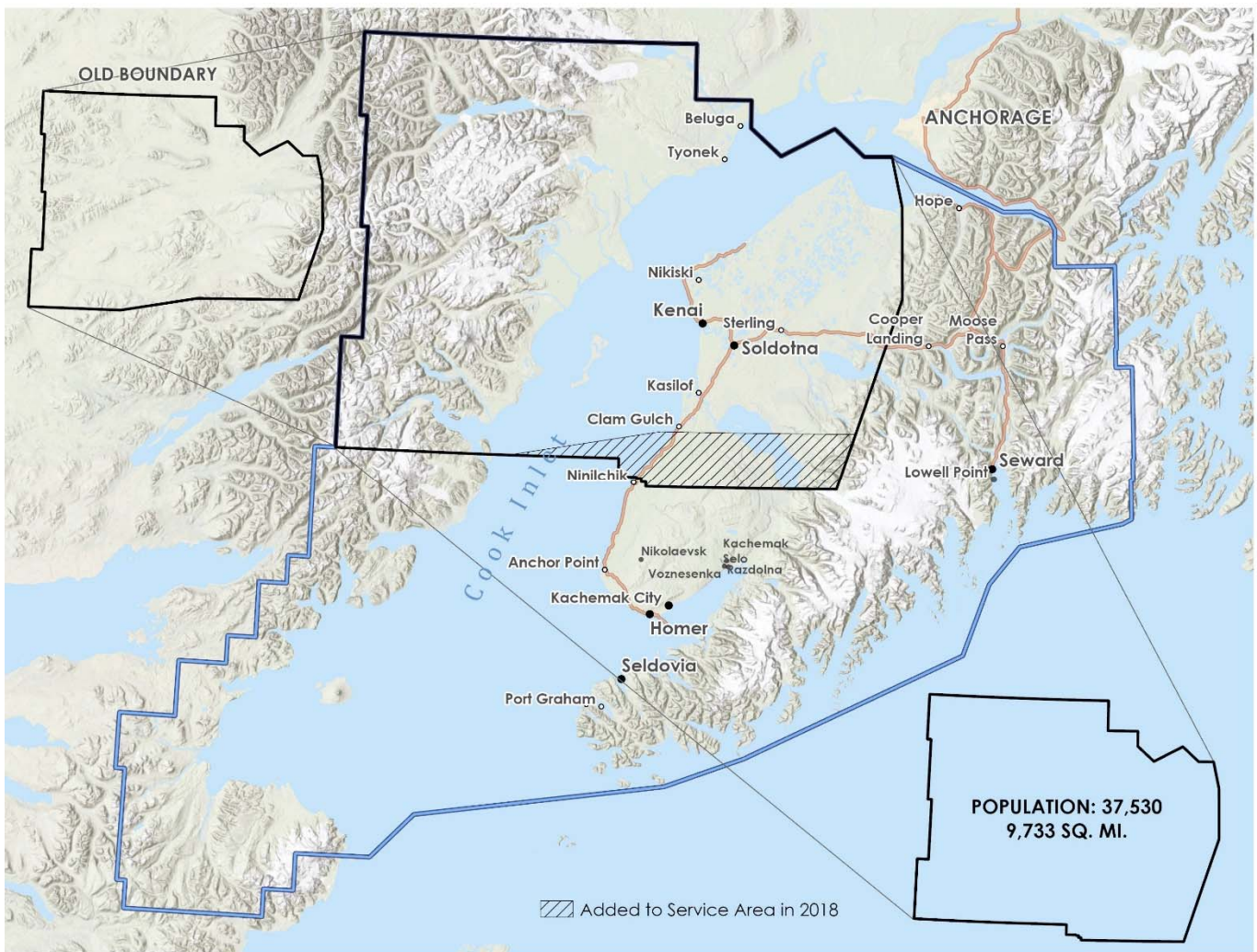
Central Kenai Peninsula Hospital Service Area

Established in April of 1969, this was the first service area in the Borough. Its purpose is to provide a hospitalization facility for residents in the Central Peninsula area. Management of the hospital is contracted out to, CPGH, Inc., a non-profit entity. The CPGH, Inc. board hires an independent CEO to manage its operations.

Effective July 1, 2016 with the enactment of Ordinance 2016-11, the Kenai Peninsula Borough Assembly has oversight of the Service Area.

In the October 2018 election, voters from the southern peninsula approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries for both the Central Peninsula Hospital Service Area and the South Peninsula Hospital Service Area and no longer a part of the new service area boundaries to pay for bonded indebtedness. Parcels that were a part of the service area at the time of the vote to approve each bond must continue to pay the debt service while it is outstanding. Central Peninsula Hospital Service Area debt service is currently paid for with Hospital operational monies, therefore no mill is currently being levied for debt service.

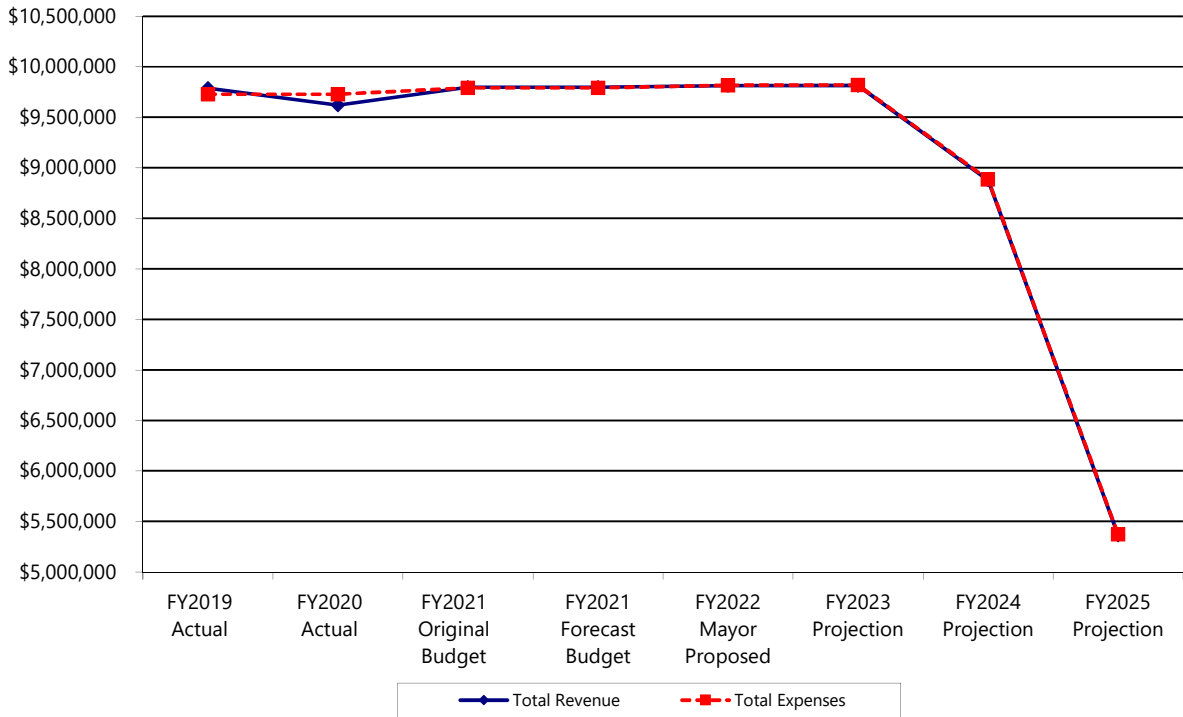
Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2022 is 0.01 mills.



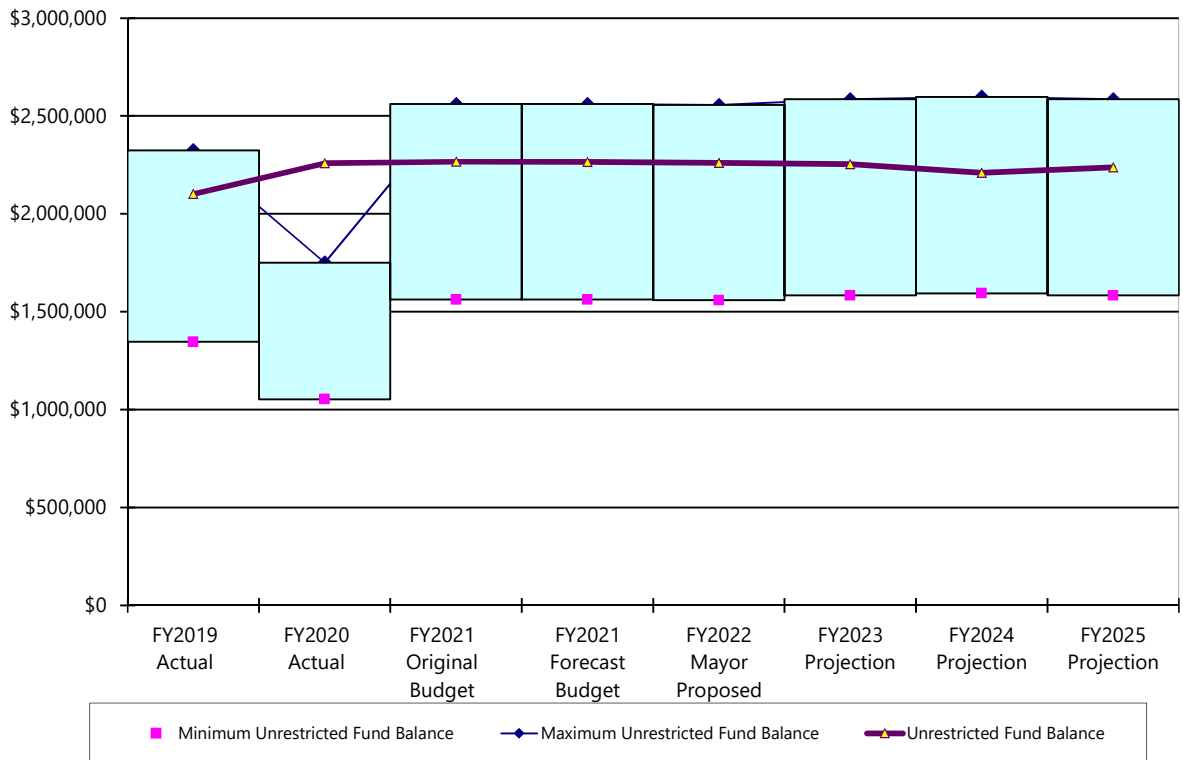
Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	4,039,850	4,182,224	4,257,969	4,240,944	4,295,164	4,295,164	4,338,116	4,424,878
Personal	196,984	192,659	185,399	194,335	187,192	189,064	190,955	192,865
Oil & Gas (AS 43.56)	1,274,303	1,364,185	1,295,955	1,295,670	1,245,327	1,207,967	1,171,728	1,171,728
Total Taxable Value:	5,511,137	5,739,068	5,739,323	5,730,949	5,727,683	5,692,195	5,700,799	5,789,471
Mill Rate:	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	\$ 39,310	\$ 41,404	\$ 42,580	\$ 41,026	\$ 42,952	\$ 42,952	\$ 43,381	\$ 44,249
Personal	2,155	2,478	1,817	1,801	1,834	1,853	1,871	1,890
Oil & Gas (AS 43.56)	12,736	13,633	12,960	12,970	12,453	12,080	11,717	11,717
Interest	163	176	115	112	114	114	114	116
Flat Tax	333	480	1,068	1,068	1,068	1,089	1,111	1,133
Motor Vehicle Tax	1,005	867	1,040	1,040	936	955	974	993
Total Property Taxes	55,702	59,038	59,580	58,017	59,357	59,043	59,168	60,098
Interest Earnings	95,518	88,794	48,647	48,647	45,305	45,199	45,084	44,926
CPH - Bond Payment/Other	9,630,068	9,469,874	9,689,922	9,689,922	9,708,001	9,709,949	8,773,506	5,261,168
Other Revenue	7,889	1,481	-	-	-	-	-	-
Total Revenues	9,789,177	9,619,187	9,798,149	9,796,586	9,812,663	9,814,191	8,877,758	5,366,192
Total Revenues and Operating Transfers	9,789,177	9,619,187	9,798,149	9,796,586	9,812,663	9,814,191	8,877,758	5,366,192
Expenditures:								
Services	253,971	257,237	306,256	306,256	336,214	336,214	342,938	349,797
InterDepartmental Charges	6,349	-	7,656	7,656	8,405	8,405	8,573	8,745
Total Expenditures:	260,320	257,237	313,912	313,912	344,619	344,619	351,511	358,542
Operating Transfers To:								
Debt Service Fund	9,466,705	9,471,999	9,475,980	9,475,980	9,473,351	9,475,299	8,534,163	5,017,038
Total Operating Transfers:	9,466,705	9,471,999	9,475,980	9,475,980	9,473,351	9,475,299	8,534,163	5,017,038
Total Expenditures and Operating Transfers	9,727,025	9,729,236	9,789,892	9,789,892	9,817,970	9,819,918	8,885,674	5,375,580
Net Results From Operations	62,152	(110,049)	8,257	6,694	(5,307)	(5,727)	(7,916)	(9,388)
Beginning Fund Balance	2,306,444	2,368,596	2,258,547	2,258,547	2,265,241	2,259,934	2,254,207	2,246,291
Ending Fund Balance	\$ 2,368,596	\$ 2,258,547	\$ 2,266,804	\$ 2,265,241	\$ 2,259,934	\$ 2,254,207	\$ 2,246,291	\$ 2,236,903

Central Kenai Peninsula Hospital Service Area Revenues and Expenditures



Central Kenai Peninsula Hospital Service Area Unrestricted Fund Balance



Department Function

Fund 600

Central Kenai Peninsula Hospital Service Area

Dept 81110

Mission

Meet the changing health care needs of the residents of the Service Area.

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital, operating cost of the Service Area and other health care related items within the Service Area.

Major Long Term Issues and Concerns:

- Governance of CPH.

FY2021 Accomplishments:

- Spring 2021, refinanced the remaining 2011 CPGH GO Bonds, saving approximately \$400,000 in interest over the remaining life of the bonds.
- Spring 2021 worked to provide early payoff \$1,779,000 in 2015 and 2016 taxable debt, originally issued to provide equipment for the medical office building in conjunction with the 2014 revenue bond issuance. Estimated saving of approximately \$22,000 as a result of early payoff.

Performance Measures

Priority/Goal: Effective Governance

Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses

Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Mill rate	.01	.01	.01	.01
Property tax revenue	\$55,702	\$59,038	\$58,017	\$59,357

Priority/Goal: Effective Governance

Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses

Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$0	\$0	\$0	\$0
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$9,630,068	\$9,469,874	\$9,689,922	\$9,708,001

**Kenai Peninsula Borough
Budget Detail**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 83	\$ -	\$ 5,000	\$ 5,000	\$ 4,250	\$ (750)	-15.00%
43012 Audit Services	87,650	86,150	87,314	87,314	97,314	10,000	11.45%
43510 Insurance Premium	166,238	171,087	213,942	213,942	234,650	20,708	9.68%
Total: Services	253,971	257,237	306,256	306,256	336,214	29,958	9.78%
Transfers							
50360 Debt Service	9,466,705	9,471,999	9,475,980	9,475,980	9,473,351	(2,629)	-0.03%
Total: Transfers	9,466,705	9,471,999	9,475,980	9,475,980	9,473,351	(2,629)	-0.03%
Interdepartmental Charges							
61990 Administrative Service Fee	6,349	-	7,656	7,656	8,405	749	9.78%
Total: Interdepartmental Charges	6,349	-	7,656	7,656	8,405	749	9.78%
Department Total	\$ 9,727,025	\$ 9,729,236	\$ 9,789,892	\$ 9,789,892	\$ 9,817,970	\$ 28,078	0.29%

Line-Item Explanations

43011 Contract Services. Annual debt arbitrage calculation fees (\$1,500), and annual debt reserve depository account fees (\$750), and misc. small contracts (\$2,000).

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120. Anticipated contract increase due to anticipated single audit cost associated with receipts of federal coronavirus funding.

43510 Insurance Premium. Premium for property insurance coverage; workman's compensation, liability, and other insurance requirements are required to be met by the Operator (CPGH, Inc.) per the Lease and Operating Agreement.

50360 Debt Service Fund. Debt service on GO bonds issued in the amount of \$49.9 million in FY2004 and revenue bonds issued in the amount of \$41.3 million between FY2014 and FY2016, and \$28.9M in FY2018.

61990 Admin Service Fee. The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 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 & 370.

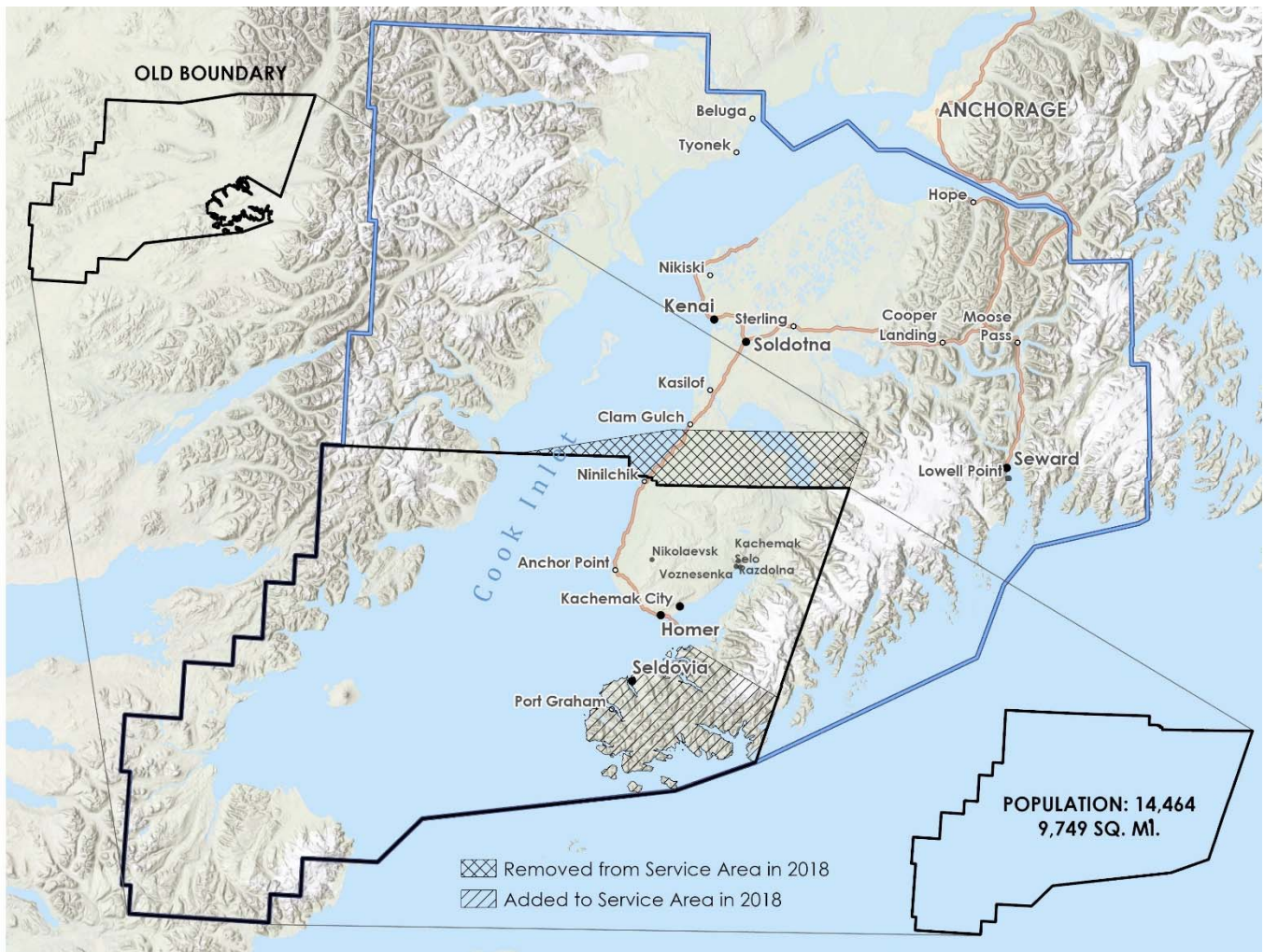
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South Kenai Peninsula Hospital Service Area

Established in April of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. A nonprofit corporation operates the hospital and other medical facilities pursuant to a contract with the borough. The nine-member service area board is elected by the service area residents. It advises and make recommendations to the mayor and the assembly concerning the operation and management of service area activities, reviews and recommends the annual service area budget, and performs such additional functions as the assembly may authorize. The hospital is located in Homer.

In the October 2018 election, voters approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries and no longer a part of the new service area boundaries to pay for bonded indebtedness. These parcels were a part of the service area at the time of the vote to approved each bond and participated in elections that approved bonded indebtedness, therefore they must continue to pay the debt service while it is outstanding.

Service area taxes fund the hospital's debt service requirements, equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2022 is 2.24.



Board Members

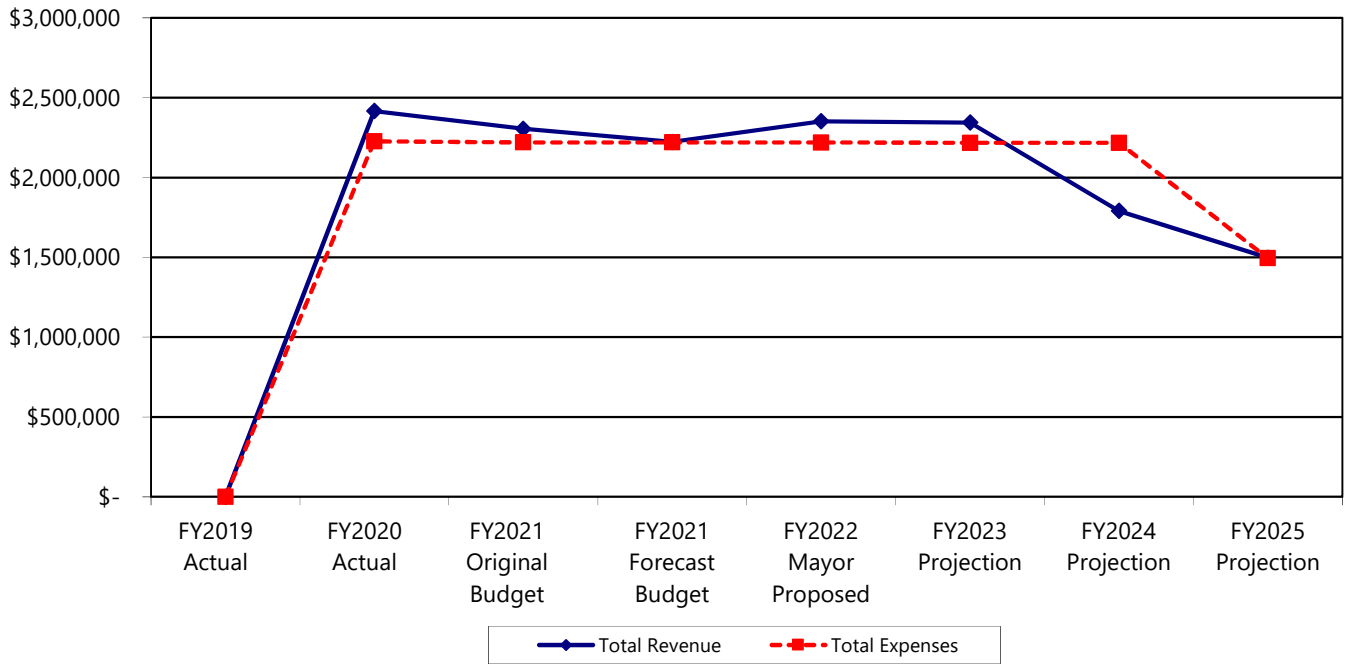
Jacqueline (Jacque) Larch
William Runnoe
Judith Lund
Tim Daugharty

Ralph Broshes
Helen Armstrong
Roberta Highland
Marie Walli
Doris Cabana

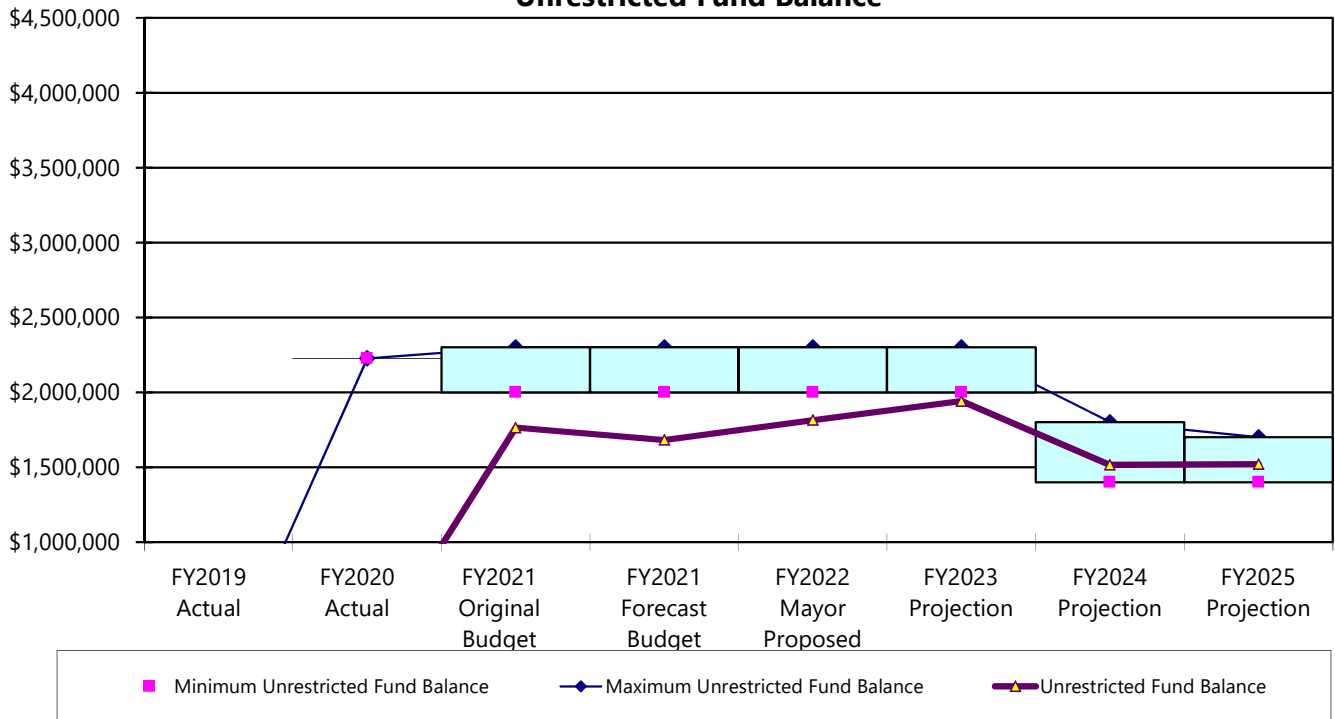
Fund: 601 South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	-	1,649,393	1,702,728	1,692,039	1,730,009	1,730,009	1,736,309	1,770,565
Personal	-	93,773	93,588	96,051	95,111	93,411	94,345	95,288
Oil & Gas (AS 43.56)	-	244,744	259,396	259,396	242,439	235,166	228,111	228,111
Total Taxable Value:	-	1,987,910	2,055,712	2,055,712	2,067,559	2,058,586	2,058,765	2,093,964
Mill Rate:	-	1.12	1.12	1.12	1.12	1.12	0.85	0.70
Revenues:								
Property Taxes								
Real	\$ -	\$ 1,865,708	\$ 1,907,055	\$ 1,821,597	\$ 1,937,610	\$ 1,937,610	\$ 1,475,863	\$ 1,239,396
Personal	-	108,215	102,722	106,328	104,394	102,528	78,588	65,367
Oil & Gas (AS 43.56)	-	274,147	290,524	290,524	271,532	263,386	193,894	159,678
Interest	-	12,159	4,601	4,437	4,627	4,607	3,497	2,929
Flat Tax	-	47,798	-	-	-	-	-	-
Total Property Taxes	-	2,308,027	2,304,902	2,222,886	2,318,163	2,308,131	1,751,842	1,467,370
Interest Earnings	-	107,723	44	44	33,630	36,278	38,832	30,310
Other Revenue	-	627	-	-	-	-	-	-
Total Revenues:	-	2,416,377	2,304,946	2,222,930	2,351,793	2,344,409	1,790,674	1,497,680
Operating Transfers From:								
SPH Operating Fund	-	-	1,489,045	1,489,045	-	-	-	-
Total Revenues and Operating Transfers	-	2,416,377	3,793,991	3,711,975	2,351,793	2,344,409	1,790,674	1,497,680
Operating Transfers To:								
Debt Service Fund - Bonds	-	2,226,694	2,220,169	2,220,169	2,219,369	2,216,719	2,216,794	1,494,169
Total Operating Transfers:	-	2,226,694	2,220,169	2,220,169	2,219,369	2,216,719	2,216,794	1,494,169
Total Expenditures and Operating Transfers	-	2,226,694	2,220,169	2,220,169	2,219,369	2,216,719	2,216,794	1,494,169
Net Results From Operations	-	189,683	1,573,822	1,491,806	132,424	127,690	(426,120)	3,511
Beginning Fund Balance	-	-	189,683	189,683	1,681,489	1,813,913	1,941,603	1,515,483
Ending Fund Balance	\$ -	\$ 189,683	\$ 1,763,505	\$ 1,681,489	\$ 1,813,913	\$ 1,941,603	\$ 1,515,483	\$ 1,518,994

**South Kenai Peninsula Hospital Service Area
Revenues and Expenditures (Debt issued prior 7/1/19)**



**South Kenai Peninsula Hospital Service Area
(Debt Issued Prior to 7/1/19)
Unrestricted Fund Balance**



**Kenai Peninsula Borough
Budget Detail**

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Transfers							
50361 SKPH-Debt Service Fund	-	2,226,694	2,220,169	2,220,169	2,219,369	(800)	-0.04%
Total: Transfers	-	2,226,694	2,220,169	2,220,169	2,219,369	(800)	-0.04%
Department Total	\$ -	\$ 2,226,694	\$ 2,220,169	\$ 2,220,169	\$ 2,219,369	\$ (800)	\$ (0)

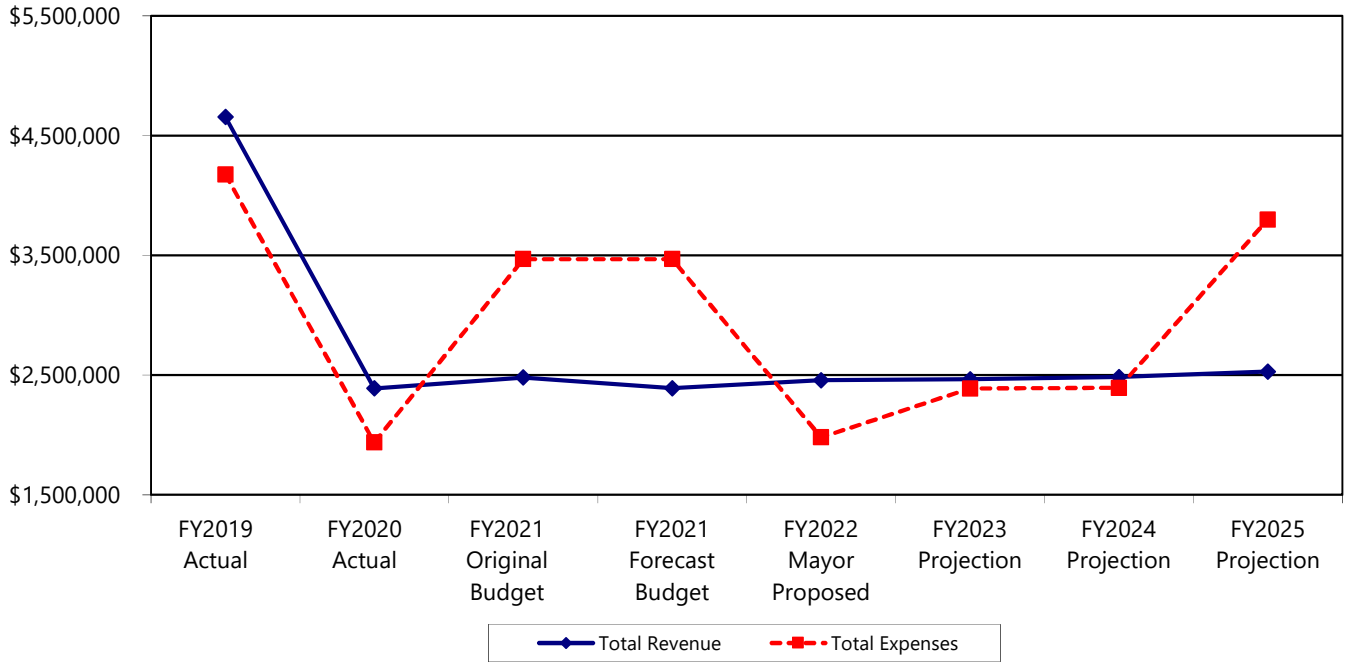
Line-Item Explanations

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$726,650); for debt on hospital expansion project phase III (\$1,092,800), Homer Medical Center expansion and hospital HVAC improvements (\$398,419), and debt fees (\$1,500).

