

KENAI PENINSULA BOROUGH ALASKA



MAYOR PROPOSED

**FY 2021
ANNUAL BUDGET
JULY 1, 2020 TO JUNE 30, 2021**

**CHARLIE PIERCE
BOROUGH MAYOR**

ANNUAL BUDGET

OF THE

KENAI PENINSULA BOROUGH

ALASKA

FOR THE FISCAL YEAR BEGINNING

JULY 1, 2020

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 2021**

Table of Contents

INTRODUCTION

| | |
|---|----|
| Table of Contents | 3 |
| Kenai Peninsula Borough Assembly | 8 |
| Transmittal Letter | 9 |
| User Guide..... | 20 |
| Structure..... | 20 |
| Powers/Areas of Responsibility..... | 20 |
| School District..... | 21 |
| Basis of Accounting & Budgeting | 21 |
| Budget Process..... | 22 |
| Budget Presentation..... | 23 |
| Powers of Kenai Peninsula Borough | 24 |
| Fund Structure..... | 25 |
| Financial Policies | 26 |
| FY 2021 Budget Calendar..... | 29 |
| Organizational Chart..... | 30 |
| Kenai Peninsula Borough Key Staff..... | 31 |
| Appropriating Ordinance | 32 |
| Distinguished Budget Presentation Award | 36 |

OVERVIEW

| | |
|--|----|
| Combined Revenues and Appropriations - All Fund Types..... | 39 |
| Summary of Major Funds and Non-Major Funds..... | 40 |
| Graph - Total Projected Government Revenue Sources | 41 |
| Graph - Total Government Estimated Expenditures by Object | 42 |
| Graph - Total Government Estimated Expenditures by Function..... | 43 |
| Major Revenue Sources | 44 |
| Total Taxable Valuation and Tax Rates | 46 |
| Property Tax Exemptions - Fiscal Year 2021 (2020 Tax Year)..... | 47 |
| Overlapping Mill Rates..... | 48 |
| Mill Rate History | 49 |
| Interfund Transfers..... | 50 |
| Interdepartmental Charges | 51 |

INDIVIDUAL FUND DETAIL

GENERAL FUND

| | |
|--|----|
| Budget Projection - General Fund | 55 |
| Graph - General Fund Revenues and Expenditures History | 56 |
| Graph - General Fund Revenue Projections..... | 56 |
| Graph - General Fund Revenues and Expenditures | 57 |
| Graph - General Fund Unreserved Fund Balance | 57 |
| Expenditure Summary by Line Item - General Fund..... | 58 |
| Mill Rate Equivalents for the General Fund – Revenues & Expenditures | 60 |
| Graph - General Fund Expenditure Projections..... | 61 |

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2021**

Table of Contents

| | |
|--|-----|
| Assembly: | |
| Administration | 62 |
| Assembly Clerk | 64 |
| Elections | 66 |
| Records Management | 68 |
| Assembly Department Totals | 70 |
| Mayor: | |
| Administration | 72 |
| Purchasing and Contracting | 74 |
| Emergency Management - Administration | 78 |
| Human Resources - Administration | 84 |
| Human Resources - Homer and Seward Annex | 86 |
| Human Resources - Printing/Mail | 90 |
| Human Resources - Custodial Maintenance | 92 |
| Human Resources Department Totals | 94 |
| Information Technology: | |
| Administration | 96 |
| Legal: | |
| Administration | 100 |
| Finance: | |
| Administration | 104 |
| Financial Services | 106 |
| Property Tax and Collections | 110 |
| Sales Tax | 114 |
| Finance Department Totals | 118 |
| Assessing: | |
| Administration | 120 |
| Appraisal | 124 |
| Assessing Department Totals | 128 |
| Resource Planning: | |
| Administration | 130 |
| Geographic Information Systems | 134 |
| River Center | 138 |
| Resource Planning Totals | 142 |
| Senior Citizens Grant Program | 144 |
| Business and Economic Development | 146 |
| Non-Departmental | 148 |
| Total General Fund | 149 |

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2021**

Table of Contents

SPECIAL REVENUE FUNDS

| | |
|---|-----|
| Total Special Revenue Funds - Budget Projection | 153 |
| Graph - Where the Money Comes From & Appropriations by Function | 154 |
| Combined Revenues and Appropriations..... | 155 |
| Special Revenue Fund Totals - Expenditure Summary by Line Item | 158 |

Emergency Services, Service Areas:

| | |
|--|-----|
| Nikiski Fire Service Area Fund | 163 |
| Bear Creek Fire Service Area Fund | 171 |
| Anchor Point Fire and Emergency Medical Service Area Fund..... | 179 |
| Central Emergency Service Area Fund | 187 |
| Central Peninsula Emergency Medical Service Area Fund | 195 |
| Kachemak Emergency Service Area Fund | 199 |
| Eastern Peninsula Highway Emergency Service Area Fund | 207 |
| Seward Bear Creek Flood Service Area Fund..... | 215 |
| 911 Communications | 222 |

Recreation:

| | |
|--|-----|
| North Peninsula Recreation Service Area Fund | 231 |
| Seldovia Recreational Service Area Fund | 239 |

Road Service Areas:

| | |
|--------------------------------|-----|
| Road Service Area Fund | 249 |
| Engineer's Estimate Fund | 256 |
| RIAD Match Fund | 259 |

Education:

| | |
|--|-----|
| School Fund: | |
| Budget Projection - School Fund | 265 |
| Graph - School Fund Revenues and Expenditures | 265 |
| Mill Rate Equivalents for the Borough's Contribution to Education..... | 267 |
| Graph - Kenai Peninsula Borough's Contribution to Education..... | 267 |
| Custodial Maintenance..... | 268 |
| Maintenance Department | 270 |
| Non-Departmental..... | 274 |
| Expenditure Summary by Line Item - School Fund | 275 |
| Total School Fund..... | 277 |

| | |
|-----------------------------------|-----|
| Postsecondary Education Fund..... | 279 |
|-----------------------------------|-----|

General Government:

| | |
|---------------------------------------|-----|
| Land Trust Fund | 283 |
| Nikiski Senior Service Area Fund..... | 291 |

Solid Waste-

| | |
|-----------------------|-----|
| Solid Waste Fund..... | 299 |
|-----------------------|-----|

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2021**

Table of Contents

Hospital Service Areas:

| | |
|--|-----|
| Central Kenai Peninsula Hospital Service Area Fund | 321 |
| South Kenai Peninsula Hospital Service Area Fund | 327 |

DEBT SERVICE FUNDS

| | |
|--|-----|
| Budget Projection - Debt Service..... | 337 |
| Summary of Debt Service Requirements | 338 |
| Debt Service Funds Budget Detail | 339 |
| Summary of Outstanding Balance of General Obligation Bonds by Issuance Date..... | 340 |

CAPITAL PROJECTS FUNDS

| | |
|--|-----|
| Capital Improvement Program..... | 343 |
| Expenditure Summary, Fiscal Years 2021 through 2025 | 344 |
| Capital Improvements Program, Current Year Detail by Project | 345 |

Capital Improvements Program by Function/Fund

General Government:

| | |
|--|-----|
| School Revenue Capital Projects | 354 |
| General Fund Capital Projects | 355 |
| Solid Waste Capital Projects..... | 356 |
| 911 Communications Capital Projects..... | 357 |

Service Areas:

Emergency Services:

| | |
|---|-----|
| Nikiski Fire Service Area Capital Projects | 358 |
| Bear Creek Fire Service Area Capital Projects..... | 359 |
| Anchor Point Fire & Emergency Medical Service Area Capital Projects | 360 |
| Central Emergency Services Capital Projects..... | 361 |
| Kachemak Emergency Service Area Capital Projects..... | 362 |

Recreation-

| | |
|---|-----|
| North Peninsula Recreation Service Area Capital Projects..... | 363 |
|---|-----|

Road-

| | |
|---|-----|
| Road Service Area Capital Projects..... | 364 |
|---|-----|

Hospitals:

| | |
|---|-----|
| Central Kenai Peninsula Hospital Service Area Capital Projects..... | 365 |
| South Kenai Peninsula Hospital Service Area Capital Projects | 366 |

**Kenai Peninsula Borough
Annual Budget for Fiscal Year 2021**

Table of Contents

Capital Improvement Project Detail:

| | |
|---|-----|
| KPB School Capital Projects..... | 368 |
| General Government Capital Projects | 383 |
| Solid Waste Capital Projects..... | 385 |
| 911 Communications Capital Projects..... | 389 |
| Nikiski Fire Service Area Capital Projects | 390 |
| Bear Creek Fire Service Area Capital Projects..... | 393 |
| Anchor Point Fire & Emergency Medical Service Area Capital Projects | 394 |
| CES Capital Projects..... | 395 |
| Kachemak Emergency Service Area Capital Projects..... | 397 |
| North Peninsula Recreation Service Area Capital Projects..... | 401 |
| Road Service Area Capital Projects..... | 403 |

INTERNAL SERVICE FUNDS

| | |
|--|-----|
| Combined Revenues and Expenses - Internal Service Funds..... | 407 |
| Insurance and Litigation Fund | 408 |
| Health Insurance Reserve Fund | 420 |
| Equipment Replacement Fund..... | 424 |

APPENDIX

| | |
|---|-----|
| Salary Schedule | 431 |
| Full-Time Equivalent Borough Government Employee by Function | 432 |
| Schedule of Rates, Charges and Fees..... | 434 |
| Chart of Accounts..... | 440 |
| Glossary of Key Terms | 444 |
| Acronyms..... | 449 |
| Tax Exemptions | 450 |
| Miscellaneous Demographics..... | 452 |
| Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years..... | 453 |
| Ratios of Outstanding Debt by Type and Per Capita Last Ten Fiscal Years..... | 454 |
| Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal | 455 |
| Principal Property Taxpayers Year Ended June 30, 2019 | 456 |
| Demographic and Economic Statistics Last Ten Fiscal Years | 457 |

THE KENAI PENINSULA BOROUGH ASSEMBLY

| ASSEMBLY MEMBERS | DISTRICT | TERM EXPIRES |
|-------------------------|--------------------------|---------------------|
| Brent Hibbert | 1 – Kalifornsky | 2021 |
| Hal Smalley | 2 – Kenai | 2020 |
| Jesse Bjorkman | 3 – Nikiski | 2022 |
| Tyson Cox | 4 – Soldotna | 2022 |
| Norm Blakeley | 5 – Sterling/Funny River | 2020 |
| Kenn Carpenter | 6 – East Peninsula | 2021 |
| Brent Johnson | 7 – Central | 2022 |
| Kelly Cooper | 8 – Homer | 2020 |
| 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 2, 2020

TO: Kelly Cooper, Assembly President
Kenai Peninsula Borough Assembly
Residents of the Kenai Peninsula Borough
Other Users of Borough Financial Information

We are pleased to present the Kenai Peninsula Borough Budget for Fiscal Year 2021 (FY2021). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2021 as well as projections for the Borough's operational funds through Fiscal Year 2024 and capital plans through Fiscal Year 2025.

Key Budget Principles

The FY2021 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

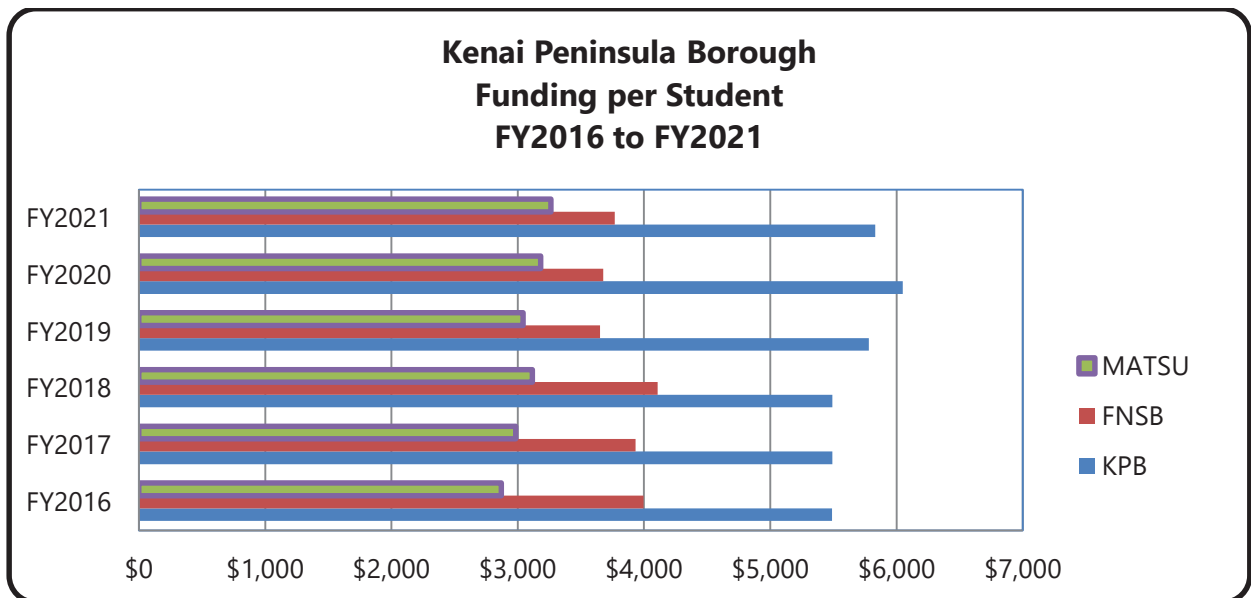
The Borough's major budgetary goals for FY2021 include:

- 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 elected 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

- A significant factor in the development of the Borough's FY2021 proposed budget was the Governor's proposed FY2021 State budget with vetoes of Community Assistance funding and the School Debt Reimbursement Program. The Boroughs' proposed budget reflects Dunleavy's veto which eliminates the FY2021 State Aid for School Construction which reimburses the Borough 70% of the debt service on voter approved school bonds. This reduction is \$2,620,979 and the Borough proposed budget utilizes fund balance to fund this reduction. The Borough proposed budget also reflects a reduction in anticipated Community Assistance of \$830,672 when compared to FY20, as this program is also facing elimination based on the Governor's vetoed line items.
- Operational funding for the School District. The largest component of the budget is the contribution the Borough makes to fund the Kenai Peninsula Borough School District. The Borough's local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. The **required minimum local contribution** is estimated to be **\$28,320,249** and the maximum amount is **\$52,776,473**. The amount the Borough has appropriated for FY2021 is **\$50,000,000**, or 94.7% of the maximum allowed by statute.

The projected number of students for FY2021 is 8,573 and the Borough's funding per student is approximately **\$5,832**. For comparative purposes for FY2021, the Fairbanks North Star Borough's estimated contribution per student is \$3,769 and the Mat-Su Borough's estimated contribution per student is \$3,262.



Total funds provided for school purposes are \$55,004,255; the Borough portion is \$55,004,225 and the State of Alaska is forecasted to provide \$0.00 for debt reimbursement. Funding provided by the Borough, net of the State's contribution for debt service, for school purposes is equivalent to 6.47 mills. Sales tax revenue is expected to cover \$27,431,594; the balance of funding of \$27,572,661 (equivalent to 3.24 mills) comes from property taxes, federal revenue, and other sources. Total funding provided for schools (not including post-secondary education funding) represents an amount equal to 66.5% of the Borough's General Fund budget.

- Quality public services require adequate facilities that are suitable for their use. The proposed budget includes a continued effort to address the Borough's major maintenance and capital facility needs. The proposed FY2021 budget provides a \$250,000 transfer to the general government capital project fund and \$1.25 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.
- Funding for the Borough's Solid Waste program. A majority of the FY2021 increase is related to ongoing maintenance and operations contractual obligations and stormwater requirements of the solid waste facilities. The General Fund contribution for FY2021 is budgeted at \$7,962,312, an increase of \$164,342 from FY2020. The General Fund contribution to the Solid Waste program represents an amount equal to approximately 9.62% of total General Fund expenditures. The equivalent of .94 mills of the Borough's General Fund mill rate of 4.70 mills goes to support the Borough's Solid Waste program.
- Since FY2009, the Borough has received over \$25,000,000 in funding from the State of Alaska for road improvements. These funds are being spent to upgrade numerous roads in the Borough. The FY2021 budget includes local funding for the RSA Capital Project Fund of \$2,300,000 we anticipate all of the grant funds received from the State of Alaska are expected to be fully expended in FY2020.
- Positions that were added or deleted when compared to last year's budget are as follows. In the General Fund, additions include .5 FTE in the Print Shop via supplemental Ordinance 19-19-16 and .5 FTE in Information Technology; while deletions include .25 Special Assistant to the Mayor (Emergency Services Chief) FTE in the Mayor's Department, 1 FTE in the Assessing Department, .75 FTE in GIS, .75 FTE in the Planning Department, and 1 FTE in the River Center. Maintenance is reinstating the Foreman's position originally removed in FY2019. During the past 10 fiscal years, the General Fund has had a net decrease of 4.05 FTE's, while Service Areas and Special Revenue Funds have increased 9.15 FTE's.

Financial Condition Summary

In the October 2013 Borough elections, Borough voters approved increasing the residential exemption on real property from \$20,000 to \$50,000, effective January 1, 2014, impacting FY2015 and future years. This reduced taxable assessed values by approximately \$290,000,000. Based upon the mill rates in effect for FY2021, the fiscal impact to Borough's revenues is a reduction of approximately \$2.5 million; the general fund impact is approximately \$1.3 million.

For FY2021, real and personal taxable assessed values increased 2.2%, compared to FY2020 which increased 2.9% when compared to FY2019. Oil and gas property is assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value and plays a vital role in the Borough's economy, although the players are changing. Large national and multi-national companies have been replaced by independents. A tax credit program from the State of Alaska helped fuel a resurgence in exploration and production. This has led to new wells in the Anchor Point and Kenai area, a jack up rig 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. During 2016, large investments by Blue Crest and Furie resulted in an increase in oil and gas properties for FY2017 and FY2018. Assessed values for oil and gas properties have increased from \$699 million for FY2012, to 1.49 billion in FY2021. Given current market conditions, the out year projection forecasts a slight decrease in assessed oil and gas values. The State of Alaska legislature in FY2017 reduced the tax credit program that will impact the oil and gas companies doing business in the Borough.

Increased oil and gas exploration has also had an impact on the Borough's unemployment rate.

| Year | Unemployment Rate % | Increase (Decrease) | Year | Unemployment Rate % | Increase (Decrease) |
|------|---------------------|---------------------|------|---------------------|---------------------|
| 2012 | 8.60% | - | 2016 | 8.50% | 0.70% |
| 2013 | 8.00% | -0.60% | 2017 | 8.20% | -0.30% |
| 2014 | 7.90% | -0.10% | 2018 | 7.50% | -0.70% |
| 2015 | 7.80% | -0.10% | 2019 | 6.80% | -0.70% |

The Borough has been selected as the site of a natural gas liquefaction plant as part of the Alaska LNG Project. The Alaska LNG project would be among the world's largest natural gas development projects. The project is anchored by the Prudhoe Bay and Point Thomson fields and is expected to handle approximately 3.3 billion cubic feet of natural gas per day. The Alaska LNG Project includes a natural gas liquefaction plant and storage facilities and an export terminal at Nikiski on the Kenai Peninsula, an 800-mile gas pipeline from southcentral Alaska to the North Slope, a gas treatment plant and transmission lines connecting the project to gas producing fields. The project has an estimated cost of \$45 billion and approximately \$25 billion of the project would be located in the Borough. The project is currently in the preliminary engineering stage and early regulatory review. Given current market conditions, this project does not appear to be feasible in the next five years.

Sales tax revenues for FY2021 are expected to come in approximately \$4.8 million less than originally budgeted due to the Covid-19 Federally declared disaster and the anticipated economic impact that the Kenai Peninsula Borough will experience as a result of reduced business activity, low oil prices and recessionary indicators.

Local Contribution for Kenai Peninsula Borough School District:

| Fiscal Year | Local Contribution | Increase (Decrease) | Mill Equivalent |
|-------------|--------------------|---------------------|-----------------|
| 2015 \$ | 44,000,000 \$ | - | - |
| 2016 | 48,238,432 | 4,238,432 | 0.50 |
| 2017 | 48,238,432 | - | - |
| 2018 | 49,738,432 | 1,500,000 | 0.18 |
| 2019 | 49,738,432 | - | - |
| 2020 | 52,512,091 | 2,773,659 | 0.33 |
| 2021 | 50,000,000 | (2,512,091) | (0.30) |

Financial Plans

General Fund

Revenues and other financing sources of \$71,162,283 support the FY2021 general fund budget. This total consists of \$38,708,906 in property tax revenue, \$27,431,594 in sales tax revenue, \$705,000 in state revenue, \$3,740,000 in federal revenue, and \$576,783 in other revenues and financing sources. Expenditures exceed projected revenues by \$11,569,299; net of a projected lapse, the projected change in fund balance is a decrease of \$10,596,869.

Overall expenditures decreased \$2,705,717 when compared to the original FY2020 approved budget. Factors impacting the budget for FY2021 are as follows:

- The total amount appropriated for school purposes is \$55,004,255, a \$3.5 million decrease when compared to FY2020. Local educational funding for FY2021 includes \$50 million for school district operations, \$3,754,255 for school related debt service, and \$1,250,000 for capital projects. It should be noted that the Borough expects to receive \$0.00 from the State of Alaska under the school debt reimbursement program, which increases the Borough's expense by \$2.6 million.
- Decrease in personnel cost of \$56,356; which includes the reduction of 2.75 FTE in the General Fund and by the Collective Bargaining Agreement changes for FY21.

- Supplies are up by approximately 10.37% to provide for ipads needed for OEM while assessing damage during and event and other minor software purchases,
- Services are up by approximately 11.87%; which includes CPI driven increases required by contracts and other maintenance items required in various General Fund departments.
- The General Fund's contribution to the Solid Waste department increased \$164,342, most of which is related to inflation requirements on operations and maintenance contracts as well as stormwater requirements.

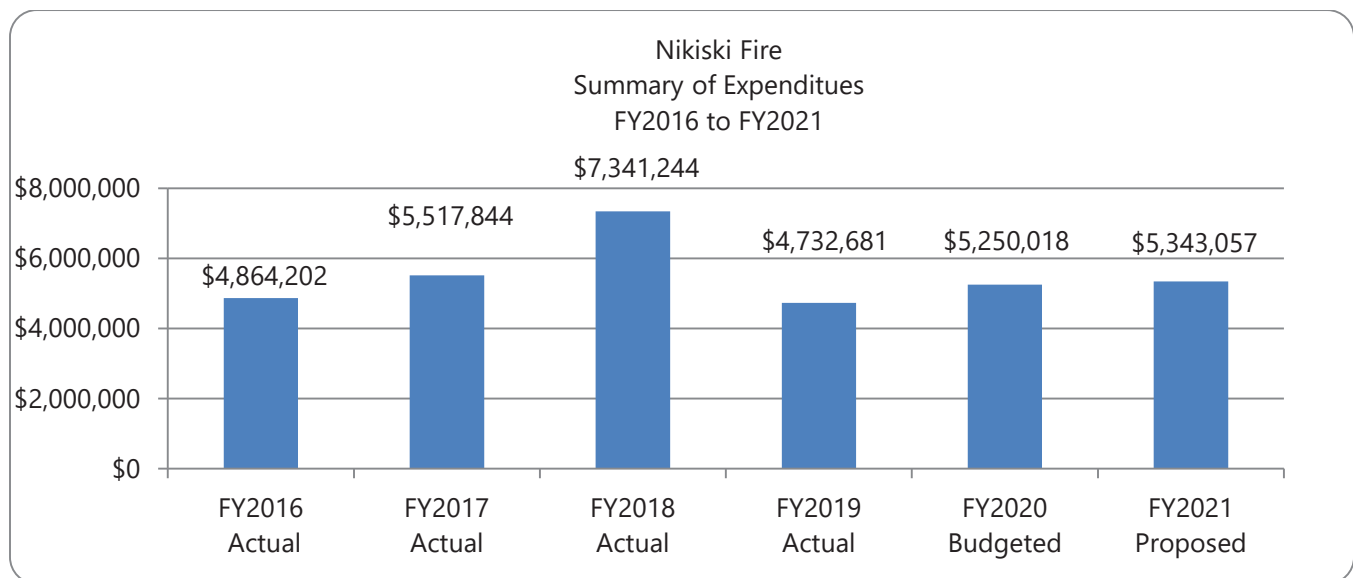
The FY2021 General Fund tax rate remained at 4.70 mills. Sales tax revenue for FY2021 is expected to have a significant decrease of \$4.8 million from the FY2020 budget. Sales tax revenue generates the equivalent of 3.2 mills in property tax revenue. A voter initiative exempting non-prepared foods during the months of September through May went into effect January 1, 2009. The impact to sales tax revenue in FY2015 was approximately \$3,500,000; the revenue loss equivalent of a reduction in the mill rate of .41 mills. A similar impact is forecasted for FY2021. State revenues include \$0.00 for Community Assistance (Revenue Sharing) and \$0.00 for school debt reimbursement due to the Governor's veto impacting the State's FY21 budget, a reduction of \$830,672 from FY2020, reduced fish tax of \$500,000, \$50,000 for facility rental, and \$155,000 from co-op distributions. Federal revenues consist of \$3,600,000 for PILT receipts and a civil defense grant of \$140,000.

Service Areas and Special Revenue Funds

As a whole, the FY2021 service area budgets are comparable to FY2020. Selected individual funds are as follows:

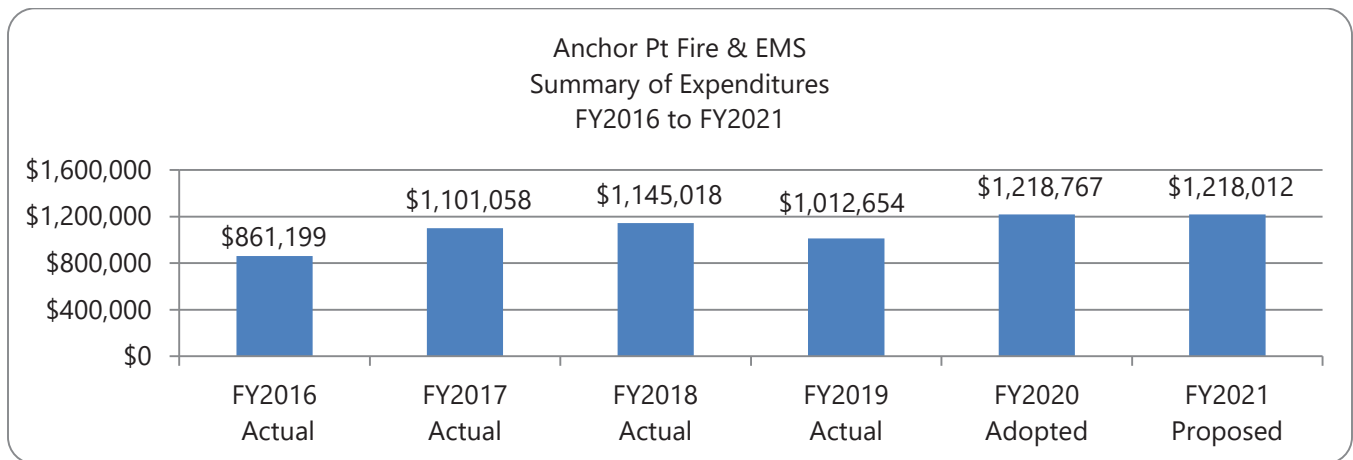
Nikiski Fire Service Area

The Nikiski Fire Service Area (NFSA) expenditure budget is up \$93,039 or 1.77% when compared to the prior year. The increase in expenditures is primarily related to the reclassification of 3 new Captain positions, collective bargaining changes, operational contracts requirements, and additional uniform purchases. With increased assessed values, the Service Area has increased their FTE's by 1.75 positions since FY2014. Oil tax revenues, the largest revenue source for the Service Area, have increased approximately 80.6% since FY2012. 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 FY2021.



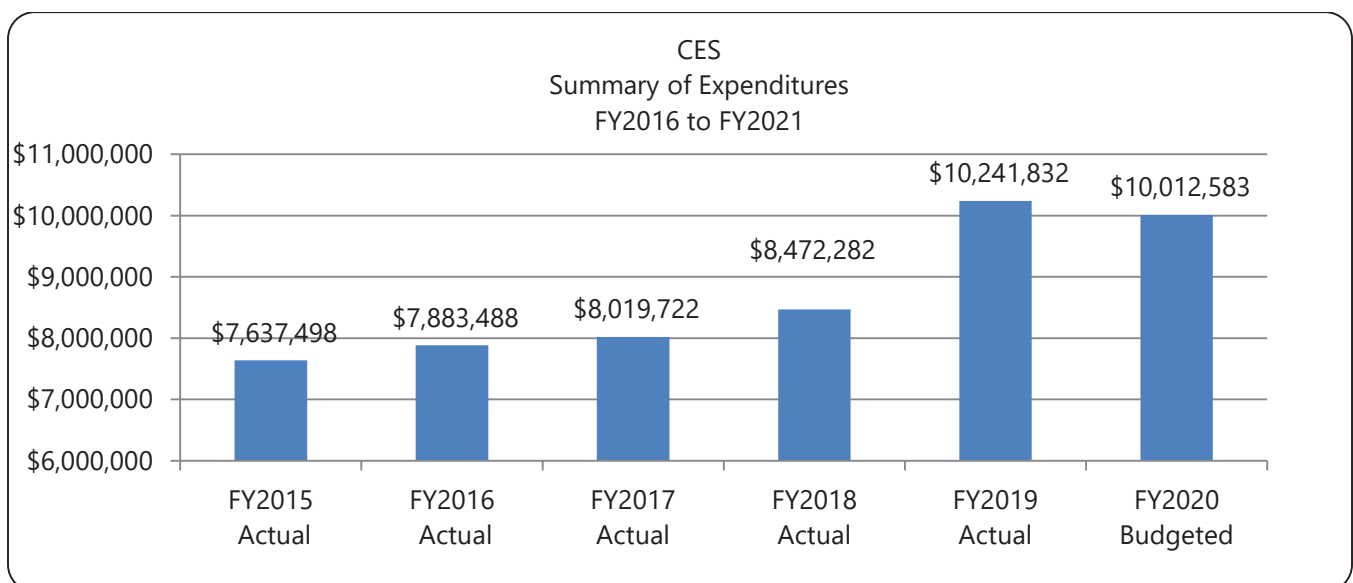
Anchor Point Fire and Emergency Medical Service Area

The Anchor Point Fire and Emergency Medical Service Area (Anchor Pt) expenditure budget is down \$755 or 0.06% when compared to FY2020 due to slight increases to rents and leases to house the service area apparatus and a 50% decrease to the transfer to the capital project fund in order to fund future capital requirements.



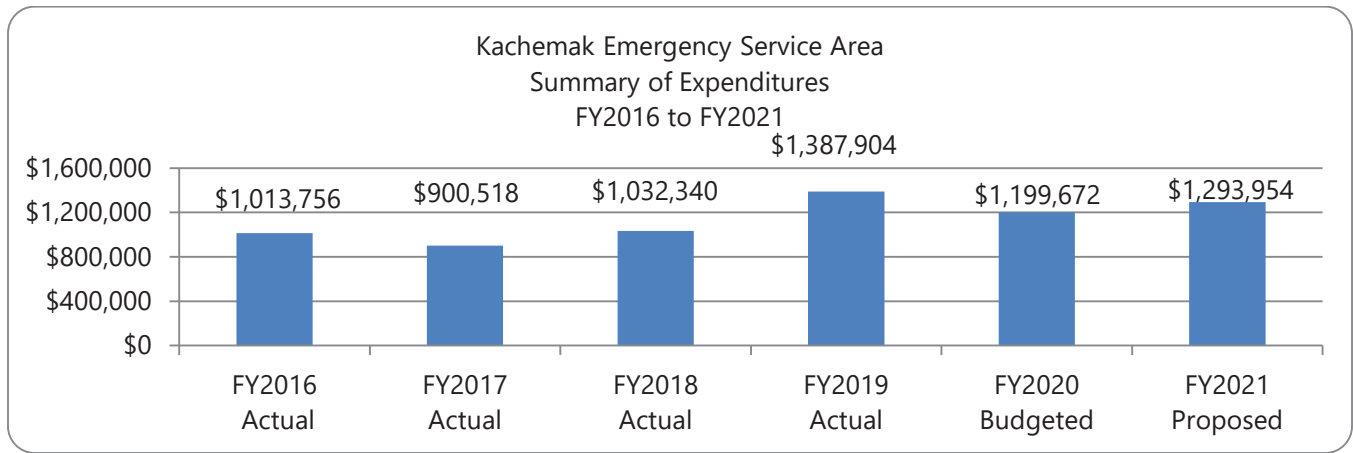
Central Emergency Services

The Central Emergency Service Area (CES) expenditure budget is down \$229,249 or 2.24% when compared to FY2020 due to a one-time increase in the FY20 transfer to the capital project fund in order to fund the purchase of land, identified as the site for the new fire station, replacing the current station originally built in 1957. In FY2015, CES saw a decrease in revenue of \$350,000 due a voter approved increase in the property tax exemption. For FY2016, CES made a number of changes to their budget to address these revenue reductions, including a reduction in staffing. In FY2016, CES voter approved the issuance of debt for the purchase of fire apparatus. The FY2017 budget had a mill rate increase of .07 mills to provide the funding necessary for the new debt. In FY2018, due to an increase in assessed values, the mill rate was reduced .12 mills. In an effort to improve public safety and properly staff all stations of the Central Emergency Service Area, 3 engineer-EMT/Paramedics were added in FY2019 with a mill rate increase of .25 mills in order to provide sustainable funding for the positions. CES also reclassified 3 Captains in the FY2021 budget, that along with collective bargaining agreement changes drove an increase in personnel of 3.40% over FY2020.