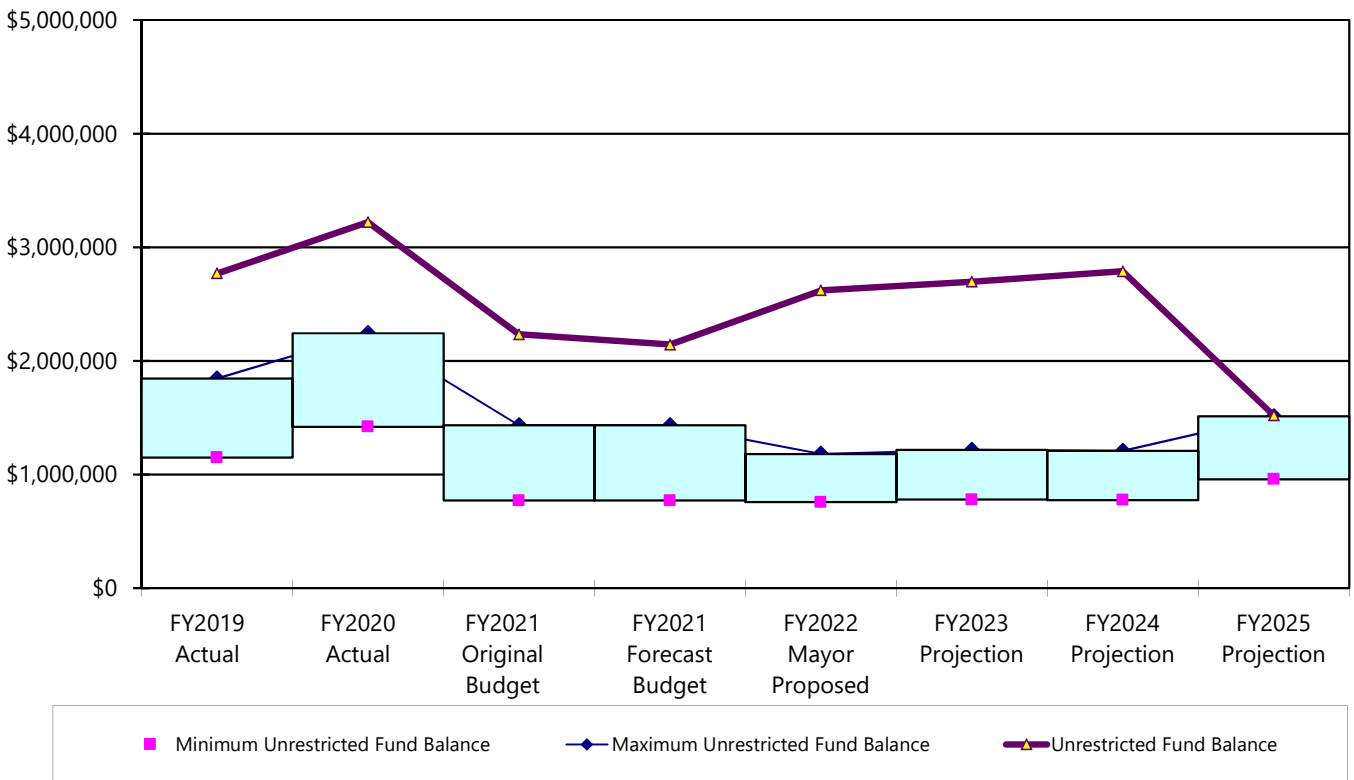
Fund: 602 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Taxable Value (000's)								
Real	1,571,577	1,661,086	1,718,962	1,707,524	1,743,667	1,743,667	1,761,104	1,796,326
Personal	94,425	93,642	93,595	96,275	95,329	96,282	97,245	98,217
Oil & Gas (AS 43.56)	228,357	192,199	197,759	197,759	176,766	171,463	166,319	166,319
Total Taxable Value:	1,894,359	1,946,927	2,010,316	2,001,558	2,015,762	2,011,412	2,024,668	2,060,862
Mill Rate:	2.30	1.18	1.12	1.12	1.12	1.12	1.12	1.12
Revenues:								
Property Taxes								
Real	\$ 3,603,679	\$ 1,916,759	\$ 1,925,237	\$ 1,831,465	\$ 1,952,907	\$ 1,952,907	\$ 1,972,436	\$ 2,011,885
Personal	224,509	110,167	102,730	106,534	104,633	105,679	106,736	107,803
Oil & Gas (AS 43.56)	525,220	226,794	221,490	221,490	197,978	192,039	186,277	186,277
Interest	13,609	2,710	4,499	4,319	4,511	4,501	4,531	4,612
Flat Tax	92,647	49,093	87,464	87,464	87,464	89,213	90,997	92,817
Motor Vehicle Tax	70,765	61,625	72,166	72,166	66,195	67,519	68,869	70,246
Total Property Taxes	4,530,429	2,367,148	2,413,586	2,323,438	2,413,688	2,411,858	2,429,846	2,473,640
Interest Earnings	123,914	21,199	66,290	66,290	42,846	52,377	53,925	55,748
Other Revenue	1,833	1	-	-	-	-	-	-
Total Revenues:	4,656,176	2,388,348	2,479,876	2,389,728	2,456,534	2,464,235	2,483,771	2,529,388
Expenditures:								
Services	239,165	236,901	271,971	271,971	274,361	279,848	285,445	291,154
InterDepartmental Charges	5,979	-	6,799	6,799	6,859	6,996	7,136	7,279
Total Expenditures	245,144	236,901	278,770	278,770	281,220	286,844	292,581	298,433
Operating Transfers To:								
Debt Service Fund - Bonds	2,229,944	-	-	-	-	-	-	1,400,000
Special Revenue Fund - SPH Debt	-	-	1,489,045	1,489,045	-	-	-	-
Capital Projects Fund	1,700,000	1,700,000	1,700,000	1,700,000	1,698,768	2,100,000	2,100,000	2,100,000
Total Operating Transfers:	3,929,944	1,700,000	3,189,045	3,189,045	1,698,768	2,100,000	2,100,000	3,500,000
Total Expenditures and Operating Transfers	4,175,088	1,936,901	3,467,815	3,467,815	1,979,988	2,386,844	2,392,581	3,798,433
Net Results From Operations	481,088	451,447	(987,939)	(1,078,087)	476,546	77,391	91,190	(1,269,045)
Beginning Fund Balance	2,287,840	2,768,928	3,220,375	3,220,375	2,142,288	2,618,834	2,696,225	2,787,415
Ending Fund Balance	\$ 2,768,928	\$ 3,220,375	\$ 2,232,436	\$ 2,142,288	\$ 2,618,834	\$ 2,696,225	\$ 2,787,415	\$ 1,518,370

South Kenai Peninsula Hospital Service Area Revenues and Expenditures



South Kenai Peninsula Hospital Service Area Unrestricted Fund Balance



Department Function

Fund 602

South Kenai Peninsula Hospital Service Area

Dept 81210

Mission

Meet the health care needs of the residents of the Service Area.

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of a hospital and other health care related items within the Service Area.

Major Long Term Issues and Concerns:

- Changing health care industry and the impact the Accountable Care Act will have on the Service Area and Hospital.
- Changes in Medicare/Medicaid reimbursement rates for the hospital.

FY2021 Accomplishments:

- Funding provided for \$1.7 million in capital expenditures.
- Funding provided for community health needs assessment.

FY2022 New Initiatives:

- Support and develop addiction services
- SPH, Inc. to provide printing services to Service Area Board, which will cost less than outside contractors.

Performance Measures

Priority/Goal: Effective Governance

Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.

Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Mill rate – Operations and debt issued after July 1, 2019	2.30	1.18	1.12	1.12
Total Revenues	\$4,530,429	\$2,388,348	\$2,389,728	\$2,473,758
Mill rate – Debt issued prior to July 1, 2019	*	1.12	1.12	1.12
Total Revenues	*	\$2,416,377	\$2,222,930	\$2,403,443

* In FY2020, the mill rate split and was collected in the prior Service Area boundaries to pay for Debt issued prior to 7/1/2019, and also a mill rate levied to pay for Service Area costs and Debt issued after 7/1/2019.

Priority/Goal: Effective Governance

Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.

Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases and other related hospital expenses.

Measures:

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses	\$4,175,088	\$3,700,711	\$7,808,188	\$4,199,357
Hospital funds used for payment of debt service, capital purchases, and other related expenses	\$900	\$675,050	\$1,546,050	\$796,197

**Kenai Peninsula Borough
Budget Detail**

Fund 602

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 110,000	\$ 103,993	\$ 102,000	\$ 102,000	\$ 107,000	\$ 5,000	4.90%
43012 Audit Services	50,550	52,000	52,796	52,796	56,796	4,000	7.58%
43210 Transportation/Subsistence	-	-	3,000	3,000	2,000	(1,000)	-33.33%
43260 Training	-	-	3,000	3,000	2,000	(1,000)	-33.33%
43410 Printing	-	-	10,000	10,000	7,000	(3,000)	-30.00%
43510 Insurance Premium	78,615	80,908	101,175	101,175	99,565	(1,610)	-1.59%
Total: Services	239,165	236,901	271,971	271,971	274,361	2,390	0.88%
Transfers							
50361 SKPH-Debt Service Fund	2,229,944	-	-	-	-	-	-
50491 SKPH-Capital Projects Fund	1,700,000	1,700,000	1,700,000	1,700,000	1,698,768	(1,232)	-0.07%
50601 SKPH-Special Revenue Fund-Debt	-	-	1,489,045	1,489,045	-	(1,489,045)	-100.00%
Total: Transfers	3,929,944	1,700,000	3,189,045	3,189,045	1,698,768	(1,490,277)	-46.73%
Interdepartmental Charges							
61990 Administrative Service Fee	5,979	-	6,799	6,799	6,859	60	0.88%
Total: Interdepartmental Charges	5,979	-	6,799	6,799	6,859	60	0.88%
Department Total	\$ 4,175,088	\$ 1,936,901	\$ 3,467,815	\$ 3,467,815	\$ 1,979,988	\$ (1,487,827)	-42.90%

Line-Item Explanations

43011 Contractual Services. MAPP - Community health coalition (\$45,000), secretarial services (\$12,000), MAPP - Opioid task force (\$30,000), and Kachemak Bay Family Planning (\$20,000).

43012 Audit Service. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43260 Training. Fees for Service Area Board Members to attend training and board member education.

43410 Printing. Printing of service area documents (\$7,000).

50361 Transfer to Debt Service Fund. All debt issued prior to fiscal year 2020 has been presented in a different fund, to allow for taxpayers in the previous boundaries, that voted on prior debt issuances, to support the debt service outside of the operational service area funds.

50491 SKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

61990 Admin Service Fee. The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The amount proposed for FY2022 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, 356-357, & 371-372.

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 following debt service funds have activity:

School Debt Service Fund

This fund was set up to account for debt issued for construction and capital improvement to various schools located in the Borough. Bond payments are paid from the Borough's General Fund tax levy and from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures on school bonds approved after June 30, 1983. The current outstanding issues are as follows:

- 20 year bonds issued August 2003 for the construction of a new middle school in Seward, in the amount of \$14,700,000. The outstanding balance as of July 1, 2021 is \$1,820,000.
- 20 year bonds issued December 2010 for roof repairs at various schools, in the amount of \$16,865,000. The outstanding balance as of July 1, 2021 is \$8,290,000.
- 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, 2021 is \$15,675,000.

Solid Waste Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at Borough landfill sites. Bond payments are paid from the Borough's General Fund tax levy.

- 6 year bonds issued April 2017 for construction of cell 3 and equipment purchases at the Central Peninsula Landfill, in the amount of \$5,405,000. The outstanding balance as of July 1, 2021 is \$1,975,000.

Central Emergency Services Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment for the Central Emergency Service (CES) Area. Bond payments are paid from the CES tax levy. The current outstanding issue is as follows:

- 20 year bonds issued June 2006, for constructing and equipping a station in Kasilof and upgrading the Funny River station in the amount of \$2,500,000. The outstanding balance as of July 1, 2021 is \$795,000.
- 15 year bonds issued February 2016, for purchasing emergency response vehicles in the amount of \$2,465,000. The outstanding balance of as of July 1, 2021 is \$1,660,000.
- 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, 2021 is \$1,280,000.

Central Kenai Peninsula General Hospital Service Area Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the Central Peninsula Hospital. Bond payments are paid from the Central Kenai Peninsula General Hospital Service Area tax levy (if needed), and from operating revenues of the hospital. The current outstanding issue is as follows:

- 20 year bonds issued December 2003, for expansion and remodel of the current hospital in the amount of \$47,985,000. The outstanding balance as of July 1, 2021 is \$9,830,000.
- 15 year revenue bonds issued February 2014, for engineering, design, construction and equipping a Specialty Clinic Building in the amount of \$32,490,000. The total outstanding balance as of July 1, 2021 is \$19,285,000, with \$795,000 (taxable) and \$18,490,000 (tax-exempt).
- 8 year revenue bonds issued June 2015, for equipping the Specialty Clinic Building in the amount of \$3,200,000 (taxable). The outstanding balance as of July 1, 2021 is \$839,000.
- 7 year revenue bonds issued June 2016, for equipping the Specialty Clinic Building in the amount of \$3,050,000 (taxable). The outstanding balance as of July 1, 2021 is \$940,000.
- 20 year revenue bond issued November 2017 for design and construction of obstetrics facilities, cardiac catheterization laboratory and related projects at Central Peninsula Hospital in the amount of \$28,955,000 (tax-exempt). The outstanding balance as of July 1, 2021 is \$26,125,000.

South Kenai Peninsula General Hospital Service Area Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the South Peninsula Hospital. Bond payments are paid from the South Kenai Peninsula General Hospital Service Area tax levy. The current outstanding issues are as follows:

- 20 year bonds issued September 2003, for Phase II expansion of the hospital in the amount of \$10,290,000. The outstanding balance as of July 1, 2021 is \$2,020,000.
- 20 year bonds issued August 2007, for Phase III expansion of the hospital in the amount of \$14,555,000. The outstanding balance as of July 1, 2021 is \$6,360,000.
- 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, 2021 is \$3,575,000.

Bear Creek Fire Service Area Debt Service Fund

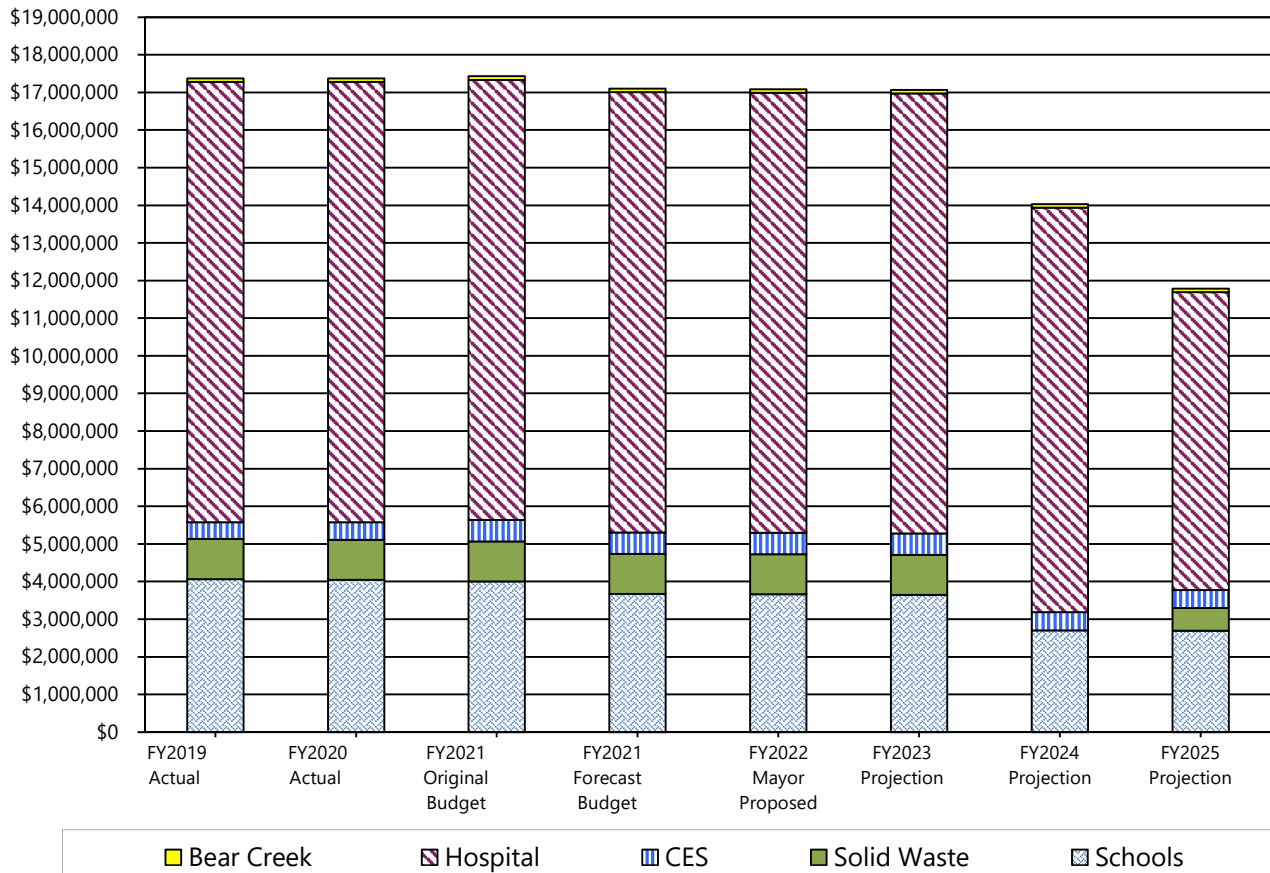
This fund was set up to account for debt issued for planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Bond payments are paid from the Bear Creek Service Area tax levy. The current outstanding issue is 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, 2021 is \$850,000.

Debt Service Funds - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues								
Federal Interest Subsidy	\$ 274,315	\$ 260,745	\$ 245,714	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	274,315	260,745	245,714	-	-	-	-	-
Operating Transfer From:								
General Fund	3,792,866	3,783,855	3,754,255	3,671,350	3,660,125	3,649,800	2,698,425	2,696,050
Special Revenue Fund	13,305,607	13,327,755	13,429,482	13,429,482	13,422,853	13,415,701	11,332,065	9,085,690
Total Operating Transfer	17,098,473	17,111,610	17,183,737	17,100,832	17,082,978	17,065,501	14,030,490	11,781,740
Total Revenue and Operating Transfers	17,372,788	17,372,355	17,429,451	17,100,832	17,082,978	17,065,501	14,030,490	11,781,740
Expenditures:								
Services	17,372,788	17,372,355	17,429,451	17,100,832	17,082,978	17,065,501	14,030,490	11,781,740
Total Expenditures	17,372,788	17,372,355	17,429,451	17,100,832	17,082,978	17,065,501	14,030,490	11,781,740
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Debt Requirements FY2019 To FY2025



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2022 - FY2041

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027-2031	FY 2032-2036	FY 2037-2041	TOTAL
School Debt									
Principal	2,440,000	2,550,000	1,705,000	1,790,000	1,880,000	10,885,000	4,535,000	-	25,785,000
Interest & Fees	1,220,125	1,099,800	993,425	906,050	814,300	2,535,225	397,875	-	7,966,800
Total	\$ 3,660,125	\$ 3,649,800	\$ 2,698,425	\$ 2,696,050	\$ 2,694,300	\$ 13,420,225	\$ 4,932,875	\$ -	\$ 33,751,800
Solid Waste Debt									
Principal	965,000	1,010,000	-	-	-	-	-	-	1,975,000
Interest & Fees	98,750	50,500	-	-	-	-	-	-	149,250
Total	\$ 1,063,750	\$ 1,060,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,124,250
Central Kenai Peninsula Hospital Service Area Debt									
Principal	7,089,000	7,415,000	6,830,000	3,570,000	3,710,000	15,465,000	8,955,000	3,985,000	57,019,000
Interest & Fees	2,384,351	2,060,299	1,704,163	1,447,038	1,311,163	3,710,065	1,346,077	130,570	14,093,726
Total	\$ 9,473,351	\$ 9,475,299	\$ 8,534,163	\$ 5,017,038	\$ 5,021,163	\$ 19,175,065	\$ 10,301,077	\$ 4,115,570	\$ 71,112,726
South Kenai Peninsula Hospital Service Area Debt									
Principal	1,705,000	1,785,000	1,850,000	1,195,000	1,250,000	3,785,000	385,000	-	11,955,000
Interest & Fees	514,369	430,219	365,294	297,669	237,919	395,539	13,475	-	2,254,484
Total	\$ 2,219,369	\$ 2,215,219	\$ 2,215,294	\$ 1,492,669	\$ 1,487,919	\$ 4,180,539	\$ 398,475	\$ -	\$ 14,209,484
Central Emergency Services Debt									
Principal	410,000	430,000	365,000	380,000	405,000	1,285,000	460,000	-	3,735,000
Interest & Fees	161,063	140,063	120,188	101,563	81,938	241,146	47,750	-	893,711
Total	\$ 571,063	\$ 570,063	\$ 485,188	\$ 481,563	\$ 486,938	\$ 1,526,146	\$ 507,750	\$ -	\$ 4,628,711
Bear Creek Fire Service Area Debt									
Principal	55,000	55,000	60,000	60,000	65,000	380,000	175,000	-	850,000
Interest & Fees	40,320	38,120	35,920	32,920	29,920	97,350	11,090	-	285,640
Total	\$ 95,320	\$ 93,120	\$ 95,920	\$ 92,920	\$ 94,920	\$ 477,350	\$ 186,090	\$ -	\$ 1,135,640

Authorized but Not-Issued Debt as of June 30, 2021

Principal
\$4,600,000

Anticipated Issue Date
Fiscal Year 2023

Anticipated Payment Date
Fiscal Year 2023

Solid Waste

**Kenai Peninsula Borough
Budget Detail**

**Funds 308-361
Debt Service Fund**

Acct	Description	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
308.79000	School Debt Service 2004 Issue	\$ 1,008,450	\$ 1,005,850	\$ 967,375	\$ 967,375	\$ 958,750	\$ (8,625)	-0.89%
308.79000	School Debt Service 2011 Issue	1,431,305	1,411,775	1,395,269	-	-	(1,395,269)	-100.00%
308.79000	School Debt Service 2014 Issue	1,625,550	1,626,600	1,627,325	1,627,325	1,628,500	1,175	0.07%
308.79000	School Debt Service 2021 Issue	-	-	-	1,066,650	1,062,875	1,062,875	-
349.94910	School Bond Issue Expense	1,875	375	10,000	10,000	10,000	-	0.00%
340.32000	Solid Waste 2017 Issue	1,065,250	1,063,500	1,064,750	1,064,750	1,063,750	(1,000)	-0.09%
342.51210	Bear Creek Debt Service Fund	97,020	94,520	97,520	97,520	95,320	(2,200)	-2.26%
358.51610	CES Debt Service 2006 Issue	180,750	180,000	183,250	183,250	181,125	(2,125)	-1.16%
358.51610	CES Debt Service 2016 Issue	265,938	266,938	267,438	267,438	262,563	(4,875)	-1.82%
358.51610	CES Debt Service 2020 Issue	-	24,104	120,375	120,375	127,375	7,000	5.82%
360.81110	CPGH Debt Service 2004 Issue	3,520,000	3,521,000	3,525,500	3,525,500	3,528,625	3,125	0.09%
360.81110	CPGH Debt Service 2014 Issue	2,962,942	2,962,187	2,964,103	2,964,103	2,955,849	(8,254)	-0.28%
360.81110	CPGH Debt Service 2015 Issue	436,023	435,555	436,061	436,061	435,129	(932)	-0.21%
360.81110	CPGH Debt Service 2016 Issue	490,078	491,595	492,028	492,028	491,335	(693)	-0.14%
360.81110	CPGH Debt Service 2018 Issue	2,057,663	2,061,662	2,058,288	2,058,288	2,062,413	4,125	0.20%
361.81210	SPH Debt Service 2004 Issue	732,725	731,350	726,950	726,950	726,650	(300)	-0.04%
361.81210	SPH Debt Service 2007 Issue	1,097,050	1,097,300	1,090,800	1,090,800	1,092,800	2,000	0.18%
361.81210	SPH Homer Medical Clinic/HVAC	400,169	398,044	402,419	402,419	399,919	(2,500)	-0.62%
Total Current Debt Service		\$ 17,372,788	\$ 17,372,355	\$ 17,429,451	\$ 17,100,832	\$ 17,082,978	\$ (346,473)	-1.99%

**Kenai Peninsula Borough
Summary of Debt By Issuance Date**

**Funds 308-361
Debt Service Fund**

Date of Issue	Amount Issued	*Amount Reimbursable from the State of Alaska Department of Education	Interest Rate	Maturity Dates	Annual Installments	Outstanding 6/30/21
School Bonds:						
8/7/2003	\$ 14,700,000	up to 70%	4.00 - 6.00	2004-2023	\$953,250 to \$1,202,712	\$ 1,820,000
12/9/2010	16,865,000	up to 70%	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	8,290,000
11/14/2013	20,860,000	up to 70%	1.50 - 5.00	2014-2033	\$1,624,150 to \$1,630,175	15,675,000
	<u>\$ 52,425,000</u>					<u>\$ 25,785,000</u>
Solid Waste:						
4/27/2017	\$ 5,405,000		4.00 - 5.00	2018-2023	\$1,060,500 to \$1,065,250	\$ 1,975,000
Bear Creek Fire Service Area:						
3/12/2013	\$ 1,215,000		2.00 - 5.00	2014-2033	\$83,488 to \$97,520	\$ 850,000
Central Emergency Service Area:						
6/21/2006	\$ 2,500,000		4.00 - 6.00	2006-2026	\$185,380 to \$194,125	\$ 795,000
2/2/2016	2,465,000		2.00 - 6.00	2017-2031	\$176,812 to \$267,438	1,660,000
11/21/2019	1,335,000		5.00	2020-2034	\$120,375 - \$129,500	1,280,000
	<u>\$ 4,965,000</u>					<u>\$ 3,735,000</u>
Central Kenai Peninsula Hospital Debt:						
12/10/2003	\$ 47,985,000		2.50 - 5.00	2005-2024	\$3,520,000 to \$3,769,184	\$ 9,830,000
2/20/2014	32,490,000		0.38 - 5.00	2015-2029	\$2,955,500 to \$2,960,067	19,285,000
6/4/2015	3,200,000		0.625 - 2.617	2016-2023	\$435,129 to \$436,123	839,000
6/7/2016	3,050,000		1.30 - 2.60	2016-2023	\$397,970 to \$491,330	940,000
11/29/2018	28,955,000		3.00 - 5.00	2018-2038	\$599,103 to \$2,062,538	26,125,000
	<u>\$ 80,475,000</u>					<u>\$ 57,019,000</u>
South Kenai Peninsula Hospital Debt:						
9/30/2003	\$ 10,290,000		2.00 - 5.125	2004-2024	\$754,875 to \$801,806	\$ 2,020,000
8/28/2007	14,555,000		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	6,360,000
4/27/2017	4,500,000		2.50 - 5.00	2018-2032	\$397,919 to \$402,719	3,575,000
	<u>\$ 24,845,000</u>					<u>\$ 11,955,000</u>

* In FY2020, the Borough received 50% reimbursement from the State of Alaska. In FY2021, the Borough received 0 reimbursement from the State of Alaska. In FY2022, the Borough anticipates receiving 50% reimbursement from the State of Alaska.

Capital Projects Funds

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Kenai Peninsula Borough

FY2022 Budget Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is a projection of the Borough's capital investments plan over a five-year period. Capital investments normally involve major projects that have long useful lives. The CIP is both a fiscal and planning device that allows the Borough to monitor all capital project costs, funding sources, department responsibilities, and timing which will allow the Borough to maintain its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement cost.

The first year of the Capital Improvement Plan (CIP) organizes all known, non-routine capital needs based on priority, potential costs, financing options, and future budgetary effects. The capital items typically have useful life of five years or longer and a cost of \$20,000 or more. The CIP matches capital costs with financing sources in order to provide long term planning for projects with significant financial impact. Reoccurring capital costs or one-time projects under \$20,000 are typically included in the annual operating budgets of the General Fund or Special Revenue Funds and are not part of the CIP.

The Capital Project section has overviews of capital requests submitted by Departments and Special Revenue Funds. These requests represent projected needs of these departments and Special Revenues funds of the next five years.

The operating and capital budgets are closely dependent upon one another. The operating budget must cover financing, maintaining and operating new facilities that are built under the capital budget. In addition, the operating budget must pay principal and interest payments on all debt related projects.

The CIP contained herein includes five years of projected needs. The first year of the program will be become the capital budget for which project money will be authorized. The remaining four years of the CIP will serve as a financial plan for capital investments. This financial plan will be reviewed each year as the CIP is updated and prepared.

Organization of the CIP

The CIP is broken into six sections. The first section shown below describes the various funds that have been set up for the CIP. The second section also shown below is a summary of the funding sources. The third section is an Expenditure Summary for the Fiscal Years 2022 through 2026 and is on page 350. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 351. The fifth section consists of a detail five-year summary for each fund and starts on page 358. The sixth section is individual capital improvement project detail for General Government and Service Areas (not including hospitals) and starts on page 373.

Capital Project Funds

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Western Emergency Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of funding sources

With the exception of capital projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

**Kenai Peninsula Borough Capital Project Funds
Expenditure Summary
Fiscal Years 2022 Through 2026**

	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<u>General Government:</u>					
* School Revenue (1)	\$ 2,320,000	\$ 13,484,930	\$ 8,500,000	\$ 4,750,000	\$ 4,500,000
* General Government (1)	1,329,500	140,000	80,000	39,000	500,000
* 911 Communication (1)	170,000	-	-	-	-
* Solid Waste (1)	4,900,000	820,525	645,000	4,900,080	7,515,000
<u>Service Areas:</u>					
Nikiski Fire	675,000	727,500	450,000	150,000	700,000
Bear Creek	192,500	442,500	50,000	20,000	470,000
Western Emergency Service Area	661,000	280,000	450,000	300,000	500,000
Central Emergency Services	1,662,500	14,475,000	1,100,000	1,200,000	915,000
Kachemak Emergency	260,000	312,500	750,000	585,000	480,000
North Peninsula Recreation	397,000	155,000	285,000	225,000	765,000
Roads	2,961,000	23,673,250	2,958,125	2,358,250	2,135,455
* Central Kenai Peninsula Hospital (2)	14,895,000	12,680,000	8,266,500	804,825	-
South Kenai Peninsula Hospital	2,494,965	2,311,053	2,290,666	6,225,000	20,000,000
Total Expenditures	\$ 32,918,465	\$ 69,502,258	\$ 25,825,291	\$ 21,557,155	38,480,455
* Funded through Equipment Replacement Fund (1)	(1,274,500)	(140,000)	(365,000)	(939,080)	(2,015,000)
Less Central Kenai Peninsula Hospital (2)	(14,895,000)	(12,680,000)	(8,266,500)	(804,825)	-
Total Appropriations	\$ 16,748,965	\$ 56,682,258	\$ 17,193,791	\$ 19,813,250	\$ 36,465,455

- * (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for informational purposes only. See pages 358-361,384, and 433 for additional information.
- * (2) Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

Kenai Peninsula Borough Capital Project Funds Detailed Project Descriptions

School Revenue Capital Projects

Area wide auditorium lighting upgrades (project cost \$300,000)

These funds will be used to upgrade existing theater/auditorium lighting and controls within district facilities. The current systems are old, outdated, and failing. Replacement parts are difficult to secure. Priority will be for control replacement at Kenai Central auditorium to resolve long standing ghosting issues. These funded upgrades will result in a reduction of maintenance costs. If extended to fixture replacements the District would benefit from energy savings. Project #400.78050.22000.49999.

Area-wide assessment/design needs (project cost \$300,000)

Funds utilized to develop engineering/design solutions for project needs, resulting in plan modeling adequate to support in house construction, contracted bidding, and/or to support in appropriation of available funding resources. Project #400.78050.22DSG.49999.

Area-wide electrical and lighting upgrades (project cost \$150,000)

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 #400.78050.22758.49999.

Area-wide flooring replacement upgrades (project cost \$125,000)

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 #400.78050.22755.49999.

Area-wide HVAC/DDC upgrades and repairs (project cost \$850,000)

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 #400.78050.22801.49999.

Area-wide portables and outbuildings (project cost \$150,000)

Funds utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements to include replacements of systems such as roofs, windows/doors, or furnaces, or repairs to structural deficiencies. Funds may also support the construction of new onsite structures if a need is determined. Project #400.78010.22851.49999

Area-wide security and safety improvements (project cost \$175,000)

Funds to be utilized for the replacement of obsolete and/or non-code compliant life safety systems and for the implementation of an area wide school district card entry system. The systems together will provide for improvements to both security and life-safety. Project #400.78050.22856.49999.

Area-wide building envelope upgrade/replacement (project cost \$200,000)

These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security. Project #400.78050.22714.49999.

Vehicle/pickup/van/small tractor for Maintenance (project cost \$35,000)

These funds will purchase vehicles, pickup, van, small tractor for use on the maintenance of school facilities and grounds by the Maintenance department. These items are funded through the Equipment Replacement Fund. Project #705.94910.22E01.49999.

Vehicle/pickup/van/small tractor for Maintenance (project cost \$35,000)

These funds will purchase vehicles, pickup, van, small tractor for use on the maintenance of school facilities and grounds by the Maintenance department. These items are funded through the Equipment Replacement Fund.
Project #705.94910.22E02.49999.

General Government

ERC Server Room Air Conditioner Unit for OEM (project cost \$25,000)

Engineering and replacement of failing original A/C unit that covers primary secure server room. This includes an engineering evaluation and replacement with a newer and updated unit for that area. It is hoped that the newer unit will realize a measure of cost savings through increased efficiency. Project #407.11250.22471.49999

Towing vehicle for OEM (project cost \$44,500)

This project replaces an existing 2003 2-ton truck used for towing emergency response trailers. The vehicle was previously received through surplus and was used as an incident command vehicle until replaced in FY2020 and has over 125,000 miles. During disaster response and for other operational needs, OEM frequently tows large trailers and mobile shelter units, which requires a heavier vehicle. The current vehicles in the OEM fleet are not able to safely tow the heavy trailers, and the current vehicle is showing increased mechanical and reliability issues requiring replacement. Project #705.94910.22E03.49999

Radio Communications for OEM (total project cost \$125,000 – PILT grant of \$112,500)

The Office of Emergency Management requires an upgrade to the radio units used for disaster response and daily business due to an upgrade of the State of Alaska ALMR system, as many of our current units are not able to be upgraded to the new standard due to their end of life status. These funds will purchase radios, installation, professional services for procurement, and other costs related to the transition. This project is partially funded with PILT funds granted by the General Fund with a 10% required match. Project # 407.11250.22472.49999.

Poppy Lane Building Entry Remodel (project cost \$155,000)

The reconfiguration of Poppy Lanes Public work entrance to improve, public access, Conference/meeting space, Allow for social distancing in shared office spaces, provide security egress, Separate the public entrance from KPB administrative office spaces and other miscellaneous improvements associated with improved building function.
Project #407.94910.22473.49999.

Access Control Improvements - Boroughwide (project cost \$180,000)

This project intends to expand the use of electronic building access systems within the Borough. The primary focus of the project is establishing key card access at the Borough Admin Building (144 North Binkley). This key card access will be part of a centralized, joint KPB-KPBSD access control system that will require coordination between KPB and KPBSD for design and commissioning. Project #407.94910.22474.49999

Sales Tax Software and E-filing (project cost \$800,000)

This project provides funding to implement a sales tax software program that will enhance efficiencies with the process of tax filings, E-Tax, and increasing accuracy of filings from taxpayers.
Project # 705.94910.22E05.49999.

Logger for E911 (\$170,000)

This project provides funding to replace end-of-life existing 9-1-1 audio recording system The system must be replaced by a new NG911 compatible system that has all current and supported components. A new system must also be capable of recording the audio from the new River Center backup PSAP. A new system is expected to have a life span of 8 - 10 years.
Project #705.94910.22E06.49999

Solid Waste

Leachate Improvements Construction & Implementation (project cost \$4,400,000)

The purpose of this project is for the design and construction of the leachate improvements identified as part of the CPL Leachate Management Evaluation project. The existing leachate management system is suspected to have insufficient capacity to adequately address facility needs, has some equipment that is near the end of its useful life; does not have data logging capability; requires significant amount of labor to maintain due to scaling issues; and is labor intensive to operate. This project will include the anticipated design and construction costs associated with leachate management improvements.
Project # 411.32122.22LEA.49999.

LG Tracked Bulldozer (project cost \$190,000)

The purpose of this project is the replacement of the existing 1986 model tracked loader with a new low ground pressure tracked bulldozer. This piece of equipment is a critical part of our facility operations. Project #411.32122.22E04.49999.

Demolition of Obsolete Facilities (project cost \$110,000)

The purpose of this project is the demolition of the "Red Building" across the Sterling Highway from the Central Peninsula Landfill. This building is in advanced stage of disrepair and does not serve the CPL any practical purpose. The scope of work will include removal of asbestos containing materials and proper disposal, followed by demolition of the building and recovery of recyclable materials and disposal of waste materials. Project #411.32122.22DEM.49999

Transfer Site Surveillance Improvements (project cost \$100,000)

There is poor compliance with Solid Waste Disposal Guidelines at the un-manned transfer sites and users are disposing of items that are not allowed for disposal at these sites. Scope of the project will include the procurement of the cameras and installation of cameras including any supporting infrastructure. Internal labor will be used to install cameras and external labor will be used to install poles in instances where a utility pole is not properly located for the camera.

Project #411.32150.22SUR.49999

CPL Building Fire Detection system rebuild (project cost \$40,000)

The purpose of this project is to replace the failing and obsolete fire detection system at the Central Peninsula Landfill. This equipment is critical for the protection of infrastructure at the CPL. The Scope of work for this project will be for construction expenses related to the replacement of the existing fire detection system with an up to date Fire Protection System by a qualified and state licensed contractor. Project #411.32122.22FIR.49999

SSWS Monitoring Well Decommissioning (project cost \$60,000)

The Sterling Special Waste Site (SSWS) is a landfill that has been closed and officially granted Retired status by the ADEC after completion of the post-closure requirements, including groundwater monitoring. The Borough is required to properly decommission these monitoring wells. Decommissioning of these wells will ensure that the groundwater does not become inadvertently contaminated by any activities upon this property and will facilitate the reuse of the Retired site. Scope of work will include the proper decommissioning of the 13 remaining monitoring wells in accordance to ADEC requirements utilizing a contractor licensed with the State of Alaska. Project #411.32750.22WEL.49999

Nikiski Fire Service Area

SCBA / Radio Communications – PILT grant and local match (total project cost \$300,000)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding.

Project # 441.51110.22411.49999.

Ambulance (project cost \$300,000)

This project is intended to replace (1) aging Ambulance for Nikiski Fire Service Area. This will allow the NFSA to update the ambulance fleet in Beluga and Tyonek. The ambulance being replaced was originally purchases in 2008 and has a high number of miles and increased mechanical issues.

Project # 441.51110.22412.49999.

Emergency Response Vehicle Replacement with plow (project cost \$75,000)

This project is intended to replace an aging piece of Emergency Response equipment. The truck bed of the old unit has rusted through and is now in need of replacement. Also, the transmission is starting to have problems and is failing. The new Emergency Response unit would reside at Station #3 and be equipped with a plow. Project # 441.51110.22413.49999.

Bear Creek Fire Service Area

SCBA / Radio Communications – PILT grant and local match (project cost \$192,500)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding.

Project # 442.51210.22421.49999.

Western Emergency Service Area

SCBA / Radio Communications – PILT grant and local match (project cost \$459,000)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding.

Project # 444.51410.22441.49999.

Cardiac Monitor/Defibrillator Replacement (project cost \$142,000)

This project is to replace outdated cardiac monitor/defibrillators in Anchor Point and Nikolaevsk which are no longer supported or serviced by the manufacturer. It will also allow for standardization of cardiac monitors/defibrillators between existing Niniichik equipment and Anchor Point/Nikolaevsk. Project # 444.51410.22442.49999.

Command/Utility Vehicle (project cost \$60,000)

This Command Vehicle purchase will be used as Command 3 (Asst. Chief). This new command vehicle will be used as an incident command unit and will carry all the equipment needed to assist the incident commander. This is the third phase in replacing Western Emergency Services aging utility vehicles. . Project # 444.51410.22443.49999.

Central Emergency Services

SCBA / Radio Communications – PILT grant and local match (project cost \$192,500)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding.

Project # 443.51610.22461.49999.

EMS Advanced Training Simulators (project cost \$130,000)

EMS Advanced Training simulators provide a mobile, durable solution that will meet the training needs of emergency ambulance care providers, from basic assessment to advanced life-support skills. These advance training simulators have the capability to provide over 50 different clinical skills, and simulations. Completely wireless and self-contained integrates with current CES equipment and computer network. This project would include equipment, additional options, accessories, parts, service and program courses. Project #443.51610.22462.49999.

Utility Vehicle (project cost \$60,000)

Replacement of staff response vehicle/utility vehicle utilized for emergency response and operations requiring pulling rescue boats, cargo trailers, fire equipment and may be used for snow plowing during winter operations. Project may include the purchase of a snowplow. Project #443.51610.22463.49999.

Station 1 relocation design/construction (project cost \$1,000,000)

The current station and staging area has far exceeded useful life and operational capacity. A Site Selection Committee was established to find a suitable site to meet the operational needs for relocating the CES Soldotna Fire Station. This Soldotna Station#1 Replacement project would be to use funds for design, engineering, construction, permitting, additional land, and needs for a new CES Soldotna Fire Station. Project #443.51610.22464.49999.

Ambulance (project cost \$280,000)

Ambulance purchase replacing a 10-year old ambulance, which has had numerous electrical, mechanical, air compressor issues and has become unreliable as a responding emergency vehicle. Ambulance purchase includes gurney, loader system, Automated CPR device mobile radio and accessories. Project #443.51610.22465.49999.

Kachemak Emergency Services

SCBA / Radio Communications – PILT grant and local match (project cost \$260,000)

This purpose of this project is to purchase SCBA / radio communications equipment and related expenditures. The proposed budget includes a one-time PILT (Department of Interior, Payment in Lieu of Taxes) funding of \$350,000 per service area over a two-year period to provide for expiring communications and SCBA equipment crucial to the continuity of emergency services across the borough. There is a 10% local service area match required for each year's proposed funding.

Project #446.51810.22485.49999.

North Peninsula Recreation Service Area

Ice resurfacers (project cost \$140,000)

The North Peninsula Recreation Service Area (NPRSA) has planned to replace the existing 1974 ice resurfacers used at the Jason Peterson Memorial Ice Rink. The current machine requires substantial mechanical work, has had the engine replaced and rebuilt several times, and is beyond its useful life. It is no longer a reliable piece of equipment.

Project #459.61110.22451.49999.

Utility Loader (project cost \$75,000)

The North Peninsula Recreation Service Area (NPRSA) has planned to replace their existing John Deere 2320 and John Deere 855 tractors used for all grounds and landscaping needs of the NPRSA. The current machines require substantial mechanical work and are no longer reliable pieces of equipment. The versatility of the utility loader will provide efficiency in workload and man-hours for year-round work including snow removal, landscaping, trail grooming and will be used multi-purpose.

Project #459.61110.22452.49999.

NCRC Supply & Return Header Replacement (project cost \$182,000)

The North Peninsula Recreation Service Area replaced the boiler in the Nikiski Community Recreation Center in the fall of 2020. As a result, it was discovered the supply and return headers were in need of replacement. Based on recent findings the current piping is approaching 60 years old and is deteriorating. The service area has already replaced a new pump and as a preventative measure flushes the system 2-3 times per week. This is a high priority project, as the sediment in the system could cause failure or damage to the new boiler, pumps, valves, mechanics and heater. Project #459.61110.22453.49999.

Road Service Area

Inspector Vehicle (project cost \$80,000)

The two new trucks will be used to replace a 2012 Chevy 2500 and 2015 Ford F-250 in the RSA fleet. The new trucks will be driven by the West and Central Area Road Inspectors for inspections and day-to-day work throughout the Western and Central parts of the borough. Project #434.33950.22431.49999.

Borough-wide Gravel Project (overall project cost: \$300,000)

The gravel CIP allows us to address roads that have increased maintenance cost due to poor conditions on portions of the road. These roads are not bad enough to need a full CIP. The gravel CIP allows us to do remediation repairs, which extend the life of the road. Project #434.33950.22GRV.49999

Basargin Road (estimated project cost \$1,122,000)

Basargin Road has a multitude of issues that have increased the overall maintenance cost on this road. Stumps and cord wood are being pushed up and presenting themselves and safety hazard on the traveling surface. These areas will need to be dug out and the road will be reconstructed to meet borough standard. There are multiple areas within this project that heave and pump during break-up eventually becoming impassible. Residents place plywood on the road surface in order to ingress and egress their community. Ditches need to be established and roads need to be capped and crowned in order to direct water away from the traveling surface. Project #434.33950.S8BSR.49999.

Duke St (estimated project cost \$276,500)

Duke Street has poor drainage and needs to be ditched, culverts added/replaced, and road needs to be raised. The road subbase does not meet standards and needs to be excavated and replaced with proper material.

Project #434.33950.N3DUK.49999.

St. Andrews Road (estimated project cost \$175,000)

St. Andrews Road has drainage issues and needs to be raised so ditches can be established, and proper drainage proper drainage can be achieved. A proper turn around will also need to be constructed at the end of the road.

Project#434.33950.W7AND.49999.

Sports Lake RD, Hakala DR, Cotman CT (estimated project cost \$352,500)

This project includes the gravel section of Sports Lake Road, Hakala DR, and Cotman CT. These roads are all connected and have drainage issues. Roads need to be ditched, raised, culverts installed, and capped.

Project #434.33950.C5SPO.49999.

Poolside Avenue (estimated project cost \$300,000)

Poolside Avenue is a paved road. The pavement is deteriorating and needs major repairs. Existing pavement will be milled, a gravel overlay of 12"-18" will be necessary, culverts may need to be replaced, and the road will be re-paved.
Project#434.33950.N3POL.49999.

Skyline Drive (estimated project cost \$275,000)

Skyline Drive is a paved road and this project pertains to the last 2000'. This section of pavement needs major repairs. A gravel overlay 12"-18" will be necessary, culverts will need to be replaced, and road will need to be repaved.
Project #434.33950.W6SKY.49999.

Chinulna Court (estimated project cost \$80,000)

Chinulna Court is a paved road. The pavement is deteriorating and needs major repairs. A gravel overlay 12"-18" will be necessary, proper drainage will need to be established and the road will need to be repaved.
Project #434.33950.W1CHN.49999.

South Kenai Peninsula Hospital Service Area

Pharmacy Remodel (project cost \$555,000)

These funds will be used to remodel the pharmacy; new regulations have come out requiring hospital pharmacies to be USP800 compliant. Project #491.81210.22SHA.48516.

Air Conditioning for Long Term Care & Rehab (project cost \$450,000)

These funds will be used to provide air conditioning for long-term care and Rehab residents' rooms. Resident room temperatures require air conditioning to maintain summer temperature control.
Project #491.81210.22SHB.48516.

MRI Chiller Replacement (project cost \$170,000)

These funds will be used replace the 8-year-old chiller. The current MRI chiller has been problematic for the past 18 months. It has had several malfunctions, out of date technology, and the current chiller is without a service contract.
Project #491.81210.22SHC.48516.

Long Term Care (LTC) Therapeutic Surfaces (project cost \$87,511)

These funds will be used to purchase therapeutic surfaces. The long-term care unit is currently uses therapeutic surfaces for some residents, some of which are owned and some are leased. Project #491.81210.22SHD.48516.

Long Term Care Bariatric Beds (project cost \$85,497)

These funds are required bariatric beds to meet best practices for residents whose BMI is >40.
Project #491.81210.22SHF.48516.

Incident Management System (project cost \$81,760)

These funds will be used to automate the process of pulling ongoing performance improvement evaluation data. This will allow SPH to pull meaningful data that allows our providers to treat patients to the best of their abilities.
Project #491.81210.22SHG.48516.

Imaging Technology Infrastructure (project cost \$60,000)

These funds will be used to replace 8-10 year old imaging technology. This includes virtual servers and peripheral storage hardware for various solutions used in the Imaging department i.e. vRad, PowerShare, Fluency for Imaging, Vitria, 3D recon software for radiologists. Project #491.81210.22SHH.48516.

Drager Apollo Anesthesia Machine (project cost \$60,000)

These funds will be used to purchase and install an anesthesia machine. This will provide improvements in technology and a machine that can deliver increased patient safety and have a smaller footprint in the OR.
Project #491.81210.22SHJ.48516

Coagulation Analyzer Replacement (project cost \$58,000)

These funds will be used to replace 6-year-old analyzer. Emergency department physicians have made a request for D dimer results to be reported in fibrinogen equivalent units instead of D dimer units, which is the current unit of measure.
Project #491.81210.22SHK.48516.

Storage Area Network (project cost \$38,000)

These funds will be used to replace the 7-year-old storage array; the current unit is beyond its expected life and replacement would avoid crashes and loss of critical data. Project #491.81210.22SHL.48516.

Virtual Host (project cost \$27,000)

Funds to be utilized to replace existing 6-year-old unit. This host replaces SPH's oldest host that's over 6 years old and beyond its expected life. Project #491.81210.22SHM.48516.

Glucose Meter Interface (project cost \$26,000)

These funds would be used to purchase a new glucose meter system, to interface to the LIS system since the prior third party software vendor has been sold. Project #491.81210.22SHN.48516.

South Peninsula Hospital – Plant Replacement & Expansion Fund

EMG with EVAPS for Neuro Clinic (project cost \$25,234)

These funds will be used to purchase EMG testing equipment, allowing the neurologist to provide services when needed. Currently the equipment is being borrowed and is infrequently unavailable when the neurologist is available, creating inefficiencies for operations and inconvenience for patients. Project #491.81210.22SHP.48516.

Replace Roof on 1975 and 1999 Portions of Hospital (project cost \$578,695)

These funds will be used to repair or replace portions of the hospital roof, \$325,000 was appropriated in FY21 but an additional \$578,695 will be needed to complete. Project #491.81210.22SHQ.48516.

Long Term Care Flooring (project cost \$103,199)

These funds will be used to replace the current flooring in the LTC unit. The request for new vinyl flooring will be easier to clean and give a more hygienic appearance. Project #491.81210.22SHR.48516.

BACT Alert Blood Culture Incubator (project cost \$31,000)

These funds will be used to replace the 8-year-old end of life unit; Automated blood culture incubator provides optimal recovery of potential blood pathogens in as little as 3-4 Hours post collection. Project #491.81210.22SHS.48516.

Airisana Mattress Acute Care (project cost \$25,036)

These funds will be used to purchase 2 Airisana Mattresses due to their improved comfort, flexibility, and function combined with an increased need for self-adjusting mattresses for our limited mobility and wound care patients. These mattresses would replace some of the P500 disposable mattresses, which would free up some storage space in the warehouse. Project #491.81210.22SHU.48516.

Biomed Testing Simulator (project cost \$13,200)

These funds will be used to purchase a new patient Simulator & accessories for testing and calibrating patient and resident biomedical equipment. Project #491.81210.22SHV.48516.

Bayer Power Injector Software Upgrade (project cost \$11,500)

These funds will be used to upgrade and installation of the Bayer power injector software. Project #491.81210.22SHW.48516.

Sara Stedy Plus (project cost \$8,333)

These funds will be used to purchase a new Sara Stedy Plus. This item will allow a one-person assist to stand for our bariatric patients who have mobility issues. SPH currently do not have a Sara Stedy Plus that is approved for use with bariatric patients. Project #491.81210.22SHX.48516.

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 400
Department 78050 - School Revenue Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<u>Funds Provided:</u>						
Operating Transfers In From:						
General Fund	\$ 1,250,000	\$ 2,250,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Other Financing Sources						
Grants and Debt Issuance	10,247,412	-	-	-	-	-
Equipment Replacement Fund		70,000	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	11,734,930	6,750,000	3,000,000	2,750,000
Total Funds Provided	11,497,412	2,320,000	13,484,930	8,500,000	4,750,000	4,500,000
<u>Funds Applied</u>						
Areawide ADA upgrades	172,597	-	75,000	-	75,000	-
Areawide asbestos abatement	150,000	-	75,000	-	75,000	-
Areawide asphalt/sidewalk/curb repairs	348,610	-	125,000	125,000	125,000	125,000
Areawide auditorium lighting upgrades	9,322	300,000	-	75,000	-	75,000
Areawide design improvements	147,565	300,000	100,000	100,000	100,000	100,000
Areawide bleacher replacement	22,675	-	50,000	-	-	150,000
Areawide doors & entries	190,861	-	50,000	50,000	50,000	50,000
Areawide electrical & lighting upgrades	163,605	150,000	125,000	125,000	125,000	125,000
Areawide elevator upgrades	175,000	-	75,000	-	75,000	-
Areawide flooring replacement/upgrades	190,161	125,000	175,000	125,000	175,000	125,000
Areawide generator upgrades/replacements	171,105	-	50,000	50,000	50,000	50,000
Areawide HVAC/DDC/boiler upgrades	1,097,974	850,000	300,000	350,000	300,000	300,000
Areawide locker replacement	162,164	-	75,000	-	75,000	-
Areawide playground upgrades	91,716	-	-	75,000	-	75,000
Areawide portables & outbuildings	77,750	150,000	-	75,000	-	35,000
Areawide roof replacements/ upgrades	-	-	250,000	350,000	300,000	300,000
Areawide security & safety improvements	268,350	175,000	100,000	125,000	100,000	100,000
Areawide water quality upgrades	192,487	-	25,000	25,000	25,000	40,000
Areawide window/siding repair/replacement	260,708	-	-	-	-	-
Areawide building envelope upgrade/replacement	-	200,000	100,000	100,000	100,000	100,000
Admin Building flooring	5,109	-	-	-	-	-
Chapman Remodel/Homer High School DDC	999,480	-	-	-	-	-
Homer High School boiler replacement	21,926	-	-	-	-	-
Kenai Intensive needs remodel	18,092	-	-	-	-	-
Kaleidoscope floor replacement	84,738	-	-	-	-	-
K-Selo new school construction (grant)	10,010,000	-	-	-	-	-
Vehicle/Van/Small Rolling Equipment	-	35,000	-	-	-	-
Vehicle/Van/Small Rolling Equipment	-	35,000	-	-	-	-
<u>Unfunded Capital Projects</u>						
Homer High roof replacement (G)	-	-	5,616,930	-	-	-
Direct digital control system replacement (G)	-	-	900,000	500,000	500,000	750,000
Window and siding replacements (G)	-	-	518,000	550,000	500,000	-
Asphalt area renovation/replacement/travel flow improvemen	-	-	2,000,000	2,000,000	2,000,000	2,000,000
District Access Control	-	-	1,500,000	-	-	-
Teacher housing @ remotes sites (G)	-	-	1,200,000	-	-	-
Kenai Middle School safety reconfiguration (G)	-	-	-	2,500,000	-	-
Homer Elementary wall repair (G)	-	-	-	450,000	-	-
Homer Middle School drainage (G)	-	-	-	750,000	-	-
Total Funds Applied	15,031,995	2,320,000	13,484,930	8,500,000	4,750,000	4,500,000
Net Results From Operations	(3,534,583)	-	-	-	-	-
Beginning Fund Balance	3,537,309	2,726	2,726	2,726	2,726	2,726
Ending Fund Balance	\$ 2,726	\$ 2,726	\$ 2,726	\$ 2,726	\$ 2,726	\$ 2,726
(G) Grant funded						

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 407

Department 94910 - General Government Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Provided:						
Operating Transfers In From:						
General Fund	\$ 375,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
General Fund - PILT grant	-	112,500	-	-	-	-
Equipment Replacement Fund	589,016	844,500	140,000	80,000	39,000	500,000
Total Funds Provided	964,016	1,207,000	390,000	330,000	289,000	750,000
Funds Applied						
Card Entry Security System Study	31,411	-	-	-	-	-
Manatron Software Upgrade	73,800	-	-	-	-	-
Software Upgrade	64,364	-	-	-	-	-
Voting System	125,000	-	-	-	-	-
River Center Bldg Repairs	12,395	-	-	-	-	-
* Planning - GIS Imagery	338,792	-	-	-	-	-
* OEM - EOC Update Phase 1	80,290	-	-	-	-	-
* OEM - Siren Radio upgrade & solar installation	149,934	-	-	-	-	-
* OEM - Motorola Radio Replacement Phase II	20,000	-	-	-	-	-
OEM - ERC Server Room A/C unit	-	25,000	-	-	-	-
* OEM - Towing Vehicle	-	44,500	-	-	-	-
OEM - Radio Communications - PILT Grant	-	125,000	-	-	-	-
Poppy Lane Entry Remodel	-	155,000	-	-	-	-
Borough Building Security	-	180,000	-	-	-	-
* Sales Tax Software/System	-	800,000	-	-	-	-
* Off-Road Utlility Vehicle - Assessing	-	-	27,000	-	-	-
* OEM - Vehicle for Radio Tech	-	-	48,000	-	-	-
* OEM - Mobile Command Vehicle console replacement	-	-	65,000	-	-	-
* OEM - EOC Update Phase 2	-	-	-	40,000	-	-
* OEM - Staff Vehicle	-	-	-	40,000	-	-
* OEM - Motorola Radio Replacement Phase 2	-	-	-	-	39,000	-
OEM - Mobile Command Vehicle	-	-	-	-	-	500,000
Total Funds Applied	895,986	1,329,500	140,000	80,000	39,000	500,000
Net Results From Operations	68,030	(122,500)	250,000	250,000	250,000	250,000
Beginning Fund Balance	735,481	803,511	681,011	931,011	1,181,011	1,431,011
Ending Fund Balance	\$ 803,511	\$ 681,011	\$ 931,011	\$ 1,181,011	\$ 1,431,011	\$ 1,681,011
* Funding from Equipment Replacement fund (G) Grant funded						

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 411

Department 32XXX - Solid Waste Capital Projects Fund

	FY2021 Current Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Provided:						
Operating Transfers In From:						
Solid Waste Operations	\$ 145,000	\$ 4,400,000	\$ 650,000	\$ 650,000	\$ 500,000	\$ 500,000
Equipment Replacement Fund	1,062,000	190,000	-	285,000	900,080	1,515,000
Closure/Post Closure Liability Funds	-	60,000	-	-	4,000,000	-
Other Financing Sources						
Authorized Solid Waste debt issuance	-	-	-	-	-	4,600,000
Total Funds and Other Financing Sources Provided	1,207,000	4,650,000	650,000	935,000	5,400,080	6,615,000
Funds Applied						
SW CPL Equip/Plan/Design/Construction	497,442	-	-	-	-	-
FY18 C&D Cell Expansion	88,762	-	-	-	-	-
Landfill Gas to Energy Project	29,400	-	-	-	-	-
FY19 C&D Cell Expansion	50,000	-	-	-	-	-
FY19 SW-Homer Landfill Closure - Phase 2	2,503,754	-	-	-	-	-
Funny River Transfer site expansion	486,185	-	-	-	-	-
* Wheeled scrapper	900,000	-	-	-	-	-
* Roll-Off Truck	162,000	-	-	-	-	-
Dumpster Replacement	100,000	-	-	-	-	-
Wheeled Loader Transmission Replacement	85,000	-	-	-	-	-
Excavator Hammer / Breaker	38,000	-	-	-	-	-
Excavator undercarriage replacement	56,000	-	-	-	-	-
Leachate Improvements Construction and Implementation	-	4,400,000	-	-	-	-
* LG Track Dozer	-	190,000	-	-	-	-
Demolition of Obsolete Facilities	-	110,000	-	-	-	-
Transfer Sites Surveillance Improvements	-	100,000	-	-	-	-
CPL Building Fire detection system rebuild	-	40,000	-	-	-	-
SSWS Monitoring Well Decommissioning	-	60,000	-	-	-	-
CPL Landfill Gas and Leachate Collection Materials	-	-	150,000	-	-	-
Hope Transfer site relocation	-	-	670,525	-	-	-
* Peterbuilt Roll-off Truck	-	-	-	195,000	-	-
CPL Parameter fencing	-	-	-	160,000	-	-
CPL Cell 4 Design	-	-	-	200,000	-	-
* Flatbed pickup	-	-	-	60,000	-	-
* Pickup	-	-	-	30,000	30,000	30,000
* Peterbuilt 365 Roll-off Truck	-	-	-	-	250,000	-
CAT 914K Wheeled Loader	-	-	-	-	170,000	-
Bobcat V762 Loader	-	-	-	-	90,000	-
* Roll-Off Truck	-	-	-	-	220,000	-
* Versa Handler Loader	-	-	-	-	140,080	-
CPL Cell 1 Closure	-	-	-	-	4,000,000	-
CPL Landfill Gas Collection Network	-	-	-	-	-	1,400,000
Cell 4 Development	-	-	-	-	-	4,600,000
* CAT D8T Tracked Dozer	-	-	-	-	-	865,000
CAT 966M Wheeled Loader	-	-	-	-	-	620,000
Total Funds Applied	4,996,543	4,900,000	820,525	645,000	4,900,080	7,515,000
Net Results From Operations	(3,789,543)	(250,000)	(170,525)	290,000	500,000	(900,000)
Beginning Fund Balance	4,335,342	545,799	295,799	125,274	415,274	915,274
Ending Fund Balance	545,799	\$ 295,799	\$ 125,274	\$ 415,274	\$ 915,274	\$ 15,274
* Funding from Equipment Replacement fund (G) Grant funded						

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 455

Department 11255 - 911 Communications Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<u>Funds Provided:</u>						
Operating Transfers In From:						
Equipment Replacement Fund:	\$ 395,235	\$ 170,000	\$ -	\$ -	\$ -	\$ -
Other Financing Sources						
Grants and Debt Issuance	-	-	-	-	-	-
Total Funds Provided	395,235	170,000	-	-	-	-
<u>Funds Applied</u>						
* Radio Station	70,000	-	-	-	-	-
* 911 Call Manager Software	325,235	-	-	-	-	-
* Logger	-	170,000	-	-	-	-
Total Funds Applied	395,235	170,000	-	-	-	-
Net Results From Operations	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Funding from Equipment Replacement fund						

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 441

Department 51110 - Nikiski Fire Service Area Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Provided:						
Interest Revenue	\$ 6,545	\$ 15,843	\$ 11,699	\$ 4,594	\$ 197	\$ 764
Operating Transfers In From:						
Nikiski Fire Service Area Operations	400,000	300,000	225,000	250,000	175,000	700,000
General Fund - PILT grant	-	175,000	175,000	-	-	-
Total Funds Provided	406,545	490,843	411,699	254,594	175,197	700,764
Funds Applied						
Roadway Emergency Signs (FY16)	5,568	-	-	-	-	-
Station 1 Repairs/Maintenance (FY18)	90,672	-	-	-	-	-
Station 1 Exhaust Removal System (FY18)	97,910	-	-	-	-	-
Fire Station 3 New Construction Holt-Lamplight	2,905,782	-	-	-	-	-
Station 1 & 2 Parking Lot Paving	7,750	-	-	-	-	-
Station 1 & 2 Alerting & Radio System Upgrades	1,501	-	-	-	-	-
Emergency Generator/Parts	2,096	-	-	-	-	-
Unit 5 Plow Truck Station 2 (2000)	7,843	-	-	-	-	-
Enclosed Conex Carport Vehicle / Equipment Storage	141,953	-	-	-	-	-
Unit 9 Plow Truck Station 2 (2000)	75,000	-	-	-	-	-
Station 2 Lighting Repair and Upgrades	40,000	-	-	-	-	-
Air Pack Compressor/Replacements	150,000	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	-	300,000	192,500	-	-	-
Medic #5 AVE F350 Ambulance (Beluga)	-	300,000	-	-	-	-
Unit #5 Ford F250 Utility Plow truck (Station #2)	-	75,000	-	-	-	-
Tanker #6 Ferrara 3000 Gallons (Tyonek)	-	-	500,000	-	-	-
Yamaha Snow Machine 1 (Station #2)	-	-	17,500	-	-	-
Yamaha Snow Machine 2 (Station #2)	-	-	17,500	-	-	-
Medic #6 TaylorMade F450 Ambulance (Tyonek)	-	-	-	300,000	-	-
Unit #7 F250 P/U Plow Truck (Station #2)	-	-	-	75,000	-	-
Unit #8 F350 P/U (Beluga)	-	-	-	75,000	-	-
Safety-1 Chevy Truck Command (Station #2)	-	-	-	-	75,000	-
Unit # 6 Ford F250 for Wildland (Tyonek)	-	-	-	-	75,000	-
Rescue #1 International/E-One 4900 (Station #2)	-	-	-	-	-	700,000
Total Funds Applied	3,526,075	675,000	727,500	450,000	150,000	700,000
Net Results From Operations	(3,119,530)	(184,157)	(315,801)	(195,406)	25,197	764
Beginning Fund Balance	3,823,657	704,127	519,970	204,169	8,763	33,960
Ending Fund Balance	\$ 704,127	\$ 519,970	\$ 204,169	\$ 8,763	\$ 33,960	\$ 34,724

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 442

Department 51210 - Bear Creek Fire Service Area Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Provided:						
Interest Revenue	\$ 779	\$ 3,445	\$ 8,754	\$ 8,557	\$ 13,250	\$ 17,485
Operating Transfers In From:						
Bear Creek Fire Service Area Operations	100,000	250,000	250,000	250,000	195,000	150,000
General Fund - PILT grant	-	175,000	175,000	-	-	-
Total Funds Provided	100,779	428,445	433,754	258,557	208,250	167,485
Funds Applied						
Dispatch/communications equipment	2,547	-	-	-	-	-
Turnout gear/boots/helmet (replacements)	10,820	-	-	-	-	-
SCBA bottles (replacements)	20,786	-	-	-	-	-
Type III/Wildland/Heavy Rescue	400,000	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	-	192,500	192,500	-	-	-
Ambulance (Unit 139)	-	-	250,000	-	-	-
Replace Breathing Air Compressor	-	-	-	50,000	-	-
Replace Snow Machine (1)	-	-	-	-	20,000	-
Replace 1986 Tanker (Unit 125)	-	-	-	-	-	450,000
ATV 4-Wheelers	-	-	-	-	-	20,000
Total Funds Applied	434,153	192,500	442,500	50,000	20,000	470,000
Net Results From Operations	(333,374)	235,945	(8,746)	208,557	188,250	(302,515)
Beginning Fund Balance	486,496	153,122	389,067	380,321	588,878	777,128
Ending Fund Balance	\$ 153,122	\$ 389,067	\$ 380,321	\$ 588,878	\$ 777,128	\$ 474,613

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 444

Department 51410 - Western Emergency Service Area Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Provided:						
Interest Revenue	\$ 388	\$ 2,628	\$ 190	\$ 1,207	\$ 3,484	\$ 5,812
Operating Transfers In From:						
Western Emergency Service Area Operations	100,000	375,000	150,000	100,000	100,000	100,000
General Fund - PILT grant	-	175,000	175,000	-	-	-
Other Financing Sources						
Unsecured Revenue Sources Unapproved Projects	-	-	-	450,000	300,000	500,000
Total Funds Provided	100,388	552,628	325,190	551,207	403,484	605,812
Funds Applied						
Emergency water fill site - tank project (FY11)	16,438	-	-	-	-	-
Emergency water fill site - tank project (FY18)	9,665	-	-	-	-	-
Emergency water fill site - tank project	68,511	-	-	-	-	-
Command vehicle	3,473	-	-	-	-	-
Emergency water fill site - Building completion	125,000	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	-	459,000	220,000	-	-	-
Heart monitor replacement	-	142,000	-	-	-	-
Utility vehicle(s)	-	60,000	60,000	-	-	-
Unfunded Capital Projects						
Tanker	-	-	-	450,000	-	-
Ambulance	-	-	-	-	300,000	-
4 wheel drive pumper engine	-	-	-	-	-	500,000
Total Funds Applied	223,087	661,000	280,000	450,000	300,000	500,000
Net Results From Operations	(122,699)	(108,372)	45,190	101,207	103,484	105,812
Beginning Fund Balance	239,514	116,815	8,443	53,633	154,840	258,324
Ending Fund Balance	\$ 116,815	\$ 8,443	\$ 53,633	\$ 154,840	\$ 258,324	\$ 364,136

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 443

Department 51610 - Central Emergency Service Area Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Provided:						
Interest Revenue	\$ 2,527	\$ 19,876	\$ 13,855	\$ 23,166	\$ 25,938	\$ 26,521
Operating Transfers In From:						
Central Emergency Service Area Operations	600,000	1,200,000	700,000	700,000	700,000	900,000
General Fund - PILT grant	-	175,000	175,000	-	-	-
Other Financing Sources						
Unsecured Revenue Sources Unapproved Projects	17,149	-	14,000,000	500,000	500,000	300,000
Total Funds Provided	619,676	1,394,876	14,888,855	1,223,166	1,225,938	1,226,521
Funds Applied						
Training Facility Relocation	1,113	-	-	-	-	-
Emergency Response Vehicles	250,354	-	-	-	-	-
Fire Station Alerting System	50,953	-	-	-	-	-
Mobile Data Terminals	26,668	-	-	-	-	-
Training Site	150,000	-	-	-	-	-
Pumper/Tanker - Funny River Station 5	32,869	-	-	-	-	-
Station 1 Land Acquisition	900,000	-	-	-	-	-
Ambulance 937	218,286	-	-	-	-	-
SCBA / Air Compressor Replacement	170,511	-	-	-	-	-
Fire Truck replacement (ref Ord 19-19-25)	3,888	-	-	-	-	-
Staff Vehicle (903)	60,000	-	-	-	-	-
Hose Replacement	50,000	-	-	-	-	-
EMS Advanced Training Simulators	-	130,000	-	-	-	-
Utility Vehicle (991)	-	60,000	-	-	-	-
Station 1 Relocation Design/Construction	-	1,000,000	-	-	-	-
Ambulance (934)	-	280,000	-	-	-	-
SCBA/Radio Communications - PILT Grant	-	192,500	475,000	-	-	-
Station Vehicle Exhaust Removal System	-	-	-	600,000	-	-
Tanker Replace (922)	-	-	-	-	700,000	-
Fire Training Live Burn Buildings	-	-	-	-	-	300,000
Station 4 Baydoor Replacements	-	-	-	-	-	250,000
Utility Replace (992)	-	-	-	-	-	65,000
Unfunded Capital Projects						
Station 1 Relocation Design/Construction	-	-	14,000,000	-	-	-
Training Site Building/Water Pump Facility	-	-	-	500,000	500,000	-
Ambulance Replace 935	-	-	-	-	-	300,000
Total Funds Applied	1,914,642	1,662,500	14,475,000	1,100,000	1,200,000	915,000
Net Results From Operations	(1,294,966)	(267,624)	413,855	123,166	25,938	311,521
Beginning Fund Balance	2,178,351	883,385	615,761	1,029,616	1,152,782	1,178,720
Ending Fund Balance	\$ 883,385	\$ 615,761	\$ 1,029,616	\$ 1,152,782	\$ 1,178,720	\$ 1,490,241

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 446

Department 51810 - Kachemak Emergency Service Area Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<u>Funds Provided:</u>						
Interest Revenue	\$ 215	\$ 700	\$ 2,178	\$ 3,521	\$ 225	\$ 5
Operating Transfers In From:						
KESA Operations	100,000	150,000	75,000	100,000	75,000	100,000
General Fund - PILT grant	-	175,000	175,000	-	-	-
Other Financing Sources						
Unsecured Revenue Sources Unapproved Projects	-	-	120,000	500,000	500,000	450,000
Total Funds Provided	100,215	325,700	372,178	603,521	575,225	550,005
<u>Funds Applied</u>						
Fire Station 2 Water Tank install	6,962	-	-	-	-	-
Station 1 Well Replacement and Paving	35,000	-	-	-	-	-
Station 2 generator	35,000	-	-	-	-	-
Command/Paramedic Vehicle	80,000	-	-	-	-	-
Repeater upgrade	40,000	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	-	260,000	192,500	-	-	-
Ambulance 350, Type 1	-	-	-	250,000	-	-
Command/Utility vehicle	-	-	-	-	85,000	-
Rescue brush unit - ATV	-	-	-	-	-	30,000
<u>Unfunded Capital Projects</u>						
2 Gurney Power Lift & Gurney	-	-	120,000	-	-	-
Brush Truck (2)	-	-	-	500,000	-	-
Tanker	-	-	-	-	500,000	-
Air/Rehab/Rescue/Lighting Walk-in Rescue	-	-	-	-	-	450,000
Total Funds Applied	196,962	260,000	312,500	750,000	585,000	480,000
Net Results From Operations	(96,747)	65,700	59,678	(146,479)	(9,775)	70,005
Beginning Fund Balance	127,852	31,105	96,805	156,483	10,004	229
Ending Fund Balance	\$ 31,105	\$ 96,805	\$ 156,483	\$ 10,004	\$ 229	\$ 70,234

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 459

Department 61110 - North Peninsula Recreation Service Area Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Provided:						
Interest Revenue	\$ 2,349	\$ 9,371	\$ 6,172	\$ 6,966	\$ 6,490	\$ 6,199
Operating Transfers In From:						
North Peninsula Recreation Operations	200,000	250,000	250,000	250,000	250,000	350,000
Total Funds Provided	202,349	259,371	256,172	256,966	256,490	356,199
Funds Applied						
NCRC Remodel	328,580	-	-	-	-	-
Fitness Equipment	75,000	-	-	-	-	-
NCRC Furniture	60,000	-	-	-	-	-
NCRC-Boiler Replacement & HVAC System	361,801	-	-	-	-	-
Pool--Roof Replacement Admin Area	150,000	-	-	-	-	-
Pool-- HVAC/BAS System	187,000	-	-	-	-	-
Replace Ice Resurfacer	-	140,000	-	-	-	-
Utility Loader w/Accessories	-	75,000	-	-	-	-
NCRC-Replace Supply & Return Headers	-	182,000	-	-	-	-
Truck w/Plow	-	-	65,000	-	-	-
Snow Machine & Groomer Equip.	-	-	30,000	-	-	-
Re-Surface Skate Park Asphalt/Multi-Purpose Court	-	-	60,000	-	-	-
Pool-- Replace Flooring in Admin Area	-	-	-	100,000	-	-
Replace Pool Pumps	-	-	-	60,000	-	-
Skate Park Equipment	-	-	-	75,000	-	-
Replace John Deere UTV/Groomer	-	-	-	50,000	-	-
Pool Room Renovations	-	-	-	-	175,000	-
Replace NCRC Commercial Ovens	-	-	-	-	50,000	-
Replace Pool Sidewalks	-	-	-	-	-	150,000
Replace Truck w/Snow Plow	-	-	-	-	-	65,000
Replace Zero Turn Mower	-	-	-	-	-	50,000
Pool Boilers--Replace	-	-	-	-	-	500,000
Total Funds Applied	1,162,381	397,000	155,000	285,000	225,000	765,000
Net Results From Operations	(960,032)	(137,629)	101,172	(28,034)	31,490	(408,801)
Beginning Fund Balance	1,406,278	446,246	308,617	409,789	381,755	413,245
Ending Fund Balance	\$ 446,246	\$ 308,617	\$ 409,789	\$ 381,755	\$ 413,245	\$ 4,444