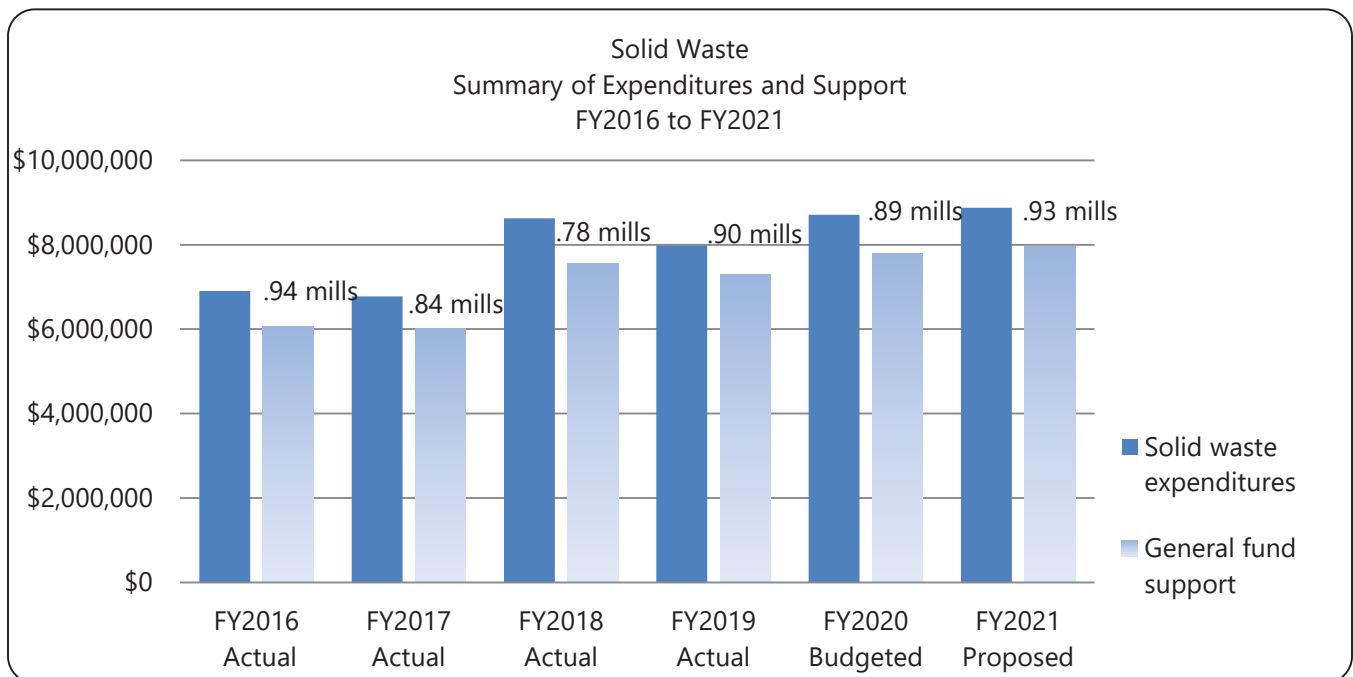
Kachemak Emergency Service Area

The Kachemak Emergency Service Area expenditure budget is up \$94,282 or 7.86% when compared to FY2020 primarily due to a change in staffing during FY2020, adding a Firefighter Technician and removing a Mechanic, along with increased medical and operating supplies, physical examinations, increased vehicle maintenance, and minor firefighting equipment needs.



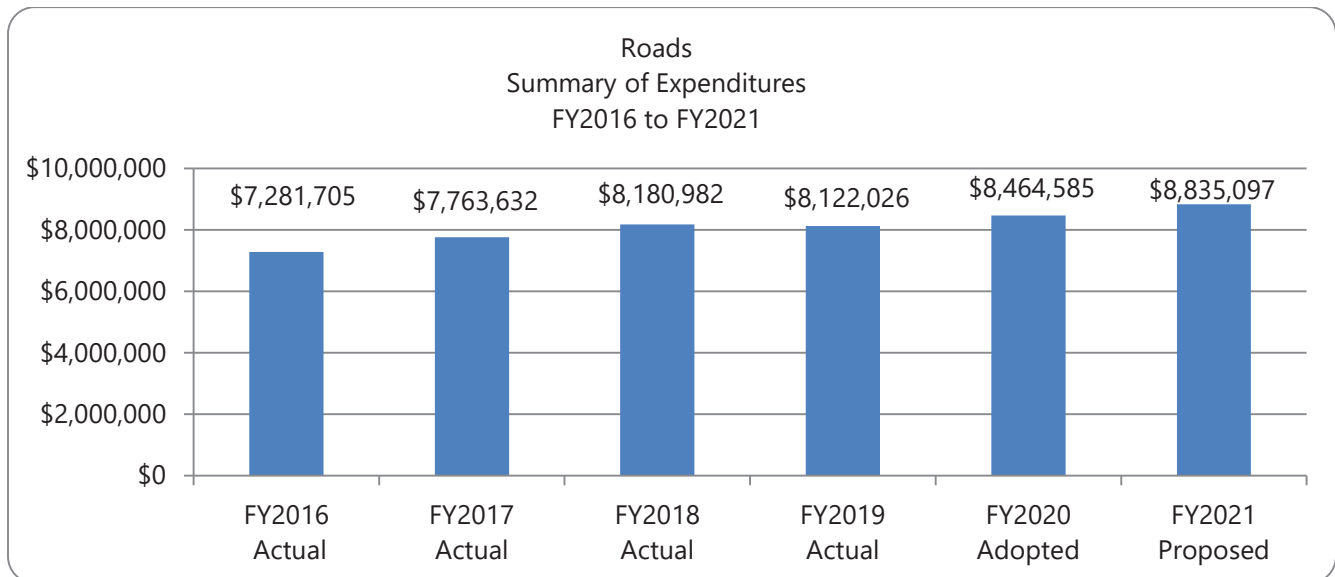
Solid Waste

The Solid Waste expenditure budget is up \$168,856 when compared to FY2020 primarily due to operations and maintenance contracts, CPI contract obligations, stormwater contract requirements, and cyclical increased in the payment schedules for replacement of large capital equipment at the solid waste facilities. The Borough's General Fund continues to provide the majority of the funding necessary to operate the landfill. For FY2021, this amount is \$7,962,312 or approximately 89.7% of the revenue necessary to fund the solid waste program; this is equal to .94 mills or 9.62% of the General Fund budget.



Road Service Area

The Road Service Area expenditure budget is up \$370,512 or 4.38% when compared to FY2020 primarily due to an increased transfer of \$2.3 million to the capital project fund to support future capital requirements and increased proposed 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. In FY2021, the Roads Service Area Capital Project Fund will appropriate local funds, as we anticipated all of the grant funds received from the State of Alaska are expected to be fully expended in FY2020 and we do not anticipate the receipt of new grants for this purpose.



Capital Projects

The FY2021 Capital Budget includes \$1,250,000 for school district major maintenance projects. Several major maintenance projects have been accomplished over the past couple fiscal years due to additional capital funding provided, such as a district wide LED improvement project that has reduced utility bills as result, the complete design and boiler plant replacement at Homer High School, complete in-house installation of wastewater system at McNeil Canyon School, as well as other projects included but not limited to doors, generators, and ventilators pool/gym locker replacements.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$265,000 at Nikiski Fire Service Area for a plow truck, lighting repairs, and an airpack compressor, \$125,000 at Anchor Point Fire and fill site building completion, \$400,000 at Bear Creek Fire to purchase Type III wildland rescue vehicle, \$110,000 for a staff vehicle and replacement hose at Central Emergency Services, \$190,000 at Kachemak Emergency Service Area for a well replacement, paving, a generator, command vehicle and a repeater upgrade, \$337,000 at North Peninsula Recreation Service Area for Pool roof repair and HVAC system replacement, and \$3,508,611 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 FY2021 is 8.597 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 FY2021 remained at 4.70 mills. With; service area tax rates are staying at their FY2020 levels, with the exception of South Peninsula Hospital Service Area which is proposing a .06 mill rate reduction from 2.30 to 2.24 mills.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2021 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 FY2020 budget.

| Revenues: | FY2020 Original Revenues | FY2021 Estimated Revenues | Increase (Decrease) |
|--------------------------------|-------------------------------------|--------------------------------------|----------------------------|
| General Property Taxes | \$73,956,387 | \$69,548,261 | (4,408,126) |
| Sales Tax | 32,272,462 | 27,431,594 | (4,840,868) |
| Intergovernmental: | | | |
| Federal | 4,000,340 | 3,985,714 | (14,626) |
| State | 1,035,672 | 705,000 | (330,672) |
| Other Revenue | 29,903,412 | 29,060,903 | (842,509) |
| Fund Balance Appropriated, net | 8,771,039 | 16,635,779 | 7,864,740 |
| | <u>\$149,939,312</u> | <u>\$147,367,251</u> | <u>(2,572,061)</u> |

Property and sales tax revenues are down by a combined 20.96% and represents approximately 74.12% of total revenues (not including fund balance), this compares to 75.25% for FY2020 and 74.0% for FY2019. Other information is as follows:

- Property taxes are projected to decrease approximately \$4,408,126 due to anticipated declines in property tax collections as a result of the Covid19 federally declared disaster impacts in both real and oil and gas assessed values increased during the year. Since 2015, oil and gas assessed property has increased 31%. With lower oil prices being forecast for the next few years, the Borough does not expect this trend to continue.
- Sales tax revenue is expected to decrease 15% or approximately \$4.8 million from the prior year original budget due to the Covid19 federally declared disaster anticipated economic impact. Sales tax revenue continues to be impacted by the voter approved initiative that exempted non-prepared food from sales tax during the period September through May of each year. The annual impact is approximately \$3,500,000, equivalent to .42 mills. This has impacted the mill rate.
- School funding has increased approximately \$4.7 million since FY2015, and FY2021 Sales Tax revenue is anticipated to be its lowest since FY2010. With Sales Tax growing at a slower rate than Local School funding, property taxes have picked up a greater share of funding for schools.
- State revenues are expected to decrease \$330,672 or 32% from the prior year due to anticipated decreases in State funded school debt reimbursement and Community Assistance programs.
- The use of fund balance as a revenue source increased for the General Fund primarily due to continuing high levels of funding for the School District and the additional lost revenue 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 FY2021. Please note that the FY2020 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: | FY2020 Original Appropriation | FY2021 Proposed | Increase (Decrease) |
|----------------------|-------------------------------------|----------------------|------------------------|
| General Government | \$19,464,483 | \$18,562,199 | (902,284) |
| Solid Waste | 9,129,426 | 8,906,757 | (222,669) |
| Public Safety | 21,094,659 | 22,631,526 | 1,536,867 |
| Recreation | 3,006,681 | 2,495,038 | (511,643) |
| Education | 59,663,503 | 56,248,511 | (3,414,992) |
| Road Maintenance | 8,922,760 | 8,894,497 | (28,263) |
| Hospitals | 15,225,257 | 15,797,442 | 572,185 |
| Internal Service | 13,432,543 | 13,831,281 | 398,738 |
| | <u>\$149,939,312</u> | <u>\$147,367,251</u> | <u>(2,572,061)</u> |

Total FY2021 appropriations are down 1.71% when compared to the FY2020 original budget. For comparative purposes, the FY2020 budget was up 6.38% when compared to the original FY2019 budget. The primary drivers of this change include:

- Solid waste costs have increased due to ongoing maintenance and operations contractual obligations and stormwater requirements of the solid waste facilities.
- Public safety increases are due to three additional dispatch positions being added to the Soldotna call center as a result of the State vacancies at call center in combination with the collective bargaining changes for FY21.
- Education costs indicate a decrease of approximately \$3.42 million. This decrease is due to a decrease to the local contribution of \$2.5 million and a onetime \$1 million increase to the FY2021 capital contribution.
- Hospital expenditures have increased due to an increase to the proposed capital projects for South Peninsula Hospital.
- Internal Services have increased due to increased premiums and claim projections for both healthcare and property, liability and workers' compensation.

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 FY2021 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), 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,

CP

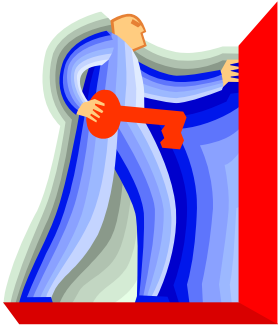
Charlie Pierce
Borough Mayor

BH

Brandi Harbaugh, CPA CPFO
Director of Finance

Kenai Peninsula Borough FY2021 Budget

User Guide



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

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

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

Brief Introduction to the Borough

The Kenai Peninsula Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 25,600 miles and is located in the south central part of the state of Alaska. Per the State of Alaska, Department of Commerce, Community and Economic Development, the borough's population for July 2019 was 58,471.

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 24 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 FY2021, the Borough's proposed contribution is \$50,000,000; the cap amount is \$52,776,473. The Borough's sales tax revenue is estimated to fund \$27,431,594 of that amount; the balance or \$22,568,406 will come from other sources including property taxes and interest earnings.

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

Total funding for borough schools for FY2021 is \$55,004,255; an amount equal to 66.49% of the Borough's General Fund budget.

Basis of Accounting & Budgeting

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

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

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

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

Budget Process

The annual budget, which includes both operating and capital budgets, is the mechanism through which the Borough Assembly establishes the appropriations for the Borough. Ordinance 2020-19, a copy of which is included on pages 31 - 34, 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 FY2021 is 8.60 mills. The mill rate proposed for FY2021 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, 600-601): Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. State grants, education, fire and emergency medical service areas, a road service area, two road improvement funds, two recreation service area funds, the Land Trust Fund, the School Fund, the Nikiski Senior Service Area Fund, the 911 Communication Fund, the Central Kenai Peninsula Hospital Service Area, and the South Kenai Peninsula Hospital Service Area are included in the special revenue funds.

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

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

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

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

FUNDS OMITTED FROM THE BUDGET

Funds that are included in our audited financial statements but not included in this budget document are the 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.

FY2021 Budget Calendar

| October 2019 | | | | | | |
|--------------|----|----|----|----|----|----|
| 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 | | |

| November 2019 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 1 | 2 | |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

| December 2019 | | | | | | |
|---------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| January 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 | |

| February 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 |

| March 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 2019
 15 Start budget document prep for new fiscal year.
 21 Send departments/service areas the forms to request staffing changes for the new fiscal year.

November 2019
 25-30 Schedule budget informational meetings with Service Area boards for January meeting.
 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.
 27 Due date for staffing change from departments/service areas.

December 2019
 04 Send notice of kickoff meeting.
 11-30 Update budget preparation instructions, guidelines and forms to be used in submitting budget requests.

January 2020
 02-31 Internal budget development process begins.
 03-08 Begin scheduling budget review meetings with Mayor & administrators.
 04 Get preliminary assessed value estimates from Assessor.
 08 Budget kickoff meeting: Mayor/Department Heads/Service Area Administrators.
 08 Send Mayor's budget guidelines memo and Finance's budget preparation information memo to all department heads and administrators.
 08-14 Send budget calendars, preliminary personnel budgets, and budget forms to all Departments and Service Areas.
 08-27 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.
 27 Provide preliminary insurance costs to departments and Service Areas.
 30 Equipment replacement payment information provided to departments.
 31 Department budgets submitted to Finance, including department function page (mission, program description, major long term issues and concerns, current year accomplishments, new initiatives, and performance measures) and inventory of rolling stock, travel requests, budget detail, and capital project requests.

February 2020
 01-14 Review department budget requests. Prepare packets for meetings with the Mayor and his administrative staff.
 01-28 Update other budget document information – revenue sources, chart of accounts, personnel charts, financial policies, etc.
 14-20 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 2020
 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.
 23-26 Service Area Budget review meetings with Mayor and administrators.

April 2020
 01-12 Strategic budget planning with administration and departments/service areas.
 01-24 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
 12-24 Review draft of preliminary budget document.
 16 Resolution setting school local effort amount to Assembly packet.
 21 Service area budget presentations to the Assembly begin.
 23 FY2021 Appropriating Ordinance to assembly packet.
 24-27 Preliminary budget completed and to the printer.
 28 Mayor's proposed budget documents presented to the Assembly.

May 2020
 05 Introduce appropriating budget ordinance.
 05-06 Department/Service Area budget presentations to the Assembly.
 11-18 Budget input in financial system by departments/service areas.
 18-19 Department/Service Area budget presentations to the Assembly continue.
 07-23 Complete input of budget into budgeting system.
 21 Resolution setting the mill levy to the Assembly packet.

June 2020
 01 Assessor certifies final assessment roll
 02 Public hearing and final adoption of budgets and setting of mill rates.
 03-22 Update budget document to reflect final adopted budget.
 22 Roll FY2021 budget into financial system
 26-30 Finalize budget document for publication and distribute.

| April 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 | | |

| May 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 | | | | | | |

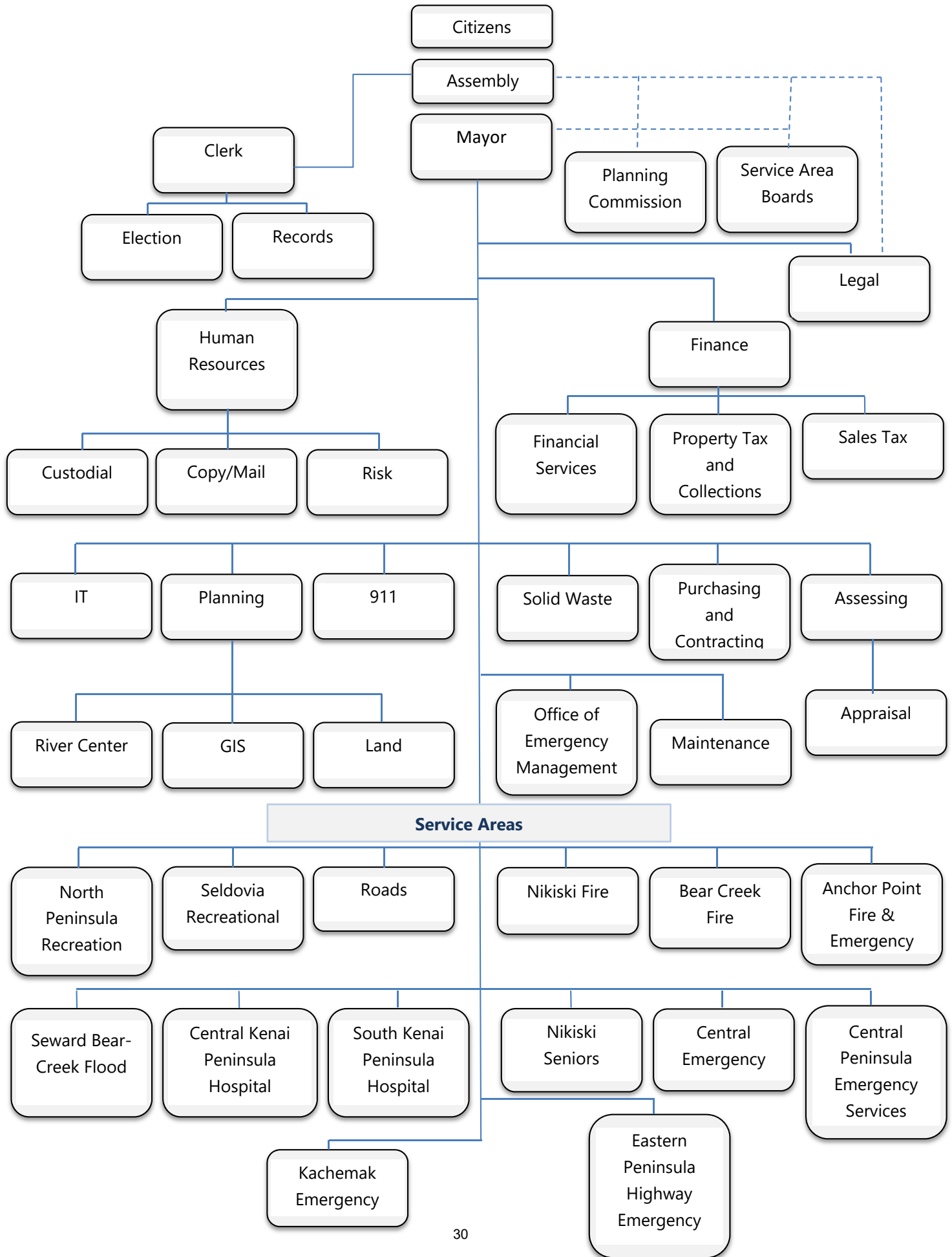
| June 2020 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

| July 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 | |

| August 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 | | | | | |

| September 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 | | | | | |

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

Melanie Aeschliman
Borough Assessor

John Hedges
Purchasing and
Contracting Director

Max Best
Director of
Planning

Ben Hanson
Director of
Information Technology

Jack Maryott
Director of
Solid Waste

Scott Griebel
Director of
Maintenance

Dan Nelson
Senior Manager
Office of Emergency
Management

Lisa Kosto
Senior Manager
911 Operations

Borough Service Areas

Bryan Crisp
Fire Chief
Nikiski Fire
Service Area

Connie Bacon
Fire Chief
Bear Creek Fire
Service Area

Jon Marsh
Fire Chief
Anchor Point Fire &
Emergency Medical
Service Area

Roy Browning
Fire Chief
Central Emergency
Service Area

Robert Ciciarella
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

Judith Lund
Board Chair
South Kenai
Peninsula Hospital
Service Area

Julie Ware
Board Chair
Nikiski Senior
Service Area

Introduced by: Mayor
 Date: 05/05/20
 Hearings: 05/19/20 & 06/02/20
 Action:
 Vote:

**KENAI PENINSULA BOROUGH
 ORDINANCE 2020-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2021

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

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

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

SECTION 1. That \$82,824,710 is appropriated in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021 as follows:

| | |
|---|--------------|
| General Government Operations | \$17,773,674 |
| Transfer to School District for Operations and In-kind Services | 50,000,000 |
| Transfer to School Debt Service | 3,754,255 |
| Transfer to Special Revenue Funds: | |
| Solid Waste | 7,962,312 |
| Post-Secondary Education | 849,848 |
| 911 Communications Fund | 700,000 |
| Eastern Peninsula Highway Emergency Service Area | 284,621 |
| Transfer to Capital Projects Funds: | |
| School Revenue | 1,250,000 |
| General Government | 250,000 |

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

| | |
|---|---------------------|
| A. Local Effort | \$38,637,268 |
| B. Maintenance | 7,773,247 |
| C. School District Utilities | 90,000 |
| D. School District Insurance | 3,280,215 |
| E. School District Audit | 97,132 |
| F. Custodial Services | 122,138 |
| Total Local Contribution per AS 14.17.410 | <u>\$50,000,000</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 \$148,694 is appropriated in the School Fund from fund balance for Maintenance for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 5. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2020 and ending June 30, 2021 are as follows:

| | |
|---|-------------|
| Nikiski Fire Service Area | \$5,343,057 |
| Bear Creek Fire Service Area | 712,649 |
| Anchor Point Fire and Emergency Medical Service Area | 1,218,012 |
| Central Emergency Service Area | 10,012,583 |
| Central Peninsula Emergency Medical Service Area | 7,512 |
| Kachemak Emergency Service Area | 1,293,954 |
| Eastern Peninsula Highway Emergency Area | 363,732 |
| Seward Bear Creek Flood Service Area | 388,688 |
| 911 Communications | 2,820,854 |
| Kenai Peninsula Borough Road Service Area | 8,835,097 |
| Engineer's Estimate Fund | 12,000 |
| North Peninsula Recreation Service Area | 2,294,540 |
| Seldovia Recreational Service Area | 63,498 |
| Post-Secondary Education | 849,848 |
| Land Trust | 1,376,489 |
| Nikiski Senior Service Area | 345,219 |
| Solid Waste | 8,877,757 |
| Central Kenai Peninsula Hospital Service Area | 9,789,892 |
| South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601) | 2,220,169 |
| South Kenai Peninsula Hospital Service Area (Operations Fund 602) | 3,467,815 |

SECTION 6. That \$3,999,969 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 7. That \$571,063 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 8. That \$97,520 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 9. That \$9,475,980 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 10. That \$2,220,169 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 11. That \$1,064,750 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 12. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2020 and ending June 30, 2021 are as follows:

| | |
|---------------------------------|-------------|
| School Revenue | \$1,250,000 |
| Solid Waste | 279,000 |
| Service Areas: | |
| Nikiski Fire | 265,000 |
| Bear Creek Fire | 400,000 |
| Anchor Point Fire & EMS | 125,000 |
| Central Emergency Services | 110,000 |
| Kachemak Emergency Service Area | 190,000 |
| North Peninsula Recreation | 337,000 |
| Road Service Area | 2,347,400 |
| South Kenai Peninsula Hospital | 3,508,611 |

SECTION 13. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2020 and ending June 30, 2021 are as follows:

| | |
|--------------------------|-------------|
| Insurance and Litigation | \$4,683,959 |
| Health Insurance Reserve | 8,497,322 |
| Equipment Replacement | 650,000 |

SECTION 14. That the FY2021 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 5, 2020, 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, 2020 are reappropriated for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

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

SECTION 17. That this ordinance takes effect at 12:01 a.m. on July 1, 2020.

ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 2nd DAY OF JUNE, 2020.

Kelly Cooper, 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, 2019

Christopher P. Morill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

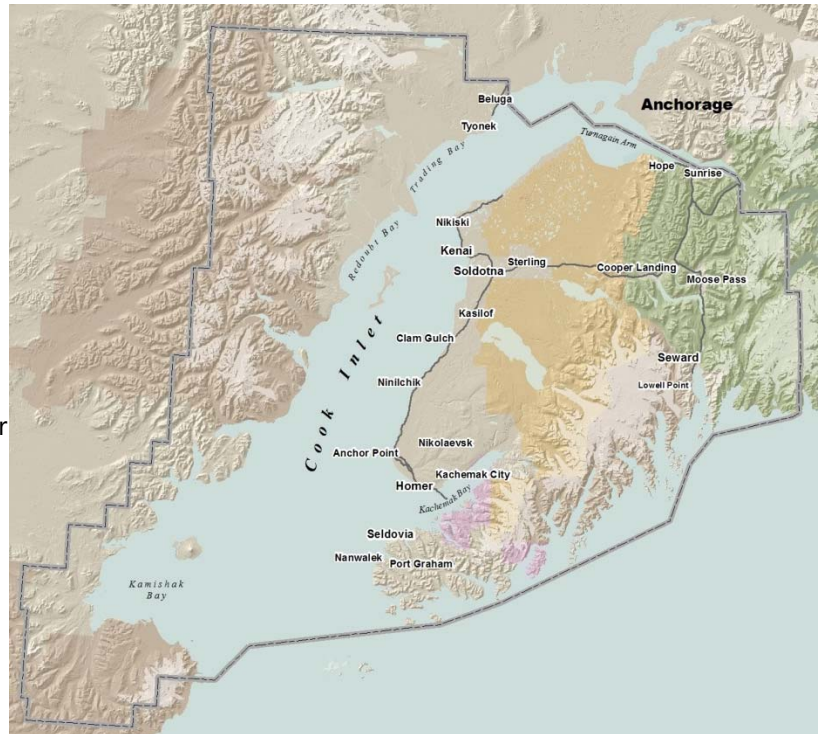
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Kenai Peninsula Borough, Alaska, for its annual budget for the fiscal year beginning July 1, 2019.