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 434

Department 33950 - Road Service Area Capital Projects Fund

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
	Active Projects	Mayor Proposed	Projected	Projected	Projected	Projected
Funds Provided:						
Interest Revenue	\$ 14,030	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Operating Transfers In From:						
Roads Operations	2,300,000	3,800,000	2,300,000	2,300,000	2,300,000	2,300,000
Other Financing Sources						
Grants and Debt Issuance	2,476,207	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	20,940,000	-	-	-
Total Funds Provided	4,790,237	3,845,000	23,290,000	2,350,000	2,350,000	2,350,000
Funds Applied						
District & Project						
Grant funded:						
North Road Extension	2,443,594	-	-	-	-	-
Jacobs Ladder Repair	32,613	-	-	-	-	-
Service Area funded:						
Borough Wide FY19 CIPs (Unallocated)	542,806	-	-	-	-	-
C Diane St/Glacier Ave (warranty)	10,000	-	-	-	-	-
S Tracy Ave (warranty)	10,000	-	-	-	-	-
W Divine Estates/Igloo-Dana Bayes (warranty)	10,000	-	-	-	-	-
S Flintlock Lane, Bidarki Dr., Bridger Road	46,505	-	-	-	-	-
S Glenn Road, Kipling Circle	42,507	-	-	-	-	-
S Hutler Road	587,519	-	-	-	-	-
W Tim Avenue, Muir Street, Creek View Road	15,741	-	-	-	-	-
W Tern Circle, JacNJil Circle, Jitney Circle	79,385	-	-	-	-	-
Borough Wide FY20 CIPs (Unallocated)	69,456	-	-	-	-	-
FY20 Borough Gravel Projects	3,438	-	-	-	-	-
FY20 Warranty funding	20,000	-	-	-	-	-
S8 Basargin Rd (7,000')	1,068,340	-	-	-	-	-
S7 Walters St, Wilderness Ln, Sarah St, Frontier Ln (6,100')	948,017	-	-	-	-	-
W6 Roosevelt Cir (1,375')	127,024	-	-	-	-	-
Replacement pickup truck	6,792	-	-	-	-	-
S7 Mansfield Ave (3,800') \$627,700 est	627,700	-	-	-	-	-
S8 Basargin Rd (5,280') \$871,200 est	871,200	-	-	-	-	-
C2 Moose River Dr, River Ridge Rd (culverts/glaciation)	150,000	-	-	-	-	-
E2 Ferrin Rd (1,950')	253,500	-	-	-	-	-
W2 Creary Circle (1,450')	145,000	-	-	-	-	-
FY2021 Borough Wide Gravel Projects	300,000	-	-	-	-	-
Borough Wide FY22 CIPs Estimate *	-	2,581,000	-	-	-	-
S8 Basargin Rd (6,800') \$1,122,000 est	-	-	-	-	-	-
N3 Duke St (2,765') \$276,500 est	-	-	-	-	-	-
W7 St Andrews Rd (1,750') \$175,000 est	-	-	-	-	-	-
C5 Sports Lake Rd, Hakala Dr, Cotman Ct (3,525') \$352,500 est	-	-	-	-	-	-
N3 Poolside Ave (1,900 Paved) \$300,000 est	-	-	-	-	-	-
W6 Skyline Drive (2,000 Paved) \$275,000 est	-	-	-	-	-	-
W1 Chinulna Ct (600 Paved) \$80,000 est	-	-	-	-	-	-
Vehicle Purchase (2 vehicles in FY2022)	-	80,000	40,000	-	40,000	-
Borough Wide Gravel Projects	-	300,000	300,000	300,000	300,000	300,000
S7 Glacier View Rd N and S (4,550')	-	-	750,750	-	-	-
C5 Regine Ave, Frazier Rd (4,200')	-	-	420,000	-	-	-
N3 Lighthouse St, Rozella Dr (2,550')	-	-	255,000	-	-	-
W6 Goodrich St, Center Ave, Retirement St (3,900')	-	-	390,000	-	-	-
W1 Griffing Way, Griffing Ct, Territorial Dr (2,025')	-	-	202,500	-	-	-
N4 McGahan Dr (2,200 Paved)	-	-	375,000	-	-	-
S7 Waterman Rd (2,775')	-	-	-	457,875	-	-
S4 Kostino St (3,950')	-	-	-	651,750	-	-
C3 Seclusion St, Robin Ave, Lourdes Ave, Robert Ave (9,235')	-	-	-	923,500	-	-
W2 Lakeside Ave (2,500')	-	-	-	250,000	-	-
W7 Murwood Ave. (2,850' Paved Back Half)	-	-	-	375,000	-	-

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 434

Department 33950 - Road Service Area Capital Projects Fund- Continued

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
	Active Projects	Mayor Proposed	Projected	Projected	Projected	Projected
S8 Secluded Cir (650')	-	-	-	-	107,250	-
S4 Cottonwood Ln (7,600')	-	-	-	-	1,254,000	-
N4 McGahan Dr (2,200') pavement	-	-	-	-	352,000	-
C1 Patty Ave, Southwind Cir, Merkes Rd (3,050')	-	-	-	-	305,000	-
S5 Leandra Rd (1,550')	-	-	-	-	-	255,705
S7 Greer Rd (1,650')	-	-	-	-	-	272,250
W2 Independence Ave, Anushka St, Carlene St (3,825')	-	-	-	-	-	382,500
E3 Bridge Repairs Seward	-	-	-	-	-	350,000
C4 Delcie Dr , Brenda Way, Kendanemken Rd (5,750')	-	-	-	-	-	575,000
Unfunded Capital Projects						
Priority 1 Repaving Projects	Estimate *	-	2,000,000	-	-	-
Sunrise Ct, Cavu St, Sports Lake Rd (partial), Danna Ln, Skyline Dr (partial), St Joseph St, Murwood Ave (partial). 13,650' paved roads						
Priority 2 Repaving Projects	-	-	-	-	-	-
Boregen Ave, Paul Ct, Wrangell Dr, McKinley Ave, Silver Spring, Nanook Rd, Nanook Cir, Keystone Dr, Midway Dr, Community College Dr, Divine Ct, Estate Ct, Jones Rd, Rustic Ave. 40,000' paved roads						
Priority 3 Paving Maintenance Projects	Estimate *	-	6,000,000	-	-	-
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						
Priority Bridge Replacements	Estimate *	-	4,300,000	-	-	-
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						
Priority 1 Gravel Road Projects	Estimate *	-	8,000,000	-	-	-
Fox Rd, Eagleerie Ave. 3,860'						
Priority 2 Gravel Road Projects	Estimate *	-	640,000	-	-	-
352,455' of gravel roads, approximately 67 miles						
Total Funds Applied	8,411,137	2,961,000	23,673,250	2,958,125	2,358,250	2,135,455
Net Results From Operations	(3,620,900)	884,000	(383,250)	(608,125)	(8,250)	214,545
Beginning Fund Balance	8,791,267	5,170,367	6,054,367	5,671,117	5,062,992	5,054,742
Ending Fund Balance	\$ 5,170,367	\$ 6,054,367	\$ 5,671,117	\$ 5,062,992	\$ 5,054,742	\$ 5,269,287

Districts: C - Central; N - North; S - South; W - West; E - East

* If project exceeds estimate by more than 10%, 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

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Provided:						
Interest Revenue	\$ 10,241	\$ 17,864	\$ 18,266	\$ 18,677	\$ 19,097	\$ 19,527
Other Financing Sources						
Grants and Debt Issuance	235,305					
CPGH Plant Replacement and Expansion Fund	1,455,621	14,895,000	12,680,000	8,266,500	804,825	-
Total Funds Provided	1,701,167	14,912,864	12,698,266	8,285,177	823,922	19,527
Funds Applied						
Specialty Clinic Building (Bond proceeds)	93,027	-	-	-	-	-
OB Renovation/Cath Lab (Bond proceeds)	142,278	-	-	-	-	-
OB Cardiac Cath Lab	979,999	-	-	-	-	-
Imaging Department project	75,622	-	-	-	-	-
High capacity molecular testing unit	400,000	-	-	-	-	-
DaVinci surgical robot system	-	-	-	-	-	-
Kenai Clinic expansion	-	-	-	-	-	-
Emergency department expansion	-	-	-	-	-	-
Renovate former OB area for observation patients	-	-	-	-	-	-
O-Arm surgical imaging	-	-	-	-	-	-
Lab expansion/remodel	-	-	-	-	-	-
OB clinic	-	-	-	-	-	-
Buildout primary data center in Specialty Clinic building	-	750,000	500,000	-	-	-
IT equipment replacement (end of life/service)	-	695,000	730,000	766,500	804,825	-
Secondary data center expansion	-	-	-	-	-	-
Replace X-ray rooms 1 & 2	-	-	-	-	-	-
Wireless network upgrade	-	-	-	-	-	-
Microscope - Operating Room	-	-	-	-	-	-
Stealth surgical system	-	-	-	-	-	-
Med/Surg patient room remodel	-	-	-	-	-	-
Autoclaves for instrument sterilization	-	-	-	-	-	-
Defibrillator replacement (entire hospital)	-	-	-	-	-	-
Operationalize 2nd endoscopy suite	-	-	-	-	-	-
10GB modules for 2 core network switches	-	-	-	-	-	-
Laundry department remodel	-	-	-	-	-	-
Full-size C-Arm, OEC Elite	-	-	-	-	-	-
D.A. Tank replacement	-	-	-	-	-	-
Epiq Ultrasound system with cardiac	-	-	-	-	-	-
Negative pressure chemo storage room	-	-	-	-	-	-
Tertiary Data Domain (in Anchorage for disaster recovery)	-	-	-	-	-	-
Heritage Place Expansion	-	5,000,000	-	-	-	-
Operating room expansion	-	4,000,000	-	-	-	-
Central building mechanical upgrade	-	2,200,000	-	-	-	-
IV pump replacement (entire hospital)	-	1,000,000	-	-	-	-
Diagnostic ultrasound systems (2)	-	750,000	-	-	-	-
Fire alarm system replacement	-	500,000	650,000	-	-	-
Phase VII hospital expansion - Tower (increase bed capacity)	-	-	10,000,000	-	-	-
Replace inhouse monitoring equipment (entire hospital)	-	-	800,000	-	-	-
Medical office expansion	-	-	-	7,500,000	-	-
Total Funds Applied	1,690,926	14,895,000	12,680,000	8,266,500	804,825	-
Net Results From Operations	10,241	17,864	18,266	18,677	19,097	19,527
Beginning Fund Balance	783,707	793,948	811,812	830,078	848,755	867,852
Ending Fund Balance	\$ 793,948	\$ 811,812	\$ 830,078	\$ 848,755	\$ 867,852	\$ 887,379

PLACE HOLDER

The schedule is for information purposes only, and the projects shown are not being appropriated through the budget process. Appropriation of capital projects for the hospital will come back to the Assembly and the Service Area in separate appropriations as required by the contract.

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 491

Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Provided:						
Interest Revenue	\$ 6,191	\$ 5,261	\$ 4,483	\$ 38,110	\$ 72,749	\$ 34,270
Operating Transfers In From:						
SPH Service Area Operations	1,700,000	1,698,768	2,100,000	2,100,000	2,100,000	1,700,000
SPH Plant Replacement and Expansion Fund	1,546,050	796,197	2,000,000	2,000,000	2,000,000	2,000,000
Other Financing Sources						
Unsecured Revenue Sources Unapproved Projects	-	-	-	-	-	20,000,000
Total Funds Provided	3,252,241	2,500,226	4,104,483	4,138,110	4,172,749	23,734,270
Funds Applied						
Patient Monitors	80,050	-	-	-	-	-
Homer Medical Clinic Roof	360,000	-	-	-	-	-
Nuclear Medicine Renovations	606,000	-	-	-	-	-
Remodel Kachemak Prof Building	500,000	-	-	-	-	-
Homer Medical Center	50,776	-	-	-	-	-
Patient Monitoring System Upgrades	122,800	-	-	-	-	-
Elevator Upgrade	55,317	-	-	-	-	-
Access Control/Security Cameras	24,556	-	-	-	-	-
CT Scanner	2,061,757	-	-	-	-	-
HIS Server Replacement	1,841	-	-	-	-	-
Steris 1E	57,529	-	-	-	-	-
Fire Alarm Upgrade	50,190	-	-	-	-	-
Micro Analyzer	16,670	-	-	-	-	-
Virtual Server Replacement	584	-	-	-	-	-
Glidescope	4,338	-	-	-	-	-
Bladderscan	5,055	-	-	-	-	-
Blood Plasma Thawer	99	-	-	-	-	-
Deaerator Tank	451,124	-	-	-	-	-
Steris Orthovision Table	4,001	-	-	-	-	-
Roof replacement - Hospital	325,000	-	-	-	-	-
Nuclear medicine system	303,673	-	-	-	-	-
Staff Locator badge system	225,000	-	-	-	-	-
X-Ray Machine - Ortho	190,637	-	-	-	-	-
SPH WiFi System	172,500	-	-	-	-	-
EKG Storage System - Muse	122,156	-	-	-	-	-
LTC Beds (8)	78,595	-	-	-	-	-
Apollo Anesthesia Machines	64,454	-	-	-	-	-
Phaco Machine	63,500	-	-	-	-	-
Birthing Beds (3)	59,280	-	-	-	-	-
Timekeeper & HR Software	55,000	-	-	-	-	-
EKG Cart - Muse compatible	41,247	-	-	-	-	-
UPS Unit - Lab	39,300	-	-	-	-	-
HMC Lobby remodel	30,500	-	-	-	-	-
FEES Swallowing system	27,290	-	-	-	-	-
Virtual Server	24,616	-	-	-	-	-
Panda iRes Bedded Warmer	21,086	-	-	-	-	-
Innovian Upgrade	126,838	-	-	-	-	-
Holter Monitor System	39,298	-	-	-	-	-
Video Bronchoscope software	35,784	-	-	-	-	-
C-Arm	133,000	-	-	-	-	-
Ultrasound machine/probes	72,975	-	-	-	-	-
Minor Hospital equipment/software	150,882	-	-	-	-	-
Pharmacy Remodel	-	555,000	-	-	-	-
Air Conditioning for LTC & Rehab	-	450,000	-	-	-	-
MRI Chiller Replacement	-	170,000	-	-	-	-
LTC Therapeutic Surfaces (Mattresses Qty 7)	-	87,511	-	-	-	-
LTC Bariatric Beds QTY4	-	85,497	-	-	-	-
Incident Management System	-	81,760	-	-	-	-
Imaging Technology Infrastructure	-	60,000	-	-	-	-
Drager Apollo Anesthesia Machine	-	60,000	-	-	-	-
Coagulation Analyzer Replacement	-	58,000	-	-	-	-

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 491

Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund-Continued

	FY2021 Active Projects	FY2022 Mayor Proposed	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
Funds Applied (continued)						
Storage Area Network SAN	-	38,000	-	-	-	-
Virtual Host	-	27,000	-	-	-	-
Glucose Meter Interface	-	26,000	-	-	-	-
* EMG with EVAPS for Neuro Clinic	-	25,234	-	-	-	-
* Replace Roof on 1975 and 1999 Portion of Hospital	-	578,695	-	-	-	-
* LTC Flooring	-	103,199	-	-	-	-
* BACT Alert Blood Culture Incubator	-	31,000	-	-	-	-
* Airisana Mattress Acute Care	-	25,036	-	-	-	-
* Biomed Testing Simulator	-	13,200	-	-	-	-
* Bayer Power Injector Software Upgrade	-	11,500	-	-	-	-
* Sara Plus	-	8,333	-	-	-	-
Parking Lot Expansion	-	-	1,500,000	-	-	-
Replace 1985 Emergence Power Electric Generator	-	-	190,000	-	-	-
Chemestry analyzer	-	-	160,000	-	-	-
Infusion Center remodel	-	-	150,000	-	-	-
Spine Table	-	-	150,000	-	-	-
Apollo Anesthesia Machines	-	-	64,454	-	-	-
Ultrasonic washer	-	-	60,000	-	-	-
Telemedicine Cart	-	-	16,347	-	-	-
Water Distiller & holding tank	-	-	10,852	-	-	-
Microscope	-	-	9,400	-	-	-
MRI	-	-	-	1,500,000	-	-
Dining Room Expansion	-	-	-	300,000	-	-
Diagnostic Monitors (2)	-	-	-	60,000	-	-
Ultrasound software	-	-	-	50,666	-	-
Hematology Analyzer	-	-	-	120,000	-	-
Upgrade Endoscopy	-	-	-	90,000	-	-
Immunochemistry Analyzer	-	-	-	75,000	-	-
DEXA unit	-	-	-	65,000	-	-
Upgrade viseo Equipment	-	-	-	30,000	-	-
Electronic Health Record	-	-	-	-	6,000,000	-
Helipad Heating System	-	-	-	-	225,000	-
Medical Office Building	-	-	-	-	-	20,000,000
Total Funds Applied	6,855,298	2,494,965	2,311,053	2,290,666	6,225,000	20,000,000
Net Results From Operations	(3,603,057)	5,261	1,793,430	1,847,444	(2,052,251)	3,734,270
Beginning Fund Balance	3,836,890	233,833	239,094	2,032,524	3,879,968	1,827,717
Ending Fund Balance	\$ 233,833	\$ 239,094	\$ 2,032,524	\$ 3,879,968	\$ 1,827,717	\$ 5,561,987

* To be paid for with Plant Replacement Equipment Funds

** for informational purposes only, will not appropriated as part of the budget process, a separate appropriated will be needed

School Revenue Fund Capital Improvement Project

Project Name	School Auditorim Lighting Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$300,000	
Project Manager	Director of Maintenance	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.22000.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 300,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 450,000
Other (Specify)						
Total	\$ 300,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 450,000


Description (Justification and Explanation)

Project fund to support the replacement of theater lighting and lighting control systems at auditorium facilities throughout the district. The lighting control at district facilities are original to their construction and have survived well beyond their expected useful life. For many years they have experienced intermittent failures and anomalies that affect the facilities operation. The current scenario for replacement involves the enlistment of KPBSD Theater staff to specify equipment detail. They have communicated with equipment providers in order to define acceptable system components and ensure compatibility with the facilities. An equipment specification has been provided. Progression of the overall area wide project involves, as a first phase, the system renovation of the KCHS facility. It is proposed that the specified equipment would be bid, purchased and installed through a cooperative effort involving of KPB staff and openly solicited electrical contractors. Following build-completion at the KCHS facility, remaining funding and efforts would progress to provide at other area facilities (Homer High, Soldotna High and Nikiski Middle/Sr.). Meanwhile, the other facilities would benefit from spare parts sourced from the old KCHS system to extend their functionality until such time that they can be renovated in turn.

Impact on Annual Operating Budget

Personnel		Upgrades to the lighting and electrical systems will generate utility savings due to the reduction in kilowatt usage.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School System Assessment/Design Needs		
Priority	High		
Department - Service Area	School Maintenance		
Total Funding	\$300,000		
Project Manager	Director of Maintenance		
Project Location	KPB schools - area wide		
Funding Source/ Project Number	Local	400.78050.22DSG.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
Other (Specify)						
Total	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000

Description (Justification and Explanation)

Funds to be utilized in order to develop engineering/design solutions for project needs, resulting in plan modeling adequate to progress to in house construction, contracted bidding, and/or to support in appropriation of available funding resources. Availability of these funds will contribute to a more efficient and timely resolution process. Currently, when a need is identified, it is met with an initial delay while funds are pursued and appropriated to support the assessment/design phase and or the project entirety. Additionally, legislative appropriation processes not supported by an assessment/design component are often incomplete and inaccurate representations of project need, placing the governing body in a compromising position of making a funding decision based on unknown variables. These unknowns contribute to project complications, the need for additional appropriation and delay. The emphases of the fund will be focused to address existing identified needs throughout the district that have not yet been supported by assessment/design funding.

Impact on Annual Operating Budget

Personnel		Availability of funds will benefit an improved timely response to need and a more accurate and informed project funds appropriation process.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Electrical & Lighting Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$150,000	
Project Manager	Director of Maintenance	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.22758.49999



LED Fixture replacements at Soldotna High Pool

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 150,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 650,000
Other (Specify)						
Total	\$ 150,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 650,000

Description (Justification and Explanation)

The Kenai Peninsula Borough Maintenance Department oversees one hundred and ninety-five School District buildings which include: 42 schools, 46 support buildings, 77 storage buildings. They repair and maintain 2,500 motors, 80 scoreboards, 800 battery pack emergency lights and over 40,000 light fixtures. Funds are needed to replace existing lamps and ballasts with more efficient devices, planning and design for upgrades to parking lot lighting, and for adding or upgrading other electrical devices and services. As projects are completed at the various schools across the borough, savings to the KPB School District are seen in a reduction to their utility bills. Current projects include replacing older generation and failed ballasts with improved energy efficient programmable types. The replacements will last longer and require less maintenance. The fluorescent fixture lighting upgrades are approaching completion. Forward, interior projects will focus on the replacement of high consumption lamps, scaled lighting in some areas where possible (scaled lighting dims lamps at times when natural ambient light is available) and selected system upgrades to large horsepower pumps and fan units. For exterior projects, LED lighting upgrades will begin, which will result in substantial utility savings, while producing a higher quality of light. Funds for these projects have been appropriated on an annual basis during the budget process.

Impact on Annual Operating Budget

Personnel		Upgrades to the lighting and electrical systems will generate utility savings due to the reduction in kilowatt usage.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School Flooring Replacement Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$125,000	
Project Manager	Director of Maintenance	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.22755.49999

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 125,000	\$ 175,000	\$ 125,000	\$ 175,000	\$ 125,000	\$ 725,000
Other (Specify)						
Total	\$ 125,000	\$ 175,000	\$ 125,000	\$ 175,000	\$ 125,000	\$ 725,000

Description (Justification and Explanation)

The flooring funds are utilized for replacing all flooring types throughout the school district. Additionally, the fund is utilized to accomplish contracted refurbishment/replacement of gym floor surfaces. When refurbishing, the surface is completely sanded, game lines are laid out, painted, then the entire surface is refinished. A standard wood floor has 2-3 sanding/resurface cycles. Based on wood depth and condition, replacement may be necessary. When selecting flooring projects, safety concerns rate as the highest priority. The focus then turns to condition assessment. Selected projects are prioritized based on annual district wide site walkthroughs. The use of flooring funds may work in conjunction with asbestos abatement funds where asbestos is encountered as a result of the flooring replacement.

Impact on Annual Operating Budget

Personnel		Projects will have no effect on annual operating budget.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	School HVAC/DCC & Boiler Upgrades	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$850,000	
Project Manager	Director of Maintenance	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.22801.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	Five Year Total
Design (Engineering)						\$ -
Construction/Equipment	\$ 850,000	\$ 300,000	\$ 350,000	\$ 300,000	\$ 300,000	\$ 2,100,000
Other (Specify)						
Total	\$ 850,000	\$ 300,000	\$ 350,000	\$ 300,000	\$ 300,000	\$ 2,100,000

Description (Justification and Explanation)

Funds to be utilized in order to replace and/or upgrade various HVAC systems and devices. The Borough is in a difficult position relating to much of its HVAC system equipment and control. Many system components are approaching, or are well beyond design life expectation. Further complication results from component obsolescence. Dissolving industry support of much of our old equipment is making service ever more difficult. Particular areas of challenge are Direct Digital Control (DDC) and boiler systems. Many of our DDC's were installed in the 1980's. Factory support for these systems has long vanished. Third party support and component availability is following suit. Our strategy is incremental replacement at individual facilities, hereby improving and stabilizing those sites, while providing a spare parts inventory for other still active old systems. For boiler systems we do experience some obsolescence and degradation (some appliances are 60-70 years old) the main motivation is energy efficiency. Upgrade to modern high efficiency equipment nets energy savings that quickly recoups project costs. It will then continue to provide future savings benefit over current equipment energy consumption. Inclusive in this funding are systems relating to facility control and overall heating generation and distribution. To include: DDC head-in, control peripherals, boilers, hydronic system support components and facility air distribution components. Replacements, improvements and modifications will reduce maintenance costs and improve energy efficiency at district facilities.

Impact on Annual Operating Budget

Personnel		Upgrades to HVAC systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Portables and Out Buildings	
Priority	Medium	
Department - Service Area	School Maintenance	
Total Funding	\$150,000	
Project Manager	Director of Maintenance	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78010.22851.49999



Portable classrooms placed at Soldotna Prep

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 150,000	\$ -	\$ 75,000	\$ -	\$ 35,000	\$ 260,000
Other (Specify)						
Total	\$ 150,000	\$ -	\$ 75,000	\$ -	\$ 35,000	\$ 260,000

Description (Justification and Explanation)

Funds are utilized to support the transport of portable structures from one facility to another or to provide resources for large scale improvements. Qualifying improvements include replacements of systems such as: roofs, siding, windows/doors, furnaces, or repairs relating to structural deficiencies. Funds may also support the construction of new onsite structures if a need were determined. There is a particular need at the Paul Banks Elementary facility in Homer. The two portable structures that exist there are in an advanced state of deterioration and require replacement. The units are beyond repair. The priority for the fund is to support site redeployment, based on District needs. If no need develops, the funds would be utilized to support system improvements (roofs, doors, windows, siding, heating) to existing units; many of which are in need.

Impact on Annual Operating Budget

Personnel		If utilized for improvements, resulting projects would result in the reduction of both maintenance cost and utility spend related to energy efficiency.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Safety and Security Improvements	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$175,000	
Project Manager	Director of Maintenance	
Project Location	KPB schools - area wide	
Funding Source/ Project Number	Local	400.78050.22856.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 175,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ 200,000	\$ 700,000
Other (Specify)						
Total	\$ 175,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ 200,000	\$ 700,000

Description (Justification and Explanation)

Funds will provide for the replacement and addition of obsolete, non-functional and/or non-code compliant life safety systems, such as: Fire monitoring, intercom and the addition of access control. Primary priorities for the Borough are fire monitoring relating to code compliance and needed improvements to facility paging systems. The intercom/bell notifications systems in many school facilities are obsolete and temperamental in function. The paging systems are an integral part of most site security protocols. Their operability is of paramount importance during potential incident. An equal and parallel goal is the improvement of the Districts ability to control and manage facility egress and intrusion and facilitate lock-down. It is proposed to implement a district wide card entry system. Such system will allow for the securing of all currently unsupervised points of egress, while supporting the requisite flow of staff and students throughout the campus. Additionally, it will eliminate the need for the issuance of physical keys to the majority of staff, contractors and user groups. Issued access cards will be much simpler and efficient to manage.

Impact on Annual Operating Budget

Personnel		Fire system projects will impact annual budgets if the replaced facility system is not a currently monitored system (monitoring fees). Otherwise, the labor impacts will be minimal. Security projects will result in an increased labor demand, as they introduce a large number of additional equipment components and a system management role.
Operating		
Capital Outlay		
Other		
Total	\$ -	

School Revenue Fund Capital Improvement Project

Project Name	Building Envelope Upgrade/Replacement	
Priority	High	
Department - Service Area	School Maintenance	
Total Funding	\$200,000	
Project Manager	Director of Maintenance	
Project Location	KPB schools - area wide	
Funding Source	Local	400.78050.22714.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)	3,000	3,000	3,000	3,000	3,000	\$ 15,000
Construction/Equipment	\$ 197,000	\$ 97,000	\$ 97,000	\$ 97,000	\$ 147,000	\$ 635,000
Other (Specify)						
Total	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 650,000


Description (Justification and Explanation)

Of the school facilities area wide, many have aged and degraded window/siding structures that are in need of replacement. The entirety of the scope is far beyond the limit of the funds that the Maintenance Department has available to devote to the issue. A building envelope is the physical separator between the conditioned and unconditioned environment of a building including the resistance to air, water, heat, light, and noise transfer. These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security.

Impact on Annual Operating Budget

Personnel		Upgrades to facility window and siding systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.
Operating		
Capital Outlay		
Other		
Total	\$ -	

General Fund - Office of Emergency Management Capital Improvement Project

Project Name	Radio Communications		
Priority	High		
Department - Service Area	Office of Emergency Management		
Total FY20 Funding	\$125,000		
Project Manager	Senior Manager - Office of Emergency Management		
Project Location	OEM		
Funding Source/ Project Number	General Fund- PILT & Local	407.11250.22472.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment, installation, and procurement	\$ 125,000	-	-	-	-	\$ 125,000
Total	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

Description (Justification and Explanation)

The Office of Emergency Management requires an upgrade to the radio units used for disaster response and daily business due to an upgrade of the State of Alaska ALMR system, as many of our current units are not able to be upgraded to the new standard due to their end of life status. These funds will purchase radios, installation, professional services for procurement, and other costs related to the transition.

*Up to \$112,500 is a Borough grant provided with Payment in Lieu of Taxes (PILT) funds received on an annual basis by the Kenai Peninsula Borough. Cost of Emergency Services are eligible expenditures for these funds. These funds are being granted to provide for radio communications related expenditures. There is a 10% local match required for the grant portion of the proposed funding.

Impact on Annual Operating Budget

Personnel		Radios require annual preventative maintenance and periodic repair due to the operating environment they function in. These funds are budgeted annually in the OEM operating budget.
Operating	\$ 5,000	
Capital Outlay		
Other		
Total	\$ 5,000	

General Fund - Purchasing & Contracting Capital Improvement Project

Project Name	Poppy Lane Public Works Building Entrance Renovation	
Priority	High	
Department - Service Area	Roads Department, Solid Waste, Purchasing & Contracting	
Total Funding	\$155,000	
Project Manager	Purchasing and Contracting Director	
Project Location	Poppy Lane Public Works Building	
Funding Source/ Project Number	Local	407.94910.22473.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Total Proejct Cost	\$ 155,000	-	-	-	-	\$ 155,000
						-
						-
Total	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ 155,000

Description (Justification and Explanation)

The project consists of reconfiguration of Poppy Lanes Public Work entrance to improve public access, conference/meeting space, allow for social distancing in shared office spaces, provide security egress, separate the public entrance from KPB administrative office spaces, and other miscellaneous improvements associated with improved building function.

Impact on Annual Operating Budget

Personnel	\$ -
Operating	\$ -
Capital Outlay	\$ -
Other	\$ -
Total	\$ -

General Fund - Boroughwide Capital Improvement Project

Project Name	Access Control Improvements	
Priority	High	
Department - Service Area	KPB Facilities	
Total Funding	\$180,000	
Project Manager	Purchasing and Contracting Director	
Project Location	Borough Wide	
Funding Source/ Project Number	Local	407.94910.22474.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Access System Project	\$ 180,000					\$ 180,000
						-
						-
Total	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000

Description (Justification and Explanation)

This project intends to expand the use of electronic building access systems within the Borough. The primary focus of the project is establishing key card access at the Borough Admin Building (144 North Binkley). This key card access will be part of a centralized, joint KPB-KPBSD access control system that will require coordination between KPB and KPBSD for design and commissioning. \$140,000 is estimated for additional door hardware, key card controllers, and labor for installation at 144 North Binkley. \$80,000 is estimated for programming, design and commissioning of the access control software, with \$40,000 of that sourced from an existing KPB Maintenance funding source. This programming, design and commissioning may include software and hardware implementation, as well as design and consulting to establish multi-agency access control policies and practices. Any funds remaining after completion of the Borough Admin Building may be used to extend or maintain access control systems at other KPB facilities.

Impact on Annual Operating Budget

Personnel	\$ -	
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

General Fund - Finance Capital Improvement Project

Project Name	Sales Tax Software and E-Filing	
Priority	High	
Department - Service Area	Finance Department	
Total Funding	\$800,000	
Project Manager	Finance Director/Sales Tax Supervisor	
Project Location	Finance	
Funding Source/ Project Number	Equipment Replacement	705.94910.22E05.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Sales Tax Software	\$ 800,000	-	-	-	-	\$ 800,000
Total	\$ 800,000	-	-	-	-	\$ 800,000

Description (Justification and Explanation)

The KPB collects all sales taxes for the KPB and each incorporated city within the KPB that levy's a sales tax (Kenai, Soldotna, Seward, Homer, Seldovia). KPB and City collections are becoming more complex and requires a more advanced piece of software and software company to sustain accurate and efficient sales tax collections. An upgraded Sales Tax software program would enhance efficiencies with the process of tax filings; continue the use of ETax, increasing accuracy of filings from tax payers. The current software has several workarounds and is unable to accommodate the code requirements without undue workload on the division staff. Many paper forms filed have math errors, or pay accounts over/short, causing additional interaction with the Finance staff. With incorrect filings, multiple divisions are effected: Sales Tax, (possibly the Audit Dept.), Accounts Payable, and the Mail room staff. ETax would help avoid such errors, accurate filings would decrease hours worked manually of staff and mailing of notices.

An upgraded Sales Tax software would require an aggressive campaign to require businesses to file online; progressing towards a paperless process. With a paperless process, savings can be realized through mailings, paper supplies, staffing time, and physical storage space of records. Currently, STX mails out 18,639 returns a year, and has an annual budget of \$29,111 for envelopes and postage.

Having access to a more advanced communication tools, such as the ability to manage messaging to businesses through the web portal, individual or mass email notices; will help realize money and time savings through communication efforts, reducing mailings, postage, and staff with return mail. With more technology driven communication options for the borough, benefits through better collection efforts will be realized. This scope of this project includes, software, implementation costs, labor ,training, equipment and other project related costs.

Personnel		Ongoing software Maintenance Fees, currently paying maintenance and this will replace the current system maintenance costs.
Operating	\$ -	
Capital Outlay	\$ -	
Other		
Total	\$ -	

Solid Waste Capital Improvement Project

Project Name	Leachate Improvements Construction and Implementation	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$4,400,000	
Project Manager	Administrative Staff	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local	411.32122.22LEA.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 4,400,000	-				\$ 4,400,000
KPB 2% Admin Fee						
Project Management						
Total	\$ 4,400,000	\$ -	\$ -	\$ -	\$ -	\$ 4,400,000

Description (Justification and Explanation)

The purpose of this project is for the design and construction of the leachate improvements identified as part of the CPL Leachate Management Evaluation project. The existing leachate management system is suspected to to have insufficient capacity to adequately address facility needs; has some equipment that is near the end of its usefull life; does not have data logging capabiliity; requires significant amount of labor to maintain due to scaling issues; and is labor intensive to operate because Supervisory Control and Data Acquisition (SCADA) was not included as part of original design. Scaling of the evaporator system has gotten worse over the past 7 year of operation due to mineral concentration, thereby requiring more frequent cleaning of accumulated scale to maintain operations. The additional scaling has impacted operational budget by requiring additional chemicals, additional labor to maintain the system, and loss of system availability for evaporation. The improvements will keep our facility in compliance with the facilities regulatory requirements and reduce labor involved in operating the facility. This project will include the anticipated design and construction costs associated with leachate management improvements.

Impact on Annual Operating Budget

Personnel		This project is expected to have an increase on the annual operating budget. The annual increase will depend upon the system improvements required by the Leachate Management Evaluation and are estimated to range between \$200,000 to \$500,000 per year.
Operating	\$ -	
Capital Outlay		
Other / Utilities		
Total	\$ -	

Solid Waste Capital Improvement Project

Project Name	LG Tracked Bulldozer	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$190,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	ERF	411.32122.22E04.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 190,000					\$ 190,000
KPB 2% Admin Fee						
Project Management						
Total	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000

Description (Justification and Explanation)

The purpose of this project is the replacement of the existing 1986 model tracked loader with a new low ground pressure tracked bulldozer. This piece of equipment is a critical part of our facility operations.