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 | 25,600 square miles |
| Population | 58,471 |
| Emergency Services | 17 fire stations 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 |



Contents

Page

| | |
|---|----|
| Combined Revenues and Appropriations, All Fund Types..... | 39 |
| Summary of Major and Non-Major Funds in the Aggregate..... | 40 |
| Graph - Total Projected Government Revenue, Sources..... | 41 |
| Graph - Total Government Estimated Expenditures by Object | 42 |
| Graph - Total Government Estimated Expenditures by Function | 43 |
| Major Revenue Sources..... | 44 |
| Total Taxable Valuation and Tax Rates..... | 46 |
| Property Tax Exemptions – Fiscal Year 2021 (2020 Tax Year)..... | 47 |
| Overlapping Mill Rates..... | 48 |
| Mill Rate History..... | 49 |
| Interfund Transfers..... | 50 |
| Interdepartmental Charges..... | 51 |

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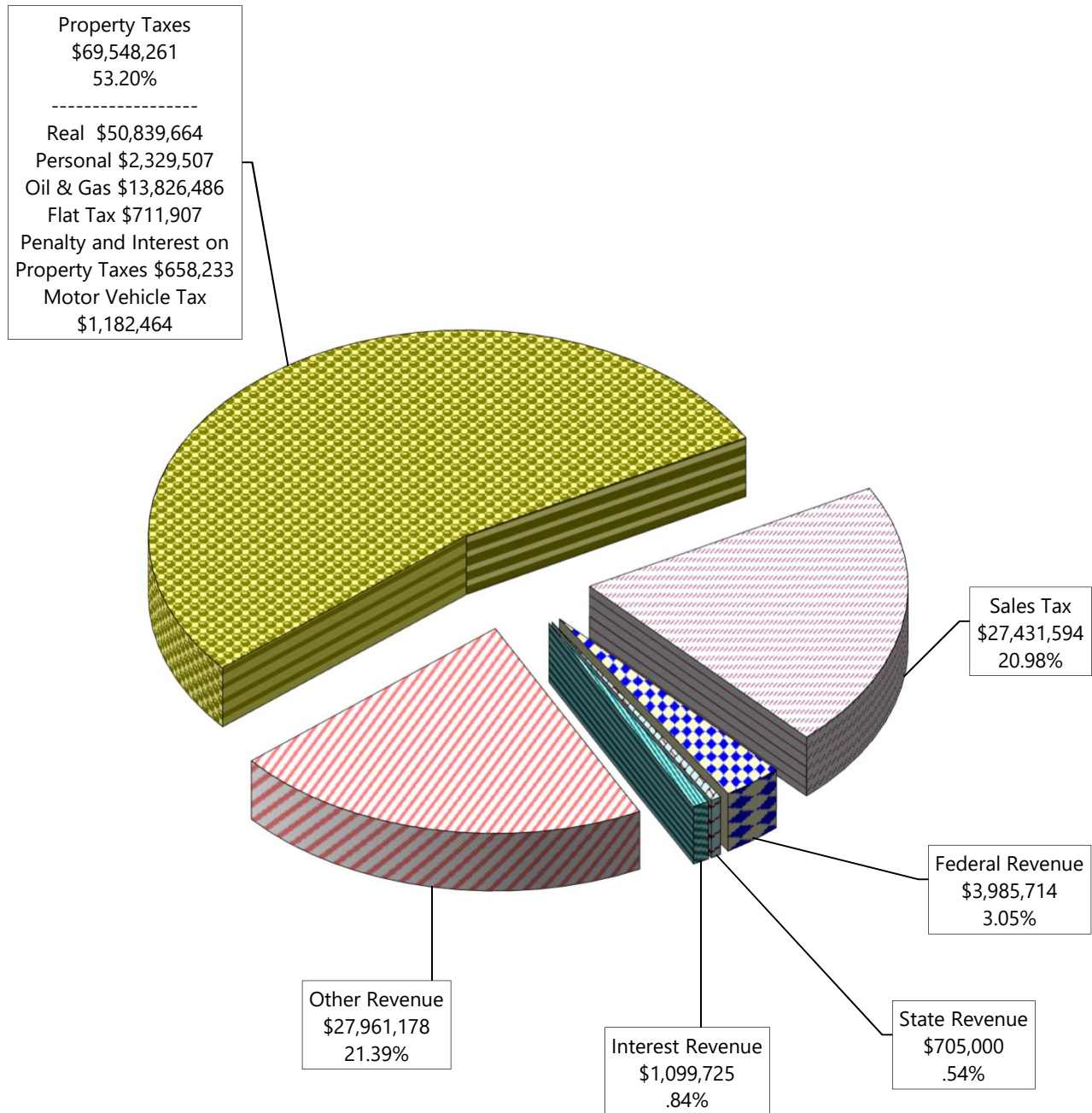
**Kenai Peninsula Borough
Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2021**

| | FY2021 General Fund | FY2021 Special Revenue Fund | FY2021 Debt Service Fund | FY2021 Capital Projects Fund | FY2021 Internal Service Fund | FY2021 Total (Memorandum Only) | FY2020 Forecast Total All Fund Types | FY2019 Actual Total All Fund Types |
|--|---------------------------|--------------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|---|--|--|
| Revenues: | | | | | | | | |
| Property Taxes: | | | | | | | | |
| Real | \$ 28,957,253 | \$ 21,882,411 | \$ - | \$ - | \$ - | \$ 50,839,664 | \$ 53,737,758 | \$ 51,863,158 |
| Personal | 1,331,368 | 998,139 | - | - | - | 2,329,507 | 2,476,248 | 2,655,439 |
| Oil & Gas (AS 43.56) | 6,669,433 | 7,157,053 | - | - | - | 13,826,486 | 15,164,049 | 14,822,066 |
| Penalty & Interest | 590,931 | 67,302 | - | - | - | 658,233 | 573,772 | 727,177 |
| Flat Tax | 483,521 | 228,386 | - | - | - | 711,907 | 788,386 | 712,802 |
| Motor Vehicle Tax | 676,400 | 506,064 | - | - | - | 1,182,464 | 1,222,385 | 1,206,882 |
| Total Property Taxes | 38,708,906 | 30,839,355 | - | - | - | 69,548,261 | 73,962,598 | 71,987,524 |
| Sales Tax | 27,431,594 | - | - | - | - | 27,431,594 | 27,754,317 | 32,878,673 |
| Federal Revenue | 3,740,000 | - | 245,714 | - | - | 3,985,714 | 4,000,745 | 6,189,565 |
| State Revenue | 705,000 | - | - | - | - | 705,000 | 2,977,971 | 8,888,108 |
| Interest Revenue | 351,760 | 524,806 | - | 94,899 | 128,260 | 1,099,725 | 1,609,421 | 5,358,785 |
| Other Revenue | 225,000 | 14,651,928 | - | - | 13,084,250 | 27,961,178 | 23,117,354 | 28,780,600 |
| Transfer from Land Trust Investment Fund | - | - | - | - | - | - | 198,000 | - |
| Total Revenues | 71,162,260 | 46,016,089 | 245,714 | 94,899 | 13,212,510 | 130,731,472 | 133,620,406 | 154,083,255 |
| Other Financing Sources/Transfers | - | 61,538,524 | 17,183,737 | 7,250,000 | - | 85,972,261 | 91,661,647 | 84,783,504 |
| Total Revenue and Other Financing Sources | 71,162,260 | 107,554,613 | 17,429,451 | 7,344,899 | 13,212,510 | 216,703,733 | 225,282,053 | 238,866,758 |
| Appropriations: | | | | | | | | |
| Expenditures/Expenses | | | | | | | | |
| Personnel | 14,344,885 | 25,739,381 | - | - | 550,696 | 40,634,962 | 39,189,383 | 36,515,002 |
| Supplies | 204,846 | 2,468,881 | - | - | 6,405 | 2,680,132 | 3,205,756 | 2,260,604 |
| Services | 4,636,563 | 21,346,136 | - | - | 13,273,080 | 39,255,779 | 41,178,060 | 33,867,502 |
| Debt Service | - | - | 17,429,451 | - | - | 17,429,451 | 17,385,983 | 17,372,788 |
| Capital Outlay | 108,941 | 606,855 | - | 7,657,902 | 2,300 | 8,375,998 | 10,729,299 | 33,721,662 |
| Payment to School District | - | 38,637,268 | - | - | - | 38,637,268 | 41,463,667 | 38,883,797 |
| Interdepartmental Charges | (1,521,561) | 222,313 | - | 1,154,109 | (1,200) | (146,339) | (1,214,402) | (764,895) |
| Transfer to Land Trust Investment Fund | - | 500,000 | - | - | - | 500,000 | 850,000 | - |
| Total Expenditures/Expenses | 17,773,674 | 89,520,834 | 17,429,451 | 8,812,011 | 13,831,281 | 147,367,251 | 152,787,746 | 161,856,460 |
| Other Financing Uses/Transfers | 65,051,036 | 20,921,225 | - | - | - | 85,972,261 | 91,661,647 | 84,783,504 |
| Total Appropriations and Other Financing Uses | 82,824,710 | 110,442,059 | 17,429,451 | 8,812,011 | 13,831,281 | 233,339,512 | 244,449,393 | 246,639,963 |
| Net Results From Operations | (11,662,450) | (2,887,446) | - | (1,467,112) | (618,771) | (16,635,779) | (19,167,340) | (7,773,205) |
| Projected Lapse | 977,899 | 1,391,692 | - | - | - | 2,369,591 | 2,408,748 | 4,778,339 |
| Change in Fund Balance/ Retained Earnings | (10,684,551) | (1,495,754) | - | (1,467,112) | (618,771) | (14,266,188) | (16,758,592) | (2,994,866) |
| Beginning Fund Balance/ Retained Earnings | 17,587,994 | 27,580,189 | - | 8,462,044 | 9,632,532 | 63,262,759 | 80,021,351 | 75,133,575 |
| Ending Fund Balance/ Retained Earnings | \$ 6,903,443 | \$ 26,084,435 | \$ - | \$ 6,994,932 | \$ 9,013,761 | \$ 48,996,571 | \$ 63,262,759 | \$ 80,021,351 |

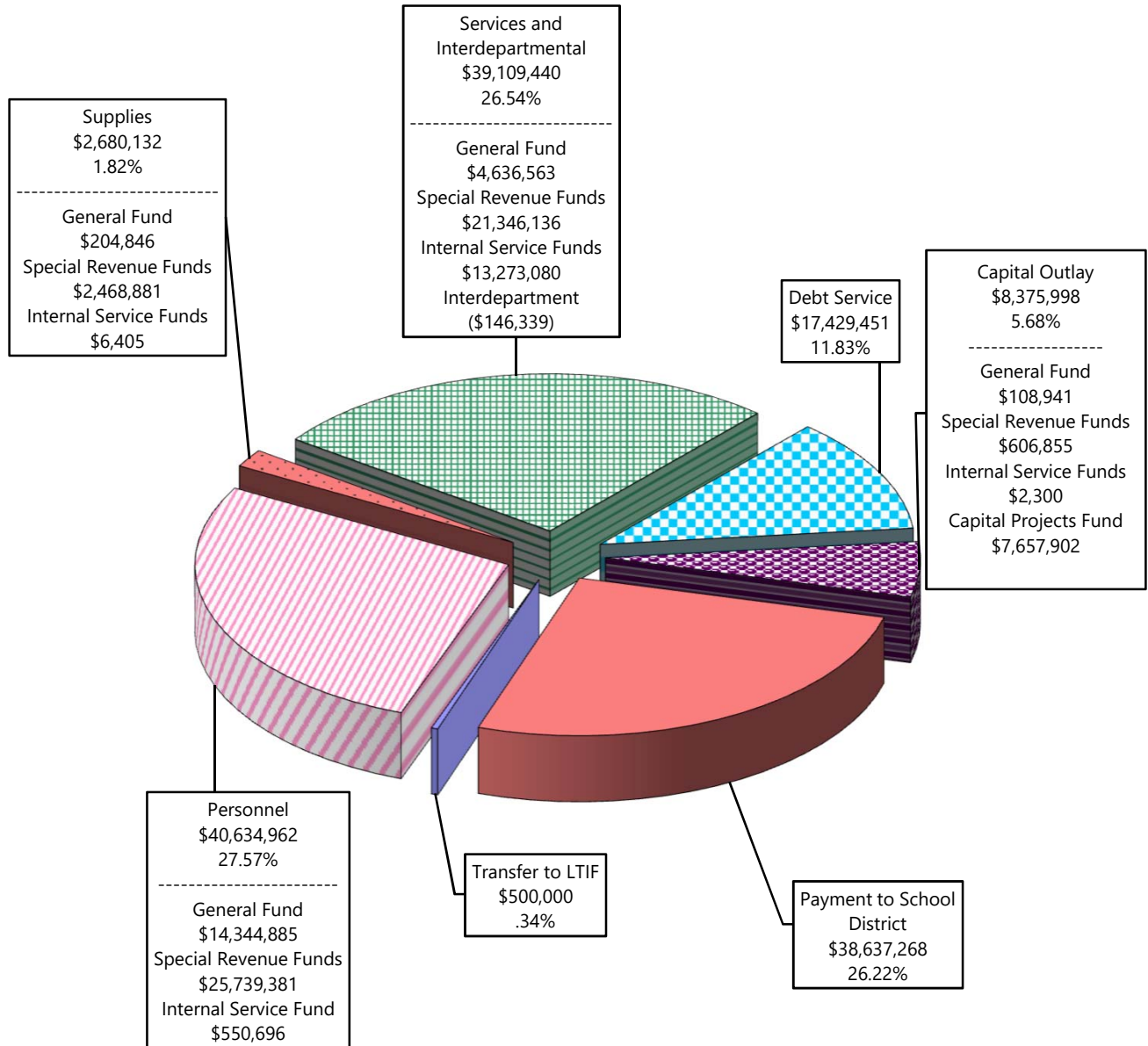
PRELIMINARY

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Total Projected Government Revenues **Sources - FY2021** **\$130,731,472**



Total Government Estimated Expenditures FY2021 - By Object \$147,367,251

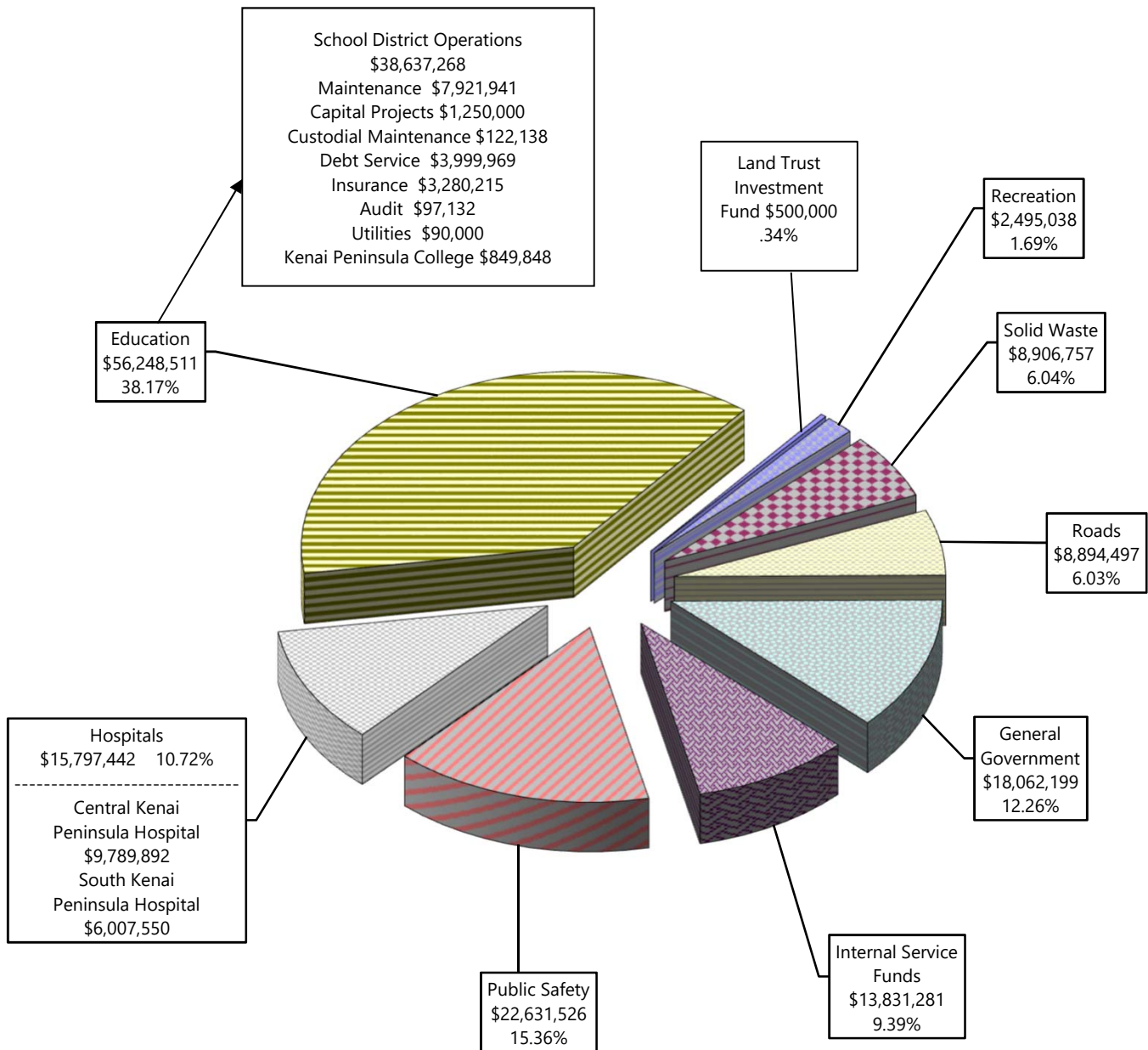


Note: The above graph reflects the following Interdepartmental Appropriations:

| | |
|-------------------------|----------------|
| General Fund: | (\$1,521,561) |
| Special Revenue Funds: | \$ 222,313 |
| Internal Service Funds: | (\$ 1,200) |
| Capital Project Funds: | \$1,154,109 |
| Other Funds* | (\$ 146,339) |

*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 FY2021 - By Function \$147,367,251



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 FY2021 is \$8,498,483,000.

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 FY2021 (not including governmental property that has been exempted), these exemptions represent approximately \$7.4 million in property tax not collected in the General Fund, borough wide the estimated amount is \$14.4 million. In addition, the Borough has granted optional exemptions. In FY2021, these optional exemptions represent approximately \$5.3 million in property tax not collected for the General Fund; borough wide the estimated amount is \$10.2 million. See page 47 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 FY2021 is \$3,600,000.

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

National Forest Receipts: In accordance with 43-CFR 1881.1-2, funds flow from the Federal government through the State of Alaska to municipalities for in-lieu-of-taxes on national forest lands. Payments are allocated on the basis of a formula. Funds have not been included in the FY2021 budget pending funding of 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 FY2021 the Borough's entitlement for debt reimbursement is projected to be \$0.00, based on the Governor's budgetary vetoes in April 2020; compared to FY2020 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 FY2021 budget includes a decrease in CAP funding as a result of the Governor's vetoes in April 2020, which is \$843,612 less than the FY2020 amount received for Community Assistance Program.

Fisheries Taxes: A.S. Title 43.75.015 refunds to local governments a portion of the taxes levied on the fishing industry. Fishery businesses are those which take, purchase or otherwise acquire a fishery resource. This revenue sharing is based on 50% of the amount of taxes collected in the Kenai Peninsula Borough outside cities and 25% of the taxes collected within the cities of the Borough; the Borough's projected share for FY2021 is \$500,000 based on the uncertainties of the State of Alaska's FY2021 budget.

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 | \$ 6,696,867 | \$ 307,902 | \$ 1,493,714 | \$ 8,498,483 | 4.70 | \$ 38,032,506 |
| Anchor Point Fire & Emergency Medical | 242,266 | 27,695 | 162,153 | 432,114 | 2.75 | 1,114,496 |
| Bear Creek Fire | 183,420 | 2,285 | - | 185,705 | 3.25 | 558,907 |
| Central Emergency Services | 2,798,126 | 115,412 | 114,987 | 3,028,525 | 2.85 | 8,022,351 |
| Central Peninsula Emergency Medical | 6,432 | 810 | - | 7,242 | 1.00 | 7,512 |
| Central Peninsula Hospital | 4,257,969 | 185,399 | 1,295,955 | 5,739,323 | 0.01 | 58,540 |
| Kachemak Emergency | 451,120 | 6,841 | - | 457,961 | 2.60 | 1,100,618 |
| Nikiski Fire | 679,170 | 37,241 | 1,066,130 | 1,782,541 | 2.70 | 4,534,196 |
| Nikiski Senior | 603,446 | 33,368 | 1,050,644 | 1,687,458 | 0.20 | 317,068 |
| North Peninsula Recreation | 679,170 | 38,296 | 1,103,646 | 1,821,112 | 1.00 | 1,719,519 |
| Road Service Area | 4,366,055 | 190,592 | 1,439,412 | 5,996,059 | 1.40 | 7,843,763 |
| Seldovia Recreational | 76,228 | 1,140 | - | 77,368 | 0.75 | 56,420 |
| Seward Bear Creek Flood | 472,028 | 21,294 | - | 493,322 | 0.75 | 353,785 |
| South Peninsula Hospital (operations) | 1,718,962 | 93,595 | 197,759 | 2,010,316 | 1.12 | 2,341,420 |
| South Peninsula Hospital (debt) | 1,702,545 | 93,588 | 259,396 | 2,055,529 | 1.12 | 2,304,696 |

Property Tax Exemptions - Fiscal Year 2021 (Applicable to 2020 Tax Year)

General Fund - 4.70 Mills

PRELIMINARY

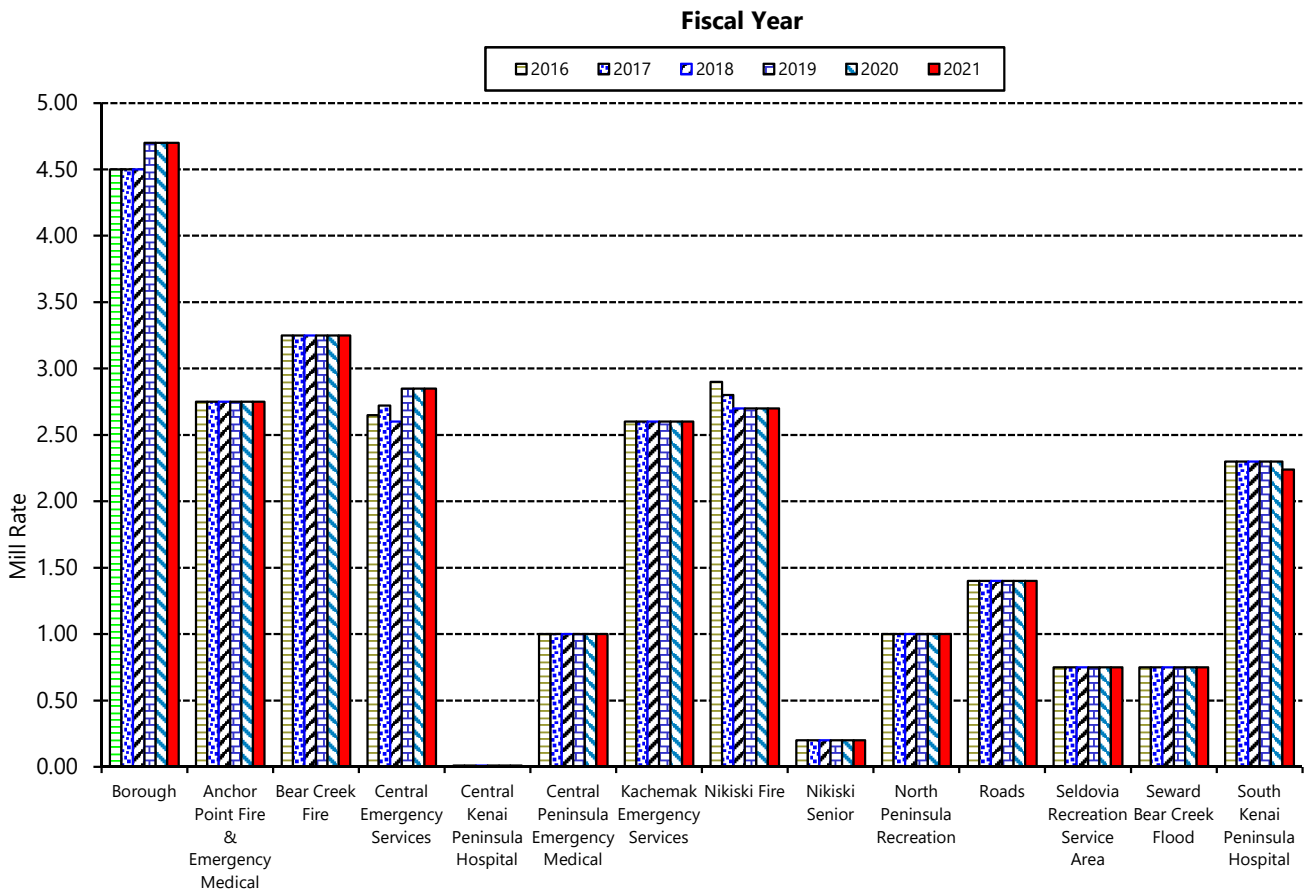
| | Exempt General Fund Assessed Value (\$1,000) | General Fund Count | Exempted General Fund Tax Revenue | Exempted General Fund & Service Area Funds Tax Revenue |
|---|--|--------------------------|---|---|
| MANDATORY EXEMPTIONS | | | | |
| \$150,000 Senior Citizen | \$ 750,596 | 5,437 | \$ 3,527,801 | \$ 6,296,649 |
| ANCSA Native | 820,657 | 1,848 | 3,857,088 | 6,804,806 |
| Cemetery | 1,894 | 10 | 8,902 | 10,833 |
| Charitable | 71,339 | 160 | 335,293 | 448,421 |
| Disabled Veteran | 56,619 | 412 | 266,109 | 500,294 |
| Electric Cooperative | 18,877 | 110 | 88,722 | 118,152 |
| Government | 8,145,272 | 4,796 | 38,282,778 | 62,015,082 |
| Hospital | 5,206 | 4 | 24,468 | 35,276 |
| Housing Authority | 13,915 | 52 | 65,401 | 105,790 |
| Mental Health Trust | 115,332 | 145 | 542,060 | 1,117,338 |
| Multi-Purpose Senior Center | 4,050 | 7 | 19,035 | 35,580 |
| Native Allotment (BIA) | 31,799 | 262 | 149,455 | 256,596 |
| Religious (Real and PPV) | 113,695 | 220 | 534,367 | 860,670 |
| State Educational | 82,658 | 34 | 388,493 | 472,764 |
| University | 81,424 | 190 | 382,693 | 608,052 |
| Veterans | 2,844 | 10 | 13,367 | 20,634 |
| Total Mandatory Exemptions | \$ 10,316,177 | 13,697 | \$ 48,486,032 | \$ 79,706,937 |
| OPTIONAL EXEMPTIONS | | | | |
| \$10,000 Volunteer Firefighter/EMS | 540 | 54 | 2,538 | 4,475 |
| \$50,000 Homeowner - Borough | 524,996 | 11,000 | 2,467,481 | 4,474,056 |
| \$100,000 Personal Property | 28,953 | 1,110 | 136,079 | 206,676 |
| \$150,000 Senior Citizen - Borough Only | 432,681 | 4,299 | 2,033,601 | 3,635,237 |
| Community Purpose (Real and PPV) | 72,468 | 191 | 340,600 | 550,254 |
| Disabled Veteran - Borough Only | 60,175 | 335 | 282,823 | 533,383 |
| River Restoration & Rehabilitation | 179 | 16 | 841 | 1,576 |
| Total Optional Exemptions | \$ 1,119,992 | 17,005 | \$ 5,263,963 | \$ 9,405,657 |
| TOTAL ALL KPB EXEMPTIONS | \$ 11,436,169 | | \$ 53,749,995 | \$ 89,112,594 |
| DEFERMENTS | | | | |
| Agriculture Deferment | | 91 | - | - |
| Conservation Easement Deferment | | 40 | - | - |
| LIHT Deferment | | - | - | - |
| Total Deferments | - | 131 | \$ - | \$ - |
| TAX CREDITS - amt deducted from actual taxes owed. | | | | |
| Disabled Resident up to \$500 tax credit - Borough | | 225 | - | - |
| Total Tax Credits | | 225 | \$ - | \$ - |

Overlapping Mill Rates

| TCA | Tax Code Area | Service Area | Borough | NFSA | CES | CPEMS | NPR | SRSA | SBCF | CPH | SPH | Road Service Area | Total FY2021 | Total FY2020 | Difference FY2020 MILL/ FY2021 MILL |
|-----|---|--------------|---------|------|------|-------|------|------|------|------|------|-------------------|--------------|--------------|-------------------------------------|
| 68 | Anchor Point Fire and Emergency Medical | 2.75 | 4.70 | | | | | | | | 2.24 | 1.40 | 11.09 | 11.15 | -0.06 |
| 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 | | | | | | | 2.24 | | 1.40 | 9.34 | 9.40 | -0.06 |
| 61 | Central Peninsula Hospital (WEST) (CPH) | 0.01 | 4.70 | | | | | | | | | 1.40 | 6.11 | 6.11 | 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) | 2.60 | 4.70 | | | | | | | | 2.24 | 1.40 | 10.94 | 11.00 | -0.06 |
| 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 | | | | | | | | | 1.40 | 6.85 | 6.85 | 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) | 2.24 | 4.70 | | | | | | | | | | 6.94 | 7.00 | -0.06 |
| 65 | South Peninsula Hospital (Roads) / (SPH) | 2.24 | 4.70 | | | | | | | | | 1.40 | 8.34 | 8.40 | -0.06 |
| 20 | City of Homer | 4.50 | 4.70 | | | | | | | | 2.24 | | 11.44 | 11.50 | -0.06 |
| 21 | City of Homer- ODLSA | 14.46 | 4.70 | | | | | | | | 2.24 | | 21.40 | 21.46 | -0.06 |
| 80 | City of Kachemak | 1.00 | 4.70 | | | | | | | | 2.24 | | 7.94 | 8.00 | -0.06 |
| 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 | | | | | |
|---------------------------------------|-------------|------|------|------|------|------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Borough | 4.50 | 4.50 | 4.50 | 4.70 | 4.70 | 4.70 |
| Service Areas: | | | | | | |
| Anchor Point Fire & Emergency Medical | 2.75 | 2.75 | 2.75 | 2.75 | 2.75 | 2.75 |
| Bear Creek Fire | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 |
| Central Emergency Services | 2.65 | 2.72 | 2.60 | 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 | 2.60 |
| Nikiski Fire | 2.90 | 2.80 | 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 | 2.30 | 2.30 | 2.24 |



Interfund Transfers Fiscal Year 2021

| Transfers In | | | | | | | | | | | | | | |
|--|----------------------|---------------------------|------------|--------------------------|---------------|-------------|---|--------------|---------------|------------------|--|--|--|--|
| Special Revenue Funds | | | | | | | | | | | | | | |
| Transfers Out | Central Emergency | Eastern Peninsula Highway | | Post-secondary Education | 911 Fund | Solid Waste | South Kenai Peninsula Hospital Debt-601 | | Debt Service | Capital Projects | | | | |
| | | Emergency | Emergency | | | | Debt-601 | Debt-601 | | | | | | |
| General Fund | \$ 65,051,036 | - | 284,621 | \$ 284,621 | \$ 50,000,000 | \$ 849,848 | \$ 700,000 | \$ 7,962,312 | \$ 3,754,255 | \$ 1,500,000 | | | | |
| Special Revenue Funds: | | | | | | | | | | | | | | |
| Nikiski Fire | 457,278 | - | - | - | - | - | 57,278 | - | - | 400,000 | | | | |
| Bear Creek Fire | 205,702 | - | - | - | - | - | 8,182 | - | 97,520 | 100,000 | | | | |
| Anchor Point Fire & Emergency Medical | 115,220 | - | - | - | - | - | 15,220 | - | - | 100,000 | | | | |
| Central Emergency Services | 1,317,695 | - | - | - | - | - | 146,632 | - | 571,063 | 600,000 | | | | |
| Kachemak Emergency Services | 112,874 | - | - | - | - | - | 12,874 | - | - | 100,000 | | | | |
| Eastern Peninsula Highway Emergency | 5,000 | - | - | - | - | - | 5,000 | - | - | - | | | | |
| Central Peninsula Emergency Medical | 7,512 | 7,512 | - | - | - | - | - | - | - | - | | | | |
| North Peninsula Recreation | 200,000 | - | - | - | - | - | - | - | - | 200,000 | | | | |
| Road Service Area | 2,300,000 | - | - | - | - | - | - | - | - | 2,300,000 | | | | |
| Solid Waste | 1,314,750 | - | - | - | - | - | - | - | 1,064,750 | 250,000 | | | | |
| Central Kenai Peninsula Hospital | 9,475,980 | - | - | - | - | - | - | - | 9,475,980 | - | | | | |
| South Kenai Peninsula Hospital Operations | 3,189,045 | - | - | - | - | - | - | - | - | 1,700,000 | | | | |
| South Kenai Peninsula Hospital Debt Fund 601 | 2,220,169 | - | - | - | - | - | - | - | 2,220,169 | - | | | | |
| | \$ 85,972,261 | \$ 7,512 | \$ 284,621 | \$ 284,621 | \$ 50,000,000 | \$ 849,848 | \$ 945,186 | \$ 7,962,312 | \$ 17,183,737 | \$ 7,250,000 | | | | |

Interdepartmental Charges Fiscal Year 2021

| | | Transfers In | | |
|-------------------------------|---------------------|-------------------|----------------------|---------------------|
| | Transfers Out | General Fund | Special Revenue Fund | Capital Projects |
| <u>General Fund:</u> | | | | |
| Purchasing & Contracting | \$ 607,993 | \$ - | \$ 233,884 | \$ 374,109 |
| Planning - GIS | 113,117 | - | 113,117 | - |
| Human Resources - Custodial | 33,300 | 22,100 | 11,200 | - |
| Admin Service Fee | 945,546 | - | 665,546 | 280,000 |
| <u>Special Revenue Funds:</u> | | | | |
| School Fund-Maintenance | 800,000 | 170,000 | 130,000 | 500,000 |
| | <u>\$ 2,499,956</u> | <u>\$ 192,100</u> | <u>\$ 1,153,747</u> | <u>\$ 1,154,109</u> |

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

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General Fund

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

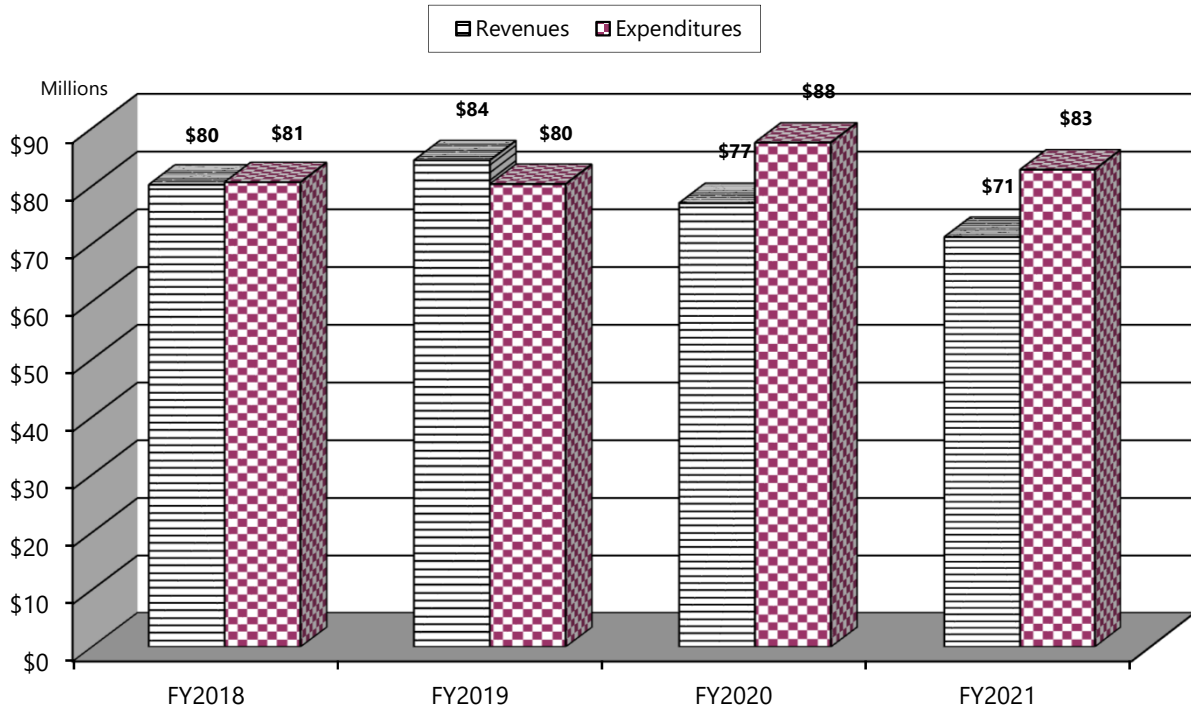
| | <u>Page #</u> |
|---|----------------------|
| Financial Summary Information..... | 55 |
| Total General Fund Expenditures..... | 58 |
| Mill rate equivalent information..... | 60 |
| Individual department budgets: | |
| Assembly: | |
| Administration..... | 62 |
| Assembly Clerk..... | 64 |
| Elections..... | 66 |
| Records Management..... | 68 |
| Assembly Department Totals..... | 70 |
| Mayor: | |
| Administration..... | 72 |
| Purchasing and Contracting..... | 74 |
| Emergency Management - Administration..... | 78 |
| Human Resources - Administration / Human Resources..... | 84 |
| Human Resources - Homer and Seward Annex..... | 86 |
| Human Resources - Printing/Mail..... | 90 |
| Human Resources - Custodial Maintenance..... | 92 |
| Human Resources Department Totals..... | 94 |
| Information Technology-Administration..... | 96 |
| Legal-Administration..... | 100 |
| Finance: | |
| Administration..... | 104 |
| Financial Services..... | 106 |
| Property Tax and Collections..... | 110 |
| Sales Tax..... | 114 |
| Finance Department Totals..... | 118 |
| Assessing: | |
| Administration..... | 120 |
| Appraisal..... | 124 |
| Assessing Department Totals..... | 128 |
| Resource Planning: | |
| Administration..... | 130 |
| Geographic Information System..... | 134 |
| River Center..... | 138 |
| Resource Planning Department Totals..... | 142 |
| Senior Citizens Grant Program..... | 144 |
| Business and Economic Development..... | 146 |
| Non-Departmental..... | 148 |
| Total General Fund..... | 149 |

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Fund: 100 General Fund

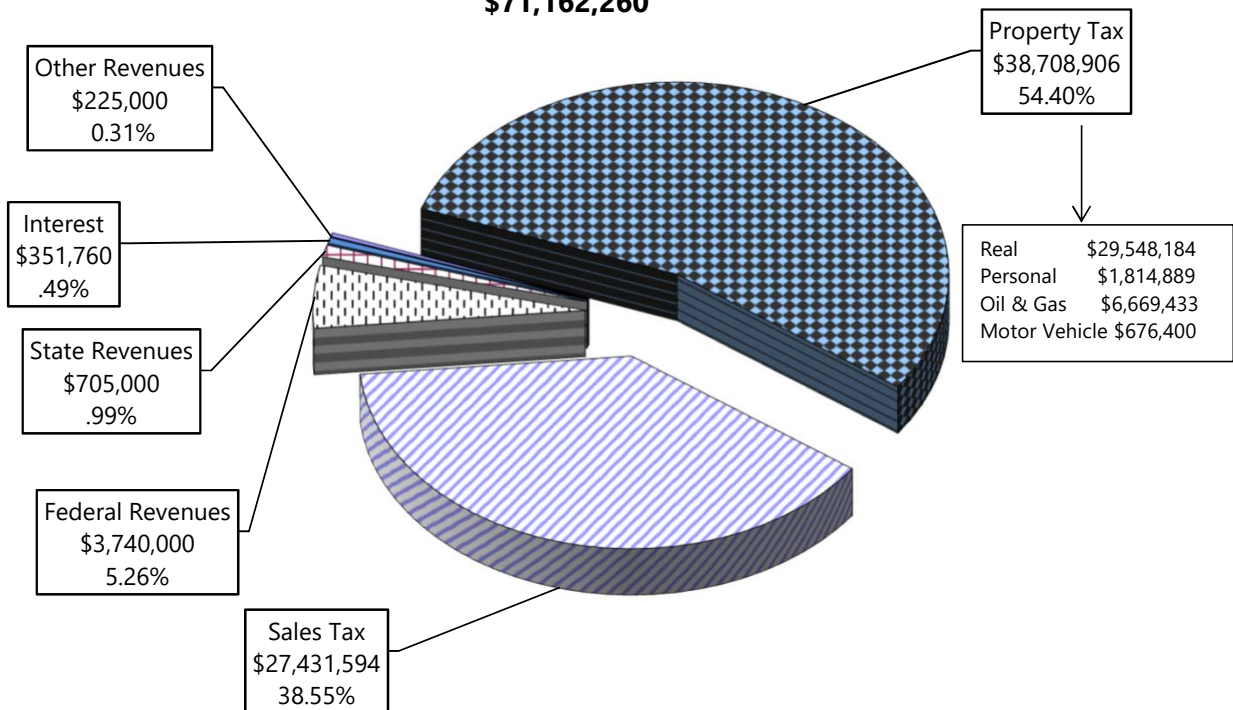
| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|---------------|---------------|-----------------|-----------------|----------------|---------------|---------------|---------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Taxable Values (000'S) | | | | | | | | |
| Real | 6,344,166 | 6,347,439 | 6,544,531 | 6,544,531 | 6,696,867 | 6,763,836 | 6,831,474 | 6,968,103 |
| Personal | 327,709 | 319,289 | 310,173 | 310,173 | 307,902 | 310,981 | 314,091 | 317,232 |
| Oil & Gas (AS 43.56) | 1,468,600 | 1,518,606 | 1,563,398 | 1,563,398 | 1,493,714 | 1,448,903 | 1,405,436 | 1,405,436 |
| Total Taxable Values | 8,140,475 | 8,185,334 | 8,418,102 | 8,418,102 | 8,498,483 | 8,523,720 | 8,551,001 | 8,690,771 |
| Mill Rate | 4.50 | 4.70 | 4.70 | 4.70 | 4.70 | 5.80 | 5.80 | 5.80 |
| Revenues: | | | | | | | | |
| Property Taxes: | | | | | | | | |
| Real | \$ 28,449,007 | \$ 29,709,458 | \$ 30,759,296 | \$ 30,759,296 | \$ 28,957,253 | \$ 37,661,039 | \$ 38,830,098 | \$ 40,414,997 |
| Personal | 1,672,563 | 1,543,039 | 1,428,657 | 1,428,657 | 1,331,368 | 1,731,542 | 1,785,293 | 1,803,147 |
| Oil & Gas (AS 43.56) | 6,635,019 | 7,134,120 | 7,347,971 | 7,347,971 | 6,669,433 | 8,235,565 | 7,988,498 | 8,151,529 |
| Penalty and Interest | 526,759 | 655,102 | 499,969 | 499,969 | 590,931 | 590,931 | 590,931 | 590,931 |
| Flat Tax | 489,067 | 483,521 | 560,000 | 560,000 | 483,521 | 483,521 | 483,521 | 483,521 |
| Motor Vehicle Tax | 724,801 | 709,101 | 712,000 | 712,000 | 676,400 | 676,400 | 676,400 | 676,400 |
| Total Property Taxes | 38,497,216 | 40,234,341 | 41,307,893 | 41,307,893 | 38,708,906 | 49,378,998 | 50,354,741 | 52,120,525 |
| Sales Tax | 31,508,914 | 32,878,673 | 32,272,462 | 27,754,317 | 27,431,594 | 29,690,665 | 30,981,564 | 32,272,462 |
| Federal Revenue | 4,322,077 | 3,965,898 | 3,740,000 | 3,740,000 | 3,740,000 | 2,740,000 | 2,740,000 | 2,740,000 |
| State Revenue | 5,052,990 | 5,184,656 | 1,035,672 | 2,872,971 | 705,000 | 705,000 | 705,000 | 705,000 |
| Interest Revenue | 620,281 | 1,982,432 | 936,944 | 936,944 | 351,760 | 137,943 | 158,268 | 375,191 |
| Other Revenue | 208,162 | 187,838 | 250,000 | 250,000 | 225,000 | 225,000 | 225,000 | 250,000 |
| Total Revenues | 80,209,640 | 84,433,838 | 79,542,971 | 76,862,125 | 71,162,260 | 82,877,606 | 85,164,573 | 88,463,178 |
| Other Financing Sources: | | | | | | | | |
| Transfers From Other Funds: | - | - | 175,000 | 175,000 | - | - | - | - |
| Total Other Financing Sources | - | - | 175,000 | 175,000 | - | - | - | - |
| Total Revenues and Other Financing Sources | 80,209,640 | 84,433,838 | 79,717,971 | 77,037,125 | 71,162,260 | 82,877,606 | 85,164,573 | 88,463,178 |
| Expenditures: | | | | | | | | |
| Personnel | 13,347,194 | 13,142,753 | 14,401,241 | 14,391,317 | 14,344,885 | 14,631,783 | 14,997,578 | 15,447,505 |
| Supplies | 158,064 | 133,665 | 185,591 | 209,632 | 204,846 | 208,943 | 213,122 | 217,384 |
| Services | 4,039,236 | 3,621,242 | 4,069,025 | 5,117,723 | 4,636,563 | 4,636,563 | 4,729,294 | 4,823,880 |
| Capital Outlay | 88,002 | 146,196 | 69,016 | 89,096 | 108,941 | 111,120 | 155,568 | 158,679 |
| Interdepartmental Charges | (711,882) | (1,076,391) | (1,438,707) | (1,438,707) | (1,521,561) | (1,551,992) | (1,583,032) | (1,614,693) |
| Total Expenditures | 16,920,614 | 15,967,465 | 17,286,166 | 18,369,061 | 17,773,674 | 18,036,417 | 18,512,530 | 19,032,755 |
| Operating Transfers To: | | | | | | | | |
| Special Revenue Fund - Schools | 49,738,432 | 49,738,432 | 52,512,091 | 52,512,091 | 50,000,000 | 49,738,432 | 49,738,432 | 52,700,000 |
| Special Revenue Fund - Solid Waste | 7,328,374 | 7,306,501 | 7,797,970 | 7,747,970 | 7,962,312 | 7,994,856 | 8,135,886 | 7,233,699 |
| Special Revenue Funds - Other | 1,778,252 | 1,900,962 | 1,547,186 | 2,179,437 | 1,834,469 | 1,652,372 | 1,655,100 | 1,669,077 |
| Debt Service - School Debt | 3,802,996 | 3,792,866 | 3,793,886 | 3,793,481 | 3,754,255 | 3,744,281 | 3,738,593 | 2,786,505 |
| Capital Projects - Schools | 1,075,000 | 1,625,000 | 2,250,000 | 2,660,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| Capital Projects - Other | - | - | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Operating Transfers | 63,723,054 | 64,363,761 | 68,151,133 | 69,142,979 | 65,051,036 | 64,629,941 | 64,768,011 | 65,889,281 |
| Total Expenditures and Operating Transfers | 80,643,668 | 80,331,226 | 85,437,299 | 87,512,040 | 82,824,710 | 82,666,358 | 83,280,541 | 84,922,036 |
| Net Results From Operations | (434,028) | 4,102,612 | (5,719,328) | (10,474,915) | (11,662,450) | 211,248 | 1,884,032 | 3,541,142 |
| Projected Lapse | - | - | 947,825 | 1,160,298 | 977,899 | 811,952 | 833,384 | 856,800 |
| Change in Fund Balance | (434,028) | 4,102,612 | (4,771,503) | (9,314,617) | (10,684,551) | 1,023,200 | 2,717,416 | 4,397,942 |
| Beginning Fund Balance | 23,234,027 | 22,799,999 | 26,902,611 | 26,902,611 | 17,587,994 | 6,903,443 | 7,926,643 | 10,644,059 |
| Ending Fund Balance | \$ 22,799,999 | \$ 26,902,611 | \$ 22,131,108 | \$ 17,587,994 | \$ 6,903,443 | \$ 7,926,643 | \$ 10,644,059 | \$ 15,042,001 |

General Fund Revenues and Expenditures History

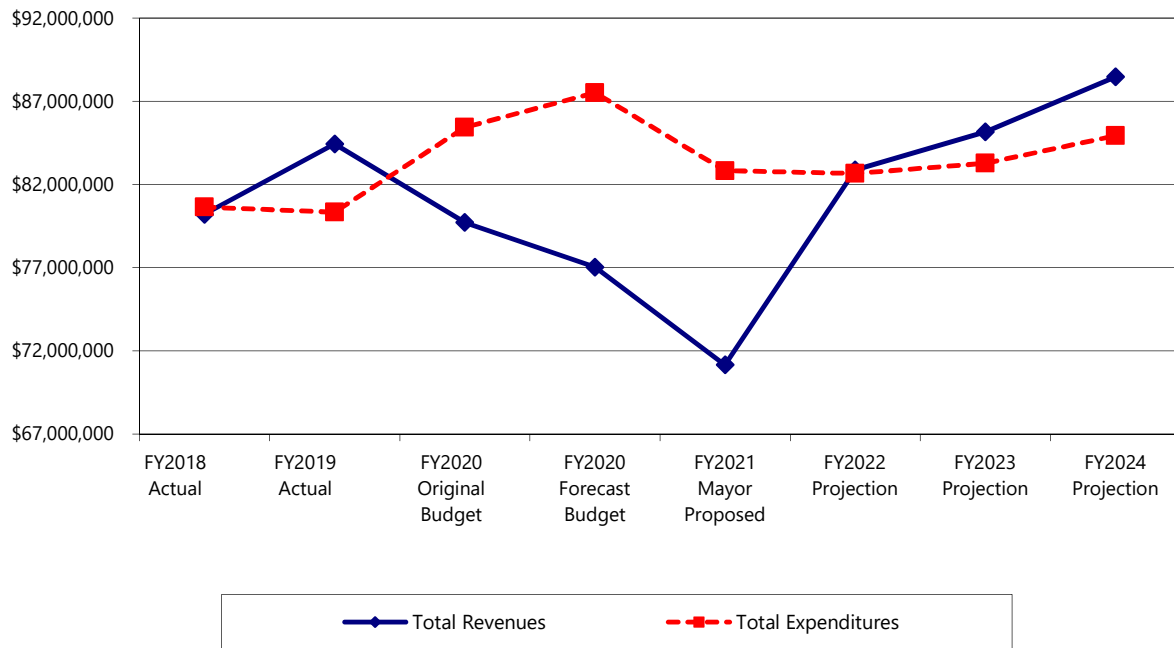


* FY2020 is based on estimates made prior to year end. FY2021 is based on projected budget.

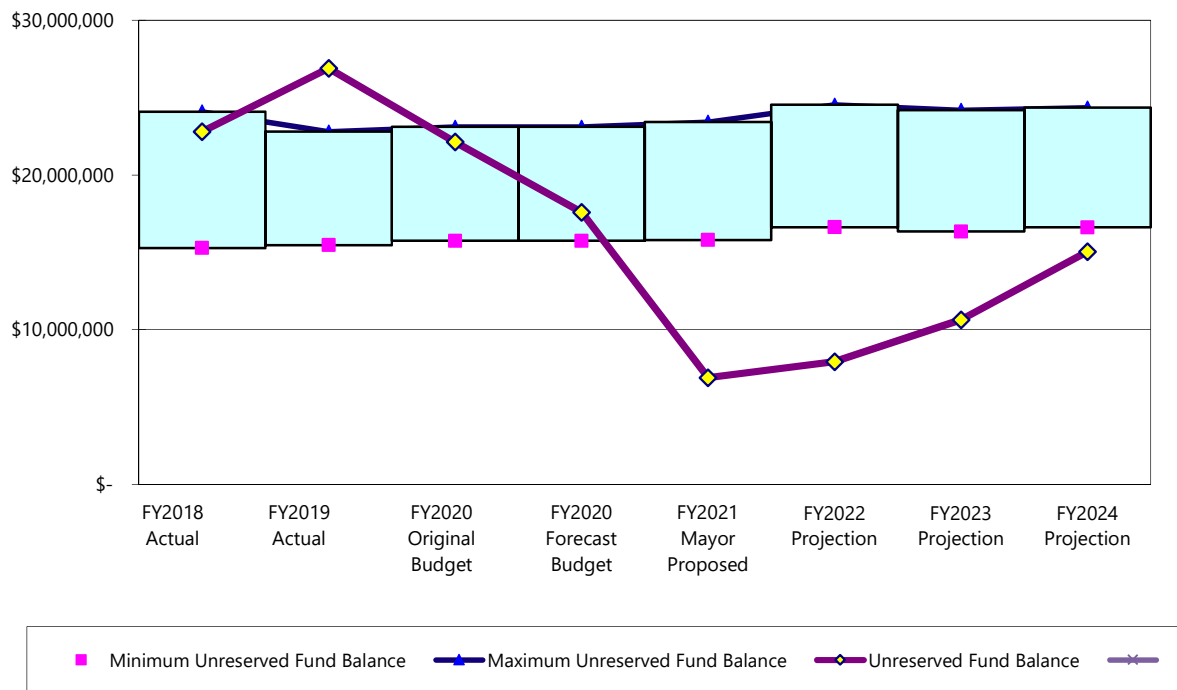
Where The Money Comes From General Fund Revenue Projections - FY2021 \$71,162,260



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

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|------------------|-------------------------------|--------------|--------------|-----------------|-----------------|----------------|----------------------------------|---------|
| | | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Mayor Proposed & Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 7,023,763 | \$ 6,941,557 | \$ 7,760,909 | \$ 7,741,907 | \$ 7,736,720 | \$ (24,189) | -0.31% |
| 40120 | Temporary Wages | 290,080 | 141,092 | 216,610 | 211,489 | 246,688 | 30,078 | 13.89% |
| 40130 | Overtime Wages | 38,047 | 49,063 | 107,800 | 107,555 | 102,942 | (4,858) | -4.51% |
| 40210 | FICA | 622,333 | 596,428 | 722,926 | 721,871 | 721,063 | (1,863) | -0.26% |
| 40221 | PERS | 1,878,913 | 2,021,483 | 1,767,248 | 1,771,290 | 1,759,093 | (8,155) | -0.46% |
| 40321 | Health Insurance | 2,539,006 | 2,463,596 | 2,740,000 | 2,749,745 | 2,725,927 | (14,073) | -0.51% |
| 40322 | Life Insurance | 12,761 | 11,800 | 19,200 | 19,201 | 19,145 | (55) | -0.29% |
| 40410 | Leave | 920,239 | 902,316 | 1,005,604 | 1,007,255 | 983,307 | (22,297) | -2.22% |
| 40511 | Other benefits | 22,052 | 15,418 | 60,944 | 61,004 | 50,000 | (10,944) | -17.96% |
| | Total: Personnel | 13,347,194 | 13,142,753 | 14,401,241 | 14,391,317 | 14,344,885 | (56,356) | -0.39% |
| Supplies | | | | | | | | |
| 42020 | Signage Supplies | 12,684 | 11,729 | 20,000 | 20,000 | 20,000 | - | 0.00% |
| 42021 | Promotional Supplies | 54 | - | 400 | 400 | 400 | - | 0.00% |
| 42120 | Computer Software | 5,340 | 19,479 | 9,555 | 28,724 | 14,122 | 4,567 | 47.80% |
| 42210 | Operating Supplies | 77,661 | 55,552 | 92,755 | 88,388 | 92,405 | (350) | -0.38% |
| 42230 | Fuel, Oils and Lubricants | 7,117 | 7,493 | 13,150 | 12,550 | 14,200 | 1,050 | 7.98% |
| 42250 | Uniforms | 3,162 | 1,969 | 2,656 | 2,991 | 3,717 | 1,061 | 39.95% |
| 42263 | Training Supplies | - | - | 200 | 200 | 200 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 43,946 | 25,946 | 29,650 | 29,804 | 29,050 | (600) | -2.02% |
| 42360 | Motor Vehicle Repair Supplies | 567 | 832 | 6,500 | 6,500 | 6,400 | (100) | -1.54% |
| 42410 | Small Tools & Minor Equipment | 7,533 | 10,665 | 10,725 | 20,075 | 24,352 | 13,627 | 127.06% |
| | Total: Supplies | 158,064 | 133,665 | 185,591 | 209,632 | 204,846 | 19,255 | 10.37% |
| Services | | | | | | | | |
| 43006 | Senior Centers Grant Program | 661,950 | 661,950 | 661,950 | 661,950 | 719,494 | 57,544 | 8.69% |
| 43009 | Contractual Services - EDD | 75,000 | 100,000 | 100,000 | 100,000 | 100,000 | - | 0.00% |
| 43011 | Contractual Services | 684,124 | 539,407 | 626,557 | 1,508,861 | 841,907 | 215,350 | 34.37% |
| 43012 | Audit Services | 93,492 | 132,450 | 136,424 | 136,450 | 136,450 | 26 | 0.02% |
| 43015 | Water/Air Sample Testing | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00% |
| 43017 | Investment Portfolio Fees | 18,871 | 20,817 | 25,000 | 25,000 | 25,000 | - | 0.00% |
| 43019 | Software Licensing | 588,636 | 619,420 | 711,043 | 692,221 | 825,620 | 114,577 | 16.11% |
| 43021 | Peninsula Promotion | 313,190 | 102,285 | 10,000 | 160,000 | 6,500 | (3,500) | -35.00% |
| 43031 | Litigation | 10,082 | 11,546 | 15,000 | 15,000 | 15,000 | - | 0.00% |
| 43034 | Atty's Fees - Special | 37,902 | 47,722 | 31,000 | 31,000 | 31,000 | - | 0.00% |
| 43110 | Communications | 110,530 | 108,118 | 137,333 | 137,333 | 139,367 | 2,034 | 1.48% |
| 43140 | Postage and Freight | 98,066 | 89,346 | 121,425 | 115,507 | 111,710 | (9,715) | -8.00% |
| 43210 | Transportation/Subsistence | 184,138 | 181,458 | 217,312 | 218,212 | 274,957 | 57,645 | 26.53% |
| 43215 | Travel - Out of State | - | 3,425 | 2,000 | 2,000 | 6,050 | 4,050 | 202.50% |
| 43216 | Travel - In State | 3,901 | 5,733 | 8,000 | 8,000 | 12,500 | 4,500 | 56.25% |
| 43220 | Car Allowance | 142,681 | 137,106 | 144,000 | 144,000 | 144,000 | - | 0.00% |
| 43221 | Car Allowance/PC | 20,550 | 19,350 | 23,400 | 23,400 | 19,800 | (3,600) | -15.38% |
| 43260 | Training | 16,971 | 17,964 | 45,759 | 45,084 | 54,650 | 8,891 | 19.43% |
| 43270 | Employee Development | 10,000 | 7,402 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 43310 | Advertising | 70,324 | 56,686 | 81,930 | 75,248 | 82,860 | 930 | 1.14% |
| 43410 | Printing | 68,552 | 38,226 | 51,800 | 51,905 | 82,490 | 30,690 | 59.25% |
| 43510 | Insurance Premium | 111,281 | 93,412 | 115,484 | 115,484 | 116,703 | 1,219 | 1.06% |
| 43610 | Utilities | 215,186 | 203,872 | 229,274 | 229,274 | 225,604 | (3,670) | -1.60% |
| 43720 | Equipment Maintenance | 51,960 | 47,448 | 66,950 | 67,813 | 70,500 | 3,550 | 5.30% |
| 43750 | Vehicle Maintenance | 592 | 3,168 | 3,200 | 3,200 | 4,250 | 1,050 | 32.81% |
| 43780 | Maintenance Buildings | 52,369 | 31,481 | 53,450 | 53,450 | 53,831 | 381 | 0.71% |
| 43810 | Rents and Operating Leases | 28,756 | 28,267 | 20,605 | 20,605 | 13,829 | (6,776) | -32.89% |

Kenai Peninsula Borough Budget Detail

Fund 100 General Fund

Total General Fund Expenditures By Line Item - Continued

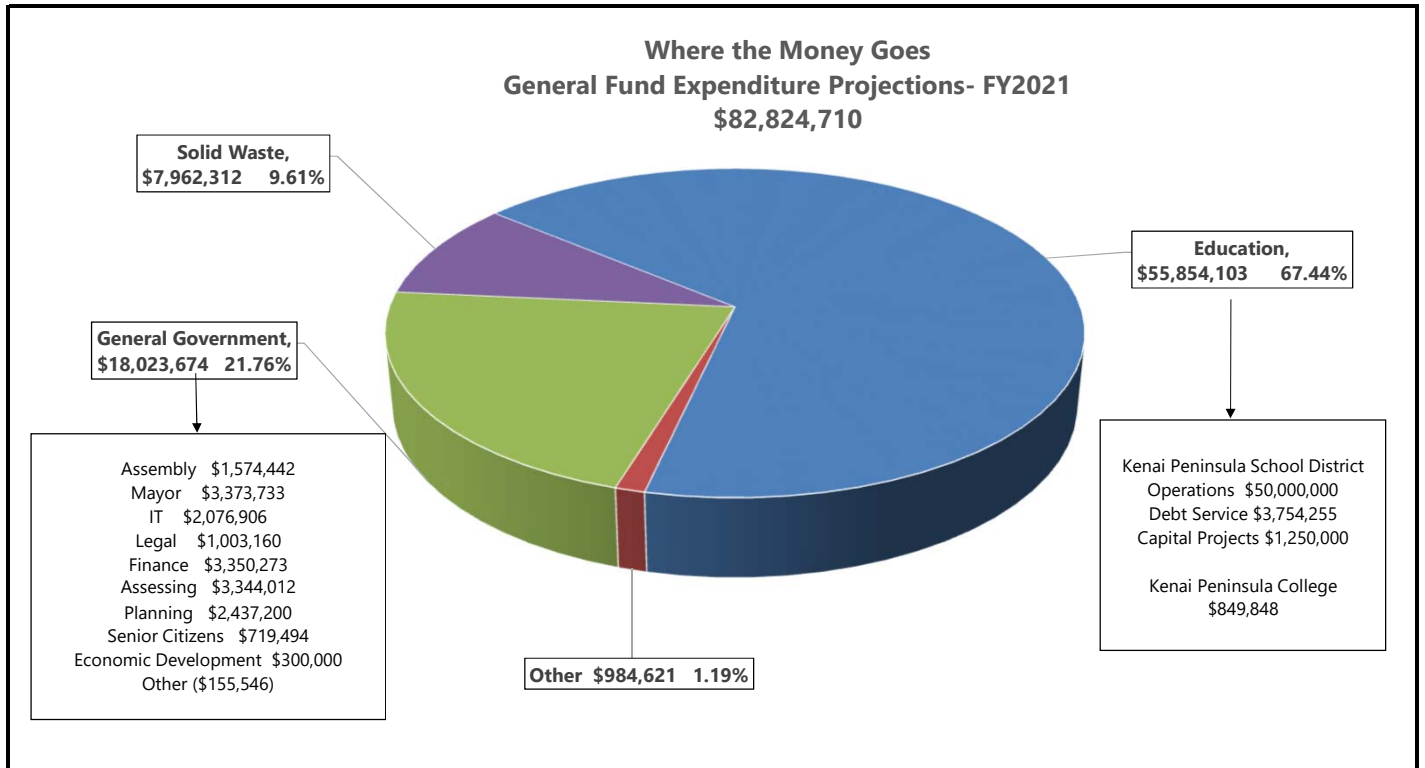
| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|-------------------------------------|----------------------|----------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Services - Continued | | | | | | | | |
| 43812 | Equipment Replacement Pymt. | 233,082 | 179,784 | 213,681 | 213,681 | 300,803 | 87,122 | 40.77% |
| 43920 | Dues and Subscription | 72,318 | 71,268 | 73,498 | 73,601 | 74,638 | 1,140 | 1.55% |
| 43931 | Recording Fees | 13,933 | 12,338 | 14,000 | 14,000 | 14,100 | 100 | 0.71% |
| 43932 | Litigation Reports | 45,799 | 44,793 | 62,000 | 108,494 | 66,150 | 4,150 | 6.69% |
| 43999 | Contingency | - | - | 51,950 | 51,950 | 51,800 | (150) | -0.29% |
| | Total: Services | 4,039,236 | 3,621,242 | 4,069,025 | 5,117,723 | 4,636,563 | 567,538 | 13.95% |
| Capital Outlay | | | | | | | | |
| 48110 | Office Furniture | 4,648 | - | - | - | - | - | - |
| 48120 | Major Office Equipment | 5,439 | 18,137 | - | - | 7,500 | 7,500 | - |
| 48630 | Improvements other than Buildings | 7,000 | - | - | - | - | - | - |
| 48710 | Minor Office Equipment | 59,589 | 73,879 | 60,841 | 77,988 | 87,179 | 26,338 | 43.29% |
| 48720 | Minor Office Furniture | 8,668 | 47,450 | 6,675 | 6,475 | 13,262 | 6,587 | 98.68% |
| 48740 | Minor Machinery & Equipment | - | 6,730 | - | 1,933 | - | - | - |
| 48750 | Minor Medical Equipment | 2,658 | - | 1,500 | 1,500 | 1,000 | (500) | -33.33% |
| 49311 | Design Services | - | - | - | 1,200 | - | - | - |
| | Total: Capital Outlay | 88,002 | 146,196 | 69,016 | 89,096 | 108,941 | 39,925 | 57.85% |
| Transfers | | | | | | | | |
| 50235 | Tfr EPHESA | 350,000 | 350,000 | 350,000 | 350,000 | 284,621 | (65,379) | -18.68% |
| 50241 | Tfr S/D Operations | 49,738,432 | 49,738,432 | 52,512,091 | 52,512,091 | 50,000,000 | (2,512,091) | -4.78% |
| 50242 | Tfr Postsecondary Education | 778,252 | 814,308 | 847,186 | 847,186 | 849,848 | 2,662 | 0.31% |
| 50260 | Tfr Disaster Relief Fund | - | 436,654 | - | 480,000 | - | - | - |
| 50264 | Tfr 911 Fund | 650,000 | 300,000 | 350,000 | 502,251 | 700,000 | 350,000 | 100.00% |
| 50290 | Tfr to Solid Waste | 7,328,374 | 7,306,501 | 7,797,970 | 7,747,970 | 7,962,312 | 164,342 | 2.11% |
| 50308 | Tfr School Debt | 3,801,496 | 3,790,991 | 3,783,886 | 3,783,481 | 3,744,255 | (39,631) | -1.05% |
| 50349 | Tfr School Debt Expense | 1,500 | 1,875 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 50400 | Tfr School Capital Projects | 1,075,000 | 1,625,000 | 2,250,000 | 2,660,000 | 1,250,000 | (1,000,000) | -44.44% |
| 50407 | Tfr General Gov't. Capital Projects | - | - | 250,000 | 250,000 | 250,000 | - | 0.00% |
| | Total: Transfers | 63,723,054 | 64,363,761 | 68,151,133 | 69,142,979 | 65,051,036 | (3,100,097) | -4.55% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | (708,107) | (1,066,574) | (1,423,807) | (1,423,807) | (1,507,856) | (84,049) | 5.90% |
| 60004 | Mileage Ticket Credits | (3,775) | (9,817) | (14,900) | (14,900) | (13,705) | 1,195 | -8.02% |
| | Total: Interdepartmental Charges | (711,882) | (1,076,391) | (1,438,707) | (1,438,707) | (1,521,561) | (82,854) | 5.76% |
| Department Total | | \$ 80,643,668 | \$ 80,331,226 | \$ 85,437,299 | \$ 87,512,040 | \$ 82,824,710 | \$ (2,612,589) | -3.06% |