Impact on Annual Operating Budget

Personnel		This project is not expected to have any increase on the annual operating budget.
Operating	\$ -	
Capital Outlay		
Other / Utilities		
Total	\$ -	

Solid Waste Capital Improvement Project

Project Name	Demolition of Obsolete Facilities	
Priority	Medium	
Department - Service Area	Solid Waste	
Total Funding	\$110,000	
Project Manager	Administrative Staff	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local	411.32122.22DEM.49999



	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 110,000					\$ 110,000
KPB 2% Admin Fee						
Project Management						
Total	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000

Description (Justification and Explanation)

The purpose of this project is the demolition of the "Red Building" across the Sterling Highway from the Central Peninsula Landfill. This building was inherited by the CPL as part of the land acquisition related to operating the landfill. This building is in advanced stage of disrepair and does not serve the CPL any practical purpose. The Solid Waste Department is currently obligated to insure this obsolete and decaying building. The cost includes the potential for asbestos abatement if the structure is found to have asbestos. Tearing this building down will also relieve the Borough of any risk associated with trespassers getting injured within the building. Contractors will be utilized for the asbestos abatement (if asbestos is found present) and the building demolition. The scope of work will include removal of asbestos containing materials and proper disposal, followed by demolition of the building and recovery of recyclable materials and disposal of waste materials.

Impact on Annual Operating Budget

Personnel		This project is not expected to have any increase on the annual operating budget.
Operating	\$ -	
Capital Outlay		
Other / Utilities		
Total	\$ -	

Solid Waste Capital Improvement Project

Project Name	Transfer Sites Surveillance Improvements	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$100,000	
Project Manager	Administrative Staff	
Project Location	Un-manned Transfer Sites	
Funding Source/ Project Number	Local	411.32570.22SUR.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 100,000					\$ 100,000
KPB 2% Admin Fee						
Project Management						
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Description (Justification and Explanation)

There is poor compliance with Solid Waste Disposal Guidelines at the un-manned transfer sites and users are disposing of a lot of items that are not allowed for disposal at these sites. This poor compliance with Solid Waste Disposal Guidelines at the un-manned transfer sites has been driving Area 1 and Area 2 hauling contract costs due to the labor involved with cleaning up the transfer sites. Most of the un-manned transfer sites are currently set up with camera surveillance systems by the Borough to save labor expenses to capture site conditions. The cameras also serve to identify individuals who dispose of inappropriate wastes at these sites. Some of the sites have unstable internet conditions or no internet, however the Borough is actively making efforts in improving site connectivity. While the existing camera's have been useful at identifying site conditions and the inappropriate disposal event, they are not able to capture information to identify the individual doing the inappropriate disposal. This project will be integral in supporting the new Solid Waste Ordinance being developed. Scope of the project will include the procurement of the cameras and installation of cameras including any supporting infrastructure. Internal labor will be used to install cameras and external labor will be used to install poles in instances where a utility pole is not property located for the camera.

Impact on Annual Operating Budget

Personnel		This project is anticipated to decrease the current Annual Operating Budget by reducing the number of containers hauled and reduce future Annual Operating Budgets once the Area 1 and Area 2 hauling contracts go out for bid again.
Operating	\$ -	
Capital Outlay		
Other / Utilities		
Total	\$ -	

Solid Waste Capital Improvement Project

Project Name	CPL Building Fire Detection System Rebuild	
Priority	High	
Department - Service Area	Solid Waste	
Total Funding	\$40,000	
Project Manager	Solid Waste	
Project Location	Central Peninsula Landfill	
Funding Source/ Project Number	Local	411.32122.22FIR.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 40,000					\$ 40,000
KPB 2% Admin Fee						
Project Management						
Total	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Description (Justification and Explanation)

The purpose of this project is to replace the failing and obsolete fire detection system at the Central Peninsula Landfill. This equipment is critical for the protection of infrastructure at the CPL. The Scope of work for this project will be for construction expenses related to the replacement of the existing fire detection system with an up to date Fire Protection System by a qualified and state licensed contractor.

Impact on Annual Operating Budget

Personnel		This project is not expected to have any increase on the annual operating budget.
Operating	\$ -	
Capital Outlay		
Other / Utilities		
Total	\$ -	

Solid Waste Capital Improvement Project

Project Name	SSWS Monitoring Well Decommissioning		
Priority	High		
Department - Service Area	Solid Waste		
Total Funding	\$60,000		
Project Manager	Director of Solid Waste		
Project Location	Sterling Special Waste Site		
Funding Source/ Project Number	SW Closure/Post Closure	411-25110/ 411.32750.22WEL.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 60,000					\$ 60,000
KPB 2% Admin Fee						
Project Management						
Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

Description (Justification and Explanation)

The Sterling Special Waste Site (SSWS) is a landfill that has been closed and officially granted Retired status by the ADEC after completion of the post-closure requirements, including groundwater monitoring. The Borough is required to properly decommission these monitoring wells. Decommissioning of these wells will ensure that the groundwater does not become inadvertently contaminated by any activities upon this property and will facilitate the reuse of the Retired site. Scope of work will include the proper decommissioning of the 13 remaining monitoring wells in accordance to ADEC requirements utilizing a contractor licensed with the State of Alaska.

Impact on Annual Operating Budget

Personnel		This project is not anticipated to have any effect on the annual operating budget.
Operating	\$ -	
Capital Outlay		
Other / Utilities		
Total	\$ -	

911 Communications Capital Improvement Project

Project Name	9-1-1 Audio Recording System Replacement	
Priority	High	
Department - Service Area	E911 Department	
Total Funding	\$170,000	
Project Manager	911 IT Specialist/911 Senior Manager	
Project Location	E911 Department	
Funding Source/ Project Number	Equipment Replacement	705.94910.22E06.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction						-
Equipment	170,000	16,000	16,000	16,000	16,000	234,000
Other						-
Total	\$ 170,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 234,000

Description (Justification and Explanation)


The existing 9-1-1 audio recording system is end-of-life and upgrades are not offered by the current vendor. Regardless of where it is sourced, the system must be replaced by a new NG911 compatible system that has all current and supported components. A new system must also be capable of recording the audio from the new River Center backup PSAP. A new system is expected to have a life span of 8 - 10 years.

Importance: This system records all the audio traffic (inbound & outbound) from the SPSCC to include P25 radio system traffic, legacy radio systems traffic, 9-1-1 calls, and calls into or from the SPSCC administrative phone system. These audio logs are frequently requested for review by local law enforcement, for use in legal proceedings, for workload evaluations, in training situations, and audits.

Impact on Annual Operating Budget

Personnel		The annual maintenance fee for the existing logging recording system is just over \$20,000. The quoted annual maintenance fee for a new system is \$16,000 which results in ~\$4000 savings in annual support fees.
Operating	\$ 16,000	
Capital Outlay		
Other		
Total	\$ 16,000	

Nikiski Fire Service Area Capital Improvement Project

Project Name	SCBA / Radio Communications		
Priority	High (Priority #2)		
Department - Service Area	Nikiski Fire Service Area		
Total Funding	\$300,000		
Project Manager	Nikiski Fire Chief		
Project Location	Nikiski Fire Service Area		
Funding Source/ Project Number	General Fund-PILT & NFSA Local	441.51110.22411.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components*	\$ 300,000	\$ 192,500				\$ 492,500
						-
Total	\$ 300,000	\$ 192,500	\$ -	\$ -	\$ -	\$ 492,500

Description (Justification and Explanation)

This SCBA project is intended to provide the additional 4 SCBA's needed for Beluga and department inventory of 45 packs, additional 4 spare 5500 psi air cylinders, 45 integrated mask communications upgrades and any other additional SCBA accessories upgrades as needed. This RADIO project is intended to replace 40 plus aging 20 year old Emergency Response Portable Handheld Radios, 4 aging radio consolettes for Station 1, 2, Beluga, Tyonek and all accessories (may need to finish in FY23 Budget). Currently we have 12-15 portable radios that are out of service and unrepairable. Motorola will no longer support the APX 1500's and the APX 2500's are getting harder and harder to repair and get parts. We will be replacing the portable radios with the Motorola APX 6000XE Public Safety radio. This radio comes standard with bluetooth/wifi capabilities which will be compatible to the new SCOTT Airpacks integrated communications and add radio options for GPS Accountability feature and Emergency Distress Button feature.

*Up to 175,000 from each year is a Borough grant provided with Payment in Lieu of Taxes (PILT) funds received on an annual basis by the Kenai Peninsula Borough. Cost of Emergency Service are eligible expenditures for these funds. These funds are being granted to provide for SCBA and radio communications related expenditures. There is a 10% local service area match required for each year's proposed funding.

Impact on Annual Operating Budget

Personnel		This is a one time Capital Projects expenditure from the FY2022 budget. SCBA's and associated equipment are on an annual preventative maintenance schedule which requires flow testing and o-ring replacements if necessary. This is a one time Capital Projects expenditure for Emergency Response Portable Handheld Radios from the FY2022 budget. Portable Radios and associated equipment are on an annual preventative maintenance schedule which requires calibration for secure operations for ALMR requirements.
Operating	\$ 5,000	
Capital Outlay		
Other		
Total	\$ 5,000	

Nikiski Fire Service Area Capital Improvement Project

Project Name	Medic Ambulance	
Priority	High (Priority #1)	
Department - Service Area	Nikiski Fire Service Area	
Total Funding	\$300,000	
Project Manager	Nikiski Fire Chief	
Project Location	Nikiski Fire Service Area	
Funding Source/ Project Number	Local	441.51110.22412.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Equipment	\$ 300,000					\$ 300,000
Construction						-
Design (Engineering)						-
						-
Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Description (Justification and Explanation)

This project is intended to replace (1) aging ambulance for Nikiski Fire Service Area. This will allow the NFSA to update the ambulance fleet in Beluga and Tyonek. The ambulance being replaced was originally purchases in 2008 and has a high number of miles and increased mechanical issues.

Impact on Annual Operating Budget

Personnel		This is a one time Capital Projects expenditure for this Emergency Response vehicle from the FY2022 budget that will have annual fuel and maintenance costs.
Operating	\$ 1,000	
Capital Outlay		
Other		
Total	\$ 1,000	

Nikiski Fire Service Area Capital Improvement Project

Project Name	Emergency Response Vehicle Replacement with plow	
Priority	High (Priority #3)	
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	441.51110.22413.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Equipment	\$ 75,000					\$ 75,000
Construction						-
Design (Engineering)						-
						-
Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Description (Justification and Explanation)

This project is intended to replace an aging piece of Emergency Response equipment. The truck bed of the old unit has rusted through and is now in need of replacement. Also the transmission is starting to have problems and is failing. The new Emergency Response unit would reside at Station #3 and be equipped with a plow.

Impact on Annual Operating Budget

Personnel		This is a one time Capital Projects expenditure for this Emergency Response vehicle from the FY2021 budget that will have annual fuel and maintenance costs.
Operating	\$ 1,000	
Capital Outlay		
Other		
Total	\$ 1,000	

Bear Creek Fire Service Area Capital Improvement Project

Project Name	SCBA / Radio Communications	
Priority	High	
Department - Service Area	Bear Creek Fire Service	
Total FY20 Funding	\$192,500	
Project Manager	Bear Creek Fire Chief	
Project Location	Bear Creek Fire Service	
Funding Source/ Project Number	General Fund-PILT & BCFSA Local	442.51210.22421.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components*	\$ 192,500	192,500				\$ 385,000
Total	\$ 192,500	\$ 192,500	\$ -	\$ -	\$ -	\$ 385,000

Description (Justification and Explanation)

Bear Creek Fire Service Area is in need of breathing apparatus to replace existing packs that are now out of compliance. Attempts were made during FY20 and FY21 to obtain a grant to cover the cost of this purchase through regional grants with AFG with no success. . The compliance expectancy of this equipment is 15 years with an anticipated replacement cost of \$250,000.

Bear Creek Fire Service Area is in need of radios to replace the mobiles and portables. The State of Alaska is undergoing ALMR site upgrades that will no longer allow access to the existing Bear Creek radios. The life expectancy of this equipment is 15 years with an anticipated replacement cost of \$250,000.

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Impact on Annual Operating Budget

Personnel		The transfers to the Capital Projects Fund will increase by \$16,667 annually to compensate for the anticipated replacement cost in FY2037.
Operating	\$ 16,667	
Capital Outlay		
Other		
Total	\$ 16,667	

Western Emergency Service Area Capital Improvement Project

Project Name	SCBA & Radio Replacement		
Priority	High		
Department - Service Area	Western Emergency Service Area		
Total Funding	\$459,000		
Project Manager	Western Emergency Services Fire Chief		
Project Location	Western Emergency Services		
Funding Source/ Project Number	Local	444.51410.22441.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components *	\$ 459,000	\$ 220,000				\$ 679,000
						-
Total	\$ 459,000	\$ 220,000	\$ -	\$ -	\$ -	\$ 679,000

Description (Justification and Explanation)

The Radio portion of this project is to replace 8 portable radios and 32 mobile radios in apparatus, utility vehicles and at the stations. The existing radios will soon require upgrades to remain functional with ALMR. These radios are outdated and do not have the capability to be upgraded so they will all require replacement. The SCBA portion of this project is to replace outdated and an insufficient supply of Self Contained Breathing Apparatus (SCBA) and air compressor/cascade fill stations at each station to meet the current NFPA standards, and to maintain interoperability with surrounding departments.

*Up to 175,000 from each year is a Borough grant provided with Payment in Lieu of Taxes (PILT) funds received on an annual basis by the Kenai Peninsula Borough. Cost of Emergency Service are eligible expenditures for these funds. These funds are being granted to provide for SCBA and radio communications related expenditures. There is a 10% local service area match required for each year's proposed funding.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total	\$ -	

Western Emergency Service Area Capital Improvement Project

Project Name	Cardiac Monitor/Defibrillator Replacement	
Priority	High	
Department - Service Area	Western Emergency Service Area	
Total Funding	\$142,000	
Project Manager	Western Emergency Services Fire Chief	
Project Location	Western Emergency Services	
Funding Source/ Project Number	Local	444.51410.22442.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)	\$ -					\$ -
Construction						-
Equipment	\$ 142,000	\$ -	\$ -	\$ -	\$ -	142,000
Total	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ 142,000

Description (Justification and Explanation)

This project is to replace outdated cardiac monitor/defibrillators in Anchor Point and Nikolaevsk which are no longer supported or serviced by the manufacturer. It will also allow for standardization of cardiac monitors/defibrillators between existing Ninilchik equipment and Anchor Point/Nikolaevsk.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total	\$ -	

Western Emergency Service Area Capital Improvement Project

Project Name	Command Vehicle	
Priority	High	
Department - Service Area	Western Emergency Service Area	
Total Funding	\$60,000	
Project Manager	Western Emergency Services Fire Chief	
Project Location	Western Emergency Services	
Funding Source	Local	444.51410.22443.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction						-
Equipment	60,000					60,000
Other (Specify)						-
Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

Description (Justification and Explanation)

This Command Vehicle purchase will be used as Command 3 (Asst. Chief). This new command vehicle will be used as an incident command unit and will carry all the equipment needed to assist the incident commander. This is the third phase in replacing Western Emergency Services aging utility vehicles.

Personnel	\$ -
Operating	\$ 1,000
Capital Outlay	\$ -
Other	\$ -
Total	\$ 1,000

Central Emergency Services Capital Improvement Project

Project Name	SCBA / Radio Communications		
Priority	High		
Department - Service Area	Central Emergency Service Area		
Total Funding	\$192,500		
Project Manager	Central Emergency Services Fire Chief		
Project Location	Central Emergency Services		
Funding Source/ Project Number	General Fund-PILT & CES Local	443.51610.22461.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components*	\$ 192,500	475,000				\$ 667,500
Total	\$ 192,500	\$ 475,000	\$ -	\$ -	\$ -	\$ 667,500

Description (Justification and Explanation)

Current radios have reached end of life. Support, servicing and parts replacement have been discontinued by the manufacturer for some time now. The radios/radio system needs to be updated/upgraded and new radios purchased due to risk and liability as repair, software support and parts are unavailable. New technology is also a feature that new radios will provide, which will increase the safety of our personnel, including emergency distress activation, location features for accountability, and Bluetooth technology integration for communication inside of fire buildings. This includes radio batteries, software, programming, additional options, maintenance, laptop, accessories, service and training courses.



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Impact on Annual Operating Budget

Personnel		New Training for in-house personnel require training class and travel. Radio maintenance and programming is needed by project managers. Currently, there is money in operations to replace damaged parts, chargers and batteries.
Operating	\$ 7,500	
Capital Outlay	\$ 1,000	
Other		
Total	\$ 8,500	

Central Emergency Services Capital Improvement Project

Project Name	Advanced EMS Training Simulators	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$130,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local	443.51610.22462.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Equipment	\$ 130,000					\$ 130,000
Other (Specify)						
Total	\$ 130,000	0	0	0	0	\$ 130,000

Description (Justification and Explanation)

EMS Advanced Training simulators provide a mobile, durable solution that will meet the training needs of emergency ambulance care providers, from basic assessment to advanced life-support skills. From Pre-hospital, on-scene assessment and management to definitive care in a hospital. Advanced skills in airway management, breathing assessment, vascular access, palpation and auscultation fluid resuscitation, ECG interpretation, ultrasound assessment and diagnosis. These advance training simulators have the capability to provide over 50 different clinical skills, and simulations. This is cost effective as it would take several training mannequins that are one dimensional per each skill, to equal current training simulators. Completely wireless and self-contained integrates with current CES equipment and computer network. This project would include equipment, additional options, accessories, parts, service and program courses.

Impact on Annual Operating Budget

Personnel		Training supplies, EMS supplies out of operating costs to maintain each fiscal year.
Operating	\$ 500	
Capital Outlay		
Other		
Total	\$ 500	

Central Emergency Services Capital Improvement Project

Project Name	Staff Response Vehicle/Utility Vehicle	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$60,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local	443.51610.22463.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 60,000					\$ 60,000
Other (Specify)						
Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

Description (Justification and Explanation)

Replacement of staff response vehicle/utility/SUV vehicle utilized for emergency response and operations requiring pulling rescue boats, cargo trailers, fire equipment and may be used for snow plowing during winter operations. Project may include the purchase of a snowplow.

Impact on Annual Operating Budget

Personnel		We currently have maintenance, and support for this type of vehicle in the current operating budget. A vehicle will be surplus and replaced by this acquisition, current budget in operations will be used for this newly acquired vehicle.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Central Emergency Services Capital Improvement Project

Project Name	Soldotna Sta. #1 Replacement Project Design/Engineering and Construction	
Priority	High	
Department - Service Area	Central Emergency Service Area	
Total Funding	\$1,000,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local	443.51610.22464.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)	\$ 1,000,000					\$ 1,000,000
Construction/Equipment						\$ -
Other (Specify)						\$ -
Total	\$ 1,000,000	0	0	0	0	\$ 1,000,000


Description (Justification and Explanation)

The current CES Soldotna Fire Station #1 was originally built in 1957 with additions added to meet response demands in 1961, 1971 and 1981. The current station and staging area has far exceeded useful life and operational capacity. A Site Selection Committee was established to find a suitable site to meet the operational needs for relocating the CES Soldotna Fire Station. This Soldotna Station#1 Replacement project would be to use funds for design, engineering, construction, permitting, additional land, and needs for a new CES Soldotna Fire Station.

Personnel		
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	\$280,000	
Project Manager	Capital Projects	
Project Location	Central Emergency Service Area	
Funding Source/ Project Number	Local	443.51610.22465.49999



	FY2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 280,000					\$ 280,000
Other (Specify)						
Total	\$ 280,000	0	0	0	0	\$ 280,000

Description (Justification and Explanation)

Ambulance purchase replacing a 10-year old ambulance which has had numerous electrical, mechanical, air compressor issues and has become unreliable as a responding emergency vehicle. Ambulance purchase includes gurney, loader system, Automated CPR device mobile radio and accessories.

Impact on Annual Operating Budget

Personnel		This new ambulance will lower maintenance costs with new gas motors, replacing the diesel engines. Also, the new technology hydraulic suspension system, replaces the air suspension systems that were prone to frequent mechanical failure, costly repairs and unnecessary out of service time.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Kachemak Emergency Service Area Capital Improvement Project

Project Name	SCBA / Radio Communications		
Priority	High		
Department - Service Area	Kachemak Emergency Service Area (KESA)		
Total Funding	\$260,000		
Project Manager	Kachemak Emergency Services Fire Chief		
Project Location	Kachemak Emergency Service Area (KESA)		
Funding Source/ Project Number	General Fund & KESA Local	446.51810.22485.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Radio equipment and installation/SCBAs & components*	\$ 260,000	\$ 192,500				\$ 452,500
Total	\$ 260,000	\$ 192,500	\$ -	\$ -	\$ -	\$ 452,500

Description (Justification and Explanation)

KESA needs to replace their SCBA packs, masks, and bottles to upgrade from the 2007 version of NFPA to the newest version 2018 of NFPA. These packs are obsolete and do not meet the NFPA Standards. Also, the bottles are no longer serviceable and cannot be replaced. KESA has field tested manufacturers and has selected MSA as the best overall pack. Most of the State of Alaska Fire Departments who have recently gone out to bid have also chosen MSA. The communications, Safety factors of the Face Mask. MSA does not share regulators making it safer to use during Pandemics. NFPA requires all packs be compatible for fill and buddy breathing and RIT therefore these are compatible with other departments in Rescue situations.

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Impact on Annual Operating Budget

Personnel		No impacts on operations.
Operating		
Capital Outlay		
Other		
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Ice Resurfacer	
Priority	High	
Department - Service Area	North Peninsula Recreation Service Area	
Total Funding	\$140,000	
Project Manager	Recreation Director	
Project Location	Jason Peterson Memorial Ice Rink	
Funding Source/ Project Number	Local	459.61110.22451.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Machinery	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Design/Contract Admin./Permits	-	-	-	-	-	-
Legal/Admin/Contingency	-	-	-	-	-	-
Total	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000

Description (Justification and Explanation)

The North Peninsula Recreation Service Area (NPRSA) has planned to replace the existing 1974 ice resurfacer used at the Jason Peterson Memorial Ice Rink. The current machine requires substantial mechanical work, has had the engine replaced and rebuilt several times, and is beyond its useful life. It is no longer a reliable piece of equipment.

Impact on Annual Operating Budget

Personnel	\$ -	Replacement will reduce mechanical repairs and provide a more reliable piece of equipment. This is a one time purchase and not expected to have a financial impact on the operating budget in subsequent years, there is no service contract related to this item. The new ice resurfacer will last for many years into the future.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	Utility Loader		
Priority	High		
Department - Service Area	North Peninsula Recreation Service Area		
Total Funding	\$75,000		
Project Manager	Recreation Director		
Project Location	North Peninsula Recreation Service Area		
Funding Source/ Project Number	Local	459.61110.22452.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Machinery	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Design/Contract Admin./Permits	-	-	-	-	-	-
Legal/Admin/Contingency	-	-	-	-	-	-
Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Description (Justification and Explanation)

The North Peninsula Recreation Service Area (NPRSA) has planned to replace their existing John Deere 2320 and John Deere 855 tractors used for all grounds and landscaping needs of the NPRSA. The current machines require substantial mechanical work and are no longer reliable pieces of equipment. The versatility of the utility loader will provide efficiency in workload and manhours for year-round work including snow removal, land scaping, trail grooming and will be used multi-purpose.

Impact on Annual Operating Budget

Personnel	\$ -	Replacement will reduce mechanical repairs and create efficiencies with the workload. This is a one time purchase and not expected to have a financial impact on the operating budget in subsequent years.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

North Peninsula Recreation Service Area Capital Improvement Project

Project Name	NCRC Supply & Return Header Replacement		
Priority	High		
Department - Service Area	North Peninsula Recreation Service Area		
Total Funding	\$182,000		
Project Manager	Recreation Director/Capital Projects		
Project Location	Nikiski Community Recreation Center		
Funding Source/	Local	459.61110.22453.49999	
Project Number			

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Construction	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Design/Contract Admin./Permits	21,500	-	-	-	-	21,500
Legal/Admin/Contingency	10,500	-	-	-	-	-
Total	\$ 182,000	\$ -	\$ -	\$ -	\$ -	\$ 182,000

Description (Justification and Explanation)


The North Peninsula Recreation Service Area replaced the boiler in the Nikiski Community Recreation Center in the fall of 2020. As a result, it was discovered the supply and return headers were in need of replacement. Based on recent findings the current piping is approaching 60 years old and is deteriorating. The service area has already replaced a new pump and as a preventative measure flushes the system 2-3 times per week. This is a high priority project, as the sediment in the system could cause failure or damage to the new boiler, pumps, valves, mechanics and heaters.

Impact on Annual Operating Budget

Personnel	\$ -	Replacement is essential to maintaining the life of the boiler system and mechanics. This is a one time project and would effectively reduce future maintenance costs by reducing the chance of mechanical failures.
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	\$80,000 (FY2022)	
Project Manager	Roads Director	
Project Location	KPB Roads - area wide	
Funding Source/ Project Number	Local	434.33950.22xxx.49999



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 80,000					\$ 80,000
Other (Specify)						
Total	\$ 80,000					\$ 80,000

Description (Justification and Explanation)			
<p>The new trucks will be used to replace a 2012 Chevy 2500 and a 2014 Ford F-250 in the RSA fleet. The The new trucks will be driven by the Central and West Area Road Inspectors for inspections and day-to-day work throughout the Central and Western parts of the borough.</p>			
2012 Chevy 2500		2014 Ford F-250	
Mileage	165,000	Mileage	164,000
<p>This truck is starting to have mechanical issues due to the age of the vehicle and general wear and tear. Maintenance costs are increasing rapidly.</p>		<p>This truck has had mechanical issue over the last year. Costs are increasing on repair/maintenance due to the high mileage and general wear and tear.</p>	

Impact on Annual Operating Budget		
Personnel		<p>The is a one-time capital project expenditure from theFY2022/FY2023 budget that will reduce annual operations and maintenance costs by replacing older less fuel efficient vehicles that required more hours from our mechanic to maintain.</p>
Operating		
Capital Outlay		
Other		
Total	\$ -	

Road Service Area Capital Improvement Project

Project Name	Borough Wide Gravel Projects		
Priority	High		
Department - Service Area	Road Service Area		
Total Funding	\$300,000		
Project Manager	Road Director		
Project Location	KPB Road Service Area		
Funding Source/ Project Number	Local	434.33950.22GRV.49999	

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)						
Construction/Equipment	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
Other (Specify)						
Total	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000

Description (Justification and Explanation)

The gravel CIP allows us to address roads that have increased maintenance cost due to poor conditions on portions of the road. These roads are not bad enough to need a full CIP. The gravel CIP allows us to do remediation repairs which extend the life of the road.

Impact on Annual Operating Budget

Personnel		
Operating		
Capital Outlay		
Other		
Total	\$ -	

Road Service Area Capital Improvement Project

Project Name	Road Improvement Projects	BEFORE	AFTER
Priority	High		
Department - Service Area	Road Service Area		
Total Funding	\$2,581,000		
Project Manager	Purchasing and Contracting		
Project Location	KPB Roads - area wide		
Funding Source	Local: 434.33950.22CIP.49999		

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
Design (Engineering)	\$ 322,625	\$ 299,156	\$ 332,266	\$ 252,281	\$ 229,432	\$ 1,435,760
Construction/Equipment	2,258,375	2,094,094	2,325,859	1,765,969	1,606,023	10,050,320
Other (Specify)						
Total	\$ 2,581,000	\$ 2,393,250	\$ 2,658,125	\$ 2,018,250	\$ 1,835,455	\$ 11,486,080

Description (Justification and Explanation)

A number of roads became the Kenai Peninsula Borough's responsibility upon its formation in 1964, but there was no coherent mechanism in place to address road construction or even upkeep. In 1982, borough voters created four separate KPB Road Service areas (and agreed to fund through a small mill levy). Each service area had its own board of directors, and road service consisted mostly of wintertime plowing and the occasional summer grading.

In 1991, to help provide efficiency and consistency in management, the Borough Assembly incorporated those four areas into one borough-wide Road Service Area (RSA) with five regions: Central, West, North, South, and East.

In the early days, there were no established construction standards, yet there were many miles of roads earmarked for maintenance. Not surprisingly, poorly built roads initially taken on by the RSA have required intensive work to remain passable year-round.

In 1986, the RSA board adopted (and the Borough Assembly approved by ordinance) minimum road construction standards, establishing that any road not already RSA maintained had to meet these standards. While this helped to ensure that newly constructed roads would have a more reasonable maintenance cost, it did not solve the existing problem of the expense of maintaining hundreds of poorly constructed roads in desperate need of improvement.

Many roads "grandfathered" into the maintenance system need gravel upgrades, widening, paving, signage, repair, and realignment. Without these improvements, it is a serious challenge for the RSA to keep these roads safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard road is far higher than for roads meeting borough construction standards.

The RSA has established objective criteria to identify priority construction projects for rebuilding and upgrading as many roads as possible with available funding. These projects range from correcting basic safety and access problems to complete upgrade and paving on others. In FY19, the legislative grants that have funded capital improvement projects since 2008 were exhausted. Capital improvement projects are now solely funded by tax dollars.

We implemented procedures to repair unsafe pavement conditions FY20 and FY21. We are adding pavement rehabilitation to the FY22 requests to ensure that we are addressing the safety needs of our community.

Impact on Annual Operating Budget

Personnel		Updating roads is projected to create a decrease in road maintenance costs.
Operating		
Capital Outlay		
Other		
Total	\$ -	

Internal Service Funds

These funds are used to account for a government’s business-type activities supported, at least in part, by fees or charges. These services are not rendered to the general public but are for other governmental units within the Borough, i.e. the service areas, individual funds and departments, and the school district. The following funds have been established:

	<u>Page #</u>
Combined Revenues and Expenses	413
Insurance and Litigation Reserve Fund	414

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	426
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The Borough is self-insured for health insurance and the Health Insurance Reserve Fund is used to account for the costs of the Borough’s employee health insurance plan. The reserve fund will accommodate the smoothing of plan cost variances by allowing the variances to be applied over multiple year’s premiums. In years where the plan costs do not equal budgeted amounts for premiums in all borough funds, the amount over/under will be recovered/refunded in subsequent years through increases/decreases in plan premiums. This process will eliminate large year-end supplemental appropriations or unspent budget amounts in the Borough’s and Service Area’s operating funds.

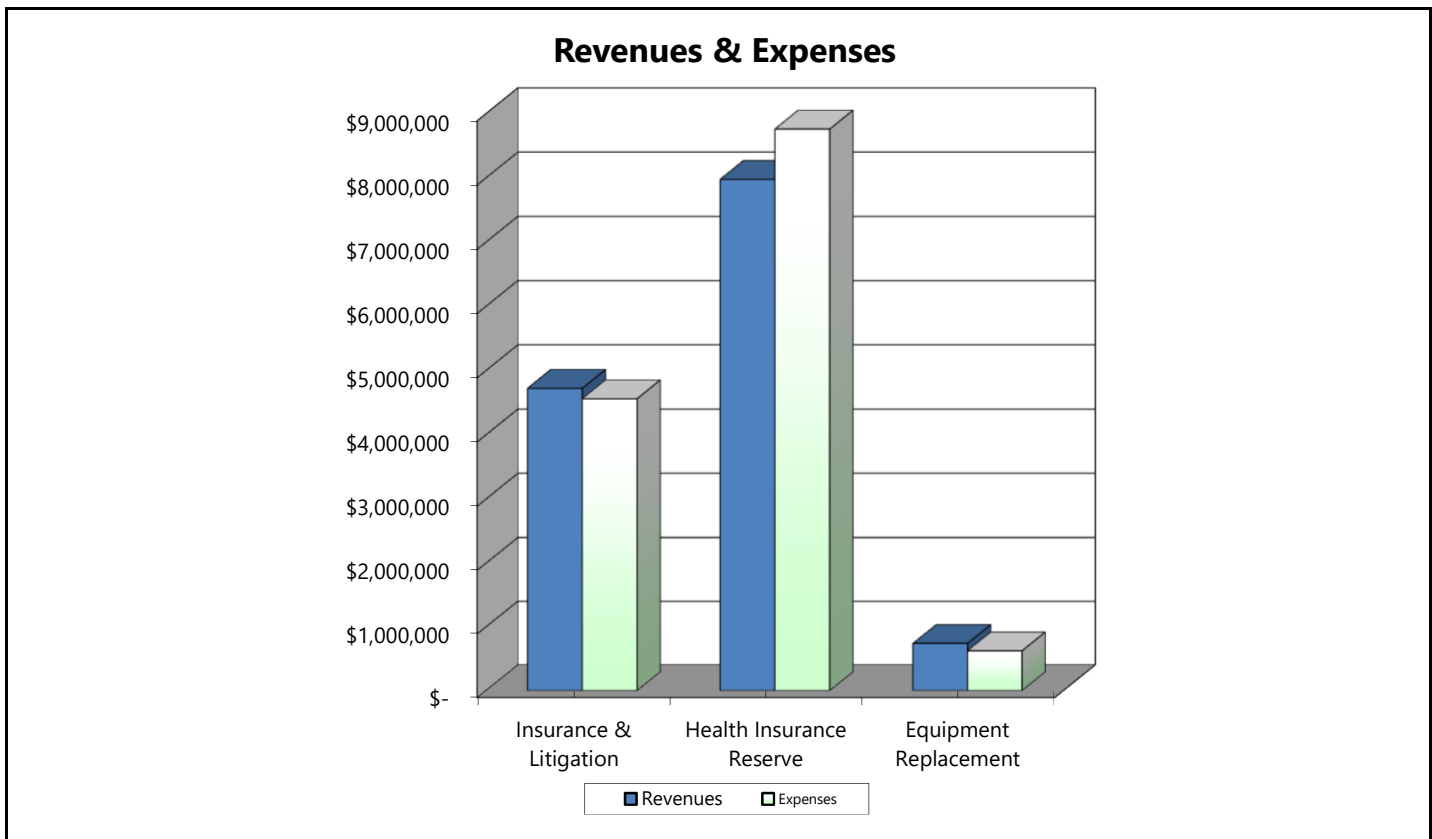
Equipment Replacement Fund	430
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The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

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**Kenai Peninsula Borough
Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2022**

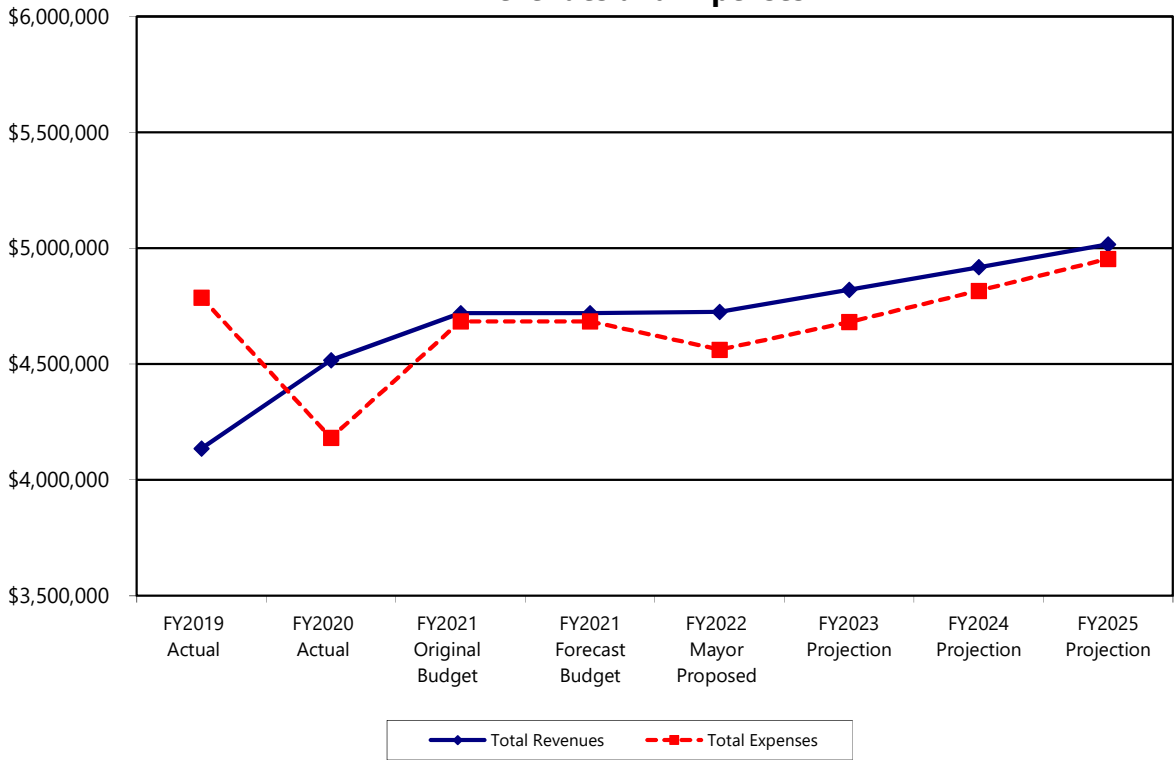
<u>Revenues</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 90,085	\$ -	\$ 66,167	\$ 156,252
Charges To Other Depts	4,634,569	7,222,912	624,479	12,481,960
Miscellaneous Revenue	-	755,400	50,000	805,400
Total Revenues	4,724,654	7,978,312	740,646	13,443,612
 <u>Expenses</u>				
Personnel	589,593	-	-	589,593
Supplies	4,225	-	-	4,225
Services	3,963,248	8,761,484	624,479	13,349,211
Capital Outlay	5,000	-	-	5,000
Total Expenses	4,562,066	8,761,484	624,479	13,948,029
 Total Expenses and Operating Transfers	 4,562,066	 8,761,484	 624,479	 13,948,029
Net Results From Operations	162,588	(783,172)	116,167	(504,417)
Beginning Retained Earnings	4,504,229	3,154,867	5,293,379	12,952,475
Ending Retained Earnings	\$ 4,666,817	\$ 2,371,695	\$ 5,409,546	\$ 12,448,058