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

| | FY2018 Actual | | FY2019 Actual | | FY2020 Forecast Budget | | FY2021 Proposed Budget | |
|--|---------------|------------|---------------|------------|------------------------|------------|------------------------|------------|
| | Taxable Value | Mill Rate | Taxable Value | Mill Rate | Taxable Value | Mill Rate | Taxable Value | Mill Rate |
| | 8,140,475,000 | Equivalent | 8,185,334,000 | Equivalent | 8,148,102,000 | Equivalent | 8,498,483,000 | Equivalent |
| REVENUES: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property Tax | \$ 37,772,415 | 4.640 | \$ 39,525,240 | 4.829 | \$ 40,595,893 | 4.982 | \$ 38,032,506 | 4.475 |
| Motor Vehicle Tax | 724,801 | 0.089 | 709,101 | 0.087 | 712,000 | 0.087 | 676,400 | 0.080 |
| Sales Tax | 31,508,914 | 3.871 | 32,878,673 | 4.017 | 27,754,317 | 3.406 | 27,431,594 | 3.228 |
| Total Taxes | 70,006,130 | 8.600 | 73,113,014 | 8.932 | 69,062,210 | 8.476 | 66,140,500 | 7.783 |
| Federal Revenues | 4,322,077 | 0.531 | 3,965,898 | 0.485 | 3,740,000 | 0.459 | 3,740,000 | 0.440 |
| State Revenues: | | | | | | | | |
| Reimbursement for School Debt | 2,661,049 | 0.327 | 2,653,695 | 0.324 | 1,324,359 | 0.163 | - | 0.000 |
| Revenue Sharing | 1,241,100 | 0.152 | 1,032,704 | 0.126 | 843,612 | 0.104 | - | 0.000 |
| Fish Tax | 727,284 | 0.089 | 877,188 | 0.107 | 500,000 | 0.061 | 500,000 | 0.059 |
| Other | 423,557 | 0.052 | 621,069 | 0.076 | 205,000 | 0.025 | 205,000 | 0.024 |
| Total State Revenues | 5,052,990 | 0.621 | 5,184,656 | 0.633 | 2,872,971 | 0.353 | 705,000 | 0.083 |
| Fees, Costs & Miscellaneous | 208,162 | 0.026 | 187,838 | 0.023 | 250,000 | 0.031 | 225,000 | 0.026 |
| Interest Earned | 620,281 | 0.076 | 1,982,432 | 0.242 | 936,944 | 0.115 | 351,783 | 0.041 |
| Total Revenues | 80,209,640 | 9.853 | 84,433,838 | 10.315 | 76,862,125 | 9.433 | 71,162,283 | 8.374 |
| Other Financing Sources: | | | | | | | | |
| Operating Transfers: | | | | | | | | |
| Special Revenue | - | 0.000 | - | 0.000 | 175,000 | 0.021 | - | 0.000 |
| Total Other Financing Sources | - | 0.000 | - | 0.000 | 175,000 | 0.021 | - | 0.000 |
| Total Revenues and Other Financing Sources | \$ 80,209,640 | 9.853 | \$ 84,433,838 | 10.315 | \$ 77,037,125 | 9.455 | \$ 71,162,283 | 8.374 |
| EXPENDITURES: | | | | | | | | |
| General Government: | | | | | | | | |
| Assembly | | | | | | | | |
| Administration | \$ 398,545 | 0.049 | \$ 465,604 | 0.057 | \$ 494,065 | 0.061 | \$ 484,528 | 0.057 |
| Clerk | 507,610 | 0.062 | 513,818 | 0.063 | 555,004 | 0.068 | 579,316 | 0.068 |
| Elections | 157,953 | 0.019 | 93,000 | 0.011 | 113,910 | 0.014 | 182,920 | 0.022 |
| Records Management | 234,392 | 0.029 | 234,336 | 0.029 | 269,852 | 0.033 | 327,678 | 0.039 |
| Total Assembly | 1,298,500 | 0.160 | 1,306,758 | 0.160 | 1,432,831 | 0.176 | 1,574,442 | 0.185 |
| Mayor | | | | | | | | 0.000 |
| Administration | 727,455 | 0.089 | 751,178 | 0.092 | 818,559 | 0.100 | 790,924 | 0.093 |
| Purchasing and Contracting | 598,747 | 0.074 | 571,827 | 0.070 | 625,305 | 0.077 | 648,943 | 0.076 |
| Emergency Management | 654,553 | 0.080 | 705,112 | 0.086 | 822,869 | 0.101 | 933,183 | 0.110 |
| Human Resources-Administration | 663,218 | 0.081 | 623,471 | 0.076 | 676,140 | 0.083 | 700,918 | 0.082 |
| Print/Mail Services | 203,481 | 0.025 | 185,571 | 0.023 | 194,101 | 0.024 | 204,789 | 0.024 |
| Custodial Maintenance | 120,629 | 0.015 | 118,180 | 0.014 | 119,209 | 0.015 | 94,976 | 0.011 |
| Total Mayor | 2,968,083 | 0.365 | 2,955,339 | 0.361 | 3,256,183 | 0.400 | 3,373,733 | 0.397 |
| Information Technology | 1,861,821 | 0.229 | 1,912,307 | 0.234 | 2,015,513 | 0.247 | 2,076,906 | 0.244 |
| Legal | 969,147 | 0.119 | 1,056,932 | 0.129 | 1,144,041 | 0.140 | 1,003,160 | 0.118 |
| Finance | | | | | | | | 0.000 |
| Administration | 380,287 | 0.047 | 500,423 | 0.061 | 501,884 | 0.062 | 505,651 | 0.059 |
| Financial Services | 963,380 | 0.118 | 895,696 | 0.109 | 1,012,211 | 0.124 | 1,072,179 | 0.126 |
| Property Tax & Collections | 1,007,510 | 0.124 | 1,032,095 | 0.126 | 1,141,518 | 0.140 | 1,072,100 | 0.126 |
| Sales Tax | 641,693 | 0.079 | 584,718 | 0.071 | 700,683 | 0.086 | 700,343 | 0.082 |
| Total Finance | 2,992,870 | 0.368 | 3,012,932 | 0.368 | 3,356,296 | 0.412 | 3,350,273 | 0.394 |
| Assessing | | | | | | | | 0.000 |
| Administration | 1,283,409 | 0.158 | 1,247,676 | 0.152 | 1,415,666 | 0.174 | 1,350,530 | 0.159 |
| Appraisal | 1,778,859 | 0.219 | 1,792,414 | 0.219 | 1,984,381 | 0.244 | 1,993,482 | 0.235 |
| Total Assessing | 3,062,268 | 0.376 | 3,040,090 | 0.371 | 3,400,047 | 0.417 | 3,344,012 | 0.393 |
| Planning | | | | | | | | 0.000 |
| Administration | 1,338,644 | 0.164 | 1,050,621 | 0.128 | 1,264,985 | 0.155 | 1,261,643 | 0.148 |
| Geographic Information Systems | 529,317 | 0.065 | 472,537 | 0.058 | 596,596 | 0.073 | 499,590 | 0.059 |
| River Center | 707,258 | 0.087 | 648,195 | 0.079 | 769,721 | 0.094 | 675,967 | 0.080 |
| Total Planning | 2,575,219 | 0.316 | 2,171,353 | 0.265 | 2,631,302 | 0.323 | 2,437,200 | 0.287 |
| Senior Citizens | 661,950 | 0.081 | 661,950 | 0.081 | 661,950 | 0.081 | 719,494 | 0.085 |

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

| | FY2018 Actual | | FY2019 Actual | | FY2019 Forecast Budget | | FY2020 Proposed Budget | |
|---|---------------|------------|---------------|------------|------------------------|------------|------------------------|------------|
| | Taxable Value | Mill Rate | Taxable Value | Mill Rate | Taxable Value | Mill Rate | Taxable Value | Mill Rate |
| | 8,140,475,000 | Equivalent | 8,185,334,000 | Equivalent | 8,418,102,000 | Equivalent | 8,498,483,000 | Equivalent |
| Economic Development | 464,980 | 0.057 | 300,000 | 0.037 | 425,000 | 0.052 | 300,000 | 0.035 |
| Non-Departmental | | | | | | | | |
| Contract Services | - | 0.000 | - | 0.000 | 642,106 | 0.079 | 225,000 | 0.026 |
| Insurance | 92,744 | 0.011 | 74,877 | 0.009 | 95,000 | 0.012 | 95,000 | 0.011 |
| Other | 11,357 | 0.001 | 6,062 | 0.001 | 50,000 | 0.006 | 50,000 | 0.006 |
| Interdepartmental Charges | (38,325) | -0.005 | (531,135) | -0.065 | (741,208) | -0.091 | (775,546) | -0.091 |
| Total Non-Departmental | 65,776 | 0.008 | (450,196) | -0.055 | 45,898 | 0.006 | (405,546) | -0.048 |
| Total Operations | 16,920,614 | 2.079 | 15,967,465 | 1.951 | 18,369,061 | 2.254 | 17,773,674 | 2.091 |
| Other Financing Uses: | | | | | | | | |
| Operating Transfers To: | | | | | | | | |
| Special Revenue Funds: | | | | | | | | |
| School District Operations | 49,738,432 | 6.110 | 49,738,432 | 6.077 | 52,512,091 | 6.445 | 50,000,000 | 5.883 |
| Postsecondary Education | 778,252 | 0.096 | 814,308 | 0.099 | 847,186 | 0.104 | 849,848 | 0.100 |
| Disaster Relief | - | 0.000 | 436,654 | 0.053 | 480,000 | 0.059 | - | 0.000 |
| 911 Communications | 650,000 | 0.080 | 300,000 | 0.037 | 502,251 | 0.062 | 700,000 | 0.082 |
| Eastern Highway Peninsal Emergency ! | 350,000 | 0.043 | 350,000 | 0.043 | 350,000 | 0.043 | 284,621 | 0.033 |
| Solid Waste | 7,328,374 | 0.900 | 7,306,501 | 0.893 | 7,747,970 | 0.951 | 7,962,312 | 0.937 |
| Debt Service Fund: | | | | | | | | |
| School Debt | 3,802,996 | 0.467 | 3,792,866 | 0.463 | 3,793,481 | 0.466 | 3,754,255 | 0.442 |
| Capital Projects Funds: | | | | | | | | |
| School Revenue | 1,075,000 | 0.132 | 1,625,000 | 0.199 | 2,660,000 | 0.326 | 1,250,000 | 0.147 |
| General Government | - | 0.000 | - | 0.000 | 250,000 | 0.031 | 250,000 | 0.029 |
| Total Other Financing Uses | 63,723,054 | 7.828 | 64,363,761 | 7.863 | 69,142,979 | 8.486 | 65,051,036 | 7.654 |
| Total Expenditures and Other Financing Uses | 80,643,668 | 9.907 | 80,331,226 | 9.814 | 87,512,040 | 10.740 | 82,824,710 | 9.746 |
| Fund Balance Increase/(Decrease) | \$ (434,028) | -0.053 | \$ 4,102,612 | 0.501 | \$ (10,474,915) | -1.286 | \$ (11,662,427) | -1.372 |



| | |
|----------------------------|----------------------------------|
| 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).

FY2020 Accomplishments:

- Members participated in the Material Site Work Group.
- Members participated in the Election Stakeholders Group.
- Ongoing participation in the AK LNG Project Advisory Committee.
- Established Anadromous Waters Habitat Protection Work Group.
- Approved Operating Agreement with South Peninsula Hospital, Inc for South Peninsula Hospital and Other Medical Facilities.
- Adopted the 2019 Borough Comprehensive Plan.
- Funded Education at the Maximum Allowable Level.

Performance Measures

| | CY2017* Actual | CY2018* Actual | CY2019* Actual | CY2020* Projected |
|---|---------------------------------|---------------------------------|---------------------------------|------------------------------------|
| Regular and Special Assembly Meetings | 20 | 20 | 22 | 20 |
| Legislative Priority Community Meetings | 0 | 0 | 0 | 0 |
| Number of Ordinances heard | 74 | 77 | 69 | 75 |
| Number of Resolutions heard | 66 | 63 | 74 | 70 |
| **Committee Meetings/Work Sessions/Other Meetings | 9 | 43 | 123 | 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

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------------------|----------------------------------|-------------------|-------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Personnel | | | | | | | | |
| 40120 | Temporary Wages | \$ 43,800 | \$ 44,400 | \$ 44,400 | \$ 44,400 | \$ 44,400 | \$ - | 0.00% |
| 40120 | Temporary Wages - BOA | 1,550 | - | - | - | - | - | - |
| 40120 | Temporary Wages - BOE | 3,250 | 2,450 | 5,967 | 5,967 | 5,967 | - | 0.00% |
| 40210 | FICA | 4,343 | 3,947 | 5,366 | 5,366 | 5,366 | - | 0.00% |
| 40221 | PERS | 2,627 | 3,052 | 2,530 | 2,530 | 2,530 | - | 0.00% |
| 40321 | Health Insurance | 101,608 | 118,560 | 125,000 | 125,000 | 126,250 | 1,250 | 1.00% |
| 40322 | Life Insurance | 187 | 213 | - | - | - | - | - |
| Total: Personnel | | 157,365 | 172,622 | 183,263 | 183,263 | 184,513 | 1,250 | 0.68% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | - | 13,000 | - | 7,369 | - | - | - |
| 42210 | Operating Supplies | 236 | 512 | 3,000 | 2,697 | 3,000 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | - | 119 | - | - | - | - | - |
| 42410 | Small Tools & Minor Equipment | - | 54 | - | 303 | - | - | - |
| Total: Supplies | | 236 | 13,685 | 3,000 | 10,369 | 3,000 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 19,777 | 19,742 | 22,000 | 26,003 | 22,000 | - | 0.00% |
| 43012 | Audit Services | 93,492 | 132,450 | 136,424 | 136,450 | 136,450 | 26 | 0.02% |
| 43019 | Software Licensing | 27,468 | 24,236 | 30,000 | 30,000 | 27,000 | (3,000) | -10.00% |
| 43110 | Communications | 2,810 | 2,830 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43210 | Transportation/Subsistence | 11,254 | 13,357 | 15,000 | 15,000 | 15,000 | - | 0.00% |
| 43210 | Transportation/Subsistence - BOA | 659 | - | - | - | - | - | - |
| 43210 | Transportation/Subsistence - BOE | 627 | 574 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 43215 | Travel Out of State | - | 3,425 | 2,000 | 2,000 | 6,050 | 4,050 | 202.50% |
| 43216 | Travel In State | 3,901 | 5,733 | 8,000 | 8,000 | 12,500 | 4,500 | 56.25% |
| 43220 | Car Allowance | 19,650 | 19,800 | 19,800 | 19,800 | 19,800 | - | 0.00% |
| 43260 | Training | 1,825 | 1,930 | 3,655 | 3,655 | 3,300 | (355) | -9.71% |
| 43610 | Utilities | 19,655 | 18,122 | 22,715 | 22,715 | 18,415 | (4,300) | -18.93% |
| 43720 | Equipment Maintenance | 1,733 | 2,085 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43920 | Dues and Subscriptions | 28,071 | 28,276 | 28,310 | 28,310 | 30,000 | 1,690 | 5.97% |
| Total: Services | | 230,922 | 272,560 | 294,404 | 298,433 | 297,015 | 2,611 | 0.89% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 10,022 | 4,848 | 2,000 | 2,000 | - | (2,000) | -100.00% |
| 48720 | Minor Office Furniture | - | 1,889 | - | - | - | - | - |
| Total: Capital Outlay | | 10,022 | 6,737 | 2,000 | 2,000 | - | (2,000) | -100.00% |
| Department Total | | \$ 398,545 | \$ 465,604 | \$ 482,667 | \$ 494,065 | \$ 484,528 | \$ 1,861 | 0.39% |

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, Roads Service Area, and School Board meetings. Legistar, Media Manager, Live Manager, In-Site and and Vote Cast software used to administer Assembly meetings, legislation, capture audio/video live and on demand streaming, public facing website, and eComment portal. Security camera software renewal.

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.

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.

FY2020 Accomplishments:

- Staffed 100+ meetings (regular and special), committees, hearings, and work sessions, including the Material Site Work Group, AK LNG Project Advisory Committee, the Election Stakeholders Group and the Anadromous Waters Habitat Protection Work 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.
- Created electronic internal process for routing and handling Public Record Requests.
- Worked with two members of the public and the maintenance department to successfully address ADA grievances.

FY2021 New Initiatives:

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

Performance Measures

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing History | 3.67 | 3.67 | 3.67 | 3.67 |

| | CY2017* Actual | CY2018* Actual | CY2019* Actual | CY2020* Projected |
|--|---------------------------|---------------------------|---------------------------|------------------------------|
| Public Notices | 50 | 71 | 70 | 70 |
| Public Records Request | 193 | 286 | 289 | 300 |
| Board of Equalization Appeal Application Processed | 780 | 317 | 248 | 300 |
| Board of Equalization Appeals Heard | 79 | 29 | 34 | 35 |
| Planning Commission Decision Appeals Heard | 3 | 2 | 1 | 2 |
| Regular and Special Assembly Meetings | 20 | 20 | 22 | 20 |
| Legislative Priority Community Meetings | 0 | 0 | 0 | 0 |
| Utility Special Assessment Districts | 1 | 0 | 0 | 1 |
| Road Improvement Assessment Districts | 2 | 0 | 1 | 1 |
| Administrative Appeals KPB 21.50 | 3 | 2 | 0 | 2 |

*Calendar year basis

Kenai Peninsula Borough Budget Detail

Fund 100

Department 11120 - Assembly Clerk

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------------------------------|-------------------|-------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Personnel | | | | | | | |
| 40110 Regular Wages | \$ 244,089 | \$ 253,536 | \$ 272,202 | \$ 272,202 | \$ 281,173 | \$ 8,971 | 3.30% |
| 40120 Temporary Wages | (452) | - | - | - | - | - | - |
| 40130 Overtime Wages | 3,005 | 3,518 | 8,048 | 8,048 | 8,537 | 489 | 6.08% |
| 40210 FICA | 21,178 | 21,167 | 24,902 | 24,902 | 25,816 | 914 | 3.67% |
| 40221 PERS | 66,781 | 68,338 | 62,600 | 62,600 | 64,739 | 2,139 | 3.42% |
| 40321 Health Insurance | 84,182 | 85,853 | 91,750 | 91,750 | 92,668 | 918 | 1.00% |
| 40322 Life Insurance | 430 | 413 | 665 | 665 | 678 | 13 | 1.95% |
| 40410 Leave | 33,232 | 33,186 | 34,951 | 34,951 | 37,178 | 2,227 | 6.37% |
| 40511 Other Benefits | - | 13 | - | - | - | - | - |
| Total: Personnel | 452,445 | 466,024 | 495,118 | 495,118 | 510,789 | 15,671 | 3.17% |
| Supplies | | | | | | | |
| 42210 Operating Supplies | 881 | 877 | 1,000 | 983 | 1,000 | - | 0.00% |
| 42410 Small Tools & Minor Equipment | - | 167 | - | - | - | - | - |
| Total: Supplies | 881 | 1,044 | 1,000 | 983 | 1,000 | - | 0.00% |
| Services | | | | | | | |
| 43011 Contractual Services | 9,277 | 6,485 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 43019 Software Licensing | - | 136 | 200 | 200 | 200 | - | 0.00% |
| 43110 Communications | 2,903 | 2,856 | 3,200 | 3,200 | 3,200 | - | 0.00% |
| 43140 Postage and Freight | 2,957 | 2,588 | 6,000 | 6,000 | 3,000 | (3,000) | -50.00% |
| 43210 Transportation/Subsistence | 5,163 | 3,163 | 4,000 | 4,000 | 4,965 | 965 | 24.13% |
| 43220 Car Allowance | 6,012 | 6,012 | 6,012 | 6,012 | 6,012 | - | 0.00% |
| 43260 Training | 2,050 | - | 2,050 | 2,050 | 2,450 | 400 | 19.51% |
| 43310 Advertising | 13,849 | 10,992 | 14,320 | 14,320 | 14,000 | (320) | -2.23% |
| 43410 Printing | - | - | - | 17 | - | - | - |
| 43610 Utilities | 7,060 | 6,509 | 8,200 | 8,200 | 6,610 | (1,590) | -19.39% |
| 43720 Equipment Maintenance | 1,733 | 2,085 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43812 Equipment Replacement Pymt. | 1,854 | 1,854 | 1,854 | 1,854 | - | (1,854) | -100.00% |
| 43920 Dues and Subscriptions | 1,026 | 1,528 | 1,050 | 1,050 | 1,090 | 40 | 3.81% |
| Total: Services | 53,884 | 44,208 | 58,886 | 58,903 | 53,527 | (5,359) | -9.10% |
| Capital Outlay | | | | | | | |
| 48710 Minor Office Equipment | 400 | 2,987 | - | - | 14,000 | 14,000 | - |
| Total: Capital Outlay | 400 | 2,987 | - | - | 14,000 | 14,000 | - |
| Interdepartmental Charges | | | | | | | |
| 60004 Mileage Ticket Credits | - | (445) | - | - | - | - | - |
| Total: Interdepartmental Charges | - | (445) | - | - | - | - | - |
| Department Total | \$ 507,610 | \$ 513,818 | \$ 555,004 | \$ 555,004 | \$ 579,316 | \$ 24,312 | 4.38% |

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.

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 subscriptions to local newspapers.

48710 Minor Office Equipment. 3 Surface Pro mobile desktops (\$2,300 each), 2 iPads and accessories (\$1,100 each), 2 scanners (\$720 each), 3 desktop computers (\$1,110 each).

Equipment Replacement Payment Schedule

| Items | Prior Years | FY2020 Estimated | FY2021 Projected | Projected Payments FY2022-2024 |
|--------|-------------|---------------------|---------------------|--------------------------------------|
| Copier | \$ 9,268 | \$ 1,854 | \$ - | \$ - |

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.
- The optical scan units that are currently used to conduct our elections are owned by the State of Alaska. These machines have passed their effective life and either need to be replaced and all options for conducting election need to be considered.

FY2020 Accomplishments:

- Administered Regular Borough Election without challenge.
- Programed 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.
- Assisted the City of Soldotna with Special Election
- Participated in the Election Stakeholders Group and presented recommendations to the Assembly for consideration regarding the future of election administration in the borough.
- Consideration of elected v. appointed service area board members in some areas.
- Election Administration Feasibility Study - By Mail Hybrid Structure versus Traditional Polling Location Structure.

FY2021 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.
- Consideration of Election Stakeholders Group's Recommendation and possible implementation.
- Assist the cities of Homer, Seldovia and Kachemak with the administration of elections (i.e. ballot programming, inclusion in voter pamphlet and recruitment).

Performance Measures

| | CY2018* Actual | CY2019* Actual | CY2020* Projected | CY2021* Estimated |
|--|---------------------------------|---------------------------------|------------------------------------|------------------------------------|
| Regular Election | 1 | 1 | 1 | 1 |
| Special/Runoff Elections | 0 | 0 | 1 | 1 |
| Petitions Reviewed (Initiative, Referendum, Recall, Service Area) | 1 | 1 | 0 | 0 |
| Petitions Certified | 0 | 0 | 0 | 0 |
| Absentee, Special Needs & Questioned Ballots Processed | 1,529 | 1,487 | 4,000 | 2,000 |

*Reported on a calendar year basis.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11130 - Assembly Elections

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-----------------------|----------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|---------|
| | | | | | | | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 1,003 | \$ - | \$ - | \$ - | \$ - | - | - |
| 40120 | Temporary Wages | 55,586 | 25,741 | 32,000 | 26,879 | 64,000 | 32,000 | 100.00% |
| 40130 | Overtime Wages | 609 | 441 | 1,500 | 1,255 | 3,000 | 1,500 | 100.00% |
| 40210 | FICA | 1,842 | 25 | 2,410 | 34 | 4,820 | 2,410 | 100.00% |
| 40221 | PERS | 882 | 44 | - | 78 | - | - | - |
| 40321 | Health Insurance | 1,519 | 51 | - | 166 | - | - | - |
| 40322 | Life Insurance | 4 | 1 | - | 1 | - | - | - |
| 40511 | Other Benefits | 15 | - | - | - | - | - | - |
| Total: Personnel | | 61,460 | 26,303 | 35,910 | 28,413 | 71,820 | 35,910 | 100.00% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 715 | 913 | 1,000 | 1,000 | 1,500 | 500 | 50.00% |
| Total: Supplies | | 715 | 913 | 1,000 | 1,000 | 1,500 | 500 | 50.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 1,479 | 1,681 | 3,000 | 21,502 | 6,000 | 3,000 | 100.00% |
| 43019 | Software Licensing | 8,661 | 8,661 | 9,000 | 9,100 | 9,600 | 600 | 6.67% |
| 43110 | Communications | 2,089 | 2,336 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43140 | Postage and Freight | 7,502 | 5,961 | 10,000 | 5,473 | 8,000 | (2,000) | -20.00% |
| 43210 | Transportation/Subsistence | 588 | 270 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 43310 | Advertising | 9,399 | 5,378 | 10,000 | 3,422 | 10,000 | - | 0.00% |
| 43410 | Printing | 64,210 | 38,516 | 40,000 | 40,000 | 70,000 | 30,000 | 75.00% |
| 43810 | Rents and Operating Leases | 1,850 | 800 | 1,000 | 1,000 | 2,000 | 1,000 | 100.00% |
| Total: Services | | 95,778 | 63,603 | 77,000 | 84,497 | 109,600 | 32,600 | 42.34% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | - | 1,237 | - | - | - | - | - |
| 48720 | Minor Office Furniture | - | 944 | - | - | - | - | - |
| Total: Capital Outlay | | - | 2,181 | - | - | - | - | - |
| Department Total | | \$ 157,953 | \$ 93,000 | \$ 113,910 | \$ 113,910 | \$ 182,920 | \$ 69,010 | 60.58% |

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.

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.

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 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.

FY2020 Accomplishments

- Destruction of 648 boxes for FY2019; 268 that met their mandated retention and 380 that were transferred to microfilm and/or electronic images.
- 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 record custodians with the records management software.
- Purchased new records management software.
- Successfully completed data migration from the old records management software.
- Developed a new user manual for the new records management software.
- Consolidated and coordinated document shredding for all departments in the administration building.
- In collaboration with the Legal Department, developed processes and best practices to administer a consistent and thorough public records request process.

FY2021 New Initiatives:

- Continue efforts to maintain a current and updated retention schedule.
- Assist the school district with the growth and development of their retention schedule.
- Conduct training sessions for the new records management software.
- Develop and expand the new records management software to incorporate electronic records.

Performance Measures

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing History | 1.83 | 1.83 | 1.83 | 2.33 |

| | CY2017* Actual | CY2018* Actual | CY2019* Actual | CY2020* Projected |
|--|---------------------------|---------------------------|---------------------------|------------------------------|
| Files Returned | 350 | 519 | 570 | 500 |
| Files Out for Review | 389 | 725 | 616 | 600 |
| Reviewed Box Returned | 147 | 87 | 49 | 75 |
| Boxes Out for Review | 131 | 121 | 44 | 75 |
| Microfilm Reels Indexed | 303 | 345 | 261 | 300 |
| Microfilm Reels Processed | 279 | 330 | 255 | 300 |
| New Boxes Received | 310 | 304 | 228 | 250 |
| Number of Boxes Shredded | 346 | 182 | 648 | 600 |
| Obsolete Document Destruction/Shredded | 8,045 lbs. | 3,269 lbs. | 13,068 lbs. | 10,000 lbs. |

*Reported on a calendar year basis.

Kenai Peninsula Borough Budget Detail

Fund 100

Department 11140 - Assembly Records Management

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------------------|-------------------------------|-------------------|-------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 89,590 | \$ 90,893 | \$ 98,461 | \$ 98,461 | \$ 124,132 | \$ 25,671 | 26.07% |
| 40130 | Overtime Wages | - | - | 1,855 | 1,855 | 1,932 | 77 | 4.15% |
| 40210 | FICA | 7,357 | 7,513 | 9,042 | 9,042 | 11,376 | 2,334 | 25.81% |
| 40221 | PERS | 25,098 | 28,681 | 22,698 | 22,698 | 28,598 | 5,900 | 25.99% |
| 40321 | Health Insurance | 42,677 | 42,269 | 45,750 | 45,750 | 58,833 | 13,083 | 28.60% |
| 40322 | Life Insurance | 161 | 157 | 248 | 248 | 314 | 66 | 26.61% |
| 40410 | Leave | 13,800 | 13,754 | 13,839 | 13,839 | 17,527 | 3,688 | 26.65% |
| 40511 | Other Benefits | 283 | 271 | 288 | 288 | - | (288) | -100.00% |
| Total: Personnel | | 178,966 | 183,538 | 192,181 | 192,181 | 242,712 | 50,531 | 26.29% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 1,759 | 400 | 1,500 | 1,493 | 1,500 | - | 0.00% |
| 42230 | Fuel, Oil & Lubricants | 49 | 88 | 400 | 400 | 400 | - | 0.00% |
| 42250 | Uniforms | 416 | 400 | 416 | 416 | 415 | (1) | -0.24% |
| 42310 | Repair/Maintenance Supplies | 171 | - | - | - | - | - | - |
| 42410 | Small Tools & Minor Equipment | 27 | 33 | - | - | - | - | - |
| Total: Supplies | | 2,422 | 921 | 2,316 | 2,309 | 2,315 | (1) | -0.04% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 16,000 | 13,574 | 23,530 | 23,530 | 23,530 | - | 0.00% |
| 43019 | Software Licensing | 7,210 | - | 8,100 | 5,900 | 12,700 | 4,600 | 56.79% |
| 43110 | Communications | 701 | 685 | 750 | 750 | 750 | - | 0.00% |
| 43140 | Postage and Freight | 100 | 93 | 500 | 500 | 500 | - | 0.00% |
| 43210 | Transportation/Subsistence | 733 | 763 | 1,000 | 3,100 | 3,660 | 2,660 | 266.00% |
| 43220 | Car Allowance | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | - | 0.00% |
| 43260 | Training | 625 | 475 | 475 | 575 | 475 | - | 0.00% |
| 43410 | Printing | - | - | - | 7 | - | - | - |
| 43610 | Utilities | 25,918 | 25,208 | 29,000 | 29,000 | 25,188 | (3,812) | -13.14% |
| 43720 | Equipment Maintenance | 99 | 114 | 6,350 | 6,350 | 6,350 | - | 0.00% |
| 43750 | Vehicle Maintenance | - | - | 200 | 200 | 200 | - | 0.00% |
| 43812 | Equipment Replacement Pymt. | - | - | 3,607 | 3,607 | 7,455 | 3,848 | 106.68% |
| 43920 | Dues and Subscriptions | 430 | 550 | 655 | 655 | 655 | - | 0.00% |
| Total: Services | | 53,004 | 42,650 | 75,355 | 75,362 | 82,651 | 7,296 | 9.68% |
| Capital Outlay | | | | | | | | |
| 48120 | Major Office Equipment | - | 5,908 | - | - | - | - | - |
| 48710 | Minor Office Equipment | - | 1,319 | - | - | - | - | - |
| Total: Capital Outlay | | - | 7,227 | - | - | - | - | - |
| Department Total | | \$ 234,392 | \$ 234,336 | \$ 269,852 | \$ 269,852 | \$ 327,678 | \$ 57,826 | 21.43% |

Line-Item Explanations

40110 Regular Wages. Staff includes: Deputy Clerk (33% of time) and 2.0 FTE Records Technicians.

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

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 records program (\$12,650), security cameras (\$600), and miscellaneous software licensing (\$50).

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.

Equipment Replacement Payment Schedule

| Items | Prior Years | FY2020 Estimated | FY2021 Projected | Projected Payments FY2022-2024 |
|-----------------------------------|-------------|---------------------|---------------------|--------------------------------------|
| Records software - supplemental * | \$ - | \$ 3,607 | \$ 4,810 | \$ 14,430 |
| Scanners (2) | - | - | 2,645 | 7,935 |
| | <u>\$ -</u> | <u>\$ 3,607</u> | <u>\$ 7,455</u> | <u>\$ 22,365</u> |

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

Kenai Peninsula Borough

Budget Detail

Fund 100

Assembly Department Totals

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 334,682 | \$ 344,429 | \$ 370,663 | \$ 370,663 | \$ 405,305 | \$ 34,642 | 9.35% |
| 40120 | Temporary Wages | 103,734 | 72,591 | 82,367 | 77,246 | 114,367 | 32,000 | 38.85% |
| 40130 | Overtime Wages | 3,614 | 3,959 | 11,403 | 11,158 | 13,469 | 2,066 | 18.12% |
| 40210 | FICA | 34,720 | 32,652 | 41,720 | 39,344 | 47,378 | 5,658 | 13.56% |
| 40221 | PERS | 95,388 | 100,115 | 87,828 | 87,906 | 95,867 | 8,039 | 9.15% |
| 40321 | Health Insurance | 229,986 | 246,733 | 262,500 | 262,666 | 277,751 | 15,251 | 5.81% |
| 40322 | Life Insurance | 782 | 784 | 913 | 914 | 992 | 79 | 8.65% |
| 40410 | Leave | 47,032 | 46,940 | 48,790 | 48,790 | 54,705 | 5,915 | 12.12% |
| 40511 | Other Benefits | 298 | 284 | 288 | 288 | - | (288) | -100.00% |
| Total: Personnel | | 850,236 | 848,487 | 906,472 | 898,975 | 1,009,834 | 103,362 | 11.40% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | - | 13,000 | - | 7,369 | - | - | - |
| 42210 | Operating Supplies | 3,591 | 2,702 | 6,500 | 6,173 | 7,000 | 500 | 7.69% |
| 42230 | Fuel, Oil, and Lubricant | 49 | 88 | 400 | 400 | 400 | - | 0.00% |
| 42250 | Uniforms | 416 | 400 | 416 | 416 | 415 | (1) | -0.24% |
| 42310 | Repair/Maintenance Supplies | 171 | 119 | - | - | - | - | - |
| 42410 | Small Tools & Minor Equipment | 27 | 254 | - | 303 | - | - | - |
| Total: Supplies | | 4,254 | 16,563 | 7,316 | 14,661 | 7,815 | 499 | 6.82% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 46,533 | 41,482 | 58,530 | 81,035 | 61,530 | 3,000 | 5.13% |
| 43012 | Audit Services | 93,492 | 132,450 | 136,424 | 136,450 | 136,450 | 26 | 0.02% |
| 43019 | Software Licensing | 43,339 | 33,033 | 47,300 | 45,200 | 49,500 | 2,200 | 4.65% |
| 43110 | Communication | 8,503 | 8,707 | 9,950 | 9,950 | 9,950 | - | 0.00% |
| 43140 | Postage and Freight | 10,559 | 8,642 | 16,500 | 11,973 | 11,500 | (5,000) | -30.30% |
| 43210 | Transportation/Subsistence | 19,024 | 18,127 | 22,500 | 24,600 | 26,125 | 3,625 | 16.11% |
| 43215 | Travel out of State | - | 3,425 | 2,000 | 2,000 | 6,050 | 4,050 | 202.50% |
| 43216 | Travel in State | 3,901 | 5,733 | 8,000 | 8,000 | 12,500 | 4,500 | 56.25% |
| 43220 | Car Allowance | 26,850 | 27,000 | 27,000 | 27,000 | 27,000 | - | 0.00% |
| 43260 | Training | 4,500 | 2,405 | 6,180 | 6,280 | 6,225 | 45 | 0.73% |
| 43310 | Advertising | 23,248 | 16,370 | 24,320 | 17,742 | 24,000 | (320) | -1.32% |
| 43410 | Printing | 64,210 | 38,516 | 40,000 | 40,024 | 70,000 | 30,000 | 75.00% |
| 43610 | Utilities | 52,633 | 49,839 | 59,915 | 59,915 | 50,213 | (9,702) | -16.19% |
| 43720 | Equipment Maintenance | 3,565 | 4,284 | 10,350 | 10,350 | 10,350 | - | 0.00% |
| 43750 | Vehicle Maintenance | - | - | 200 | 200 | 200 | - | 0.00% |
| 43810 | Rents and Operating Leases | 1,850 | 800 | 1,000 | 1,000 | 2,000 | 1,000 | 100.00% |
| 43812 | Equipment Replacement Pymt. | 1,854 | 1,854 | 5,461 | 5,461 | 7,455 | 1,994 | 36.51% |
| 43920 | Dues and Subscriptions | 29,527 | 30,354 | 30,015 | 30,015 | 31,745 | 1,730 | 5.76% |
| Total: Services | | 433,588 | 423,021 | 505,645 | 517,195 | 542,793 | 37,148 | 7.35% |
| Capital Outlay | | | | | | | | |
| 48120 | Major Office Equipment | - | 5,908 | - | - | - | - | - |
| 48710 | Minor Office Equipment | 10,422 | 10,391 | 2,000 | 2,000 | 14,000 | 12,000 | 600.00% |
| 48720 | Minor Office Furniture | - | 2,833 | - | - | - | - | - |
| Total: Capital Outlay | | 10,422 | 19,132 | 2,000 | 2,000 | 14,000 | 12,000 | 600.00% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | - | (445) | - | - | - | - | - |
| Total: Interdepartmental Charges | | - | (445) | - | - | - | - | - |
| Department Total | | | | | | | | |
| | | \$ 1,298,500 | \$ 1,306,758 | \$ 1,421,433 | \$ 1,432,831 | \$ 1,574,442 | \$ 153,009 | 10.76% |

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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 finances and operations throughout the Borough.

Major Long Term Issues and Concerns:

- Create a safe workplace with reduced employee injuries.
- Maintain a fiscally sound budget without increasing revenues.
- Continue essential KPB services with reduced state revenues.
- Funding School District deferred maintenance projects.
- Provide legal funding for the LNG project through FERC/ESI.
- Create solutions for reducing annual healthcare cost.
- Increased cost associated with the State relocating 9-1-1 dispatch employees to Anchorage.
- Support all local fish groups at the state and federal levels, and encourage science based management.
- Fund and support wildfire mitigation projects. (spruce bark beetle).

FY2020 Accomplishments:

- Reduced recordable safety incidents / lower work comp claims.
- 3-Year Collective Bargaining Agreement. (Healthcare Savings)
- Maintained the general government budget with no increase.
- Fully funded the KPB School District to the CAP.
- Supported numerous floods & fire disaster declarations.
- Established the Anadromous Stream Working Group.
- Updated KPB Comprehensive & Hazardous Mitigation Plans.
- Created an abandoned car & junk vehicle ordinance.
- Supported Emergency Service funding for additional firefighters, facilities, vehicles, & equipment.

FY2021 New Initiatives:

- Establish a solid waste natural gas renewable energy project with landfill gas.
- Create and fund a Senior Risk Manager position.
- Ask voters to support bonding for major capital project needs for the School District and Fire Service Areas.
- Construction of a new fire station in Nikiski, and added firefighters throughout the Borough Fire Service Areas.
- Restructure and establish a new facility management process to help the Borough and School District become more efficient.
- Competitively bid KPB Tourism & Marketing.
- Update the KPB Wildfire Protection Plans.

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|------------------|------------------|------------------|--------------------|
| Staffing history | 5.00 | 4.50 | 4.50 | 4.25 |

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11210 - Mayor Administration

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 400,542 | \$ 410,401 | \$ 450,858 | \$ 450,858 | \$ 438,471 | \$ (12,387) | -2.75% |
| 40120 | Temporary Wages | 7,094 | 3,235 | 7,500 | 7,500 | 7,500 | - | 0.00% |
| 40130 | Overtime Wages | 754 | 57 | - | - | - | - | - |
| 40210 | FICA | 34,990 | 33,093 | 41,179 | 41,179 | 39,705 | (1,474) | -3.58% |
| 40221 | PERS | 84,255 | 105,568 | 94,342 | 94,342 | 91,513 | (2,829) | -3.00% |
| 40321 | Health Insurance | 89,526 | 100,724 | 112,500 | 112,500 | 107,313 | (5,187) | -4.61% |
| 40322 | Life Insurance | 685 | 671 | 1,080 | 1,080 | 1,040 | (40) | -3.70% |
| 40410 | Leave | 39,975 | 44,533 | 47,875 | 47,875 | 44,990 | (2,885) | -6.03% |
| Total: Personnel | | 657,821 | 698,282 | 755,334 | 755,334 | 730,532 | (24,802) | -3.28% |
| Supplies | | | | | | | | |
| 42021 | Promotional Supplies | 54 | - | 400 | 400 | 400 | - | 0.00% |
| 42120 | Computer Software | 571 | 367 | 200 | 200 | 200 | - | 0.00% |
| 42210 | Operating Supplies | 2,724 | 990 | 2,600 | 2,600 | 2,500 | (100) | -3.85% |
| 42230 | Fuel, Oil & Lubricants | - | 68 | - | - | - | - | - |
| 42250 | Uniforms | 225 | 3 | - | - | - | - | - |
| 42410 | Small Tools & Minor Equipment | - | 35 | - | - | - | - | - |
| Total: Supplies | | 3,574 | 1,463 | 3,200 | 3,200 | 3,100 | (100) | -3.13% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 12,746 | 107 | 1,500 | 1,500 | - | (1,500) | -100.00% |
| 43019 | Software Licensing | 51 | 136 | - | - | 4,000 | 4,000 | - |
| 43021 | Peninsula Promotion | 7,210 | 2,285 | 10,000 | 10,000 | 6,500 | (3,500) | -35.00% |
| 43110 | Communications | 4,785 | 4,474 | 4,000 | 4,000 | 4,000 | - | 0.00% |
| 43140 | Postage and Freight | 265 | 567 | 400 | 400 | 400 | - | 0.00% |
| 43210 | Transportation/Subsistence | 8,533 | 20,137 | 11,750 | 11,750 | 11,750 | - | 0.00% |
| 43220 | Car Allowance | 12,906 | 11,666 | 10,800 | 10,800 | 10,800 | - | 0.00% |
| 43260 | Training | 592 | 600 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43310 | Advertising | - | 765 | 4,500 | 6,000 | 4,000 | (500) | -11.11% |
| 43410 | Printing | 591 | - | 800 | 800 | 800 | - | 0.00% |
| 43610 | Utilities | 11,614 | 10,703 | 8,500 | 8,500 | 10,862 | 2,362 | 27.79% |
| 43720 | Equipment Maintenance | 74 | 276 | 475 | 475 | 450 | (25) | -5.26% |
| 43920 | Dues and Subscriptions | 2,904 | 1,679 | 2,700 | 2,028 | 1,930 | (770) | -28.52% |
| 43999 | Contingencies | - | - | 1,950 | 1,950 | 1,800 | (150) | -7.69% |
| Total: Services | | 62,271 | 53,395 | 59,375 | 60,203 | 59,292 | (83) | -0.14% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 1,897 | 1,704 | 725 | 1,397 | 725 | - | 0.00% |
| 48720 | Minor Office Furniture | 1,892 | 219 | 425 | 425 | 425 | - | 0.00% |
| Total: Capital Outlay | | 3,789 | 1,923 | 1,150 | 1,822 | 1,150 | - | 0.00% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | - | (3,885) | (2,000) | (2,000) | (3,150) | (1,150) | - |
| Total: Interdepartmental Charges | | - | (3,885) | (2,000) | (2,000) | (3,150) | (1,150) | - |
| Department Total | | \$ 727,455 | \$ 751,178 | \$ 817,059 | \$ 818,559 | \$ 790,924 | \$ (26,135) | -3.20% |

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).

Reduced Special Assistant to the Mayor (Designated as Chief of Emergency Services)

43019 Software Maintenance. Social media management tool (\$4,000).

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

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

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 process.
- Continue to work in modernizing the procurement process and updating procurement documentation and contracts.
- Reduction in state and federal grants and overall reduction of capital improvement projects across the Borough.
- Alignment of project funds with project management time on the projects.

FY2020 Accomplishments:

Purchasing Administration:

- Implemented a Short Form Contract Process through SharePoint for Departments so that the contract process is centralized in Purchasing & Contracting. This provided increased efficiencies across the departments and contract management.
- Implemented & executed Electronic Signatures through DocuSign for Short Form Contract Processes.
- Implemented and administered an online auction process for the disposal of surplus tangible property and netting approximately \$44,000 in three online auctions. Another auction is scheduled for Spring 2020.
- Supported the Borough in the acquisition of approximately \$97 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

- Implemented a process to align project management practices with the methodologies recommended by Project Management Institute and instructed by Project Management Professional (PMP) training program.
- Provided Project management services for objectives outside of the normal operational objectives borough wide.
- Improved project coordination and communications with Borough departments.
- Improved on project cost estimating practices and available cost data resources.

FY2021 New Initiatives:

- Continue working on Electronic Signature process for Long Form Contracts.
- Assist in the development of a Borough Wide Facilities Management Strategy.
- Review, update, and develop, as appropriate, contracting general conditions in all aspects of service procurement.
- Implement a practice to evaluate potential rate of return on investment of project funds.
- Improve practice of stakeholder identification and collaboration in project development. Through a "Needs" based project development process.
- Improve standards for project cost development.
- Continue in Borough wide 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.

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

Major projects in design:

Redoubt Elementary Roof Replacement; North Peninsula Recreational Service Area (NPRSA) Renovation, NPRSA Building Automation system renovation, 2018 Earthquake Repairs, SPH CT Department Renovation, SPH Deaerator Tank Replacement, Kenai Middle School boiler replacement Nikiski Fire Service Area Storage Garage; Road Projects: Walters Street, Sarah Street, Wilderness Lane & Frontier Lane; Basargin Road; Roosevelt Circle. Anchor Point Fire Resch road Fire water fill site.

Major projects in progress:

CPH OB CATH Lab, Kenai Spur Highway Extension, Nikiski Fire Station #3, NPRSA Boiler Replacement, Funny River Transfer Site Expansion, Homer High School Boiler Replacement; Anchor Point Fire Service Area Boiler Replacement; Kenai Middle School Intensive Needs Remodel; Homer Solid Waste Facility Landfill Closure Phase II, Funny River Solid Waste Transfer, Facility M, Kenai Middle School Intensive Needs Remodel, Homer Landfill Closure Phase II. RSA Projects: Gravel Road Projects; Tim Avenue, Muir Street and Creek View Road; Flintlock Lane, Bednarik Dry & Bridger Road,

Major projects completed:

NPR Gym Lighting, NPRSA Pool Dain Field Replacement, Kenai Central HS intensive needs renovation, Central Peninsula Landfill (CPL) Cell 3, CPL Phase 3 C&D cell expansion. Central Peninsula Hospital Parking improvements, Central Peninsula Maintenance Building, Road Projects: Huskie St and Betty Lou Drive; Myra Avenue, David Avenue, Peggy Drive & Sharon Street; Jacobs Ladder; Glenn Road & Kipling Circle; Rustic RIAD, Heights Lane and Hillside Drive;

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:

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Estimated |
|------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Staffing History | 9 | 8 | 8 | 8 |
| Contracts/Agreements (long form) | 30 | 30 | 40 | 45 |
| Contracts/Agreements (short form) | 200 | 198 | 203 | 225 |
| Formal Solicitations | 55 | 53 | 55 | 60 |
| Number of Appeals/affirmed appeals | 0 | 0 | 0 | 0 |
| Supplier/Contractor Contacts | 1,516 | 1,428 | 1,451 | 1,451 |

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Project Manager to Project Ratio (Currently 3 FTE Project Managers) | 1:7 | 1:8 | 1:8 | 1:8 | 1:8 |
| Projects completed within funding time requirements | 100% | 100% | 100% | 100% | 100% |

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11227 - Purchasing and Contracting

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------------|------------|------------|------------|------------|------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 607,613 | \$ 524,995 | \$ 632,609 | \$ 632,609 | \$ 633,248 | \$ 639 | 0.10% |
| 40120 | Temporary Wages | - | - | 6,800 | 6,800 | 6,600 | (200) | -2.94% |
| 40130 | Overtime Wages | 1,194 | 1,435 | 7,412 | 7,412 | 7,606 | 194 | 2.62% |
| 40210 | FICA | 59,192 | 45,018 | 57,868 | 57,868 | 57,686 | (182) | -0.31% |
| 40221 | PERS | 166,748 | 143,769 | 143,026 | 143,026 | 143,265 | 239 | 0.17% |
| 40321 | Health Insurance | 192,780 | 173,972 | 200,000 | 200,000 | 202,000 | 2,000 | 1.00% |
| 40322 | Life Insurance | 1,284 | 890 | 1,545 | 1,545 | 1,550 | 5 | 0.32% |
| 40410 | Leave | 74,448 | 81,018 | 85,125 | 85,125 | 81,858 | (3,267) | -3.84% |
| 40511 | Other Benefits | 576 | 576 | 576 | 576 | - | (576) | -100.00% |
| | Total: Personnel | 1,103,835 | 971,673 | 1,134,961 | 1,134,961 | 1,133,813 | (1,148) | -0.10% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 59 | 367 | 300 | 2,600 | 2,600 | 2,300 | 766.67% |
| 42210 | Operating Supplies | 1,912 | 2,399 | 5,000 | 4,800 | 5,000 | - | 0.00% |
| 42250 | Uniforms | 416 | 416 | 416 | 416 | 416 | - | 0.00% |
| 42263 | Training Supplies | - | - | 200 | 200 | 200 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | - | - | 200 | 200 | 200 | - | 0.00% |
| 42410 | Small Tools & Minor Equipment | 359 | 418 | 400 | 400 | 400 | - | 0.00% |
| | Total: Supplies | 2,746 | 3,600 | 6,516 | 8,616 | 8,816 | 2,300 | 35.30% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 3,549 | 3,564 | 5,350 | 5,350 | 5,350 | - | 0.00% |
| 43019 | Software Licensing | 2,759 | 1,772 | 2,400 | 2,400 | 9,300 | 6,900 | 287.50% |
| 43110 | Communications | 8,392 | 7,381 | 13,000 | 13,000 | 13,000 | - | 0.00% |
| 43140 | Postage and Freight | 218 | 121 | 300 | 300 | 300 | - | 0.00% |
| 43210 | Transportation/Subsistence | 17,918 | 13,138 | 22,675 | 22,675 | 43,948 | 21,273 | 93.81% |
| 43220 | Car Allowance | 15,071 | 11,709 | 14,400 | 14,400 | 14,400 | - | 0.00% |
| 43260 | Training | 100 | 389 | 1,538 | 1,538 | 2,213 | 675 | 43.89% |
| 43310 | Advertising | 2,932 | 1,107 | 4,600 | 3,400 | 4,600 | - | 0.00% |
| 43410 | Printing | - | - | 100 | 100 | 100 | - | 0.00% |
| 43610 | Utilities | 5,283 | 5,233 | 5,548 | 5,548 | 5,548 | - | 0.00% |
| 43720 | Equipment Maintenance | 1,690 | 2,071 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 132 | - | - | - | - | - | - |
| 43920 | Dues and Subscriptions | 1,913 | 2,390 | 2,450 | 2,450 | 8,825 | 6,375 | 260.20% |
| | Total: Services | 59,957 | 48,875 | 75,361 | 74,161 | 110,584 | 35,223 | 46.74% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 1,579 | 3,511 | 4,200 | 4,200 | 2,923 | (1,277) | -30.40% |
| 48720 | Minor Office Furniture | - | 383 | 500 | 500 | 800 | 300 | 60.00% |
| 49311 | Design Services | - | - | - | 1,200 | - | - | - |
| | Total: Capital Outlay | 1,579 | 3,894 | 4,700 | 5,900 | 3,723 | (977) | -20.79% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | (569,370) | (456,215) | (598,333) | (598,333) | (607,993) | (9,660) | - |
| | Total: Interdepartmental Charges | (569,370) | (456,215) | (598,333) | (598,333) | (607,993) | (9,660) | - |
| Department Total | | | | | | | | |
| | | \$ 598,747 | \$ 571,827 | \$ 623,205 | \$ 625,305 | \$ 648,943 | \$ 25,738 | 4.13% |

**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 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. Increased to cover three annual software upgrades.

43011 Contractual Services. Custodial services (\$5,350).

43019 Software Licensing. Increase to cover new BlueBeam software - 8 Licenses (\$4,550), new RS Means software (\$4,700). Reoccurring support renewal for security camera system (\$50).

43210 Transportation/Subsistence. Increase due to additional anticipated travel costs for projects located in Homer and Seward area.

43260 Training. Increased for 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. Increase to cover Amazon Business Prime (\$1,300), new Equipment Watch subscription (\$5,000). 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), Peninsula Clarion.

48710 Minor Office Equipment. Monitors / UPS units (\$1,000), desktop computer (\$1,123), and Scanner (\$800).

48720 Minor Office Furniture. To cover cost of two new chairs (\$800).

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 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 is increasing, along with an increase in incidents is resulting in less time able to plan, work with response partners, and in general be proactive to improve the results of response and recovery.

FY2020 Accomplishments

- Performed successful incident responses: Swan Lake Fire and Winter Storm as well as several smaller incidents.
- Update the Borough Emergency Operations Plan.

- Increased training and engagement with volunteers using the Community Emergency Response Team (CERT) program.
- Significant planning took place and an initial framework created for our whole community initiative, bringing all levels of government, non-profit, and the private sector together to enable quick response and recovery to emergencies.
- Evaluated and strengthened procedures and plans for Incident Management Team members to utilize when responding to an incident.

FY2021 New Initiatives:

- Begin planning for Alaska Shield 2022, a full-scale exercise that will involve a catastrophic event in South Central Alaska and involve many different response agencies.
- Begin upgrading warning sirens and emergency alert system to current technology, and explore ways to disseminate critical information in the absence of modern technology such as cell phones and internet connections.
- 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

| | FY2018 Actual | FY2019 Actual | FY2020 Adopted | FY2021 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:**

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Number of declared disaster responses | 1 | 2 | 2 | 2 |
| Number of small incident responses (not including declared disasters) | 1 | 1 | 2 | 2 |
| Number of Public presentations, lectures and media interviews | 16 | 38 | 40 | 45 |
| Number of exercises and/or responses conducted | 7 | 6 | 2 | 4 |
| Number of active Incident Management Team members | 11 | 12 | 15 | 18 |
| Number of Borough employees meeting NIMS certification requirements | 125 | 130 | 145 | 145 |
| Number of ICS classes conducted | 5 | 2 | 0 | 2 |
| Number of CERT classes and/or exercises conducted | 5 | 4 | 7 | 7 |
| Number of active CERT trained members | 153 | 165 | 182 | 200 |

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11250 - Emergency Management - Administration

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 274,180 | \$ 263,811 | \$ 284,638 | \$ 284,638 | \$ 304,264 | \$ 19,626 | 6.90% |
| 40120 | Temporary Wages | 8,958 | 13,040 | 20,000 | 20,000 | 20,000 | - | 0.00% |
| 40130 | Overtime Wages | - | 1,694 | 4,208 | 4,208 | 2,015 | (2,193) | -52.12% |
| 40210 | FICA | 23,502 | 22,268 | 26,928 | 26,928 | 28,047 | 1,119 | 4.16% |
| 40221 | PERS | 48,797 | 76,136 | 64,534 | 64,534 | 67,860 | 3,326 | 5.15% |
| 40321 | Health Insurance | 47,067 | 69,308 | 77,000 | 77,000 | 77,750 | 750 | 0.97% |
| 40322 | Life Insurance | 393 | 432 | 701 | 701 | 738 | 37 | 5.28% |
| 40410 | Leave | 34,981 | 37,788 | 38,665 | 38,665 | 38,179 | (486) | -1.26% |
| 40511 | Other Benefits | 259 | 285 | 288 | 288 | - | (288) | -100.00% |
| Total: Personnel | | 438,137 | 484,762 | 516,962 | 516,962 | 538,853 | 21,891 | 4.23% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 362 | 367 | 500 | 500 | 897 | 397 | 79.40% |
| 42210 | Operating Supplies | 2,166 | 4,854 | 4,750 | 4,750 | 4,900 | 150 | 3.16% |
| 42230 | Fuels, Oils and Lubricants | 811 | 2,815 | 2,500 | 2,500 | 4,000 | 1,500 | 60.00% |
| 42250 | Uniforms | - | 161 | 750 | 750 | 1,500 | 750 | 100.00% |
| 42310 | Repair/Maintenance Supplies | 18,406 | 9,126 | 11,500 | 11,500 | 10,900 | (600) | -5.22% |
| 42360 | Motor Vehicle Repair Supplies | 294 | 792 | 500 | 500 | 1,900 | 1,400 | 280.00% |
| 42410 | Small Tools & Minor Equipment | 986 | 1,398 | 2,000 | 2,000 | 6,045 | 4,045 | 202.25% |
| Total: Supplies | | 23,025 | 19,513 | 22,500 | 22,500 | 30,142 | 7,642 | 33.96% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 97,392 | 108,179 | 122,930 | 122,930 | 138,532 | 15,602 | 12.69% |
| 43019 | Software Licensing | 721 | 4,276 | 2,693 | 2,693 | 9,443 | 6,750 | 250.65% |
| 43110 | Communications | 27,780 | 27,934 | 32,023 | 32,023 | 31,957 | (66) | -0.21% |
| 43140 | Postage and Freight | 115 | 448 | 300 | 300 | 300 | - | 0.00% |
| 43210 | Transportation/Subsistence | 3,737 | 4,836 | 4,266 | 4,266 | 8,100 | 3,834 | 89.87% |
| 43260 | Training | 140 | 75 | 1,250 | 1,250 | 1,650 | 400 | 32.00% |
| 43310 | Advertising | 46 | 49 | - | - | 2,250 | 2,250 | - |
| 43410 | Printing | 83 | - | - | - | 650 | 650 | - |
| 43610 | Utilities | 11,615 | 13,417 | 12,922 | 12,922 | 13,208 | 286 | 2.21% |
| 43720 | Equipment Maintenance | 321 | 137 | 1,000 | 1,000 | 1,400 | 400 | 40.00% |
| 43750 | Vehicle Maintenance | 457 | 1,722 | 1,000 | 1,000 | 1,250 | 250 | 25.00% |
| 43780 | Building/Grounds Maintenance | 33,140 | 18,012 | 29,350 | 29,350 | 30,231 | 881 | 3.00% |
| 43812 | Equipment Replacement Pymt | 2,643 | 2,643 | 16,107 | 16,107 | 46,065 | 29,958 | 185.99% |
| 43920 | Dues and Subscriptions | 596 | 890 | 890 | 890 | 1,070 | 180 | 20.22% |
| 43999 | Disaster Response Contingency | - | - | 50,000 | 50,000 | 50,000 | - | 0.00% |
| Total: Services | | 178,786 | 182,618 | 274,731 | 274,731 | 336,106 | 61,375 | 22.34% |
| Capital Outlay | | | | | | | | |
| 48110 | Office Furniture | 4,648 | - | - | - | - | - | - |
| 48120 | Major Office Equipment | - | - | - | - | 7,500 | 7,500 | - |
| 48710 | Minor Office Equipment | 4,285 | 11,489 | 6,376 | 6,376 | 13,332 | 6,956 | 109.10% |
| 48720 | Minor Office Furniture | 3,014 | - | 800 | 800 | 1,000 | 200 | 25.00% |
| 48740 | Minor Machines & Equipment | - | 6,730 | - | - | - | - | - |
| 48750 | Minor Medical Equipment | 2,658 | - | 1,500 | 1,500 | 1,000 | (500) | -33.33% |
| Total: Capital Outlay | | 14,605 | 18,219 | 8,676 | 8,676 | 22,832 | 14,156 | 163.16% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | - | - | - | - | 5,600 | 5,600 | - |
| 60004 | Mileage Ticket Credits | - | - | - | - | (350) | (350) | - |
| Total: Interdepartmental Charges | | - | - | - | - | 5,250 | 5,250 | - |
| Department Total | | \$ 654,553 | \$ 705,112 | \$ 822,869 | \$ 822,869 | \$ 933,183 | \$ 110,314 | 13.41% |

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.

Added: 1 Program Manager (per Resolution 2019-52)

Deleted: 1 Administrative Assistant (per Resolution 2019-52)

42120 Computer Software. Ongoing software needs and upgrades for business operations, mobile data, and disaster response. Changed to reflect purchase of Adobe software for Incident Management Team (IMT).

42230 Fuel. Increased due to additional travel within the Borough for general operations and response, as well as for the Program Manager - Communications to provide work to service areas Boroughwide.

42250 Uniforms. Purchase uniforms for public presentations, outreach, field work, and response for staff. Increase to reflect planned uniforms for Incident Management Team.

42310 Repair/Maintenance Supplies. Supplies and parts for building maintenance, warning siren components, generator parts, and other repair supplies.

42360 Motor Vehicle Repair Supplies. Parts for mobile command vehicle, trailers, and operational vehicles. Includes two sets of winter tires for OEM vehicles.

42410 Small Tools. Increased for scheduled replacement of iPads used for damage assessment and response and to purchase tools for communications position (\$3,000), and misc. small tools and safety equipment.

43011 Contractual Services. Flood warning stations (\$77,200), KPB alerts system (\$21,000), radio, repeater, and siren repair and maintenance (\$14,600), flight charters for communication site maintenance (\$11,400), IAP software configuration and on-site training (\$13,532), volunteer background checks (\$800).

43019 Software Licensing. Incident Management Software (\$3,850), security cameras (\$193), warning siren software (\$2,200), Crew Force (\$600), Zoom training/video conferencing (\$2,600). Increased costs for incident management and siren software, added video conferencing and crew force.

43110 Communications. Connectivity for ERC, long distance, cable, mobile phones, satellite phones, circuits for warning sirens, mobile data for field software.

43210 Transportation/Subsistence. Siren maintenance/repair in remote communities including across Kachemak Bay, 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), and Motorola on-line training (\$500).

43310 Advertising. Required meeting notices for Local Emergency Planning Committee (LEPC) and preparedness outreach advertising. These costs used to be covered by state grant funds that was not funded in the previous FY.

43410 Printing. Printing for outreach materials not printed in-house. These costs used to be covered by state grant funds that was not funded in the previous FY.

43720 Equipment Maintenance. Increase for addition of multi-function copier for Emergency Operations Center.

43750 Vehicle Maintenance. Maintenance of staff vehicles and Mobile Command Vehicle. Increased to account for new vehicle purchase in previous FY.

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.

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

43920 Dues and Subscriptions. International Association of Emergency Managers (\$190), Emergency Management Accreditation Program (\$450), Association of State Floodplain Managers (\$165), vehicle registrations (\$40), Peninsula Fire Chiefs Association (\$50), Increased for Alaska Emergency Management Association (\$50), Certified Emergency Manager Renewal (\$125).

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

48120 Major Office Equipment. Replacement Multifunction Printer/Scanner/Copier (\$7,500).

48710 Minor Office Equipment. Replace 2 Incident Management laptops (\$2,710), replace 3 desktop computers and monitors (\$3,642) new network switch (\$2,500), UPS unit (\$700), IP phone (\$380), and replace EMNet satellite terminal (\$3,400).

48720 Minor Office Furniture. Sit/stand desk (\$350), replacement office chairs (\$300), and file cabinet (\$350).

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).

60000 Charges (To) From Other Departments. Charges from Human Resources-Custodial for janitorial services provided by in-house staff which was previously provided through contract services (\$5,600).

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11250 - Emergency Management - Administration

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|-------------------------|--------------------|-----------------------------|-----------------------------|---|
| 2015 towing vehicle | \$ 18,006 | \$ 2,643 | \$ 2,643 | \$ - |
| Radio Purchase (4) | - | 4,261 | 4,261 | 8,522 |
| OEM SUV | - | 9,203 | 9,203 | 27,609 |
| 2021 Radio purchase (4) | - | - | 3,137 | 9,411 |
| 2021 EOC upgrade | - | - | 9,437 | 28,311 |
| 2021 Siren upgrade | - | - | 17,384 | 53,502 |
| | <u>\$ 18,006</u> | <u>\$ 16,107</u> | <u>\$ 46,065</u> | <u>\$ 127,355</u> |

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Department Function

Fund 100

General Fund

Dept 11230

Human Resources – Administration

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Discovering innovative advertising strategies to obtain robust hiring certificates in a growth economy.
- Continuing policy review of critical policies where potential liability on the Borough is of concern.
- Guiding department heads in creating long term succession plans.
- Providing meaningful training to the HR team to be able to provide a high level of support from a knowledgeable staff.
- Learning and maximizing capabilities in the new HRMS.
- Strategic recruitment with a budget that does not permit competitive wages in a restricted candidate pool.
- Funding for career enhancement training for HR Staff.

FY2020 Accomplishments:

- Implemented the AETNA PPO with anticipated savings of \$500K annually.
- Re-designed and updated all job descriptions to include historical data.
- Changed new hire orientation to include a strong safety component and direct supervisor interaction from the date of hire.
- Successfully negotiated a 3-year Collective Bargaining Agreement.
- Provided ALICE training to all BAB and Maintenance employees.
- Wrote and implemented a Return to Work Policy.
- Wrote and implemented a Fraternization and Nepotism Policy.
- Revised the Employee Mobile Device Policy.
- Changed background check company for faster and less expensive results.