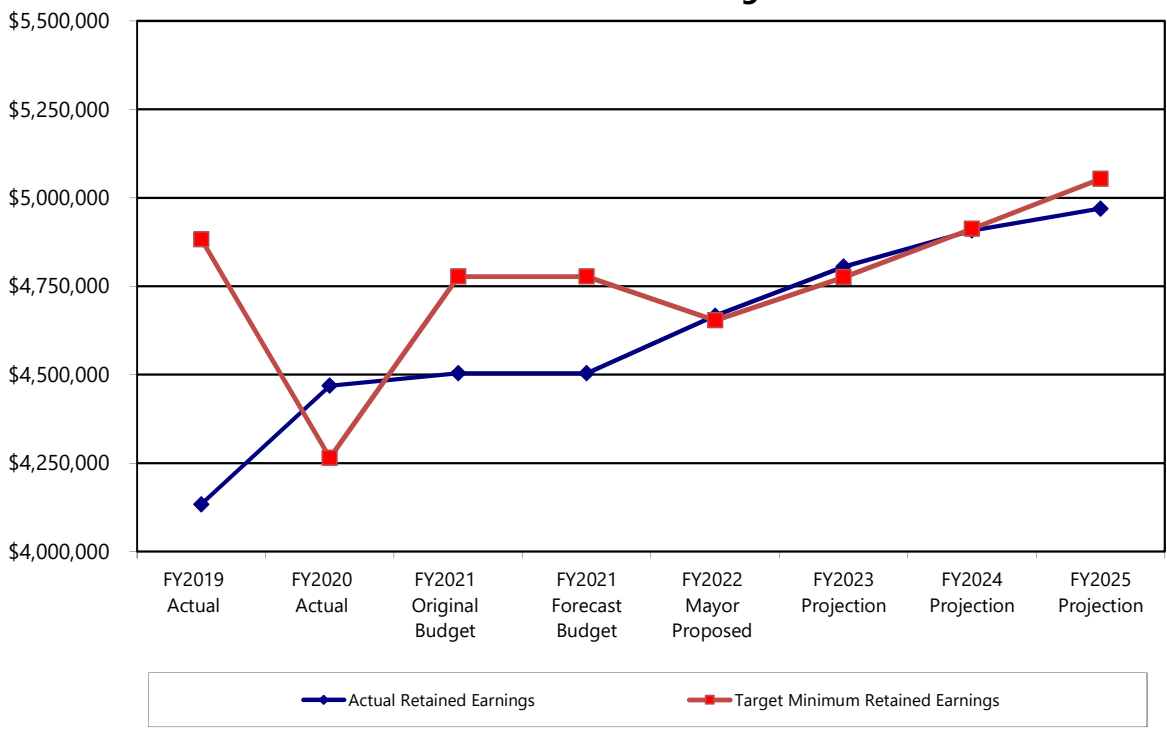
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 279,967	\$ 258,423	\$ 66,715	\$ 66,715	\$ 90,085	\$ 93,336	\$ 96,113	\$ 98,149
State Revenues	12,521	21,464	-	-	-	-	-	-
Other Revenue	38,012	32,745	-	-	-	-	-	-
Charges to Other Depts.	3,804,495	4,203,761	4,652,601	4,652,601	4,634,569	4,727,260	4,821,806	4,918,242
Total Revenues:	4,134,995	4,516,393	4,719,316	4,719,316	4,724,654	4,820,596	4,917,919	5,016,391
Expenses:								
Personnel	432,959	521,601	550,696	550,696	589,593	601,385	613,413	625,681
Supplies	6,269	2,222	6,405	6,405	4,225	4,310	4,396	4,484
Services	4,346,549	3,622,605	4,125,758	4,125,758	3,963,248	4,071,038	4,193,169	4,318,964
Capital Outlay	2,133	35,025	2,300	2,300	5,000	5,050	5,101	5,152
Interdepartmental Charges	(1,028)	-	(1,200)	(1,200)	-	-	-	-
Total Expenses:	4,786,882	4,181,453	4,683,959	4,683,959	4,562,066	4,681,783	4,816,079	4,954,281
Net Results From Operations	(651,887)	334,940	35,357	35,357	162,588	138,813	101,840	62,110
Beginning Retained Earnings	4,785,819	4,133,932	4,468,872	4,468,872	4,504,229	4,666,817	4,805,630	4,907,470
Ending Retained Earnings	\$ 4,133,932	\$ 4,468,872	\$ 4,504,229	\$ 4,504,229	\$ 4,666,817	\$ 4,805,630	\$ 4,907,470	\$ 4,969,580

Insurance and Litigation Fund Revenues and Expenses



Insurance and Litigation Fund Retained Earnings



Department Function

Fund 700

Risk Management

Dept 11234

Administration

Mission

The Risk Management Department works to protect the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District's (KPBSD) assets by identifying, analyzing and mitigating against the consequences of accidental losses and claims. The Risk Management Department serves as a resource for protecting the health, safety, and well-being of KPB and KPBSD employees and property through continuous efforts to reduce the frequency, severity and associated cost of risk and risk-related claims through continuous education, analysis, active participation and communication.

Program Description

The Risk Management Department coordinates the insurance program for the KPB and KPBSD, manages Workers' Compensation claims, and consults with the KPB, Service Areas, and the KPBSD on loss prevention, safety, and environmental compliance programs.

Major Long Term Issues and Concerns:

- Environmental programs will continue to fluctuate due to recent federal regulatory rollbacks.

FY2021 Accomplishments

- Complete all LCIP inspections for all KPB owned properties (this includes KPBSD properties).
- Implemented Intellex Phase I which included location hierarchy, employee imports, EHS Incident Management, and Claims Management.
- Completed and implemented Intellex Phase II which included Inspections, JSAs, BBS, and Audits.
- Assisted with transition of Ninilchik Emergency Services (NES) to Western Emergency Service Area (WESA) including environmental compliance, safety compliance, and property transition.

FY2022 New Initiatives:

- Broaden Intellex Inspection module usage to reduce additional software needs for other departments.
- Review and update Risk Management's records retention.
- Close South Peninsula Hospital (SPH) 2006 Expansion Report with ADEC.
- Conduct Job Safety Analysis (JSA) for all KPB and KPBSD job tasks.
- Based on JSA data, build a training matrix that will more accurately apply to each KPB & KPBSD positions.

Performance Measures

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Number of Insurance Policies Purchased	13	13	14	14
Number of Insurance Certificates Reviewed	367	404	365	375
Number of Contracts Reviewed for Insurance Purposes	305	183	220	245
Loss Control Incentive Program (LCIP) Inspection	202	202	202	202
Tax Foreclosure Environmental Reviews ³	100	100	168	115

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Proposed
Staffing History	4	4	4	4

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11234 - Risk Management - Administration

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 257,731	\$ 296,767	\$ 322,900	\$ 322,900	\$ 334,584	\$ 11,684	3.62%
40130 Overtime Wages	624	-	2,000	2,000	480	(1,520)	-76.00%
40210 FICA	21,977	25,338	29,085	29,085	29,980	895	3.08%
40221 PERS	57,946	84,996	72,023	72,023	74,278	2,255	3.13%
40321 Health Insurance	59,918	75,370	81,750	81,750	106,000	24,250	29.66%
40322 Life Insurance	433	434	780	780	808	28	3.59%
40410 Leave	34,112	38,630	42,014	42,014	43,463	1,449	3.45%
40511 Other Benefits	218	66	144	144	-	(144)	-100.00%
Total: Personnel	432,959	521,601	550,696	550,696	589,593	38,897	7.06%
Supplies							
42120 Computer Software	367	367	-	-	-	-	-
42210 Operating Supplies	1,695	1,138	3,000	3,000	1,500	(1,500)	-50.00%
42250 Uniforms	124	126	500	500	500	-	0.00%
42263 Training Supplies	503	60	1,500	1,500	425	(1,075)	-71.67%
42310 Repair/Maintenance Supplies	2,193	394	1,270	1,270	300	(970)	-76.38%
42410 Small Tools & Equipment	1,387	137	135	135	1,500	1,365	1011.11%
Total: Supplies	6,269	2,222	6,405	6,405	4,225	(2,180)	-34.04%
Services							
43011 Contractual Services	139,458	126,358	158,700	158,700	116,500	(42,200)	-26.59%
43019 Software Licensing	95	102	115	115	133	18	15.65%
43110 Communications	3,950	3,949	3,940	3,940	3,940	-	0.00%
43140 Postage & Freight	94	121	100	100	100	-	0.00%
43210 Transportation/Subsistence	9,933	5,046	17,336	17,336	15,100	(2,236)	-12.90%
43220 Car Allowance	9,623	10,916	10,800	10,800	10,800	-	0.00%
43260 Training	1,848	1,725	2,400	2,400	1,075	(1,325)	-55.21%
43310 Advertising	-	634	300	300	300	-	0.00%
43410 Printing	-	41	60	60	60	-	0.00%
43510 Insurance Premium	9,920	10,692	15,687	15,687	-	(15,687)	-100.00%
43610 Utilities	6,810	6,503	7,072	7,072	7,072	-	0.00%
43720 Equipment Maintenance	475	1,023	2,000	2,000	800	(1,200)	-60.00%
43780 Building/Grounds Maintenance	1,090	411	1,060	1,060	-	(1,060)	-100.00%
43920 Dues and Subscriptions	2,082	3,790	4,798	4,798	5,568	770	16.05%
Total: Services	185,378	171,311	224,368	224,368	161,448	(62,920)	-28.04%
Capital Outlay							
48525 Computer Software	-	32,645	-	-	-	-	-
48710 Minor Office Equipment	-	2,285	2,300	2,300	5,000	2,700	117.39%
48720 Minor Office Furniture	2,133	-	-	-	-	-	-
48740 Minor Office Furniture	-	95	-	-	-	-	-
Total: Capital Outlay	2,133	35,025	2,300	2,300	5,000	2,700	117.39%
Interdepartmental Charges							
60000 Charge (To) From Other Depts	(625,711)	(730,159)	(782,569)	(782,569)	(760,266)	22,303	-
60004 Mileage Ticket Credits	(1,028)	-	(1,200)	(1,200)	-	-	-
Total: Interdepartmental Charges	(626,739)	(730,159)	(783,769)	(783,769)	(760,266)	22,303	-
Department Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Line-Item Explanations

40110 Regular Wages. Staff includes: Claims Manager, Safety Manager, Environmental Manager and an Administrative Assistant.

42263 Training Supplies. Safety, Environmental, and Claims to continue upgrading outdated regulatory training material and provide for ongoing updates.

43011 Contractual Services. Marsh and McLennan (\$68,500), Intalex EHS software (\$25,700), MSDS online program (\$10,000), SPCC plan update (\$5,000), and other contracts (\$7,300). All third party administrator (TPA) services were accounted for in 43011 in FY2021, this has changed in FY22 to be included in the bundled insurance premium cost.

43210 Transportation/Subsistence. Travel to KPBSD facilities for site visits, safety audits, and tank inspections. Continued education for all members of Risk Management.

43260 Training. Continued education for Safety Manager and Environmental Compliance Manager.

48710 Minor Office Equipment. Replace the Konica Minolta bizhub C35 with a bizhub C4050i (\$5,000).

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Fund 700 Dept 11236	Department Function Risk Management Workers' Compensation
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Program Description

- As required under the Alaska Workers' Compensation Act, Workers' Compensation is a program that requires employers to pay medical costs and lost wages in the event an employee becomes injured or ill due to working conditions. The Risk Management Department is responsible for complying with the Alaska Workers' Compensation Act by administering a compliant and comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.
- 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.
- The program utilizes an electronic reporting system to track employee injuries and costs of medical treatment and other actions connected with employee workers' compensation claims.

Major Long Term Issues and Concerns:

- Increasing cost of claims primarily due to the high cost of medical treatment and litigation in the State of Alaska.
- An aging workforce both at the KPB and KPBSD.
- Presumptive disability statutes continue to impact risk avoidance for emergency services organizations.
- TRS-based employees will now see increased indemnity payments due to State changes in FY20.

FY2021 Accomplishments

- In-depth investigations now occur for all incidents. These investigations now include action item assignments directly to the responsible party(s).

FY2022 New Initiatives:

- Use Intelx to help identify areas of high-risk that we not easily identifiable using manual tracking methods.
- Develop after-action communications based on incident data for department leadership at the KPB and KPBSD.
- Use Intelx to develop accurate prediction models for projected and estimated incident rates.

Performance Measures

	CY2018 Actual	CY2019 Actual	CY2020 Actual	CY2021 Estimated
Total Incidents for the KPB	41	26	38	32
Total Incidents for the KPBSD	104	110	72	90
Total Incidents for Year (KPB & KPBSD)	145	136	110	120
Number of No Treatment Incidents	64	72	65	82
Number of First Aid Treatment Incidents	31	26	10	8
Number of Recordable Incidents	50	38	35	30

	CY2018 Actual	CY2019 Actual	CY2020 Actual	CY2021 Estimated
KPB Total Recordable Incident Rate (TRIR)	6.59	2.97	6.05	3.50
KPBSD Total Recordable Incident Rate (TRIR)	3.07	3.06	2.18	2.60

	CY2018 Actual	CY2019 Actual	CY2020 Actual	CY2021 Estimated
KPB Days Away, Restricted or Transferred (DART)	3.62	2.64	2.35	1.00
KPBSD Days Away, Restricted or Transferred (DART)	1.53	1.64	1.26	1.45

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11236 - Risk Management - Workers' Compensation

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43210 Transportation/Subsistence	\$ -	\$ 127	\$ 1,925	\$ 1,925	\$ 1,925	\$ -	0.00%
43260 Training	-	150	200	200	200	-	0.00%
43508 Workers Compensation	905,742	627,622	900,000	900,000	801,980	(98,020)	-10.89%
43530 Disability Coverage	7,052	-	7,159	7,159	7,159	-	0.00%
43999 Claim Reserves	1,270,127	1,182,458	865,877	865,877	771,229	(94,648)	-10.93%
Total: Services	2,182,921	1,830,557	1,775,161	1,775,161	1,582,493	(192,668)	-10.85%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	328,681	365,079	391,284	391,284	380,133	(11,151)	-2.85%
Total: Interdepartmental Charges	328,681	365,079	391,284	391,284	380,133	(11,151)	-2.85%
Department Total	\$ 2,511,602	\$ 2,195,636	\$ 2,166,445	\$ 2,166,445	\$ 1,962,626	\$ (203,819)	-9.41%

Line-Item Explanations

43011 Contractual Service. All third party administrator (TPA) services were accounted for in the Risk Administration budget in FY2021, this has changed in FY2022 to be included in the bundled insurance premium cost.

43210 Transportation/Subsistence. Travel to AMLJIA's Quarterly Claims Reviews, AMLJIA's PERMS conference, and Alaska Bar Association's Annual Workers' Comp Case Review.

43260 Training. Alaska Bar Association's Annual Workers' Comp Case Review.

43508 Workers' Compensation. Estimated cost of premium, anticipated premium increases, and annual payroll audit for both the KPB and KPBSD.

43530 Disability Coverage. Renewal for supplemental Volunteer Fire Fighters Disability premium.

43999 Claim Reserves. To cover estimated costs of self-insured losses for workers' compensation. Estimate based on a 5-year average of actual losses.

60000 Charges to Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function

Fund 700

Risk Management

Dept 11237

Property

Program Description

Property Insurance including claims is for coverage of the buildings, contents, emergency equipment and vehicles of the Borough, School District, and Service Areas.

Major Long Term Issues and Concerns

- Aging properties throughout the Borough resulting in increased frequency and cost of repairs to integral systems such as fire suppression, HVAC, and security.
- Efficient and accurate management of facilities across the KPB and KPBSD including inspections, maintenance, remodels, and appraisals.
- Drastic and continuous increases to the property and excess market conditions.

FY2021 Accomplishments

- Updated facility database schema and migrated data into the new EHS Software database.
- Updated storage tank database schema and migrated data into the new EHS Software database.

FY2022 New Initiatives

- Work with Finance and IT to modify and migrate risk allocation spreadsheet to a multi-user platform.
- Complete appraisal activities with our carrier focusing on all remaining properties with values below \$5,000,000 to update insurance values for all KPB properties.

Performance Measures

	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Total Number of Claims	53	31	30	49
Average Claim Cost (Including Auto, Property & Vandalism) ¹	\$2,277	\$2,903	\$18,580	\$7,466

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Department 11237 - Risk Management - Property**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43511 Fire and Extended Coverage	\$ 596,611	\$ 771,929	\$ 872,521	\$ 872,521	\$ 813,587	\$ (58,934)	-6.75%
43999 Claim Reserves	468,238	77,012	350,000	350,000	340,000	(10,000)	-2.86%
Total: Services	1,064,849	848,941	1,222,521	1,222,521	1,153,587	(68,934)	-5.64%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	119,312	146,032	156,515	156,515	152,053	(4,462)	-2.85%
Total: Interdepartmental Charges	119,312	146,032	156,515	156,515	152,053	(4,462)	-2.85%
Department Total	\$ 1,184,161	\$ 994,973	\$ 1,379,036	\$ 1,379,036	\$ 1,305,640	\$ (73,396)	-5.32%

Line-Item Explanations

43011 Contractual Service. All third party administrator (TPA) services were accounted for in the Risk Administration budget in FY2021, this has changed in FY2022 to be included in the bundled insurance premium cost.

43511 Fire & Extended Coverage. Estimated cost for property, auto, boiler, and machinery premiums including potential increases. Covers KPBSD, KPB, and Service Area buildings and vehicles.

43999 Claim Reserves. To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

60000 Charges to Other Depts. Allocation of Risk Management Administration costs to insurances provided by the fund; (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function

Fund 700

Risk Management

Dept 11238

Liability

Program Description

Administered by the Risk Management Department, the liability insurance program covers the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District (KPBSD) for risks imposed by lawsuits and other similar claims.

Major Long Term Issues and Concerns:

- The KPB and KPBSD’s exposures, loss ratio, and overall costs continue to present challenges in securing reasonably priced excess insurance.
- Increased litigation costs for exceedingly more complex claims continue to trend.

FY2021 Accomplishments

- Aligned the KPB and KPBSD’s minimum insurance requirements on liability coverages for contractors providing services.

FY2022 New Initiatives:

- Continue to work with Purchasing and IT to develop tools in SharePoint to streamline the insurance approval process. Once this process is operating smoothly, take the same tools and develop a method to integrate them with the KPBSD processes.

Performance Measures

Key Measures	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Estimated
Total Number of Claims	4	6	6	8
Average Claim Cost (Liability Only) ¹	\$74,417	\$1,866	\$105,578	\$36,375

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11238 - Risk Management - Liability

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43515 CGL Excess Liability	\$ 439,291	\$ 491,925	\$ 448,145	\$ 448,145	\$ 645,073	\$ 196,928	43.94%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	250	400	3,000	3,000	650	(2,350)	-78.33%
43521 Other Bonds	200	320	2,400	2,400	520	(1,880)	-78.33%
43525 Travel Accident Coverage	-	-	7,159	7,159	7,159	-	0.00%
43528 Aviation Liability	12,096	14,174	14,174	14,174	21,161	6,987	49.29%
43529 Other Miscellaneous Coverage	72,102	63,236	75,830	75,830	73,157	(2,673)	-3.53%
43999 Claim Reserves	389,462	201,741	350,000	350,000	315,000	(35,000)	-10.00%
Total: Services	913,401	771,796	903,708	903,708	1,065,719	162,011	17.93%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	177,718	219,048	234,770	234,770	228,080	(6,690)	-2.85%
Total: Interdepartmental Charges	177,718	219,048	234,770	234,770	228,080	(6,690)	-2.85%
Department Total	\$ 1,091,119	\$ 990,844	\$ 1,138,478	\$ 1,138,478	\$ 1,293,799	\$ 155,321	13.64%

Line-Item Explanations

43011 Contractual Service. All third party administrator (TPA) services were accounted for in the Risk Administration budget in FY2021, this has changed in FY2022 to be included in the bundled insurance premium cost.

43515 CGL Excess Liability. Cost of liability, excess liability, and crime insurance policies as well as loss control and rate stabilization.

43519 Finance Officer Bond. Cost of bonds for KP&SD fiduciary officials, as required by State statutes.

43520 Employee Bond. Blanket fidelity bond for public employees.

43521 Other Bonds. Costs for State of Alaska Notary Bond fees.

43525 Travel Accident Insurance. Cost of the renewed Travel Accident Insurance Policy - cost was previously expensed to 43529, this was reclassified to 43525 in FY2021.

43528 Aviation Liability. Cost of liability insurance while traveling on chartered aircraft.

43529 Other Miscellaneous Coverage. Includes costs for pollution liability, storage tank liability, professional medical liability, and mobile equipment liability policies.

43999 Claim Reserves. To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual liability losses and rate increase in claims filed.

60000 Charges (To) From Other Depts. Allocation of Risk Management Administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

**Kenai Peninsula Borough
Budget Detail**

**Fund 700
Expenditure Summary By Line Item**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Personnel							
40110 Regular Wages	\$ 257,731	\$ 296,767	\$ 322,900	\$ 322,900	\$ 334,584	\$ 11,684	3.62%
40130 Overtime Wages	624	-	2,000	2,000	480	(1,520)	-76.00%
40210 FICA	21,977	25,338	29,085	29,085	29,980	895	3.08%
40221 PERS	57,946	84,996	72,023	72,023	74,278	2,255	3.13%
40321 Health Insurance	59,918	75,370	81,750	81,750	106,000	24,250	29.66%
40322 Life Insurance	433	434	780	780	808	28	3.59%
40410 Leave	34,112	38,630	42,014	42,014	43,463	1,449	3.45%
40511 Other Benefits	218	66	144	144	-	(144)	-100.00%
Total: Personnel	432,959	521,601	550,696	550,696	589,593	38,897	7.06%
Supplies							
42120 Computer Software	367	367	-	-	-	-	-
42210 Operating Supplies	1,695	1,138	3,000	3,000	1,500	(1,500)	-50.00%
42250 Uniforms	124	126	500	500	500	-	0.00%
42263 Training Supplies	503	60	1,500	1,500	425	(1,075)	-71.67%
42310 Repair/Maintenance Supplies	2,193	394	1,270	1,270	300	(970)	-76.38%
42410 Small Tools	1,387	137	135	135	1,500	1,365	1011.11%
Total: Supplies	6,269	2,222	6,405	6,405	4,225	(2,180)	-34.04%
Services							
43011 Contractual Services	139,458	146,558	158,700	158,700	116,500	(42,200)	-26.59%
43019 Software Licensing	95	102	115	115	133	18	15.65%
43110 Communications	3,950	3,949	3,940	3,940	3,940	-	0.00%
43140 Postage	94	121	100	100	100	-	0.00%
43210 Transportation/Subsistence	9,933	5,173	19,261	19,261	17,025	(2,236)	-11.61%
43220 Car Allowance	9,623	10,916	10,800	10,800	10,800	-	0.00%
43260 Training	1,848	1,875	2,600	2,600	1,275	(1,325)	-50.96%
43310 Advertising	-	634	300	300	300	-	0.00%
43410 Printing	-	41	60	60	60	-	0.00%
43508 Workers Compensation	905,742	627,622	900,000	900,000	801,980	(98,020)	-10.89%
43510 Insurance Premium	9,920	10,692	15,687	15,687	-	(15,687)	-100.00%
43511 Fire and Extended Coverage	596,611	771,929	872,521	872,521	813,587	(58,934)	-6.75%
43515 CGL Liability	439,291	491,925	448,145	448,145	645,073	196,928	43.94%
43519 Finance Officer Bond	-	-	3,000	3,000	3,000	-	0.00%
43520 Employee Bond	250	400	3,000	3,000	650	(2,350)	-78.33%
43521 Other Bonds	200	320	2,400	2,400	520	(1,880)	-78.33%
43525 Travel Accident Coverage	-	-	7,159	7,159	7,159	-	0.00%
43528 Aviation Liability	12,096	14,174	14,174	14,174	21,161	6,987	49.29%
43529 Other Misc Coverage	72,102	63,236	75,830	75,830	73,157	(2,673)	-3.52%
43530 Disability Coverage	7,052	-	7,159	7,159	7,159	-	0.00%
43610 Utilities	6,810	6,503	7,072	7,072	7,072	-	0.00%
43720 Equipment Maintenance	475	1,023	2,000	2,000	800	(1,200)	-60.00%
43780 Building/Grounds Maintenance	1,090	411	1,060	1,060	-	(1,060)	-100.00%
43920 Dues and Subscriptions	2,082	3,790	4,798	4,798	5,568	770	16.05%
43999 Claim Reserves	2,127,827	1,461,211	1,565,877	1,565,877	1,426,229	(139,648)	-8.92%
Total: Services	4,346,549	3,622,605	4,125,758	4,125,758	3,963,248	(162,510)	-3.94%
Capital Outlay							
48525 Computer Software	-	32,645	-	-	-	-	-
48710 Minor Office Equipment	-	2,285	2,300	2,300	5,000	2,700	117.39%
48720 Minor Office Furniture	2,133	-	-	-	-	-	-
48740 Minor Office Furniture	-	95	-	-	-	-	-
Total: Capital Outlay	2,133	35,025	2,300	2,300	5,000	2,700	117.39%
Interdepartmental Charges							
60004 Mileage Ticket Credits	(1,028)	-	(1,200)	(1,200)	-	1,200	-
Total: Interdepartmental Charges	(1,028)	-	(1,200)	(1,200)	-	1,200	-
Department Total	\$ 4,786,882	\$ 4,181,453	\$ 4,683,959	\$ 4,683,959	\$ 4,562,066	\$ (121,893)	-2.60%

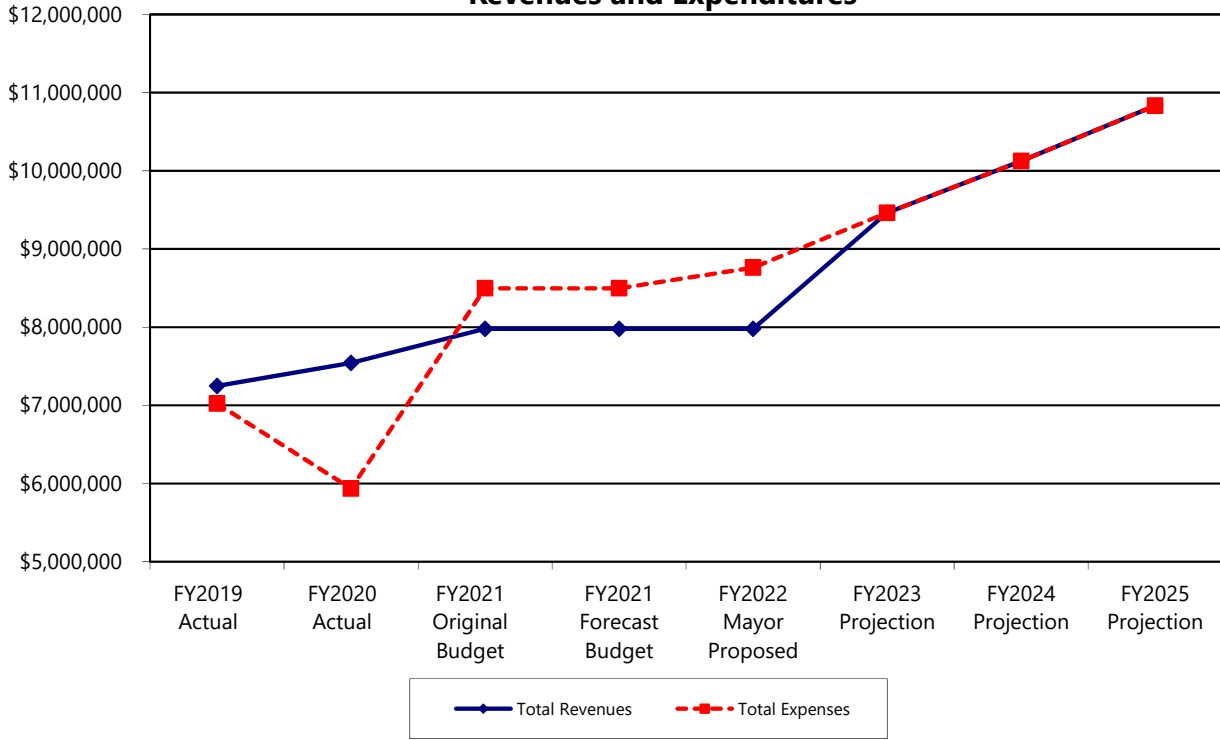
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Fund: 701 Health Insurance Reserve Fund - Budget Projection

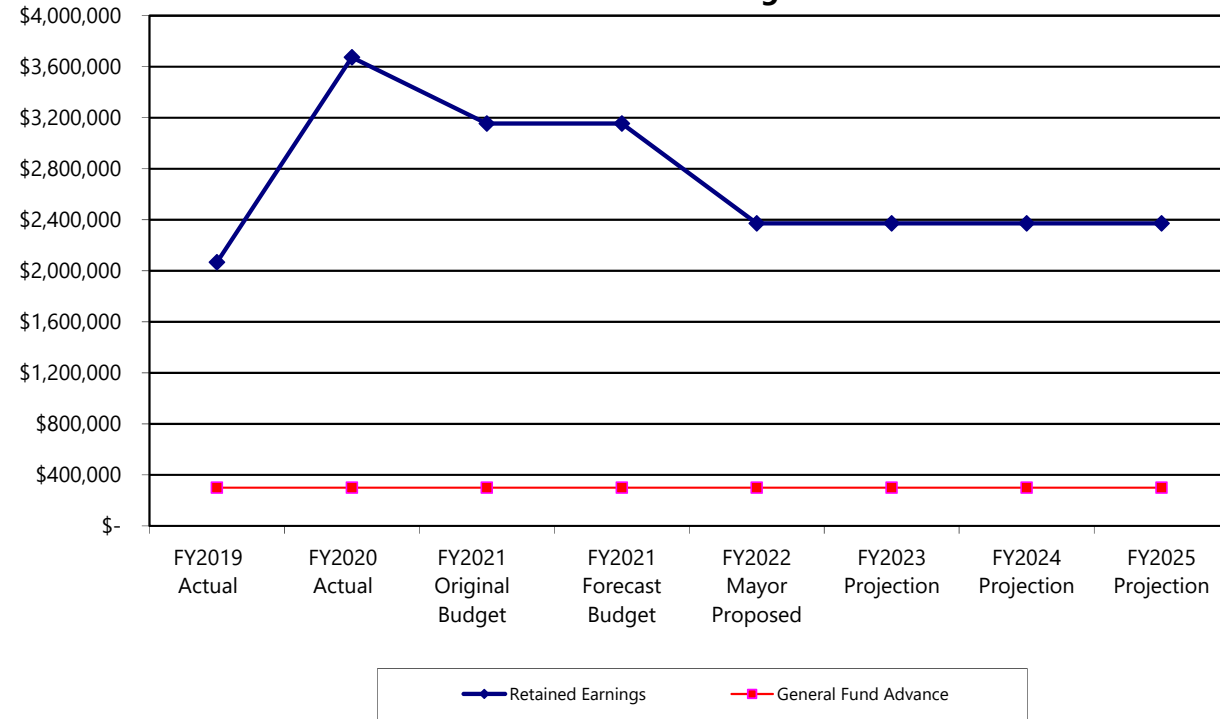
Fund Budget:	FY2019	FY2020	FY2021	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Original Budget	Forecast Budget	Mayor Proposed	Projection	Projection	Projection
Revenues:								
Interest Revenue	\$ 97,350	\$ 116,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Insurance Premiums	923,048	985,591	755,400	755,400	755,400	755,400	755,400	755,400
Charges From Other Depts	6,227,224	6,440,144	7,222,912	7,222,912	7,222,912	8,707,003	9,369,371	10,078,105
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues:	7,247,622	7,542,061	7,978,312	7,978,312	7,978,312	9,462,403	10,124,771	10,833,505
Expenses:								
Services	7,022,685	5,935,649	8,497,322	8,497,322	8,761,484	9,462,403	10,124,771	10,833,505
Total Expenses:	7,022,685	5,935,649	8,497,322	8,497,322	8,761,484	9,462,403	10,124,771	10,833,505
Net Results From Operations	224,937	1,606,412	(519,010)	(519,010)	(783,172)	-	-	-
Beginning Retained Earnings	1,842,528	2,067,465	3,673,877	3,673,877	3,154,867	2,371,695	2,371,695	2,371,695
Ending Retained Earnings *	<u>\$ 2,067,465</u>	<u>\$ 3,673,877</u>	<u>\$ 3,154,867</u>	<u>\$ 3,154,867</u>	<u>\$ 2,371,695</u>	<u>\$ 2,371,695</u>	<u>\$ 2,371,695</u>	<u>\$ 2,371,695</u>

* Includes \$300,000 advance from the General Fund.

Health Insurance Reserve Fund Revenues and Expenditures



Health Insurance Reserve Fund Retained Earnings



Department Function

Fund 701

Health Insurance Reserve Fund

Dept 11240

Medical, Prescription, Dental & Vision

Program Description

This fund provides payment of Borough employees healthcare expenses (medical, prescriptions, dental, and vision) as well as claims administration and other benefit plan expenses.

Major Long Term Issues and Concerns:

- Rising cost of health care benefits, changing compliance issues and administrative requirements under the Affordable Care Act.
- Continued rise in pharmaceutical costs on the national market.
- High cost of health care services in Alaska.

FY2021 Accomplishments

- Held open enrollment, provided online presentations of the plan structure, options, and implemented a Qualifying High Deductible Healthcare Plan with HSA and HRA effective January 1, 2021.
- Implemented a mail in prescription model that provides for maintenance prescription drugs.
- Provided IRS required form 1095's to Borough Employees by the prescribed deadline.

FY2022 New Initiatives:

- Increase communications to employees of cost savings programs such as BridgeHealth.

Performance Measures

Priority/Goal: Health Insurance Plan Delivery

Goal: To provide appropriate, economical health coverage for our employees

- Objective:**
1. To decrease our per-employee cost by implementing effective utilization controls in plan design
 2. To decrease our cost per employee by engaging in provider contracts
 3. To continue to explore partnering with other organizations to benefit from economies of scale
 4. While decreasing overall costs, to continue to provide appropriate healthcare coverage for our employees and their families.