FY2021 New Initiatives:

- Fully implement CitySuite.
- Complete a re-write of the Health Care Plan.
- Revise Title 3 to match current practices.
- Analyze opportunities for additional cost savings and support mechanisms for health care programs.
- Train HR department on classification rating processes.

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--------------------------|------------------|------------------|---------------------|---------------------|
| Voluntary Turnover Ratio | 5% | 4% | 4% | 4% |

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

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---------------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Grievances Unresolved by Step 3 | 0 | 0 | 0 | 0 |

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing History | 3.5 | 3.5 | 4.0 | 4.0 |

Department Function

Fund 100

General Fund

Dept 11230

Human Resources - Homer and Seward Annex

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Balancing community needs with availability and access.
- Providing automation, access and training to improve efficiency and effectiveness of annex service delivery.
- Ensure that the secretaries are fully embraced as an important part of General Services.

FY2020 Accomplishments

- Completed all construction of the Homer Maintenance facility including handicap accessibility.
- Re-classified Job Description to correctly reflect the duties and responsibilities of the combined Homer Maintenance/Secretary job.
- Re-titled Secretary positions to Administrative Assistant.

FY2021 New Initiatives

- Review the current location of the Seward position to a smaller space for cost savings.

Performance Measures

Priority/Goal: Homer and Seward Annexes

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

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

Measures:

| Average number of residents served per month | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|------------------|------------------|---------------------|---------------------|
| Homer | 240 | 280 | 200 | 200 |
| Seward | 40 | 40 | 30 | 30 |

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|------------------|------------------|------------------|--------------------|
| Staffing History | 1.5 | 1.5 | 1.0 | 1.0 |

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11230 - Human Resources - Administration

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|----------------------------------|----------------------------------|-------------------|-------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 314,617 | \$ 291,686 | \$ 330,505 | \$ 330,505 | \$ 361,447 | \$ 30,942 | 9.36% |
| 40120 | Temporary Wages | 1,086 | 2,366 | 2,641 | 2,641 | 2,640 | (1) | -0.04% |
| 40130 | Overtime Wages | 4,802 | 425 | 4,082 | 4,082 | 381 | (3,701) | -90.67% |
| 40210 | FICA | 24,393 | 25,809 | 29,779 | 29,779 | 32,033 | 2,254 | 7.57% |
| 40221 | PERS | 83,729 | 86,380 | 75,545 | 75,545 | 80,523 | 4,978 | 6.59% |
| 40321 | Health Insurance | 112,223 | 90,773 | 100,000 | 100,000 | 79,750 | (20,250) | -20.25% |
| 40322 | Life Insurance | 537 | 483 | 821 | 821 | 880 | 59 | 7.19% |
| 40410 | Leave | 43,031 | 36,070 | 43,269 | 43,269 | 46,480 | 3,211 | 7.42% |
| 40511 | Other Benefits | 344 | 301 | 360 | 360 | - | (360) | -100.00% |
| | Total: Personnel | 584,762 | 534,293 | 587,002 | 587,002 | 604,134 | 17,132 | 2.92% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 107 | - | - | - | - | - | - |
| 42210 | Operating Supplies | 2,979 | 2,808 | 3,000 | 2,836 | 3,600 | 600 | 20.00% |
| 42250 | Uniforms | - | - | - | - | 208 | 208 | - |
| 42310 | Repair/Maintenance Supplies | 97 | 195 | - | 130 | 100 | 100 | - |
| 42410 | Small Tools & Minor Equipment | - | 452 | 1,200 | 1,200 | 500 | (700) | -58.33% |
| | Total: Supplies | 3,183 | 3,455 | 4,200 | 4,166 | 4,408 | 208 | 4.95% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 1,718 | 2,402 | 9,000 | 9,000 | 5,000 | (4,000) | -44.44% |
| 43019 | Software Licensing | 3,976 | 6,063 | 8,508 | 8,508 | 17,820 | 9,312 | 109.45% |
| 43110 | Communications | 6,641 | 6,578 | 6,800 | 6,800 | 6,800 | - | 0.00% |
| 43140 | Postage and Freight | 667 | 722 | 700 | 700 | 700 | - | 0.00% |
| 43210 | Transportation/Subsistence | 3,456 | 1,092 | 6,309 | 6,309 | 8,377 | 2,068 | 32.78% |
| 43220 | Car Allowance | 3,600 | 3,185 | 3,600 | 3,600 | 3,600 | - | 0.00% |
| 43260 | Training | 688 | 403 | 1,458 | 1,458 | 2,392 | 934 | 64.06% |
| 43270 | Employee Development | 10,000 | 7,402 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 43310 | Advertising | 2,586 | 2,800 | 4,000 | 3,596 | 3,500 | (500) | -12.50% |
| 43410 | Printing | - | - | - | 34 | 35 | 35 | - |
| 43610 | Utilities | 12,574 | 11,180 | 13,677 | 13,677 | 14,213 | 536 | 3.92% |
| 43720 | Equipment Maintenance | 2,239 | 2,287 | 2,300 | 2,704 | 3,500 | 1,200 | 52.17% |
| 43810 | Rents and Operating Leases | 26,260 | 26,809 | 18,200 | 18,200 | 10,524 | (7,676) | -42.18% |
| 43920 | Dues and Subscription | 868 | 209 | 559 | 559 | 305 | (254) | -45.44% |
| | Total: Services | 75,273 | 71,132 | 85,111 | 85,145 | 86,766 | 1,655 | 1.94% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | - | 2,538 | 827 | 827 | 1,848 | 1,021 | 123.46% |
| 48720 | Minor Office Furniture | - | 12,053 | - | - | 4,962 | 4,962 | - |
| | Total: Capital Outlay | - | 14,591 | 827 | 827 | 6,810 | 5,983 | 723.46% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | - | - | (1,000) | (1,000) | (1,200) | (200) | - |
| | Total: Interdepartmental Charges | - | - | (1,000) | (1,000) | (1,200) | (200) | - |
| Department Total | | \$ 663,218 | \$ 623,471 | \$ 676,140 | \$ 676,140 | \$ 700,918 | \$ 24,778 | 3.66% |

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).

42250 Uniforms. HR Assistant required to cover in absence of Print Shop Lead.

42410 Operating Supplies. Increase due to electronic badges for entry into BAB.

42410 Small Tools & Minor Equipment. Phone replacement for HR Assistant according to IT replacement schedule.

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 Acorn (\$400). Decrease due to successful union negotiations.

43019 Software Licensing. Annual fee for on-line recruitment license, subscription, maintenance and tech support NEOGOV (\$8,871), security camera software renewal (\$181), half of software maintenance for the Human Resources/Payroll software(\$8,768).

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 to attend NeoGov annual conference to benefit paperless onboarding initiative, travel for training seminars in Anchorage to benefit the overall knowledge base of the Human Resources team.

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 7/1/20 through 6/30/21, set the fiscal year amount at \$10,000.

43720 Equipment Maintenance. Increase based on average cost from FY20, in addition to full time HR staff.

43810 Rents and Operating Leases. Decrease due to closure of Homer Annex.

43920 Dues and Subscriptions. Annual Attorney Bar Assoc. dues (\$305).

48710 Minor Office Equipment. Purchase of 8 monitors for HR Staff according to IT replacement schedule (\$231 each).

48720 Minor Office Furniture. Purchase of fire file cabinet for confidential files in accordance with retention schedule (\$4,962).

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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.
- Maintaining proper inventory for customer needs.
- Meeting Print demands during peak periods.

- Controlling maintenance costs and out-of-service delays.
- Maximizing our use of available technology; reducing paper where possible.

FY2020 Accomplishments

- Replaced obsolete or outdated equipment for more efficiencies
- Balanced the work load with available hours as reduced in 2019 budget by assessing peak demands

FY2021 New Initiatives:

- Continued to evaluate equipment replacement and improvement needs against new efficient technology options.

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-------------------------------------|------------------|------------------|---------------------|---------------------|
| Print | 95% | 98% | 98% | 98% |
| Mail | 95% | 98% | 98% | 98% |

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|------------------|------------------|------------------|--------------------|
| Staffing history | 1.25 | 1.25 | .75 | 1.25 |

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11233 - Human Resources - Print/Mail

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|-------------------------|-------------------------------|-------------------|-------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 60,354 | \$ 53,146 | \$ 39,869 | \$ 56,384 | \$ 63,403 | \$ 23,534 | 59.03% |
| 40120 | Temporary Wages | - | 652 | 1,440 | 1,440 | 1,440 | - | 0.00% |
| 40210 | FICA | 4,694 | 4,451 | 3,736 | 5,057 | 5,772 | 2,036 | 54.50% |
| 40221 | PERS | 16,055 | 15,987 | 9,123 | 13,087 | 14,507 | 5,384 | 59.02% |
| 40321 | Health Insurance | 35,906 | 31,710 | 25,000 | 34,579 | 37,875 | 12,875 | 51.50% |
| 40322 | Life Insurance | 103 | 92 | 102 | 102 | 163 | 61 | 59.80% |
| 40410 | Leave | 7,259 | 6,707 | 5,924 | 7,575 | 8,077 | 2,153 | 36.34% |
| 40511 | Other Benefits | 224 | 198 | 144 | 144 | - | (144) | -100.00% |
| | Total: Personnel | 124,595 | 112,943 | 85,338 | 118,368 | 131,237 | 45,899 | 53.78% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 13,350 | 12,401 | 14,000 | 14,000 | 14,200 | 200 | 1.43% |
| 42250 | Uniforms | 416 | 316 | 312 | 312 | 416 | 104 | 33.33% |
| 42410 | Small Tools & Minor Equipment | 489 | - | 225 | 225 | 2,262 | 2,037 | 905.33% |
| | Total: Supplies | 14,255 | 12,717 | 14,537 | 14,537 | 16,878 | 2,341 | 16.10% |
| Services | | | | | | | | |
| 43019 | Software Licensing | 1,095 | 1,095 | 1,095 | 1,095 | 1,195 | 100 | 9.13% |
| 43110 | Communications | 667 | 743 | 710 | 710 | 750 | 40 | 5.63% |
| 43210 | Transportation/Subsistence | 1,185 | 987 | 780 | 780 | 996 | 216 | 27.69% |
| 43410 | Printing | - | - | - | - | 5 | 5 | - |
| 43610 | Utilities | 8,426 | 7,757 | 8,600 | 8,600 | 9,105 | 505 | 5.87% |
| 43720 | Equipment Maintenance | 32,579 | 31,189 | 33,000 | 33,000 | 33,000 | - | 0.00% |
| 43812 | Equipment Replacement Pymt. | 20,293 | 16,836 | 16,836 | 16,836 | 7,581 | (9,255) | -54.97% |
| | Total: Services | 64,245 | 58,607 | 61,021 | 61,021 | 52,632 | (8,389) | -13.75% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 386 | 1,304 | 175 | 175 | 4,042 | 3,867 | 2209.71% |
| | Total: Capital Outlay | 386 | 1,304 | 175 | 175 | 4,042 | 3,867 | 2209.71% |
| Department Total | | \$ 203,481 | \$ 185,571 | \$ 161,071 | \$ 194,101 | \$ 204,789 | \$ 43,718 | 27.14% |

Line-Item Explanations

40110 Regular wages. Staff includes: 3/4 time lead mail-copy technician, and 1/2 time Administrative Assistant-Print Shop/Multidisciplinary.

Added: 1/2 time Administrative Assistant-Print Shop/Multidisciplinary (per Ordinance 2019-19-16)

42250 Uniforms. Increase due to staff increase.

42410 Small Tools & Equipment. Increase due to purchase of replacement dies for binding/coiling machines for productivity and efficiency.

43210 Transportation/Subsistence. Increase due to minimum trips required.

43812 Equipment Replacement Payments. Scheduled replacement of equipment per following list.

48710 Minor Office Equipment. Purchase 2 computers per the IT replacement schedule (\$827 each), 1 coil machines (\$1,727), and 1 comb binding machine (\$661) due to failing machines and necessity to be efficient.

Equipment Replacement Payment Schedule

| Items | Prior Years | FY2020 Estimated | FY2021 Projected | Projected Payments FY2022-2024 |
|------------------------------------|------------------|---------------------|---------------------|--------------------------------------|
| Digital copiers (2) - replacements | 24,351 | 3,495 | - | - |
| Folder/stuffer (replacement) | 23,253 | 5,760 | - | - |
| Binding machine | 2,840 | 425 | 425 | 425 |
| Paper cutter | 19,349 | 2,622 | 2,622 | 2,622 |
| Paper drill | 12,256 | 2,176 | 2,176 | 2,176 |
| Letter opener | 11,258 | 2,358 | 2,358 | 7,074 |
| | <u>\$ 93,307</u> | <u>\$ 16,836</u> | <u>\$ 7,581</u> | <u>\$ 12,297</u> |

Department Function

Fund 100

General Fund

Dept 11235

Human Resources – Custodial Maintenance

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Balancing shift coverages against snow removal and security.

FY2020 Accomplishments

- Took over OEM and River Center custodial services saving approximately \$35K over contract proposals.
- Coordinated with KPBSD to permit observance of KPB holiday schedule for a cost savings and employee benefit.

FY2021 New Initiatives:

- Review River Center operations to see if more efficiencies can be gained through maximized use of Temporary employees

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-------------------------------|------------------|------------------|---------------------|---------------------|
| Custodial | 99% | 99% | 99% | 99% |

Percentages gauged by number of complaints received by General Services.

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|-------------------|------------------|------------------|------------------|--------------------|
| Staffing History* | 1.25 | 1.25 | 1.25 | 1.25 |

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

Kenai Peninsula Borough Budget Detail

Fund 100

Department 11235 - Human Resources - Custodial Maintenance

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2020 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|--------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 56,567 | \$ 58,349 | \$ 57,823 | \$ 57,823 | \$ 59,709 | \$ 1,886 | 3.26% |
| 40120 | Temporary Wages | 1,433 | 308 | 2,700 | 2,700 | 8,400 | 5,700 | 211.11% |
| 40130 | Overtime Wages | 563 | 553 | 1,189 | 1,189 | 1,224 | 35 | 2.94% |
| 40210 | FICA | 4,816 | 4,792 | 5,620 | 5,620 | 6,233 | 613 | 10.91% |
| 40221 | PERS | 15,577 | 17,749 | 13,494 | 13,494 | 13,933 | 439 | 3.25% |
| 40321 | Health Insurance | 29,317 | 23,624 | 25,500 | 25,500 | 25,750 | 250 | 0.98% |
| 40322 | Life Insurance | 97 | 93 | 185 | 185 | 190 | 5 | 2.70% |
| 40410 | Leave | 6,704 | 7,810 | 9,415 | 9,415 | 9,740 | 325 | 3.45% |
| 40511 | Other Benefits | 216 | 216 | 216 | 216 | - | (216) | -100.00% |
| Total: Personnel | | 115,290 | 113,494 | 116,142 | 116,142 | 125,179 | 9,037 | 7.78% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 206 | 95 | 125 | 125 | 125 | - | 0.00% |
| 42250 | Uniforms | 312 | 312 | 312 | 312 | 312 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | - | - | 100 | 100 | 100 | - | 0.00% |
| 42410 | Small Tools & Minor Equipment | 253 | 20 | 400 | 400 | 400 | - | 0.00% |
| Total: Supplies | | 771 | 427 | 937 | 937 | 937 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 3,584 | 3,350 | 1,000 | 1,000 | 975 | (25) | -2.50% |
| 43110 | Communications | 93 | 99 | 120 | 120 | 120 | - | 0.00% |
| 43210 | Transportation/Subsistence | 37 | 66 | 60 | 60 | 60 | - | 0.00% |
| 43610 | Utilities | 784 | 729 | 850 | 850 | 905 | 55 | 6.47% |
| 43720 | Equipment Maintenance | 70 | 15 | 100 | 100 | 100 | - | 0.00% |
| Total: Services | | 4,568 | 4,259 | 2,130 | 2,130 | 2,160 | 30 | 1.41% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | - | - | - | - | (33,300) | (33,300) | - |
| Total: Interdepartmental Charges | | - | - | - | - | (33,300) | (33,300) | - |
| Department Total | | \$ 120,629 | \$ 118,180 | \$ 119,209 | \$ 119,209 | \$ 94,976 | \$ 9,067 | 7.61% |

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. Increased to provide custodial services for the Office of Emergency Mangement, 911 Communications, Central Emergency Services, and River Center buildings previously handled through contract.

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

60000 Charges (To) From Other Depts. Charges to the Office of Emergency Management (\$5,600), 911 Communications department (\$5,600), Central Emergency Services (\$5,600), and the River Center (\$16,500) for custodial services provided by in-house staff.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Human Resource Department Totals

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|--------------------|--------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 431,538 | \$ 403,181 | \$ 428,197 | \$ 444,712 | \$ 484,559 | \$ 56,362 | 13.16% |
| 40120 | Temporary Wages | 2,519 | 3,326 | 6,781 | 6,781 | 12,480 | 5,699 | 84.04% |
| 40130 | Overtime Wages | 5,365 | 978 | 5,271 | 5,271 | 1,605 | (3,666) | -69.55% |
| 40210 | FICA | 33,903 | 35,052 | 39,135 | 40,456 | 44,038 | 4,903 | 12.53% |
| 40221 | PERS | 115,361 | 120,116 | 98,162 | 102,126 | 108,963 | 10,801 | 11.00% |
| 40321 | Health Insurance | 177,446 | 146,107 | 150,500 | 160,079 | 143,375 | (7,125) | -4.73% |
| 40322 | Life Insurance | 737 | 668 | 1,108 | 1,108 | 1,233 | 125 | 11.28% |
| 40410 | Leave | 56,994 | 50,587 | 58,608 | 60,259 | 64,297 | 5,689 | 9.71% |
| 40511 | Other Benefits | 784 | 715 | 720 | 720 | - | (720) | -100.00% |
| Total: Personnel | | 824,647 | 760,730 | 788,482 | 821,512 | 860,550 | 72,068 | 9.14% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 107 | - | - | - | - | - | - |
| 42210 | Operating Supplies | 16,535 | 15,304 | 17,125 | 16,961 | 17,925 | 800 | 4.67% |
| 42250 | Uniforms | 728 | 628 | 624 | 624 | 936 | 312 | 50.00% |
| 42310 | Repair/Maintenance Supplies | 97 | 195 | 100 | 230 | 200 | 100 | 100.00% |
| 42410 | Small Tools & Minor Equipment | 742 | 472 | 1,825 | 1,825 | 3,162 | 1,337 | 73.26% |
| Total: Supplies | | 18,209 | 16,599 | 19,674 | 19,640 | 22,223 | 2,549 | 12.96% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 5,302 | 5,752 | 10,000 | 10,000 | 5,975 | (4,025) | -40.25% |
| 43019 | Software Licensing | 5,071 | 7,158 | 9,603 | 9,603 | 19,015 | 9,412 | 98.01% |
| 43110 | Communications | 7,401 | 7,420 | 7,630 | 7,630 | 7,670 | 40 | 0.52% |
| 43140 | Postage and Freight | 667 | 722 | 700 | 700 | 700 | - | 0.00% |
| 43210 | Transportation/Subsistence | 4,678 | 2,145 | 7,149 | 7,149 | 9,433 | 2,284 | 31.95% |
| 43220 | Car Allowance | 3,600 | 3,185 | 3,600 | 3,600 | 3,600 | - | 0.00% |
| 43260 | Training | 688 | 403 | 1,458 | 1,458 | 2,392 | 934 | 64.06% |
| 43270 | Employee Development | 10,000 | 7,402 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 43310 | Advertising | 2,586 | 2,800 | 4,000 | 3,596 | 3,500 | (500) | -12.50% |
| 43410 | Printing | - | - | - | 34 | 40 | 40 | - |
| 43610 | Utilities | 21,784 | 19,666 | 23,127 | 23,127 | 24,223 | 1,096 | 4.74% |
| 43720 | Equipment Maintenance | 34,888 | 33,491 | 35,400 | 35,804 | 36,600 | 1,200 | 3.39% |
| 43810 | Rents and Operating Leases | 26,260 | 26,809 | 18,200 | 18,200 | 10,524 | (7,676) | -42.18% |
| 43812 | Equipment Replacement Pymt. | 20,293 | 16,836 | 16,836 | 16,836 | 7,581 | (9,255) | -54.97% |
| 43920 | Dues and Subscriptions | 868 | 209 | 559 | 559 | 305 | (254) | -45.44% |
| Total: Services | | 144,086 | 133,998 | 148,262 | 148,296 | 141,558 | (6,704) | -4.52% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 386 | 3,842 | 1,002 | 1,002 | 5,890 | 4,888 | 487.82% |
| 48720 | Minor Office Furniture | - | 12,053 | - | - | 4,962 | 4,962 | - |
| Total: Capital Outlay | | 386 | 15,895 | 1,002 | 1,002 | 10,852 | 9,850 | 983.03% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | - | - | - | - | (33,300) | (33,300) | - |
| 60004 | Mileage Ticket Credits | - | - | (1,000) | (1,000) | (1,200) | (200) | - |
| Total: Interdepartmental Charges | | - | - | (1,000) | (1,000) | (34,500) | (33,500) | - |
| Department Total | | \$ 987,328 | \$ 927,222 | \$ 956,420 | \$ 989,450 | \$ 1,000,683 | \$ 44,263 | 4.63% |

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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.

FY2020 Accomplishments

- Assisted Clerks Department with implementation of new Records Management Software.
- Assisted Finance Department with implementation of online Sales Tax filing solution.
- In concert with Purchasing and Contracting, Maintenance, Land Management, and Risk Management, formed an ad hoc facilities management group with the goal of improving and formalizing KPB's facilities management strategy.

FY2021 New Initiatives:

- Transition a Helpdesk Tech position to a Network Admin position to reduce backlog in system administration and improve cyber security posture.
- Expand role of ½ Time IT Clerk to include full IT lifecycle coordination (hardware acquisition and disposal, patching, documentation, project coordination.)
- Complete a general IT security assessment. (Grant awarded mid-FY2020, completion expected mid-FY2021)
- Identify long-range strategy for KPB Wide Area Network bandwidth, considering both commercial carrier options and tower based private radio links.

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 | FY18 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|------------|-------------|---------------|------------------|------------------|
| High priority incident response time | 4 hours | 1.08 Hours | 1.29 Hours | 1.5 Hours | < 4 Hours |
| Medium priority incident response time | 8-12 hours | 7.46 Hours | 10.1 Hours | 10.75 Hours | 8 Hours |
| Low priority incident response time | 48 hours | 20 Hours | 29 Hours | 24.5 Hours | 24 Hours |

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

| Percentage of Incidents Closed | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|--------------------------|--------------------------|-----------------------------|-----------------------------|
| % of incidents closed within 120 Hours | 96.4% | 97.9% | 98.5% | 98.5% |

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

| Devices Supported: | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Desktop PC's | 457 | 460 | 463 | 468 |
| Phones | 393 | 400 | 403 | 403 |
| Printers | 110 | 113 | 113 | 114 |
| Servers (Virtual and Physical) | 122 | 142 | 156 | 157 |
| Total Number of Networked Devices | 2,050 | 2,075 | 2,125 | 2,175 |
| Annual Support Incidents | 1,480 | 1,625 | 1,797 | 1,900 |
| Ratio of Support Incidents to IT Dept FTE | 131:1 | 141:1 | 156:1 | 158:1 |

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing history | 11.5 | 11.5 | 11.5 | 12 |

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11231 - Information Technology

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 867,830 | \$ 871,162 | \$ 930,845 | \$ 930,845 | \$ 952,525 | \$ 21,680 | 2.33% |
| 40130 | Overtime Wages | 1,739 | 1,789 | 5,685 | 5,685 | 4,784 | (901) | -15.85% |
| 40210 | FICA | 69,617 | 71,581 | 81,921 | 81,921 | 83,691 | 1,770 | 2.16% |
| 40221 | PERS | 229,856 | 256,308 | 208,355 | 208,355 | 214,270 | 5,915 | 2.84% |
| 40321 | Health Insurance | 246,262 | 248,942 | 275,000 | 275,000 | 308,050 | 33,050 | 12.02% |
| 40322 | Life Insurance | 1,494 | 1,392 | 2,258 | 2,258 | 2,368 | 110 | 4.87% |
| 40410 | Leave | 90,000 | 98,021 | 123,789 | 123,789 | 120,042 | (3,747) | -3.03% |
| 40511 | Other Benefits | 1,584 | 1,530 | 1,584 | 1,584 | - | (1,584) | -100.00% |
| | Total: Personnel | 1,508,382 | 1,550,725 | 1,629,437 | 1,629,437 | 1,685,730 | 56,293 | 3.45% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 3,612 | 3,270 | 5,875 | 5,875 | 5,875 | - | 0.00% |
| 42210 | Operating Supplies | 14,778 | 2,078 | 13,380 | 13,380 | 13,380 | - | 0.00% |
| 42230 | Fuels, Oils & Lubricants | 422 | 332 | 950 | 950 | 950 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 24,554 | 14,125 | 15,050 | 15,050 | 15,050 | - | 0.00% |
| 42410 | Small Tools & Minor Equipment | 1,818 | 2,936 | 3,100 | 3,100 | 3,100 | - | 0.00% |
| | Total: Supplies | 45,184 | 22,741 | 38,355 | 38,355 | 38,355 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 17,734 | 2,034 | 5,207 | 18,624 | 4,207 | (1,000) | -5.37% |
| 43019 | Software Licensing | 196,642 | 211,209 | 202,793 | 202,746 | 217,207 | 14,414 | 7.11% |
| 43110 | Communications | 17,874 | 17,985 | 28,980 | 28,980 | 28,980 | - | 0.00% |
| 43140 | Postage and Freight | - | - | 500 | 500 | 250 | (250) | -50.00% |
| 43210 | Transportation/Subsistence | 2,140 | 1,444 | 800 | 800 | 800 | - | 0.00% |
| 43260 | Training | 98 | 112 | 5,500 | 5,500 | 5,500 | - | 0.00% |
| 43410 | Printing | - | - | - | 47 | - | - | - |
| 43610 | Utilities | 19,921 | 18,372 | 20,232 | 20,232 | 20,717 | 485 | 2.40% |
| 43720 | Equipment Maintenance | 363 | 485 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | - | - | 2,600 | 2,600 | 2,600 | - | 0.00% |
| 43810 | Rents & Operating Leases | - | - | 350 | 350 | 250 | (100) | -28.57% |
| 43812 | Equipment Replacement Pymt. | 30,999 | 39,015 | 41,214 | 41,214 | 45,382 | 4,168 | 10.11% |
| 43920 | Dues and Subscriptions | 2,094 | 2,224 | 2,095 | 2,095 | 2,095 | - | 0.00% |
| | Total: Services | 287,865 | 292,880 | 312,271 | 325,688 | 329,988 | 17,717 | 5.44% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 20,070 | 22,150 | 22,833 | 22,706 | 22,833 | - | 0.00% |
| 48720 | Minor Office Furniture | 320 | 23,811 | - | - | - | - | - |
| 48740 | Minor Machines & Equipment | - | - | - | 127 | - | - | 0.00% |
| | Total: Capital Outlay | 20,390 | 45,961 | 22,833 | 22,833 | 22,833 | - | 0.00% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | - | - | (800) | (800) | - | 800 | - |
| | Total: Interdepartmental Charges | - | - | (800) | (800) | - | 800 | - |
| Department Total | | | | | | | | |
| | | \$ 1,861,821 | \$ 1,912,307 | \$ 2,002,096 | \$ 2,015,513 | \$ 2,076,906 | \$ 74,810 | 3.74% |

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11231 - Information Technology - Continued

Line-Item Explanations

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

added 1/2 time IT Supply Specialist
added 1 Network/IT Administrator
removed 1 Information Helpdesk Technician

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. Software modifications (\$3,000), SSL certificates (\$799), and hosted code repository (\$408).

43019 Software Licensing. Reduction due to reclassification of GEMS to Finance Department in FY2020, CommVault support (\$27,929), WebHelpdesk (\$2,244), End user remote access (\$3,768), Unisys (\$33,971), McAfee (\$3,968), Microsoft Office (\$61,480), Cisco SmartNET (\$15,000), VOIP System (\$12,012), VoiceMail System (\$4,935), Planet Press (\$3,262), VMWare support (\$12,511), Equallogic SAN support (\$6,500), Quantum LTO rapid renewal (\$2,754), data loss prevention and SPAM filtering (\$22,608), Aruba Wireless Controller Support(\$1,771), Misc Renewals(\$2,494)

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

43210 Transportation and Subsistence. Decrease in training-related travel due to completing more 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 (\$2,095).

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), tape drive (\$4,000).

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|---|--------------------|-----------------------------|-----------------------------|---|
| Virtual Server Software Phase II | \$ - | \$ 7,326 | \$ 7,326 | \$ 21,978 |
| UPS battery/cell monitoring | 16,422 | 2,737 | 2,737 | 2,737 |
| Core router replacement | 17,698 | 5,127 | - | - |
| Virtualization cluster tier I replacement | 23,731 | 5,932 | 5,932 | - |
| SAN Replication/ data protection ** | 7,818 | 2,606 | 2,606 | - |
| 10G Switch Fabric Replacement | 9,432 | 4,716 | 4,716 | 14,148 |
| San Array Replacement | 17,897 | 17,897 | 17,897 | 53,691 |
| Wireless network replacement | - | - | 4,168 | 12,504 |
| Total | \$ 92,998 | \$ 46,341 | \$ 45,382 | \$ 105,058 |

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

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 borough code for clarification, to improve processes, eliminate inconsistencies and fix incorrect references.
- Provide additional training for legal department personnel.
- Conduct more legal & procedural training of borough & school district public officials.
- Update collection process for delinquent sales taxes
- Continue moving towards paperless work environment.

CY2020 Accomplishments

- Collected record-breaking \$661,881 in delinquent taxes and miscellaneous other debts owed to borough.
- Advised BOE in 30 hearings and drafted all decisions resulting in zero superior court appeals.
- Settled 3 tort lawsuits, two contested worker's comp claims and one RCA tariff case, and was dismissed from an appeal.
- Won case challenging legality of borough property taxes.
- Advised planning staff in three administrative appeals.
- Advised Road Service Area Board in two appeals.
- Team member negotiating SPH, Inc. Operating Agreement.
- Worked with other municipalities on implementing Internet Sales Tax in Alaska.
- Developed abandoned/Junk Vehicle Ord. & processes.
- Coordinated with outside counsel re AGDC EIS application for AKLNG facility and terminal to be located in Nikiski.
- Continued converting research files to digital format.

FY2021 New Initiatives:

- Update Title 3 in coordination with HR Department.
- Title 20 Comprehensive Update.
- Update bylaws for all District Charter Schools.
- Revise code relating to Rights-of-Way & Streets.
- Assist Finance in role on Remote Seller Tax Commission.
- Revise sales tax code.
- Revise code re disaster response provisions.