Measures:

Key Measures	FY2018 Actual	FY2019 Actual	FY2020 Estimated	FY2021 Projected	FY2022 Projected
Monthly Cost per Employee (net of employee contributions)	\$1,954	\$1,976	\$1,672	\$2,186	\$2,251

**Kenai Peninsula Borough
Budget Detail**

Fund 701

Department 11240 - Health Insurance Reserve - Medical, Dental & Vision

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43011 Contractual Services	\$ 385,862	\$ 330,372	\$ 330,000	\$ 330,000	\$ 330,000	\$ -	0.00%
43501 Medical, Dental and Vision Coverage	5,801,529	4,818,982	6,930,322	6,930,322	7,092,864	162,542	2.35%
43502 Medical Stop Loss Coverage	758,038	810,201	786,000	786,000	823,620	37,620	4.79%
43503 Healthcare Savings Account	77,256	(23,906)	451,000	451,000	515,000	64,000	14.19%
Total: Services	7,022,685	5,935,649	8,497,322	8,497,322	8,761,484	264,162	3.11%
Department Total	\$ 7,022,685	\$ 5,935,649	\$ 8,497,322	\$ 8,497,322	\$ 8,761,484	\$ 264,162	3.11%

Line-Item Explanations

43011 Contract Services. Claims administrator services. Reduction due to transition to new third party administrator.

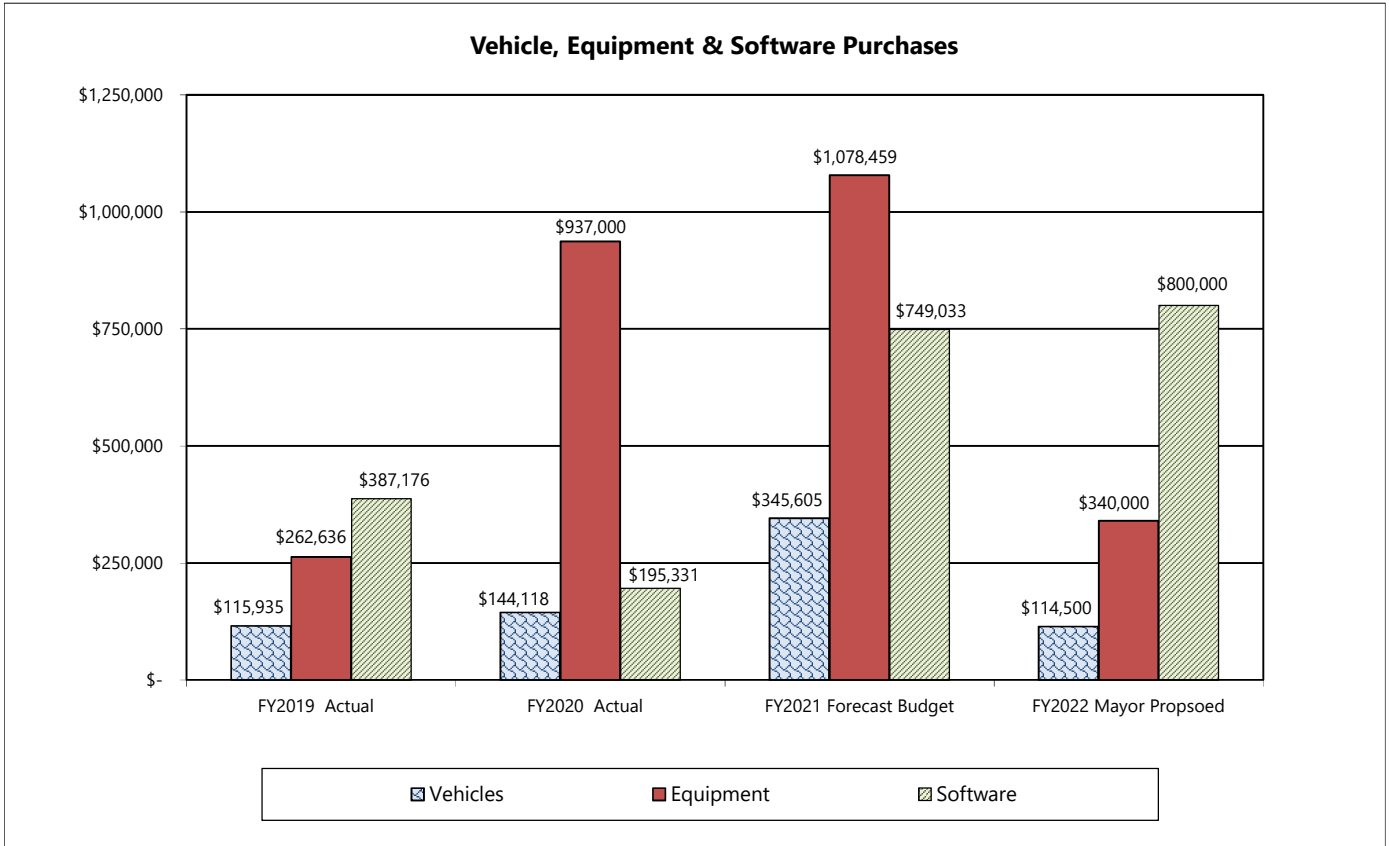
43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

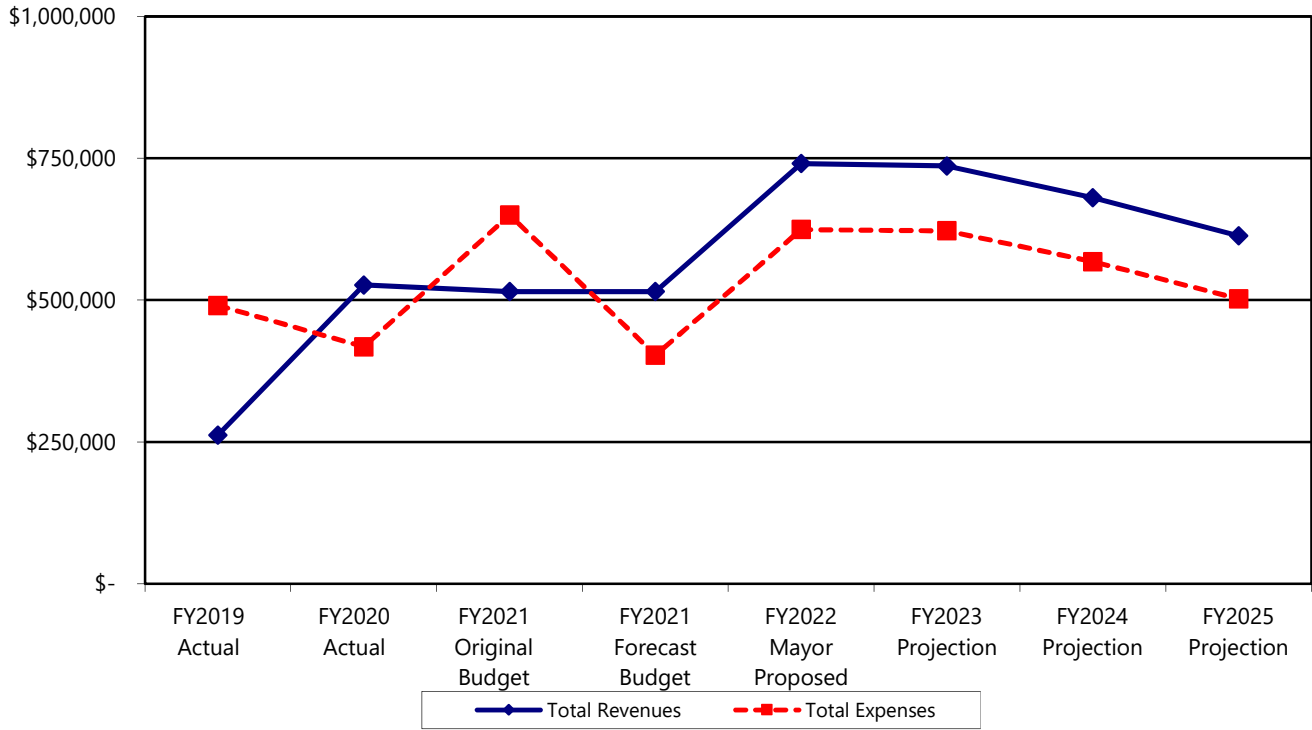
Fund: 705 Equipment Replacement Fund - Budget Projection

Fund Budget:	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	FY2023 Projection	FY2024 Projection	FY2025 Projection
Revenues:								
Interest Revenue	\$ 129,568	\$ 97,953	\$ 61,759	\$ 61,759	\$ 66,167	\$ 66,829	\$ 67,497	\$ 68,172
Charges from Other Depts.	624,575	494,885	403,337	403,337	624,479	622,279	567,932	502,321
Sale of Fixed Assets	(491,916)	(66,234)	50,000	50,000	50,000	47,500	45,125	42,869
Total Revenues:	262,227	526,604	515,096	515,096	740,646	736,608	680,554	613,362
Expenses								
Services	490,349	417,954	650,000	403,337	624,479	622,279	567,932	502,321
Total Expenses:	490,349	417,954	650,000	403,337	624,479	622,279	567,932	502,321
Total Expenses and Operating Transfers								
	490,349	417,954	650,000	403,337	624,479	622,279	567,932	502,321
Net Results From Operations	(228,122)	108,650	(134,904)	111,759	116,167	114,329	112,622	111,041
Beginning Retained Earnings	5,301,092	5,072,970	5,181,620	5,181,620	5,293,379	5,409,546	5,523,875	5,636,497
Ending Retained Earnings	\$ 5,072,970	\$ 5,181,620	\$ 5,046,716	\$ 5,293,379	\$ 5,409,546	\$ 5,523,875	\$ 5,636,497	\$ 5,747,538

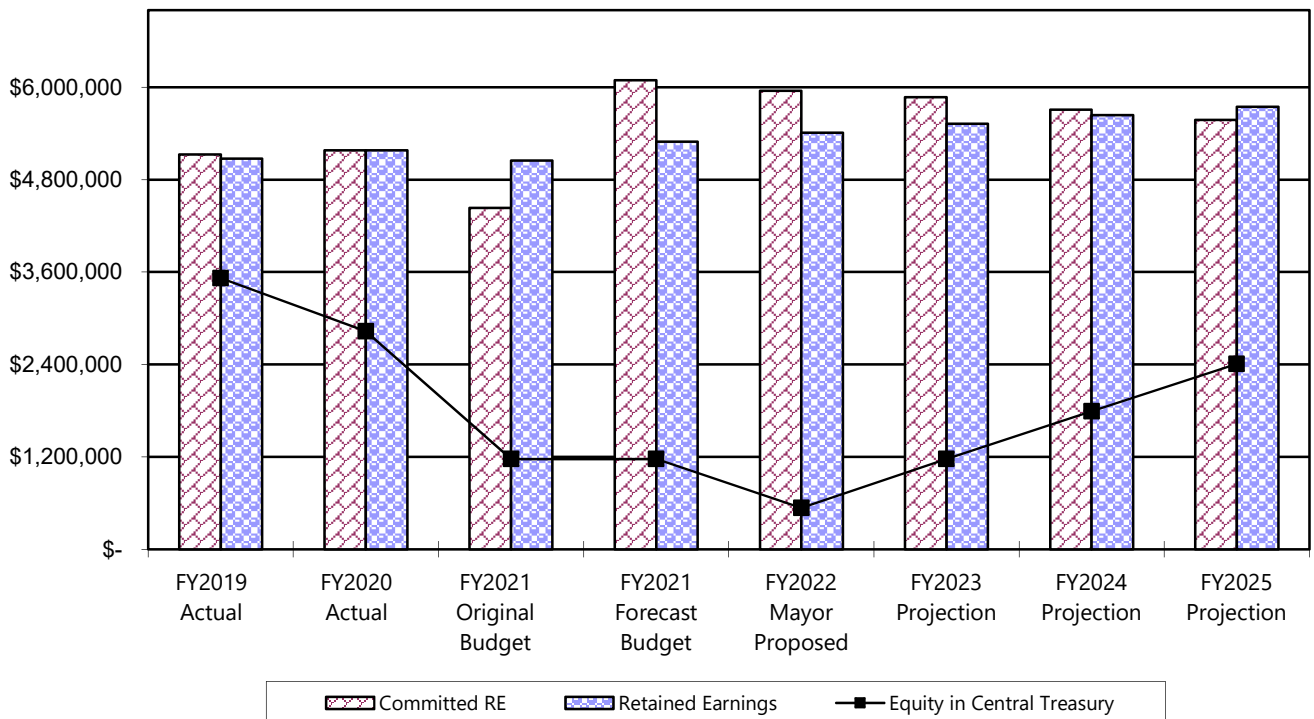
Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 1,607,887	\$ 2,400,148	\$ 3,258,643	\$ 3,258,643	\$ 4,781,740	\$ 5,336,240	\$ 4,536,240	\$ 3,786,240
Retained Earnings committed to unexpended authorized expenses	3,465,083	2,781,472	1,788,073	1,788,073	352,539	187,635	1,100,257	1,790,907
Uncommitted Retained Earnings	\$ -	\$ -	\$ -	\$ 246,663	\$ 275,267	\$ -	\$ -	\$ 170,391



Equipment Replacement Fund Revenues



Equipment Replacement Fund Retained Earnings



Department Function

Fund 705

Equipment Replacement Fund

Dept 94910

Administration

Mission

To provide a funding mechanism for departments to purchase vehicles and other equipment with the cost to be recaptured over time.

Program Description

This is a revolving fund which provides funding for user departments to purchase vehicles and equipment. The purchases are then recaptured through an annual billing process for the original cost of the vehicle or equipment plus accrued interest. The fund also provides an extended rental option for vehicles that have exceeded their original useful life of 5 years. The repayment and rental schedule is designed to recapture the original cost, depreciation and inflation factor within the life of the asset. This will replenish the fund resources in order to facilitate the scheduled replacement of vehicles and equipment.

Major Long Term Issues and Concerns:

- The expected useful life of vehicle and equipment extending beyond the life cycles currently being assigned.
- Having adequate equity and uncommitted retained earnings to fund any unanticipated expenditure requests that departments may have.

FY2021 Accomplishments

- Purchase vehicles and equipment for various departments within the borough.

FY2022 New Initiatives

- Purchase vehicles and equipment for various departments within the borough.

Performance Measures

Priority/Goal – Asset acquisition and funding

Goal: Provide funding mechanism for Borough Departments to purchase vehicles and equipment.

Objective: Continue to provide funding for vehicle and equipment purchases through annual billings amounts.

Measures:

Purchases	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Estimated
Vehicle purchases	4 / \$115,935	4 / \$144,118	6 / \$345,605	3 / \$114,500
Equipment purchases	4 / \$262,636	11 / \$937,000	10 / \$1,078,459	2 / \$340,000
Software purchases	4 / \$387,176	2 / \$195,331	1 / \$749,033	1 / \$800,000

**Kenai Peninsula Borough
Budget Detail**

**Fund 705
Department 94910 - Non-Departmental**

	FY2019 Actual	FY2020 Actual	FY2021 Original Budget	FY2021 Forecast Budget	FY2022 Mayor Proposed	Difference Between Mayor Proposed & Original Budget %	
Services							
43916 Equipment Depreciation	\$ 490,349	\$ 417,954	\$ 650,000	\$ 403,337	\$ 624,479	\$ (25,521)	-6.33%
Total: Services	490,349	417,954	650,000	403,337	624,479	(25,521)	-6.33%
Department Total	\$ 490,349	\$ 417,954	\$ 650,000	\$ 403,337	\$ 624,479	\$ (25,521)	-6.33%

Line-Item Explanations

43916 Equipment Depreciation. The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 7 to 15 year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

Details of FY2022 Equipment Replacement Purchases

<u>Department</u>	<u>Quantity</u>	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
Maintenance	2	Vehicle/pickup/van/small tractor	\$ 35,000	\$ 70,000
OEM	1	Towing vehicle	44,500	44,500
Solid Waste	1	Dozer	170,000	170,000
Finance	1	Sales Tax Software/System	800,000	800,000
911	1	Logger	170,000	170,000
	<u>6</u>		Grand Total	<u>\$ 1,254,500</u>

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Appendix

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**Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2021**

Classified

40 hour

	<u>Step_1</u>	<u>Step_2</u>	<u>Step_3</u>	<u>Step_4</u>	<u>Step_5</u>	<u>Step_6</u>	<u>Step_7</u>	<u>Step_8</u>	<u>Step_9</u>	<u>Step_10</u>	<u>Step_11</u>	<u>Step_12</u>
G	18.19	18.88	19.56	19.96	20.35	20.76	21.18	21.60	22.03	22.47	22.92	23.38
H	19.47	20.20	20.93	21.35	21.78	22.21	22.66	23.11	23.57	24.04	24.53	25.02
I	20.83	21.61	22.40	22.85	23.30	23.77	24.24	24.73	25.22	25.73	26.24	26.77
J	22.29	23.13	23.97	24.44	24.93	25.43	25.94	26.46	26.99	27.53	28.08	28.64
K	23.85	24.75	25.64	26.16	26.68	27.21	27.76	28.31	28.88	29.45	30.04	30.64
L	25.52	26.48	27.44	27.99	28.55	29.12	29.70	30.29	30.90	31.52	32.15	32.79
M	27.30	28.33	29.36	29.94	30.54	31.15	31.78	32.41	33.06	33.72	34.40	35.08
N	29.21	30.31	31.41	32.04	32.68	33.33	34.00	34.68	35.37	36.08	36.80	37.54
O	31.26	32.43	33.61	34.28	34.97	35.67	36.38	37.11	37.85	38.61	39.38	40.17
P	33.45	34.70	35.96	36.68	37.42	38.16	38.93	39.71	40.50	41.31	42.14	42.98
Q	35.79	37.13	38.48	39.25	40.03	40.84	41.65	42.49	43.33	44.20	45.09	45.99
R	38.29	39.73	41.17	42.00	42.84	43.69	44.57	45.46	46.37	47.30	48.24	49.21

56 hour

	<u>Step_1</u>	<u>Step_2</u>	<u>Step_3</u>	<u>Step_4</u>	<u>Step_5</u>	<u>Step_6</u>	<u>Step_7</u>	<u>Step_8</u>	<u>Step_9</u>	<u>Step_10</u>	<u>Step_11</u>	<u>Step_12</u>
K	16.75	17.38	18.01	18.37	18.74	19.11	19.50	19.89	20.28	20.69	21.10	21.53
L	17.92	18.60	19.27	19.66	20.05	20.45	20.86	21.28	21.70	22.14	22.58	23.03
M	19.18	19.90	20.62	21.03	21.45	21.88	22.32	22.77	23.22	23.69	24.16	24.64
N	20.52	21.29	22.07	22.51	22.96	23.42	23.88	24.36	24.85	25.35	25.85	26.37
O	21.96	22.78	23.61	24.08	24.56	25.05	25.56	26.07	26.59	27.12	27.66	28.21
P	23.49	24.38	25.26	25.77	26.28	26.81	27.34	27.89	28.45	29.02	29.60	30.19
Q	25.14	26.08	27.03	27.57	28.12	28.68	29.26	29.84	30.44	31.05	31.67	32.30
R	26.90	27.91	28.92	29.50	30.09	30.69	31.30	31.93	32.57	33.22	33.89	34.56

Management

Proposing 5% increase in FY2022, the equivalent of the CBA increases since 2015, and .8 less than the CPI increases for that same period of time, previous amounts authorized through resolution 2016-047

<u>Level</u>	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>
1	63,959	76,878	89,797
2	68,423	82,245	96,067
3	73,190	87,974	102,758
4	78,417	93,266	110,100
5	83,961	100,753	121,736
6	89,820	110,088	130,356
7	96,158	117,914	139,669

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - FY2022 and Last Ten Fiscal Years

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	Change between FY2013 & FY2022
Assembly											
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	0.00
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	2.33	2.33	0.50
Department Total	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	6.00	6.00	0.50
Mayor	5.00	5.00	6.00	6.00	6.00	5.00	4.50	4.50	4.25	4.25	-0.75
Purchasing, Contracting and Capital Projects	11.00	12.00	14.00	14.00	10.00	9.00	8.00	8.00	8.00	8.00	-3.00
Office of Emergency Mgmt	4.00	4.25	4.25	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
General Services											
Administration/Human Resources	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.50
Printing/Mail	1.80	1.25	1.25	1.25	1.25	1.25	1.25	0.75	1.25	1.50	-0.30
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00
Department Total	7.55	7.50	7.50	7.50	7.50	7.50	7.50	7.00	7.50	7.75	0.20
IT	11.00	11.50	11.50	11.50	11.50	11.50	11.50	11.50	12.00	12.00	1.00
Legal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Finance											
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Financial Services	8.00	8.00	8.00	8.00	8.00	8.00	7.50	7.50	7.50	7.50	-0.50
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
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Department Total	22.00	22.00	22.00	22.00	22.00	22.00	21.50	21.50	21.50	21.50	-0.50
Assessing											
Administration	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	-1.00
Appraisal	12.00	12.00	12.00	12.00	12.00	12.00	14.00	14.00	14.00	12.00	0.00
Department Total	22.00	22.00	22.00	22.00	22.00	22.00	24.00	24.00	23.00	21.00	-1.00
Resource Planning											
Administration	9.00	9.00	9.00	9.00	9.00	9.00	8.75	8.75	8.00	8.00	-1.00
GIS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.25	3.25	-0.75
River Center	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	-2.00
Department Total	19.00	19.00	18.00	18.00	18.00	18.00	17.75	17.75	15.25	15.25	-3.75
Total General Government	112.05	113.75	115.75	115.50	111.50	109.50	109.25	108.75	106.50	104.75	-7.30

** Capital Projects was combined into Purchasing and Contracting in 2016

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - FY2022 and Last Ten Fiscal Years

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	Change between FY2013 & FY2022
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
Maintenance Department	45.00	45.00	45.00	45.00	45.00	45.00	44.60	43.50	44.50	45.10	0.10
Department Total	46.25	46.25	46.25	46.25	46.25	46.25	45.85	44.75	45.75	46.35	0.10
Nikiski Fire Service Area	20.00	20.00	20.75	21.75	21.75	21.75	21.25	21.00	21.00	25.00	5.00
Bear Creek Fire Service Area	1.50	1.50	1.50	1.50	1.50	1.50	2.00	2.00	2.00	2.00	0.50
Western Emergency Service Area ¹	2.50	2.50	3.50	4.00	4.00	4.00	5.00	5.00	10.00	10.00	7.50
Central Emergency Service Area	42.00	42.00	41.00	39.00	41.00	41.00	44.00	44.00	44.00	48.00	6.00
Kachemak Emergency Service Area	3.50	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	7.00	3.50
911 Communication	11.25	11.75	12.25	12.50	12.50	13.00	13.00	16.00	16.00	22.00	10.75
Seward-Bear Creek Flood Service Area	0.75	0.75	0.75	0.75	0.75	1.50	1.50	1.50	1.50	1.50	0.75
North Peninsula Recreation Service Area	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	14.65	0.00
Roads Service Area	8.00	8.00	8.00	8.00	8.00	8.00	7.40	6.50	6.50	5.90	-2.10
Land Trust	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.75	4.75	-0.25
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
Central Peninsula Landfill	12.00	12.00	12.00	12.00	10.50	10.50	10.50	10.50	10.50	11.00	-1.00
Seward Landfill/Transfer Facility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Homer Baler	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4.00
Department Total	21.00	17.00	17.00	17.00	15.50	15.50	15.50	15.50	15.50	16.00	-5.00
Insurance and Litigation											
	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Total Other Funds	180.40	177.40	178.65	178.40	178.90	180.15	184.15	184.90	190.65	207.15	26.75
Total - All Funds	292.45	291.15	294.40	293.90	290.40	289.65	293.40	293.65	297.15	311.90	19.45

¹ Formerly Anchor Point Fire & Emergency Service Area, change in February 2021.

¹ Staffing increased from 5 to 10 per Resolution 2021-010

(MM) - Middle Management

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2021**

	FY2021 fee	FY2022 Proposed fee change
Clerk		
Public records request up to 5 hrs staff time per month	\$0.25 per page	
Public records request taking longer than 5 hrs staff time per month	actual costs	
Copies	\$0.25 per page	
Certified copies	\$5.00 plus copy costs	
Flash drive (4GB)	3.00	
Audio / Data CD	\$2.50 per copy	
Assembly agenda and minutes mailing	\$12.50	
Assembly packet, complete (black and white copy only)	\$90.00	
Borough code, complete	\$150.00	
Code supplement service - annual fee	\$50.00	
Appeal to Board of Adjustment (BOA)	\$300.00	
Valuation and flat tax appeal (BOE), refundable if appeal upheld		
Assessed value less than \$100K	\$30.00	
Assessed value \$100K to less than \$500K	\$100.00	
Assessed value \$500K to less than \$2 million	\$200.00	
Assessed value \$2 million or greater	\$1,000.00	
Election recount (may be refundable or additional may apply)	\$100.00	
Initiative/Referendum Petition Application (Refunded Upon Certification)	\$100.00	
Emergency Medical		
Ambulance billing (rates will be adjusted annually based on prior calendar years' annual Anchorage CPI rate)		
Basic Life Support (BLS-NE)	\$340.80	
Basic Life Support Emergency (BLS-E)	\$568.00	
Advanced Life Support (ALS)	\$454.40	
Advanced Life Support (ALS 1)	\$681.60	
Advanced Life Support (ALS 2)	\$908.80	
Mileage	\$12.50	
Mileage in excess of 17	\$7.95	
Ambulance billing - air transport (if needed)	\$3,500 per hour + fuel charge	
Rates were to be increased by CPI on an annual basis, however, due to a negative CPI as of 12/31/20, there will be no change for FY2022. Note - fees are subject to change to meet Medicare definitions and rates for maximum reimbursement		
Finance		
Tax foreclosure recording fees including advertising		direct pass through cost from vendor
Litigation report fees		direct pass through cost from vendor
Redemption fee	\$50.00	
Personal property tax return, late filing or failure to file	10%	
Sales tax exemption card - owner builder	\$100.00	
Sales tax exemption card - reseller	\$10.00	
Sales tax exemption card replacement	\$10.00	
Sales tax return not filed	\$25.00	
Reinstatement of business to active roll	\$100.00	
Audit estimate preparation	\$25.00 per hr NTE \$100.00	
Annual audit, paper copy	\$25.00	
Annual audit, electronic copy	no charge	
Annual Budget, paper copy	\$25.00	
Annual Budget, electronic copy	no charge	
Wire transfer fee	\$25.00	
Returned Check/e-check fee (NSF)	\$25.00	
Utility special assessment district application fee (USAD)	\$1,000.00	
USAD administration fee (USAD), plus estimated cost parcel share	\$6,000 plus \$70 per parcel	
Geographic Information (GIS)		
8 1/2 x 11 color map	\$1.50	
11 x 17 color map	\$3.00	
11 x 17 b&w map	\$1.00	
18 x 24 b&w map	\$1.00	
18 x 24 color map	\$6.00	
24 x 36 b&w map	\$2.00	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2021**

	FY2021 fee	FY2022 Proposed fee change
24 x 36, 34 x 44 color map	\$12.00	
Digital DVD map books (complete set)	\$25.00	
Map books - hardcopy (each)	\$50.00	
Street naming/renaming petition	\$300.00	
Installation of new street sign & post	\$150.00	
Replacement of existing sign	\$80.00	
Uniform address sign fee	\$20.00	
Land Management		
Temporary land use permit application fee	\$100.00	
Right Of Way or easement	\$500.00	
Negotiated sale. Lease or exchange	\$500.00	
Commercial quantity material extractions	\$300.00	
Small quantity material extraction application	\$25.00	
Temporary land use permit annual fee	\$400.00	
General utility Right Of Way use (base fee)	\$500.00	
General utility Right Of Way use (line fee)	\$25.00 per connection	
Individual utility construction project (base fee)	\$50.00	
Individual utility construction project (line fee)	\$0.10 per foot after first 200 feet	
Classify or reclassify Borough land	\$500.00	
Modify conveyance document restrictions	\$500.00	
Borough financed land sales	Prime + 2%	
Minimum down payment amount	10%	
late fees, more than 10 days late	10% of payment amt	
Agricultural Lease Areas (authorized by Resolution 2021-002 approved 2/2/2021)		
Tillable, LCC 3-5	\$15.00 per acre per year	
Highly Erodible Fields	\$10.00 per acre per year	
Hayland to Rangeland	\$5.00 per acre per year	
Managed Forestland	\$2.50 per acre per year	
Non-Farmed Sensitive Land	\$1.00 per acre per year	
Access Reserves - Ungated	No fee	
On-site Materials limited to 1,000 CY	\$3.00 per CY	
Barnyard Site	\$250.00 each + \$100.00 per acre per year	
Grazing Lease Areas (authorized by Resolution 2021-002 approved 2/2/2021)		
Hayland to Rangeland	\$5.00 per acre per year	
Non-Farmed Sensitive Land	\$1.00 per acre per year	
Access Reserves - Ungated	No fee	
On-site Materials limited to 1,000 CY	\$3.00 per CY	
Barnyard Site	\$250.00 each + \$100.00 per acre per year	
911 Communications Department		
E911 surcharge	\$2.00	
Planning Department		
Platting - Preliminary plats	\$400.00	
Platting - Final plats	\$400.00	
Platting - Final plats - Section Line Easement Vacation *NEW*	\$0.00	\$200.00
Platting - Time extensions	no charge	
Platting - Building setback exception	\$50.00	\$100.00
Platting - Easement vacation not requiring public hearing	\$75.00	\$100.00
Platting - Section line esmt & ROW vacations	\$500.00	
Platting - Plat amendment	\$50.00	
Platting - Plat waivers	\$50.00	
Platting - Preliminary Section Line Easement Vacation *NEW*	\$0.00	\$0.00
Platting - Abbreviated plat	\$400.00	
Counter permit (material extraction)	\$50.00	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2021**

	FY2021 fee	FY2022 Proposed fee change
Conditional (material site) land use permit (CLUP)	\$300.00	\$400.00
Modification of CLUP	\$300.00	
Variance to CLUP	\$300.00	
Local option zoning petition	\$300.00	
Correctional community residential center (CCRC)	\$300.00	
Concentrated animal feeding operation (CAFO)	\$0.20 per animal	
Appeal to BOA	\$300.00	
Recording Fee - 1 page plus recording fee	\$23.00 first page	
Recording Fee - each additional page	\$5.00 each addl page	
8 1/2 x 11 color copy	\$1.50	
11 x 17 color copy	\$3.00	
11 x 17 b&w copy	\$1.00	
18 x 24 b&w copy	\$1.00	
24 x 36 b&w copy	\$2.00	
Purchasing		
Contract award appeal (refundable if appellant prevails)	\$300.00	
River Center *		
Floodplain permit (staff)	\$0.00	\$50.00
Floodplain development permit (staff)	\$0.00	\$50.00
Floodway development permit (staff)	\$300.00	
Floodplain variance (PC)	\$300.00	
Habitat protection permit (staff)	\$0.00	\$50.00
Habitat protection prior existing permit (staff)	\$0.00	\$50.00
Habitat protection limited commercial permit (PC)	\$300.00	
Habitat protection conditional use permit (PC)	\$0.00	\$300.00
Habitat protection variance (PC)	\$300.00	
Conference room rental (rate for full day, partial days will be prorated)	\$0.00	\$175.00
If a project requires more than one borough River Center Department permit then only the single * highest value fee will be charged		
Roads		
Encroachment Permit, upon approval of application	\$100.00	
Road Improvement district application fee (RIAD)		
Assessed value \$2 million or less	\$1,000.00	
Assessed value greater than \$2 million up to \$3 million	\$1,400.00	
Assessed value greater than \$3 million up to \$4 million	\$1,800.00	
Assessed value greater than \$4 million up to \$5 million	\$2,200.00	
Assessed value greater than \$5 million	\$2,200 plus \$400 for each add'l million	
Road Improvement district administration fee, included in the total cost of the project	\$6,000 plus \$70 per parcel	
Enforcement fees added via ordinance 2020-32 on 6/16/2020:		
Parking in a designated no parking area	\$100.00	
Parking in manner that impedes traffic or maintenance	\$100.00	
Abandoned vehicle on property not designated for vehicle disposal	\$100.00	\$150.00
Abandoned vehicle on private property	\$100.00	\$150.00
Junk vehicle placed or remaining on Borough property or right-of-way	\$100.00	\$150.00
Encroachment without a permit	\$100.00	\$150.00
Solid Waste		
Non commercial waste (residential)		
Asbestos (1 ton minimum charge)	\$200.00 per ton	
Automobiles	No charge	\$200.00 each
Household small batteries	No charge	
Misc (animal carcasses, ashes, etc)	No charge	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2021**

	FY2021 fee	FY2022 Proposed fee change
Refrigerators and freezers	No charge	
Used oil (limits apply)	No charge	
Vehicle batteries (limits apply)	No charge	
Hazardous waste - 3 drums per year	No charge	
Fluorescent lamps and bulbs (limits apply)	No charge	
Hazardous waste - violations	\$300.00	
Commercial waste		
Bio Solids / Sewer Sludge	\$45.00 per ton	
Solid waste	\$20.00 per ton	
Asbestos (1 ton minimum charge)	\$200.00 per ton	
Construction and demolition, land clearing, tires, etc per ton	\$45.00	
5-10 cubic yards	\$90.00	
10-20 cubic yards	\$180.00	
20-30 cubic yards	\$270.00	
30-40 cubic yards	\$360.00	
Acids/bases, liquid pesticides, etc. per gallon	\$30.00	
Animal carcasses, ashes, etc per animal	\$5.00	
Automobiles, per vehicle	\$10.00	\$200.00 each
Batteries, per pound	\$1.50	
Empty drum, each	\$35.00	
Fluorescent lamps and bulbs, each	\$0.52	
Fuses and flares, per pound	\$30.00	
Hazardous waste - violations	\$300.00	
Household appliances, per unit	\$20.00	
Mercury, per gallon	\$15.00	
Oxidizers, per pound	\$60.00	
Paint, solvent, fuel, oil, etc. per gallon	\$8.00	
Solid pesticides, per pound	\$6.00	
Solids or sludge, per gallon	\$12.00	
Special waste, per ton (1 ton minimum charge)	\$85.00	
North Peninsula Recreation		
Pool		
General admission	\$4.00	\$5.00
General admission - Service Area member	no charge	
General admission -punch card (10 punches)	\$35.00	\$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	\$7.00	\$8.00
General admission with water slide - service area —member	\$1.50	
General admission with water slide - service area member (20 punches)	\$20.00	
Pool Membership 1-Month with Waterslide	\$60.00	
Pool Membership 6-Months	\$300.00	
Pool Membership 12-Months	\$500.00	
Pool Memberships- Each Additional Immediate Family Member	\$30.00	
Combo Membership-Fitness/Pool/Waterslide		\$150/month
Log rolling classes	\$20.00	
Water fitness, per class	\$5.00	
Water fitness punch card (10 punches)	\$45.00	
Group swimming lessons	\$40.00	
Group swimming lessons, service area- members	\$35.00	
Swimming lessons, tiny tots	\$18.00	
Swimming lessons, semi-private	\$50.00	
Swimming lessons, private	\$100.00	
Pre-School Aquatic Play	\$2.00	

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2021**

	FY2021 fee	FY2022 Proposed fee change
Pre-School Aquatic Play Punch Card (5 punches)	\$10.00	
American Red Cross Lifeguard class	\$175.00	
Instructed water safety classes for groups, per participant (in addition to admission)	\$3.00	
Base pool rental per hour (up to 30 people)	\$125.00	
Base pool rental per hour, service area member (up to 30 people)	\$100.00	
Additional people per hour (addition to base rate)		
31-70 people	\$25.00	
71-100 people	\$50.00	
100+ people	\$75.00	
Waterslide rental per hour, (in addition to pool rental)	\$75.00	
Waterslide rental per hour, service area-member (in addition to pool rental)	\$50.00	
Each additional 20 people	\$0.00	
Fitness Room & Racquetball Courts		
Fitness room	\$5.00	
Fitness room, punch card	\$45.00	
Fitness room service area member	\$3.00	
Fitness room service area member, punch card (10 punches)	\$30.00	
Fitness membership - 6 months - Service Area Member	\$135.00	
Fitness membership - 12 months - Service Area Member	\$255.00	
Fitness membership - 6 months	\$225.00	
Fitness membership - 12 months	\$425.00	
Racquetball courts per hour	\$9.00	
Racquetball courts per hour, service area member	\$6.00	
Wally ball per hour	\$12.00	
Jason Peterson Memorial Ice Rink		
Zammed ice per hour	\$60.00	
Practice rates for ice 1.5 hours (Nikiski teams, High school, USA hockey)	\$75.00	
Game 2 hours (with clock and zam between periods)	\$175.00	
Game 1.5 hours (with clock and no zam between periods)	\$100.00	
Open skate	no charge	
Nikiski Community Recreation Center		
Room Rentals-Class Room, Training Room, Multi-Purpose Room	\$30/hr or \$175/8hrs	
Room Rentals-Class Room, Training Room, Multi-Purpose Room w/Kitchen	\$50/hr or \$250/8 hrs	
Room Rentals-Banquet Hall, Gymnasium	\$50/hr \$250/8 hrs	
Room Rentals-Banquet Hall, Gymnasium w/Kitchen	\$70/hr or \$400/8 hrs	
Alcohol Permit Fee for Rentals	\$200.00	
Alcohol Administration/Processing Fee	\$50.00	
Support, hourly (projector, sound system, computer)	\$5.00	
Refundable Cleaning Deposit	\$100.00	
Gym floor covering (must provide labor)	\$100.00	
Dance floor	\$100.00	
Gym equipment	\$25.00	
Open Gym use, per participant	\$1.00	
Open Gym use, family of 5+	\$5.00	
Teen night, per participant	\$2.00	
Teen dance/events, per participant	\$2.00-\$5.00	
Spin fitness class	\$5.00	
Spinning fitness class punch card (10 punches)	\$45.00	
Spinning fitness class punch card (5 punches)	\$22.50	
Arts n Craft class, per class	\$3.00	
Arts n Craft class, punch class (10 punches)	\$25.00	
Full Swing Golf per hour (Monday-Thursday)	\$20.00	
Full Swing Golf per hour (Friday-Saturday)	\$24.00	
Summer Camp		
Summer pass, eight weeks	\$200.00	\$300.00

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
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	FY2021 fee	FY2022 Proposed fee change
Summer pass, eight weeks (2nd child)	\$175.00	\$275.00
Summer pass, eight weeks (3rd child+)		\$250.00
Daily rate	\$16.00	\$30.00
Per-Activity	\$4.00	
Punch Card (day punches - good for 6 camp days)	\$75.00	
Sports Leagues		
Flag football (4th – 8th grade)	\$40.00	
Youth basketball (1st – 6th grade)	\$40.00	
Women's basketball	\$40.00	
Youth volleyball (4th – 6th grade)	\$40.00	
Adult volleyball	\$40.00	
Adult dodge ball	\$40.00	
Adult kickball	\$40.00	
Adult flag football	\$40.00	
Youth soccer	\$40.00	
Youth hockey (Nikiski)	\$40.00	
Youth hockey (USA Hockey)	\$45.00	
Service Area Member		\$50.00
Non-Service Area Member		\$60.00
Vendor Booth Fees		
Family Fun in the Midnight Sun Vendor-Profit		\$45.00
Family Fun in the Midnight Sun Vendor-Non- Profit		\$35.00
Family Fun in the Midnight Sun Vendor Electricity Hookup		\$5.00
Craft Fairs Vendor		\$20.00
Craft Fairs Vendor with Tables		\$5.00
Community Garage Sales		\$10.00
Other		
Multi-Purpose Fields and Picnic Areas	No Charge	
Trail Systems-Poolside Trails & Nikiski Community Trails	No Charge	
Skate Park & Playgrounds	No Charge	
Limited Overnight Camping-Hockey Rink Parking Lot Only	\$10/night	
RV/Trailers Only-must be self-contained. No open fires.		
Community events		
Various community events and special programs are offered throughout the year.		
Check the monthly calendar or contact NPRSA Staff to inquire about registration, fees and other details.		
The North Peninsula Recreation Service Area accepts Visa and MasterCard. There is a 2.35% consumer processing fee for credit card transactions.		
Seldovia Recreational Service Area		
Sea Otter Community Center		
Facility Rental, non-profit/civic entity, free public event (hourly)	\$10.00	
Facility Rental, non-profit/civic entity, fundraising event (hourly)	\$15.00	
Facility Rental, for-profit entity (hourly)	\$15.00	
Facility Rental, individual, free public event (hourly)	free	
Facility Rental, individual, private event (hourly)	\$15.00	
Facility Rental, individual, community education event (hourly)	10% of receipts	
Cleaning fee (refundable)	\$50.00	
Kitchen use, basic	included in rental	
Kitchen use, extensive	\$20.00	
Facility Rental, Individual residing INSIDE the service area 1-2 hours		\$10.00
Facility Rental, Individual residing INSIDE the service area 3-5 hours		\$25.00
Facility Rental, Individual residing INSIDE the service area 6-8 hours		\$50.00
Facility Rental, Individual residing INSIDE the service area 9-12 hours		\$75.00

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2021**

FY2021 fee	FY2022 Proposed fee change
Facility Rental, Individual residing INSIDE the service area full day	\$100.00
Facility Rental, Tax Exempt or Business residing INSIDE the service area 1-2 hours	\$20.00
Facility Rental, Tax Exempt or Business residing INSIDE the service area 3-5 hours	\$50.00
Facility Rental, Tax Exempt or Business residing INSIDE the service area 6-8 hours	\$100.00
Facility Rental, Tax Exempt or Business residing INSIDE the service area 9-12 hours	\$125.00
Facility Rental, Tax Exempt or Business residing INSIDE the service area full day	\$200.00
Facility Rental, Individual residing OUTSIDE the service area 1-2- hours	\$15.00
Facility Rental, Individual residing OUTSIDE the service area 3-5 hours	\$30.00
Facility Rental, Individual residing OUTSIDE the service area 6-8 hours	\$55.00
Facility Rental, Individual residing OUTSIDE the service area 9-12 hours	\$80.00
Facility Rental, Individual residing OUTSIDE the service area full day	\$105.00
Facility Rental, Tax Exempt residing OUTSIDE the service area 1-2 hours	\$30.00
Facility Rental, Tax Exempt residing OUTSIDE the service area 3-5 hours	\$60.00
Facility Rental, Tax Exempt residing OUTSIDE the service area 6-8 hours	\$110.00
Facility Rental, Tax Exempt residing OUTSIDE the service area 9-12 hours	\$135.00
Facility Rental, Tax Exempt residing OUTSIDE the service area full day	\$210.00
Facility Rental, Business residing OUTSIDE the service area 1-2 hours	\$35.00
Facility Rental, Business residing OUTSIDE the service area 3-5 hours	\$65.00
Facility Rental, Business residing OUTSIDE the service area 6-8 hours	\$115.00
Facility Rental, Business residing OUTSIDE the service area 9-12 hours	\$140.00
Facility Rental, Business residing OUTSIDE the service area full day	\$215.00
KITCHEN USE FEES are not in addition to Facility Fees	
Kitchen use, basic	included in rental
Kitchen Use, Extensive Individual residing INSIDE the service area 1-2 hours	\$25.00
Kitchen Use, Extensive Individual residing INSIDE the service area 3-5 hours	\$50.00
Kitchen Use, Extensive Individual residing INSIDE the service area 6-8 hours	\$75.00
Kitchen Use, Extensive Individual residing INSIDE the service area 9-12 hours	\$100.00
Kitchen Use, Extensive Individual residing INSIDE the service area full day	\$125.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 1-2 hours	\$20.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 3-5 hours	\$50.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 6-8 hours	\$100.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 9-12 hours	\$125.00
Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area full day	\$200.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area 1-2 hours	\$30.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area 3-5 hours	\$55.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area 6-8 hours	\$80.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area 9-12 hours	\$105.00
Kitchen Use, Extensive Individual residing OUTSIDE the service area full day	\$105.00
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 1-2 hours	\$75.00
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 3-5 hours	\$100
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 6-8 hours	\$125.00
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 9-12 hours	\$150.00
Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area full day	\$175.00
Kitchen Use, Extensive Business residing OUTSIDE the service area 1-2 hours	\$80.00
Kitchen Use, Extensive Business residing OUTSIDE the service area 3-5 hours	\$105.00
Kitchen Use, Extensive Business residing OUTSIDE the service area 6-8 hours	\$130.00
Kitchen Use, Extensive Business residing OUTSIDE the service area 9-12 hours	\$155.00
Kitchen Use, Extensive Business residing OUTSIDE the service area full day	\$180.00
Please Note: Kenai Peninsula Borough School District, Kenai Peninsula Borough, the City of Seldovia and Co-sponsored events are exempt from above fees.	
Fees may be waived on a case by case basis with SRSA board approval.	
Amazon Basic dishes (dinner plate, bowl, dessert plate)	\$1.00 per set
60 piece silverware set (knife, fork, spoon, soup spoon, dessert fork)	\$.50 per set
Pint glasses	\$0.25
Glass beverage pitcher	\$1.00
Melamine Serving tray	\$0.50
Porcelain Serving platter	\$0.50
Popcorn Machine	\$25.00
White chairs on cart (27 chairs)	\$.50 each

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2021**

	FY2021 fee	FY2022 Proposed fee change
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 sight 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

CHART OF ACCOUNTS (FY2022)

Personnel Services - 40XXX

- 40110 Regular Wages:** Wages paid to budgeted staff.
- 40120 Temporary Wages:** Wages paid to temporary help.
- 40111 Special Pay:** Employee taxable commutes and contractual meals for emergency personnel.
- 40130 Overtime Wages:** Wages paid to regular staff for time exceeding 40 hours per week and wages paid to firemen and paramedics for holidays worked, overtime and double-time fire, additional meal allowances, and Fair Labor Standards Act settlement.
- 40210 FICA:** Federal Insurance Contributions Act. Social security payroll taxes.
- 40221 PERS:** Payment to the Public Employees Retirement System.
- 40321 Health Insurance:** Cost of health insurance for employees.
- 40322 Life Insurance:** Cost of life insurance for employees.
- 40410 Annual Leave:** Annual leave benefits.
- 40411 Sick Leave:** Sick leave benefits.
- 40511 Other Benefits:** Other employee benefits including unemployment and flexible benefits program administrative fees.

Supplies & Materials – 42XXX

- 42020 Signage Supplies:** Supplies purchased for signs and installation of signs.
- 42021 Promotional Supplies:** Supplies purchases for the promotion of the Borough at various community functions. Mayor approval required.
- 42120 Computer Software/Intellectual Property:** Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet. Intellectual property includes the purchase or lease of videos, patents or trademarks.
- 42210 Operating Supplies:** All operating type supplies, such as office supplies, institutional supplies, cleaning and sanitation supplies and general consumable supplies.
- 42220 Fire/Medical/Rescue Supplies:** All supplies purchased for the process of extinguishing fires, administering of medical attention by EMS personnel and performing rescue. This

also includes promotional supplies for fire prevention.

- 42230 Vehicle/Equipment Fuel:** Gasoline/diesel used for the operations of vehicles or other machinery.
- 42250 Uniforms:** Clothing, boots and uniform purchases required for daily performance of job duties. Items should be specific to an individual, not to be placed in general use areas.
- 42263 Training Supplies:** Video tapes, fluids, manikins, slides/photos, building materials and provider cards.
- 42310 Repair & Maintenance Supplies:** All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies and electrical supplies. These items should be fully consumed during project or end up as a component in the final product.
- 42360 Vehicle Repair & Maintenance Supplies:** All repair/replacement parts and other supplies used to repair and maintain motorized vehicles and heavy equipment.
- 42410 Small Tools & Equipment:** Small tools, minor machinery and equipment or furniture with a cost of less than \$1,000.00.
- 42960 Recreation Supplies:** Supplies used for recreational or fitness programs.

Services – 43XXX

- 43006 - 43011 Contractual Services:** All contracted services, such as consulting services and other contract services.
- 43012 Audit Services:** Fees for annual audit of Borough and Service areas.
- 43014 Physical Examinations:** Cost for new employee and renewal physical examinations. To include physician, testing and lab fees.
- 43015 Sample Testing:** Costs to administer water, air, soil and lead monitoring tests.
- 43017 Investment Portfolio Fees:** Fees paid to external investment advisors charged with investing borough funds.
- 43019 Software Licensing:** Periodic/reoccurring charges for software updates and product enhancements including web-based software subscriptions. To cover licensing, maintenance and support.

CHART OF ACCOUNTS (FY2022)

- 43021 Peninsula Promotion:** Services purchased for the promotion of the Borough at various community functions. Mayor approval required.
- 43023 Kenai Peninsula College:** Funding provided to the Kenai Peninsula College for funding of post secondary education.
- 43031 Litigation:** Fees paid for process server services, court and execution related costs.
- 43034 Legal Services:** For the hiring of outside counsel in situations where a conflict of interest may exist.
- 43050 Solid Waste Fees:** Fees for the disposal of refuse.
- 43095 Solid Waste Closure:** Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.
- 43100 Land Management Program Services:** Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey (for Land Management Division use ONLY).
- 43110 Communications:** Telephone and long distance phone charges, data plans, autodial-up services and satellite.
- 43140 Postage:** Stamps, certified mail, registered letters and cost of delivering purchases.
- 43210 Transportation and Subsistence:** All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, parking fees, baggage fees, meeting allowance, Call-outs.
- 43215 Travel Out of State – Assembly Members only:** Airfare, cab fare, hotel bills for travel out of state by Assembly members.
- 43216 Travel in State – Assembly Members only:** Airfare, cab fare, hotel bills for travel in state by Assembly Members.
- 43220 Car Allowance:** For those employees who receive car allowance.
- 43221 Car Allowance – Planning Commissioners:** For planning commissioners who receive car allowance.
- 43260 Training:** All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event should NOT be in this account.
- 43270 Employee Development:** Per employees' contract, Borough-related training through career development grants.
- 43310 Advertising:** Newspaper and radio advertising.
- 43410 Printing:** Costs of external printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies.
- 43500 Insurance Premiums:** All insurance premiums.
- 43501 Medical/Dental/Vision Coverage:** Medical, dental and vision expenses for employees of the Borough, School District or services areas.
- 43503 Worker's Compensation:** Premium for coverage on occupational injuries or illnesses.
- 43510 Insurance and Litigation Fund Premiums:** Premiums paid to the Borough Self-insurance fund.
- 43520 Employee Bond:** Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.
- 43600 Project Management:** Fees charged by the Borough's Major Projects department for the management of capital projects.
- 43610 Utilities:** Electricity, gas, water, sewer, heating fuel, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.
- 43750 Vehicle Maintenance:** Repair and maintenance of motorized vehicles, heavy equipment and bailer equipment. To include all items that move on wheels or tracks.
- 43765 Security and Surveillance:** Services related to providing security and surveillance for all facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance. To also include sanding, snowplowing and sweeping.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, post office boxes and equipment.

CHART OF ACCOUNTS (FY2022)

43812 Equipment Replacement Payment: Rental payments to the Borough's Equipment Replacement Fund for equipment.

43920 Dues and Subscriptions: Dues for professional organizations, re-certification cards; subscriptions to newspapers, magazines, trade journals, and publications.

43931 Recording Fees: Fees to record land sales and transfers of property.

43932 Litigation Reports: The purchase of title and other reports required in the real property tax collection process.

43933 Collection Fees: Escrow charges on payment contracts.

43936 USAD Assessment: Utility Special Assessment District - Assessment for Borough-owned properties.

43952 Road Maintenance: Services purchase in the maintenance of all Borough maintained roads.

43951 Dust Control: Dust control program on roads within the Roads Service Area system.

43960 Recreational Program Expenses: Services utilized in providing recreational services.

43999 Contingency: Amount for emergency or unexpected outflow of funds.

45110 Land Sale Property Tax: The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.

49125 Remodel: Office Renovations

49311 Design: New building design.

49313 Reimbursable: Reimbursed fees paid to architects/engineers.

49424 Surveying: Survey costs on new construction.

49433 Plan Reviews/Permit Fees: Fees paid for the review of plans for compliance with fire and building codes.

Debt Services – 44XXX

44010 Principal on Bonds: Principal payments on bonds and note payables.

44020 Interest and fees on Debt: Interest and fees on payments on bonds and note payables.

Capital Outlay – 48XXX

48110 Furniture and Furnishings: Office furniture and furnishings costing \$5,000 or more (each item).

48120 Office Equipment: Includes typewriters, copy machines, communication equipment, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).

48310 Vehicles: Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.

48311 Machinery and Equipment: Purchase of machinery and equipment, with a cost of \$5,000 or more.

48513 Recreational Equipment: Recreational/Physical fitness equipment with a cost of \$5,000 or more.

48514 Fire Fighting/Rescue Equipment: Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).

48515 Medical Equipment: Purchase of medical equipment costing \$5,000 or more (each item).

48516 Hospital Equipment: Purchase of hospital equipment costing \$1,000 or more (each item.)

48520 Storage Equipment/units: Purchase of storage containers/units costing more than \$5,000.

48521 Playground Equipment: Purchase of playground equipment costing more than \$5,000.

48522 Surveillance Equipment: Purchase of surveillance equipment costing more than \$5,000.

48525 Computer Software/Intellectual Property: Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet costing \$5,000 or more (each item). Intellectual property includes the purchase or lease of videos, patents or trademarks costing \$5,000 or more (each item).

48610 Land Purchase: Land purchases.

48620 Building Purchase: Buildings purchases.

48630 Improvements Other Than Buildings: Fences, parking lots, garage doors, lockers, bleachers, etc. costing over \$5,000.

48710 Minor Office Equipment: Capital office machines/equipment and communication equipment costing less than \$5,000 with a life of more than one year.

48720 Minor Office Furniture: Capital furniture, furnishings and cabinetry costing less than \$5,000 with a life of more than one year.

CHART OF ACCOUNTS (FY2022)

48740 Minor Machinery and Equipment:

Machinery and equipment costing less than \$5,000 with a life of more than one year.

48750 Minor Medical Equipment:

Medical equipment costing less than \$5,000 with a life of more than one year.

48755 Minor Recreation Equipment:

Fitness equipment (Recreational/Physical) costing less than \$5,000 with a life of more than one year.

48760 Minor Fire Fighting/Rescue Equipment:

Firefighting equipment and rescue equipment costing less than \$5,000, with a life of more than one year.

49101 Construction: Costs associated with new construction or major remodel.

Transfers – 50XXX

50* Interfund Transfers:** Transfer of funds from one fund to another. *** denotes receiving fund number.

Interdepartmental Charges – 6XXXX

60000 Charges (To) From Other Depts.:

Interdepartmental charges.

61990 Admin. Service Fee:

Fees charged to cover portion of costs associated with providing general government services.

GLOSSARY OF KEY TERMS

Accrual Basis - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

Adopted Budget - Refers to the budget amounts as originally approved by the Kenai Peninsula Borough assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.

Annual Budget - A budget developed and enacted to apply to a single fiscal year.

Appraise - To estimate the value, particularly the value of property. If the property is valued for taxations, the narrower term "assess" is substituted.

Appropriation Ordinance - The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.

Assess - To establish an official property value for taxation.

Assessed Valuation - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessment Roll - With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property and its assessed value.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.

Automatic Aid: A plan developed between two or more fire departments for immediate joint response on first alarms. Defines area of response and defines what will respond, including initial response vehicle and manning.

Available Fund Balance - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond - Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

Bond Ordinance - An ordinance authorizing a bond issue.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document - The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

Capital Improvement Plan - A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost

GLOSSARY OF KEY TERMS

estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

Capital Projects - Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Projects Funds – Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

Component Unit – A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

Contingency - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Contractual Services - Items of expenditure from services the borough receives primarily from an outside company.

Debt Service Funds – Funds established to account for the accumulation of resources for and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

Deficit - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department – The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

Depreciation – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

Division – A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

Employee Benefits – Contributions made by the borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the borough's share of costs for social security and the various pension, medical, and life insurance plans.

Encumbrances – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

Enterprise Fund - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case the intent of the governing body is that the expenses including depreciation of providing goods as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

Expenses - Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary Fund Types - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units and/or other funds.

Financial Resources - Cash and other assets that, in the normal course of operations, will become cash.

GLOSSARY OF KEY TERMS

Fiscal Year - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The borough's fiscal year extends from July 1 to the following June 30.

Fixed Assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

Foreclosure - The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

Function - A group of related activities aims at accomplishing a major service for which a government is responsible.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated - The amount of fund balance budgeted as a revenue source.

Fund Categories - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

Fund Type - The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

General Fund - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, including the school district, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP

encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Interfund Transfers - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, or shared revenues or payments in lieu of taxes.

Internal Service Fund - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

Investment - Securities held for the production of income in the form of interest in compliance with the policies set out by the borough code of ordinances.

Landfill Closure/Postclosure - Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.

Levy - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

Liabilities - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

GLOSSARY OF KEY TERMS

Measurement Focus - The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Mill - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

Mill Rate - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

Modified Accrual Basis of Accounting - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Mutual Aid: Reciprocal assistance by emergency services under a prearranged plan. Not an automatic response, but a requested response. Request identifies resources requested and manning. Does not need to be a defined area but generally is between adjacent entities or those relatively close in proximity of each other.

Non-Departmental - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

Ordinance - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Other Financing Sources - Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.. Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

Performance Measures - Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personnel Services - Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, social security, and health and life insurance.

Program - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Property Tax - A tax levied on the assessed value of property.

Proprietary Funds - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the borough include the enterprise and internal service funds.

Purchase Order - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

Replacement Cost - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

Retained Earnings - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

GLOSSARY OF KEY TERMS

Revenue - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, and residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenues.

Sales Tax - State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The borough currently levies and collects 3% on all taxable retail sales and also collects 3% sales tax on behalf of the cities located within the borough.

Self-Insurance - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Single Audit - An audit performed in accordance with the single audit act of 1984 and the office of management and budget (OMB) circular a-128, audits of state and local governments. The single audit act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Levy - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

Acronyms

AAAO	Alaska Association of Assessing Officers
AAMC	Alaska Association of Municipal Clerks
ACA	Affordable Care Act
ACLS	Advanced Cardiac Life Support
ADA	Americans with Disabilities Act
ADEC	Alaska Department of Environmental Conservation
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Department of Transportation/Public Facilities
AML	Alaska Municipal League
BOA	Board of Adjustments
BOE	Board of Equalization
CBA	Collective Bargaining Agreement
CES	Central Emergency Services
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
DEPTS	Departments
EDD	Economic Development District
EMS	Emergency Medical
EMT	Emergency Medical Technician
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
ETT	Emergency Trauma Technician
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GRM	Government Revenue Management
HBF	Homer Baling Facility
HR	Human Resources
IAAO	International Association of Assessing Officers
IIMC	International Institute of Municipal Clerks
IT	Information Technology Department
KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area
OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PERS	Public Employees Retirement System
RIAD	Road Improvement Assessment District
RIM	Records and Information Management Program
RC	River Center
ROW	Right-of-Way
SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SPH	South Peninsula Hospital
TFR	Transfer
USGS	United States Geological Survey

Tax Exemptions

\$10,000 Volunteer Firefighter/EMS Provider – Exempts \$10,000 of assessed value of the home of an active volunteer firefighter or EMS provider. Maximum of 2 per household allowed. This exemption is also recognized by the cities of Soldotna, Seward, Homer and Kachemak.

Homeowner - Available to any Borough resident who owns their own home and occupies it as their permanent place of residence. The exemption is a maximum of \$50,000 assessed value of the home and the land on which it sits. The cities of Kenai, Soldotna, Seward, and Seldovia do not recognize this exemption; the City of Homer recognizes a \$20,000 exemption.

\$100,000 Personal Property – Exempts the first \$100,000 of personal property owned by a taxpayer, excluding motor vehicles, aircraft and watercraft.

\$300,000 Senior Citizen - Available to any Borough resident, who is at least 65 years old, owns and occupies their home as their primary residence and permanent place of abode, and qualifies for a PFD. The State exempts up to \$150,000 of their total assessment. The Borough exempts an additional \$150,000. If a senior citizen lives inside city boundaries, the city only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the seniors' ownership and/or use of the property.

Agriculture Deferment - Mandated by the State of Alaska, this deferment is available to people whose farmlands produce a minimum of 10% of their annual income. Qualifying property shall be assessed on the basis of full and true value for farm use.

ANCSA Native - Exempts property deeded to Alaskan native corporations under the Alaska Native Claims Settlement Act.

Cemetery - Exempts properties owned by a non-profit entity and used exclusively for cemetery purposes.

Charitable - Exempts properties owned by non-profit organizations that are used exclusively for charitable purposes.

Community Purpose - Exempts property of an organization not organized for business or profit-making purposes and used exclusively for community purposes.

Conservation Easement Deferment - To secure this deferment, the property owner of land subject to a conservation easement created under AS 34.17 must apply annually by May 15th. The Assessor shall maintain records valuing the land for both full and true value and value subject to the easement.

Disabled Resident - Available to any disabled resident who has been determined to be totally disabled by the US Social Security Program or other government alternative to Social Security. Qualified applicants receive a tax credit up to \$500 of borough tax and \$250 of City of Kenai tax.

Disabled Veteran - Granted to honorably discharged veterans of the US armed forces who have a service connected disability rating of 50% or more. The State exempts up to \$150,000 of their total assessment. The borough exempts the remainder. If a disabled veteran lives inside city boundaries, the city only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the veteran's ownership and/or use of the property, up to the full value of the property.

Economic Development Property - Exempts up to 50% of the assessed value (general fund levy only) of property that is used for economic development for 5 years (effective FY2020).

Electrical Cooperative - Exempts property held by electricity producing cooperatives.

Government - Completely exempts all City, Borough, State, and Federal properties from taxation.

Habitat Protection - Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of designated anadromous waters within the borough. One half of the tax on land for 3 years following completion of the approved project or until all costs are recovered, whichever comes first.

Hospital - Exempts properties owned by nonprofit organizations and used exclusively for hospital purposes.

Tax Exemptions

Housing Authority - Granted in accordance with rules governing the Housing and Urban Development Authority and subject to a Cooperation Agreement with the borough.

Mental Health Trust - Exempts Mental Health Trust property from taxation as a branch of state government.

Multi Purpose Senior Center – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

Native Allotment - BIA holds in trust and issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

Religious - Exempts properties owned by non-profit organizations that are used exclusively for non-profit religious purposes.

River Restoration and Rehabilitation – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

Educational – Exempts property owned by non-profit entities and used exclusively for non-profit educational purposes.

Vessel Exclusion - Vessels having a homeport location outside the Borough, but are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

Armed Forces Organization - Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

University - Exempts property owned by the University of Alaska as a branch of state government.

Miscellaneous Demographics

Area

24,750 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 24,750 square miles, of which 16,000 square miles are land. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/260th of that same area.

Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population as of July 2021 is estimated at 58,671, a 5.9% increase from the 2010 Census.

Median Age

The KPB's median age increased from 36.3 years, as of the 2000 census, to 40.6 years as of the 2010 census. Alaska's median age was 33.8 years while the U.S. was 37.2, per the 2010 Census. The KPB median age is estimated at 41.8 years.

Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2020, when the Alaska per capita personal income was \$62,102 and the KPB per capita personal income was \$52,015, while the U.S. per capita personal income was \$63,051.

Unemployment Rate

The KPB's annual average employment data for calendar year 2019 is as follows: average labor force 26,041; average number employed 24,383; the average number unemployed 5,854 for an unemployment rate of 6.8%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment. New oil and gas discoveries have helped ward off expected employment declines. Oil and gas are of major importance to the economy, in part due to the high wages that prevail in the industry. In spite of a downturn in prices related to increased competition from farmed salmon, seafood harvesting and processing remain a central part of the region's economy.

Education

The Kenai Peninsula Borough School District consists of 44 schools in a variety of configurations: elementary, middle and secondary schools, small K-12 schools with fewer than 100 students and various combinations of age groupings. The student population is approximately 8,535 and the school bus system transports on average over 2,500 students daily, traveling more than 7,700 miles per day. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the Borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

Kenai Peninsula Borough

Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Year	Borough wide		Overlapping Rates (2)													
	General Fund		City of Homer		City of Kachemak		City of Kenai		City of Seldovia		City of Seward		City of Soldotna			
	Fiscal Maximum rate (1)	Approved rate (1)	Operating District s (4)	Special District s (4)	Operating District s (4)	Special District s (4)	Operating District s (4)	Special District s (4)	Operating District s (4)	Special District s (4)	Operating District s (4)	Special District s (4)	Operating District s (4)	Special District s (4)		
2011	8.40	4.50	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.00	3.12	0.50	1.65	2.47
2012	8.40	4.50	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
2013	8.40	4.50	4.50	0.00	4.50	2.30	1.00	2.30	3.85	0.02	4.60	0.75	3.12	0.50	0.65	2.67
2014	8.40	4.50	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.02	4.60	0.75	3.12	0.50	0.50	2.67
2015	8.33	4.50	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
2016	8.17	4.50	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	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	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	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	8.30	4.70	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

(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:

(4) Data provided from Kenai Peninsula Borough's resolution approving the mill rates for each respective year.

(5) Data provided by the City Clerk's Office for each respective City.

Kenai Peninsula Borough

Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Discretely Presented Component Units (1)				General Bonded Debt Per Capita (2) (3)							
	General Obligation Bonds (Area-Wide) (Net of Premiums/Discounts/ Adjustments)		General Obligation Bonds (Service Area) (Net of Premiums/Discounts/ Adjustments)		General Obligation Bonds (Net of Premiums/Discounts/ Adjustments)		Capital Leases/Notes payable		Total ###,###,###	General Bonded Debt as a Percentage of Total Personal Income (4)	General Bonded Debt as a Percentage of Estimated Taxable Property (6) (area wide)	Service Areas				
	Premiums/Discounts/ Adjustments	Premiums/Discounts/ Adjustments	Premiums/Discounts/ Adjustments	Premiums/Discounts/ Adjustments	Premiums/Discounts/ Adjustments	Premiums/Discounts/ Adjustments	Premiums/Discounts/ Adjustments	Area-Wide Service Area				Central Emergency Services Area	Bear Creek Fire Service Area	South Peninsula Hospital Service Area	Central Peninsula Hospital Service Area	
2011	\$ 34,162,000	\$ 2,075,000	\$ 58,322,981	\$ 631,745	4.13%	1.38%	638	\$ 113	\$ -	\$ 1,604	(5)	\$ 1,070				
2012	32,016,568	1,975,000	-	-	1.40%	0.48%	578	88	-	-	-	-				
2013	27,899,830	3,279,111	-	-	1.19%	0.43%	495	83	793	-	-	-				
2014	48,107,552	3,124,283	-	-	1.85%	0.68%	848	78	770	-	-	-				
2015	44,631,585	3,102,979	-	-	1.73%	0.61%	785	68	744	-	-	-				
2016	41,928,618	5,671,350	-	-	1.60%	0.58%	734	158	714	-	-	-				
2017	45,138,506	5,367,557	-	-	1.65%	0.58%	781	150	685	-	-	-				
2018	41,706,478	4,978,766	-	-	1.57%	0.51%	718	138	656	-	-	-				
2019	38,159,450	4,569,975	-	-	1.44%	0.46%	658	126	623	-	-	-				
2020	33,949,621	5,624,485	-	-	1.36%	0.42%	579	168	590	-	-	-				

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.

- (1) For fiscal years 2003-2011 Business-type activities debt is for the South Peninsula Hospital Service Area and Central Peninsula Hospital Service Area and is debt of the Service Areas, not the Primary Government.
- (2) Other Governmental Fund-type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government.
- (3) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area-Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area.
- (4) Personal income data is provided by the Bureau of Economic Analysis, <http://www.bea.gov>
- (5) In fiscal year 2012 the Borough adopted GASB Statement 61, which changed accounting and financial reporting for CPH and SPH.
- (6) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements. Population data can be found in Table XIV

Kenai Peninsula Borough
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (in thousands of dollars)

Fiscal Year	Assessed Values (1)				Tax Exempt Values (1)		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	actual value of property less mandatory federal and state exemptions (1)	Real	Oil & Gas	Personal Property	Real	Personal			
2011	\$ 6,875,572	\$ 5,901,904	\$ 713,954	\$ 259,714	\$ 451,127	\$ 30,914	\$ 6,393,531	4.50	92.99%
2012	7,137,074	6,180,464	698,991	257,619	472,878	30,955	6,633,241	4.50	92.94%
2013	7,269,011	6,172,547	810,065	286,399	520,490	32,511	6,716,010	4.50	92.39%
2014	7,484,667	6,202,494	989,766	292,407	492,565	31,906	6,960,196	4.50	92.99%
2015	7,797,117	6,330,106	1,142,158	324,853	826,802	(2)	6,937,316	4.50	88.97%
2016	8,189,366	6,625,363	1,224,525	339,478	876,982	33,986	7,278,398	4.50	88.88%
2017	8,752,156	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%
2018	9,172,335	7,342,187	1,468,599	361,549	998,047	33,842	8,140,446	4.50	88.75%
2019	9,232,906	7,355,511	1,518,606	358,789	1,008,085	34,792	8,190,029	4.70	88.70%
2020	9,523,733	7,606,558	1,563,998	353,177	1,055,143	34,914	8,433,676	4.70	88.55%

(1) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements.

(2) Increase in real property exempt amount due to increase of residential exemption from \$20,000 to \$50,000 in FY15.

Source: Data is provided by the Kenai Peninsula Borough's Assessing Department. Does not include federal and state exempt property.

Kenai Peninsula Borough
Principal Property Taxpayers
Current and Nine Years Ago

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
	(1)			(1)		
Hilcorp Alaska, LLC	\$ 849,347,520	1	10.07%	\$ -	-	-
Tesoro Alaska	196,548,771	2	2.33%	-	-	-
Furie Operating Alaska, LLC	196,090,140	3	2.33%	144,994,295	4	2.27%
Harvest Alaska	185,126,000	4	2.20%	-	-	-
Bluecrest Energy, Inc.	127,403,850	5	1.51%	-	-	-
Cook Inlet Natural Gas Storage AK, LLC	103,469,673	6	1.23%	-	-	-
Cook Inlet Energy, LLC	77,578,280	7	0.92%	-	-	-
Alaska Pipeline	71,152,159	8	0.84%	20,054,433	10	0.31%
Alaska Communications Systems	62,549,043	9	0.74%	-	-	-
Enstar Natural Gas	47,032,467	10	0.56%	-	-	-
Union Oil/Unocal	-	-	-	197,057,910	1	3.08%
ConocoPhillips, Inc.	-	-	-	175,579,250	2	2.75%
Marathon Oil Co.	-	-	-	147,717,210	3	2.31%
ACS of the Northland, Inc.	-	-	-	86,106,708	5	1.35%
XTO Energy, Inc.	-	-	-	52,092,610	6	0.81%
Kenai Kachemak Pipeline	-	-	-	43,099,610	7	0.67%
Wal-Mart Real Estate Business	-	-	-	27,245,900	8	0.43%
BP Exploration Alaska, Inc.	-	-	-	25,723,349	9	0.40%
	<u>\$ 1,916,297,903</u>		<u>22.73%</u>	<u>\$ 919,671,275</u>		<u>14.38%</u>

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

Total Assessed value based on total tax levy for FY2020 and FY2011 respectively.

\$ 8,433,676,000

\$ 6,393,531,000

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)
2011	55,400	\$ 2,432,959	\$ 43,780	\$ 48,614	40.6	8,978	10.00%	24,310
2012	56,369	2,627,069	46,600	51,405	40.6	8,922	9.50%	24,675
2013	56,756	2,770,353	48,636	52,638	41.4	8,886	8.60%	25,003
2014	56,862	2,759,412	48,351	51,416	40.0	8,756	8.00%	25,592
2015	57,147	2,981,871	51,734	54,582	40.5	8,826	7.90%	25,759
2016	57,763	3,056,190	52,639	56,147	40.0	8,788	7.80%	25,480
2017	58,060	2,965,755	49,544	55,674	40.6	8,785	8.50%	24,811
2018	58,024	2,965,755	49,697	56,042	41.4	8,712	8.20%	24,551
2019	58,471	2,919,104	52,015	57,179	41.0	8,680	7.50%	24,384
2020	58,671	3,044,611 (4)	52,015 (4)	62,102	41.8	8,535	6.80%	24,383

Sources:

- (1) Alaska Department of Labor estimates as of July 1 of each fiscal year.
- (2) Data is provided by the State of Alaska Department of Labor and is the annual rate for 12 months ending December of the prior calendar year. The Alaska Department of Labor amends every month the unemployment rate data for the previous month and again at the end of every calendar year. Some prior fiscal years have been updated to match updated statistical reported information.
- (3) Data is provided by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA) and is for the 12-month period ending December of the prior calendar year.
- (4) Calendar year 2020 data currently unavailable from BEA.
- (5) Information provided from the Kenai Peninsula Borough School District.

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