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 | CY2018 Actual | CY2019 Actual | CY2020 Projected | CY2021 Estimated |
|--|----------------------|----------------------|-------------------------|-------------------------|
| Contracts, permits & other document drafting &/or review | 169 | 192 | 200 | 250 |
| Ordinances | 73 | 60 | 75 | 75 |
| Resolutions | 61 | 72 | 70 | 70 |
| Open collection lawsuits for KPB | 10 | 14 | 15 | 15 |
| Other lawsuits re KPB &/or KPBSD | 10 | 9 | 10 | 10 |
| Public record requests reviewed | 286 | 289 | 300 | 300 |
| Grants reviewed | 7 | 14 | 6 | 6 |
| Code enforcement actions | 4 | 2 | 5 | 5 |

| | |
|----------------------------|-------------------------------------|
| Department Function | |
| Fund 100 | General Fund |
| Dept 11310 | Legal Department - Continued |

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|--------------|--------------------------|--------------------------|--------------------------|----------------------------|
| FTE staffing | 5 | 5 | 5 | 5 |

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

Measures:

| | CY2018 Actual | CY2019 Actual | CY2020 Projected | CY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Delinquent Sales and Property Taxes collected (including receipts from bankruptcy case management, \$28,700 from PFD's and approx.. \$26,400 from swept bank accounts, payment plans, etc.). Average active tax collection cases for CY 19 was 102 per month. | \$259,289 | \$566,682 | \$300,000 | \$300,000 |
| Solid waste property damage collection, non-judicial foreclosure payoff, and other miscellaneous non-tax collections. | \$207 | \$95,199 | n/a | n/a |

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11310 - Legal Administration

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------------------|-------------------------------|-------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 431,562 | \$ 431,070 | \$ 457,758 | \$ 457,758 | \$ 469,621 | \$ 11,863 | 2.59% |
| 40120 | Temporary Wages | 5,519 | 2,844 | 5,012 | 5,012 | 5,009 | (3) | -0.06% |
| 40130 | Overtime Wages | 33 | 552 | 3,667 | 3,667 | 4,847 | 1,180 | 32.18% |
| 40210 | FICA | 34,778 | 37,691 | 41,453 | 41,453 | 42,420 | 967 | 2.33% |
| 40221 | PERS | 111,027 | 130,022 | 102,829 | 102,829 | 105,523 | 2,694 | 2.62% |
| 40321 | Health Insurance | 114,825 | 118,822 | 125,000 | 125,000 | 126,250 | 1,250 | 1.00% |
| 40322 | Life Insurance | 726 | 709 | 1,104 | 1,104 | 1,135 | 31 | 2.81% |
| 40410 | Leave | 53,293 | 54,837 | 58,661 | 58,661 | 59,059 | 398 | 0.68% |
| | Total: Personnel | 751,763 | 776,547 | 795,484 | 795,484 | 813,864 | 18,380 | 2.31% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | - | - | 450 | 450 | 450 | - | 0.00% |
| 42210 | Operating Supplies | 1,315 | 1,370 | 2,400 | 2,340 | 2,400 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | - | 95 | - | - | 100 | 100 | - |
| 42410 | Small Tools & Minor Equipment | 1,004 | 165 | 300 | 700 | 300 | - | 0.00% |
| | Total: Supplies | 2,319 | 1,630 | 3,150 | 3,490 | 3,250 | 100 | 3.17% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 115,868 | 165,608 | 35,000 | 241,460 | 85,000 | 50,000 | 142.86% |
| 43019 | Software Licensing | 3,831 | 4,815 | 4,969 | 4,969 | 5,311 | 342 | 6.88% |
| 43031 | Litigation | 10,082 | 11,546 | 15,000 | 15,000 | 15,000 | - | 0.00% |
| 43034 | Attorney Fees-Special Cases | 37,902 | 47,722 | 31,000 | 31,000 | 31,000 | - | 0.00% |
| 43110 | Communications | 3,950 | 3,998 | 4,500 | 4,500 | 4,500 | - | 0.00% |
| 43140 | Postage and Freight | 467 | 914 | 800 | 800 | 1,000 | 200 | 25.00% |
| 43210 | Transportation/Subsistence | 1,067 | 677 | 3,500 | 3,100 | 3,510 | 10 | 0.29% |
| 43220 | Car Allowance | 10,454 | 10,820 | 10,800 | 10,800 | 10,800 | - | 0.00% |
| 43260 | Training | 744 | 833 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 43410 | Printing | - | - | 100 | 100 | 100 | - | 0.00% |
| 43610 | Utilities | 6,617 | 6,105 | 6,569 | 6,569 | 7,003 | 434 | 6.61% |
| 43720 | Equipment Maintenance | 325 | 497 | 450 | 450 | 575 | 125 | 27.78% |
| 43812 | Equipment Replacement Payment | - | 1,167 | 1,167 | 1,167 | 1,167 | - | 0.00% |
| 43920 | Dues and Subscriptions | 22,653 | 23,292 | 22,041 | 22,041 | 17,580 | (4,461) | -20.24% |
| | Total: Services | 213,960 | 277,994 | 137,396 | 343,456 | 184,046 | 46,650 | 33.95% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 1,105 | 761 | 1,551 | 1,551 | 2,000 | 449 | 28.95% |
| 48740 | Minor Machinery & Equipment | - | - | - | 60 | - | - | - |
| | Total: Capital Outlay | 1,105 | 761 | 1,551 | 1,611 | 2,000 | 449 | 28.95% |
| Department Total | | \$ 969,147 | \$ 1,056,932 | \$ 937,581 | \$ 1,144,041 | \$ 1,003,160 | \$ 65,579 | 6.99% |

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11310 - Legal Administration - Continued

Line-Item Explanations

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

43011 Contractual Services. Hiring outside counsel as needed for cases not covered by insurance and litigation fund, or where in-house staff lacks time or expertise.

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.

43140 Postage & Freight. Increased due to increased postage fees and litigation certified mail.

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.

43720 Equipment Maintenance. Increased usage resulting in higher meter count and maintenance fees.

43812 Equipment Replacement Payment. Copier replacement payment.

43920 Dues and Subscriptions. Decreased by not renewing our Westlaw Library contract. (We are entering the fourth year of our five-year subscription to Westlaw online services.)

48710 Minor Office Equipment. Per replacement schedule, one desktop computer (\$985) 4 monitors (\$240 each), sound bar (\$25), and USB DVD (\$30).

Equipment Replacement Payment Schedule

| | <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|--------|--------------|--------------------|-----------------------------|-----------------------------|---|
| Copier | | \$ 1,167 | \$ 1,167 | \$ 1,167 | \$ 2,334 |

Department Function**Fund 100****General Fund****Dept 11410****Finance - Administration****Mission**

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

Program Description

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

Major Long Term Issues and Concerns:

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

FY2020 Accomplishments

- Worked with other jurisdictions throughout Alaska to implement online sales tax in Alaska.
- Team member in negotiated SPH, Inc. Operating Agreement.
- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2019 CAFR, 41st consecutive year.
- Received GFOA Certificate of Achievement for Popular Annual Financial Reporting for the FY2019 CAFR, 6th consecutive year.
- Received GFOA Distinguished Budget Presentation Award for the FY2020 budget document, 28th year.

FY2021 New Initiatives:

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

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

| Award Programs | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|--------------------------|--------------------------|-----------------------------|-----------------------------|
| GFOA Certificate of Achievement-CAFR | Yes | Yes | Yes | Yes |
| GFOA Certificate of Achievement-Popular Report | Yes | Yes | Yes | Yes |
| GFOA Budget Award | Yes | Yes | Yes | Yes |

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

| Ordinances and Resolutions | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Number of Ordinances reviewed/prepared | 68 | 51 | 55 | 55 |
| Number of Resolutions reviewed/prepared | 30 | 27 | 30 | 30 |

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing history | 3 | 3 | 3 | 3 |

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11410 - Finance - Administration

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------------|------------|------------|------------|------------|------------|--------------------|----------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 191,765 | \$ 246,234 | \$ 252,273 | \$ 252,273 | \$ 256,881 | \$ 4,608 | 1.83% |
| 40120 | Temporary Wages | 3,720 | 1,641 | 1,120 | 1,120 | 1,120 | - | 0.00% |
| 40130 | Overtime Wages | - | - | 1,646 | 1,646 | 1,698 | 52 | 3.16% |
| 40210 | FICA | 16,182 | 20,784 | 22,676 | 22,676 | 23,090 | 414 | 1.83% |
| 40221 | PERS | 49,108 | 68,435 | 56,345 | 56,345 | 57,390 | 1,045 | 1.85% |
| 40321 | Health Insurance | 55,217 | 71,165 | 75,000 | 75,000 | 75,750 | 750 | 1.00% |
| 40322 | Life Insurance | 316 | 389 | 610 | 610 | 620 | 10 | 1.64% |
| 40410 | Leave | 26,153 | 30,649 | 31,984 | 31,984 | 32,645 | 661 | 2.07% |
| 40511 | Other Benefits | 144 | 144 | 144 | 204 | - | (144) | -100.00% |
| | Total: Personnel | 342,605 | 439,441 | 441,798 | 441,858 | 449,194 | 7,396 | 1.67% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 2,207 | 2,434 | 2,200 | 2,153 | 2,500 | 300 | 13.64% |
| 42250 | Uniforms | 789 | - | 100 | 100 | - | (100) | -100.00% |
| 42410 | Small Tools & Minor Equipment | 316 | 391 | 350 | 362 | 400 | 50 | 14.29% |
| | Total: Supplies | 3,312 | 2,825 | 2,650 | 2,615 | 2,900 | 250 | 9.43% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 985 | 14,195 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43017 | Investment Portfolio Fees | 18,871 | 20,817 | 25,000 | 25,000 | 25,000 | - | 0.00% |
| 43019 | Software Licensing | 10 | 391 | 150 | 150 | - | (150) | -100.00% |
| 43110 | Communication | 1,437 | 1,443 | 1,700 | 1,700 | 1,500 | (200) | -11.76% |
| 43140 | Postage and Freight | - | 30 | 500 | 500 | 500 | - | 0.00% |
| 43210 | Transportation/Subsistence | 725 | 4,034 | 7,500 | 7,500 | 7,500 | - | 0.00% |
| 43220 | Car Allowance | 4,916 | 7,200 | 7,200 | 7,200 | 7,200 | - | 0.00% |
| 43260 | Training | 569 | 4,264 | 1,850 | 1,850 | 2,600 | 750 | 40.54% |
| 43310 | Advertising | 93 | - | 100 | 100 | - | (100) | -100.00% |
| 43410 | Printing | - | - | 250 | 250 | 250 | - | 0.00% |
| 43610 | Utilities | 3,483 | 3,216 | 4,000 | 4,000 | 4,000 | - | 0.00% |
| 43720 | Equipment Maintenance | 158 | 118 | 500 | 500 | 500 | - | 0.00% |
| 43920 | Dues and Subscriptions | 3,037 | 3,061 | 3,744 | 3,744 | 3,007 | (737) | -19.68% |
| | Total: Services | 34,284 | 58,769 | 55,494 | 55,494 | 55,057 | (437) | -0.79% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 86 | 479 | 1,102 | 4,782 | 1,150 | 48 | 4.36% |
| 48720 | Minor Office Furniture | - | 219 | - | - | 250 | 250 | - |
| 48740 | Minor Machinery & Equipment | - | - | - | 35 | - | - | - |
| | Total: Capital Outlay | 86 | 698 | 1,102 | 4,817 | 1,400 | 298 | 27.04% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | - | (1,310) | (2,900) | (2,900) | (2,900) | - | - |
| | Total: Interdepartmental Charges | - | (1,310) | (2,900) | (2,900) | (2,900) | - | - |
| Department Total | | | | | | | | |
| | | \$ 380,287 | \$ 500,423 | \$ 498,144 | \$ 501,884 | \$ 505,651 | \$ 7,507 | 1.51% |

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 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.)

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.

FY2020 Accomplishments:

- Successfully implemented Innoprise financial system, new software that allowed us to increase efficiencies and make data more available to all departments.
- Began implementation process for new HR/Payroll software that will continue to increase efficiencies and allow for the availability of better data.
- Successfully solicited and implemented temporary lodging software that that will improve short term rental (STR) compliance throughout the Borough.

FY2021 New Initiatives:

- Complete implementation of CitySuite HR/Payroll software and refine the system to recognize business process changes the new system allows to increase efficiencies further.
- Through the use of the new STR software, identify unregistered short term rental businesses in the Borough and work with Sales Tax to increase compliance in this industry.

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|------------------|------------------|---------------------|---------------------|
| Payroll checks and direct deposits issued | 10,752 | 9,803 | 10,500 | 11,000 |
| W-2's issued | 770 | 716 | 722 | 750 |
| Ratio of PR checks issued to voided/reissued checks | 2,150:1 | 3,267:1 | 3,000:1 | 3,000:1 |
| Number of accounts payable invoices paid | 20,482 | 20,497 | 22,500 | 22,500 |
| 1099's processed | 172 | 530 | 450 | 450 |
| Ratio of invoices paid per accounts payable staff | 10,241:1 | 13,665:1 | 11,250:1 | 11,250:1 |

Department Function**Fund 100****General Fund****Dept 11430****Finance – Financial Services - Continued****Priority/Goal:** Grant compliance**Goal:** Maintain compliance and eligibility for future grant funding by producing timely and accurate required grants reports.**Objective:** 1. Remain in compliance by providing monthly, quarterly, and annual grant reports.
2. Request and receive grants funds for grant objectives met or achieved.**Measures:**

| Grant/Process | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Grant reports filed | 61 | 57 | 47 | 33 |
| Grants administered | 34 | 29 | 20 | 19 |
| Grant revenue received | \$5,047,114 | \$5,562,693 | \$3,039,697 | \$2,534,643 |
| Ratio of revenue received for each grant report filed | \$82,740:1 | \$97,591:1 | \$64,674:1 | \$76,807:1 |
| Other State and Federal revenue receipts | \$9,641,433 | \$10,293,619 | \$9,835,931 | \$9,793,443 |

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Sales tax audits completed | 106 | 152 | 200 | 225 |
| Registration of previously unregistered businesses | 184 | 112 | 225 | 225 |
| Sales tax estimates completed | 237 | 192 | 230 | 250 |
| Ratio of registered businesses to completed audits and estimates | 22:1 | 24:1 | 20:1 | 20:1 |

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing history | 8 | 7.5 | 7.5 | 7.5 |

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11430 - Finance - Financial Services

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 456,889 | \$ 445,747 | \$ 482,248 | \$ 480,206 | \$ 503,843 | \$ 21,595 | 4.48% |
| 40120 | Temporary Wages | 2,750 | 67 | 5,510 | 5,510 | 4,350 | (1,160) | -21.05% |
| 40130 | Overtime Wages | 3,395 | 3,552 | 19,357 | 19,357 | 20,364 | 1,007 | 5.20% |
| 40210 | FICA | 38,356 | 36,564 | 45,064 | 45,064 | 47,198 | 2,134 | 4.74% |
| 40221 | PERS | 124,336 | 129,094 | 113,888 | 113,888 | 119,044 | 5,156 | 4.53% |
| 40321 | Health Insurance | 171,084 | 125,835 | 137,500 | 137,500 | 164,125 | 26,625 | 19.36% |
| 40322 | Life Insurance | 813 | 742 | 1,207 | 1,207 | 1,262 | 55 | 4.56% |
| 40410 | Leave | 58,032 | 55,560 | 60,481 | 60,481 | 66,108 | 5,627 | 9.30% |
| 40511 | Other Benefits | 972 | 952 | 1,008 | 1,008 | - | (1,008) | -100.00% |
| Total: Personnel | | 856,627 | 798,113 | 866,263 | 864,221 | 926,294 | 60,031 | 6.93% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 366 | 734 | 350 | 350 | 300 | (50) | -14.29% |
| 42210 | Operating Supplies | 4,325 | 4,255 | 6,500 | 5,976 | 6,000 | (500) | -7.69% |
| 42310 | Repair/Maintenance Supplies | - | 285 | - | 24 | 300 | 300 | - |
| 42410 | Small Tools & Minor Equipment | 226 | 1,572 | 500 | 500 | 500 | - | 0.00% |
| Total: Supplies | | 4,917 | 6,846 | 7,350 | 6,850 | 7,100 | (250) | -3.40% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 307 | 237 | - | 1,600 | 250 | 250 | - |
| 43019 | Software Licensing | 366 | - | 40,281 | 40,781 | 36,993 | (3,288) | -8.16% |
| 43110 | Communication | 2,100 | 2,048 | 2,400 | 2,400 | 2,200 | (200) | -8.33% |
| 43140 | Postage and Freight | 5,073 | 5,327 | 6,500 | 5,558 | 6,000 | (500) | -7.69% |
| 43210 | Transportation/Subsistence | 10,181 | 6,697 | 6,600 | 5,800 | 9,580 | 2,980 | 45.15% |
| 43220 | Car Allowance | 6,300 | 4,742 | 5,400 | 5,400 | 5,400 | - | 0.00% |
| 43260 | Training | 1,889 | - | 2,695 | 2,695 | 2,395 | (300) | -11.13% |
| 43310 | Advertising | - | - | 300 | 300 | 300 | - | 0.00% |
| 43410 | Printing | - | - | 250 | 250 | 250 | - | 0.00% |
| 43610 | Utilities | 4,699 | 4,359 | 5,250 | 5,250 | 5,250 | - | 0.00% |
| 43720 | Equipment Maintenance | 158 | 118 | 500 | 550 | 550 | 50 | 10.00% |
| 43812 | Equipment Replacement Pymt. | 67,336 | 67,336 | 67,336 | 67,336 | 67,336 | - | 0.00% |
| 43920 | Dues and Subscriptions | 364 | 391 | 436 | 436 | 445 | 9 | 2.06% |
| Total: Services | | 98,773 | 91,255 | 137,948 | 138,356 | 136,949 | (999) | -0.72% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 3,601 | - | 2,550 | 3,592 | 2,336 | (214) | -8.39% |
| 48720 | Minor Office Furniture | - | - | 250 | 100 | 250 | - | 0.00% |
| 48740 | Minor Machinery & Equipment | - | - | - | 92 | - | - | - |
| Total: Capital outlay | | 3,601 | - | 2,800 | 3,784 | 2,586 | (214) | -7.64% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | (538) | (518) | (1,000) | (1,000) | (750) | 250 | - |
| Total: Interdepartmental Charges | | (538) | (518) | (1,000) | (1,000) | (750) | 250 | - |
| Department Total | | \$ 963,380 | \$ 895,696 | \$ 1,013,361 | \$ 1,012,211 | \$ 1,072,179 | \$ 58,818 | 5.80% |

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11430 - Finance - Financial Services - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Financial Planning Manager, 1 Payroll Accountant, 1 General Ledger Specialist (AP), 1 Data Input Clerk, 1.5 Auditors, 1 Audit Specialist, and 1 Treasury/Budget Analyst.

43011 Contract Services. Shred services (\$250).

43019 Software Licensing. Innoprise Financial Software annual maintenance cost (\$20,025), GEMS FMS/HR/PR read only access (\$8,200), and half of software maintenance for the Human Resources/Payroll software (\$8,768).

43210 Transportation/Subsistence. Travel for essential meetings including the Alaska Government Finance Officers Association's (AGFOA) and PERS conference. Additional travel for audits and Service Area board meetings and more audits planned during FY21.

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

48710 Minor Office Equipment. Scheduled replacement of 2 standard desktop computers (\$854 ea), 2 monitors (\$238 ea), 2 sound bars (\$26 ea.), and a calculator (\$100)

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

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020</u> <u>Estimated</u> | <u>FY2021</u> <u>Projected</u> | <u>Projected</u> <u>Payments</u> <u>FY2022-2024</u> |
|---------------------------------|--------------------|-----------------------------------|-----------------------------------|---|
| Electronic timekeeping software | \$ 46,540 | \$ 23,270 | \$ 23,270 | \$ 69,810 |
| GEMS FMS/HRMS software upgrade | 88,132 | 44,066 | 44,066 | 132,198 |
| Total | <u>\$ 134,672</u> | <u>\$ 67,336</u> | <u>\$ 67,336</u> | <u>\$ 202,008</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.

FY2020 Accomplishments

- Tax payments made on the interactive Voice Response system (IVR) totaled \$540K since implementation in February 2019 and continue to grow each month adding an additional form of payment option to customers.
- Increased Sales Tax/Personal Property tax collections through more successful, direct contact with taxpayers.
- Due to solid collection efforts, no liquor or marijuana license continuances had to be protested.
- Temporary personnel were not needed to assist in the foreclosure process due to efficiencies in reviewing and processing of the Limited Liability Reports.
- Streamlined the procedures of issuing Tax Certificates.

FY2021 New Initiatives:

- Continue to increase small claims actions against debtors for unpaid personal property and sales tax.
- Continue towards moving Special Assessments to the Aumentum Module 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 clerk's 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|------------------|------------------|---------------------|---------------------|
| Real Property Tax Bills Produced | 65,684 | 65,631 | 65,753 | 65,900 |
| Foreclosure Notices Sent | 1,860 | 1,738 | 1,900 | 1,900 |
| Number of Properties with Foreclosure Judgment | 1,181 | 951 | 1,150 | 1,094 |
| Clerk's Deed filed (foreclosure process completed) | 40 | 23 | 94 *(1) | 47 |
| % of property tax collected | 99.9% | 99.9% | 99.8% | 99.9% |

(1) Projected increase in Clerk's Deed filed for FY2020 includes 54 parcels of the same single owner.

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

| Claims filed or Processed | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Sales Tax Liens Filed | 114 | 54 | 70 | 70 |
| Small Claims Filed | 42 | 16 | 32 *(1) | 30 |
| Amounts secured thru Small Claim Judgments | \$81,885 | \$44,783 | \$45,000 | \$45,000 |
| Percentage of personal property accounts transferred | .06% | .05% | .05% | .05% |
| Sales Tax/Personal Property Tax Collected in House(000"s) | \$1,182 | \$1,186 | \$1,100 | \$1,100 |

- (1) Projected increase in small claims filed but not an increase in amount secured is due to filing a greater number on personal property vs. sales tax accounts which are a smaller dollar amount.

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing history | 7 | 7 | 7 | 7 |

Kenai Peninsula Borough Budget Detail

Fund 100

Department 11440 - Finance - Property Tax and Collections

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 395,408 | \$ 396,875 | \$ 443,479 | \$ 440,774 | \$ 417,953 | \$ (25,526) | -5.76% |
| 40120 | Temporary Wages | - | - | - | - | - | - | - |
| 40130 | Overtime Wages | 497 | 44 | 2,499 | 2,499 | 2,456 | (43) | -1.72% |
| 40210 | FICA | 32,872 | 33,523 | 40,065 | 40,065 | 37,563 | (2,502) | -6.24% |
| 40221 | PERS | 112,171 | 126,850 | 101,228 | 101,228 | 95,500 | (5,728) | -5.66% |
| 40321 | Health Insurance | 163,991 | 166,040 | 175,000 | 175,000 | 176,750 | 1,750 | 1.00% |
| 40322 | Life Insurance | 720 | 696 | 1,113 | 1,113 | 1,053 | (60) | -5.39% |
| 40410 | Leave | 57,059 | 59,593 | 63,607 | 63,607 | 56,923 | (6,684) | -10.51% |
| 40511 | Other Benefits | 863 | 864 | 864 | 864 | - | (864) | -100.00% |
| Total: Personnel | | 763,581 | 784,485 | 827,855 | 825,150 | 788,198 | (39,657) | -4.79% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | - | 367 | - | - | - | - | - |
| 42210 | Operating Supplies | 3,606 | 2,906 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | - | - | 300 | 300 | 300 | - | 0.00% |
| 42410 | Small Tools & Minor Equipment | - | 223 | - | - | 120 | 120 | - |
| Total: Supplies | | 3,606 | 3,496 | 3,300 | 3,300 | 3,420 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 13,777 | 18,991 | 16,830 | 16,824 | 17,003 | 173 | 1.03% |
| 43019 | Software Licensing | 110,208 | 115,587 | 121,240 | 121,240 | 127,171 | 5,931 | 4.89% |
| 43110 | Communications | 1,576 | 1,502 | 1,800 | 1,800 | 1,800 | - | 0.00% |
| 43140 | Postage and Freight | 31,224 | 28,283 | 32,000 | 31,597 | 33,325 | 1,325 | 4.14% |
| 43210 | Transportation/Subsistence | 2,912 | 4,875 | - | - | 2,710 | 2,710 | - |
| 43260 | Training | 595 | 1,190 | - | - | 775 | 775 | - |
| 43310 | Advertising | 8,038 | 8,316 | 8,510 | 8,510 | 8,510 | - | 0.00% |
| 43410 | Printing | - | 263 | 300 | 300 | 300 | - | 0.00% |
| 43610 | Utilities | 7,104 | 6,562 | 7,000 | 7,000 | 7,000 | - | 0.00% |
| 43720 | Equipment Maintenance | 716 | 666 | 725 | 1,134 | 725 | - | 0.00% |
| 43810 | Rents & Operating Leases | 356 | 366 | 400 | 400 | 400 | - | 0.00% |
| 43920 | Dues and Subscriptions | 540 | 402 | 400 | 400 | 550 | 150 | 37.50% |
| 43931 | Recording Fees | 13,848 | 12,270 | 13,500 | 13,500 | 13,500 | - | 0.00% |
| 43932 | Litigation Reports | 45,799 | 44,793 | 62,000 | 108,494 | 66,150 | 4,150 | 6.69% |
| Total: Services | | 236,693 | 244,066 | 264,705 | 311,199 | 279,919 | 15,214 | 5.75% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 4,325 | 1,415 | 2,244 | 2,388 | 1,118 | (1,126) | -50.18% |
| 48720 | Minor Office Furniture | 64 | 200 | 250 | 200 | 325 | 75 | 30.00% |
| 48740 | Minor Machinery & Equipment | - | - | - | 81 | - | - | - |
| Total: Capital Outlay | | 4,389 | 1,615 | 2,494 | 2,669 | 1,443 | (1,051) | -42.14% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | (759) | (1,567) | (800) | (800) | (880) | (80) | - |
| Total: Interdepartmental Charges | | (759) | (1,567) | (800) | (800) | (880) | (80) | - |
| Department Total | | \$ 1,007,510 | \$ 1,032,095 | \$ 1,097,554 | \$ 1,141,518 | \$ 1,072,100 | \$ (25,574) | -2.33% |

Line-Item Explanations

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

43011 Contractual Services. Collection agency (\$1,000), armored car service (\$3,651), web reports and electronic payments (\$1,000), process server (\$3,000), and tax bill printing and mailing of annual reminder and delinquent bills (\$8,352).

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system (\$2,630), and property tax billing and collection software & tax website-TR (\$124,541, a 5% increase).

43140 Postage. Increase due to higher number of reminder notices to be mailed.

43210 Transportation/Subsistence. To cover cost of travel for out of state training to the Harris User's Conference.

43260 Training. To attend training on an alternating year basis to the User's Group Conference.

43920 Dues & Subscriptions. Increase to receive digital newspaper access for legal ads and collection purposes.

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. Scheduled computer upgrades, one desktop (\$854) , one monitor (\$238), and one sound bar (\$26).

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:

As municipalities and organizations within the Borough look to boost revenues to cover increased operating expenses, changes to local tax structure are routinely considered. These potential changes to local tax structures, including sales tax, put a burden on Borough resources as we are charged with the administration of sales taxes within the Borough, including the five cities that have sales tax. Collaboration with the AML Commission for online sales tax, ensuring compliance to the sales tax ordinance.

FY2020 Accomplishments

- Implemented upgrade E-Tax component, allowing businesses to file and pay sales tax online.

- Provided Memo of Appropriated Funds for Rustic Ave Road Improvement and Memo of Funding Available for South Kalifornsky Beach Road Assessment Improvement District.
- Reviewed existing sales tax policies, implementing cost saving changes to the Publication Process and 2nd Notice mailings.
- Exploring enhancements of converting Special Assessments to Aumentum Property tax to realize billing and payment process efficiencies.
- Implemented software changes and process updates related to 2 sales tax changes made by the cities.
- Assisted with Short Term Rental Software implementation, collaboration with Audit and Sales Tax to establish a process in identifying unregistered landlords.

FY2021 New Initiatives:

- Explore efficiencies of e-tax component for sales tax, realize savings and efficiencies for Borough and business owners.
- Education of the public of the e-tax program, encouraging use to business owners, reducing filing errors, update Web site to assist public with the filing process.
- Continue efficiencies with special assessments; two expected billing cycles on new special assessments in 2021; 1 large special assessment 10-year payment complete; continue Rebate process on Gas Assessments.
- Continue review of converting Special Assessment to Aumentum Special Assessment module, utilizing modernized technology, allowing more efficient billing, data retrieval, and centralized parcel information.

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 | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|------------------|------------------|------------------|--------------------|
| Staffing History | 4 | 4 | 4 | 4 |

Department Function**Fund 100****General Fund****Dept 11441****Finance – Sales Tax - Continued****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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Sales Tax Revenue Collected (000's) FY data | \$30,400 | \$33,630 | \$31,424 | \$31,897 |
| Sales Tax Returns Processed | 33,335 | 35,084 | 34,000 | 34,000 |
| Registered Businesses | 7,355 | 8,204 | 7,813 | 8,300 |
| Sales Tax Certificates issued | 936 | 920 | 1,150 | 1,350 |
| Resale Cards issued | 2,167 | 3,788 | 2,700 | 3,300 |
| Exempt Cards issued | 1,904 | 1,876 | 2,000 | 2,100 |
| Owner Builder Cards issued | 278 | 254 | 275 | 300 |
| Special Assessment accounts billed and maintained | 864 | 627 | 645 | 679 |
| Land sales escrows maintained | 34 | 34 | 38 | 36 |
| Land leases monitored | 27 | 27 | 27 | 27 |

Kenai Peninsula Borough

Budget Detail

Fund 100

Department 11441 - Finance - Sales Tax

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------------|------------|------------|------------|------------|------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 220,862 | \$ 217,120 | \$ 236,396 | \$ 236,396 | \$ 235,496 | \$ (900) | -0.38% |
| 40120 | Temporary Wages | - | 3,544 | 6,300 | 6,300 | 6,300 | - | 0.00% |
| 40130 | Overtime Wages | 176 | - | 1,164 | 1,164 | 1,149 | (15) | -1.29% |
| 40210 | FICA | 17,898 | 19,008 | 21,985 | 21,985 | 21,681 | (304) | -1.38% |
| 40221 | PERS | 59,359 | 46,871 | 53,637 | 53,637 | 53,413 | (224) | -0.42% |
| 40321 | Health Insurance | 94,272 | 94,562 | 100,000 | 100,000 | 101,000 | 1,000 | 1.00% |
| 40322 | Life Insurance | 388 | 369 | 594 | 594 | 590 | (4) | -0.67% |
| 40410 | Leave | 29,325 | 30,051 | 33,675 | 33,675 | 30,719 | (2,956) | -8.78% |
| 40511 | Other Benefits | 580 | 574 | 432 | 432 | - | (432) | -100.00% |
| | Total: Personnel | 422,860 | 412,099 | 454,183 | 454,183 | 450,348 | (3,835) | -0.84% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 2,204 | 1,813 | 2,500 | 2,500 | 2,300 | (200) | -8.00% |
| 42310 | Repair/Maintenance Supplies | - | 95 | - | - | - | - | - |
| 42410 | Small Tools & Minor Equipment | 689 | 532 | 400 | 400 | 400 | - | 0.00% |
| | Total: Supplies | 2,893 | 2,440 | 2,900 | 2,900 | 2,700 | (200) | -6.90% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 1,240 | 9,613 | 58,150 | 64,550 | 8,150 | (50,000) | -85.98% |
| 43019 | Software Licensing | 56,942 | 66,411 | 82,494 | 76,094 | 137,006 | 54,512 | 66.08% |
| 43110 | Communications | 804 | 742 | 900 | 900 | 900 | - | 0.00% |
| 43140 | Postage and Freight | 23,330 | 23,425 | 30,000 | 29,954 | 25,000 | (5,000) | -16.67% |
| 43210 | Transportation/Subsistence | 540 | 1,968 | 600 | 600 | 3,600 | 3,000 | 500.00% |
| 43220 | Car Allowance | 3,531 | 3,600 | 3,600 | 3,600 | 3,600 | - | 0.00% |
| 43260 | Training | 149 | 430 | - | - | 900 | 900 | - |
| 43310 | Advertising | 10,362 | 5,670 | 9,600 | 9,600 | 9,600 | - | 0.00% |
| 43410 | Printing | 4,421 | 5,685 | 5,000 | 5,000 | 5,000 | - | 0.00% |
| 43610 | Utilities | 2,663 | 2,466 | 2,707 | 2,707 | 3,000 | 293 | 10.82% |
| 43720 | Equipment Maintenance | 6,233 | 2,308 | 6,300 | 6,300 | 6,300 | - | 0.00% |
| 43812 | Equipment Replacement Pymt. | 103,214 | 43,829 | 43,829 | 43,829 | 43,829 | - | 0.00% |
| 43920 | Dues and Subscriptions | 166 | 193 | 220 | 220 | 220 | - | 0.00% |
| | Total: Services | 213,595 | 166,340 | 243,400 | 243,354 | 247,105 | 3,705 | 1.52% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 2,345 | 1,339 | 750 | 750 | 940 | 190 | 25.33% |
| 48720 | Minor Office Furniture | - | 3,750 | 250 | 250 | 250 | - | 0.00% |
| 48740 | Minor Machinery & Equipment | - | - | - | 46 | - | - | - |
| | Total: Capital Outlay | 2,345 | 5,089 | 1,000 | 1,046 | 1,190 | 190 | 19.00% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | - | (1,250) | (800) | (800) | (1,000) | (200) | - |
| | Total: Interdepartmental Charges | - | (1,250) | (800) | (800) | (1,000) | (200) | - |
| Department Total | | | | | | | | |
| | | \$ 641,693 | \$ 584,718 | \$ 700,683 | \$ 700,683 | \$ 700,343 | \$ (340) | -0.05% |

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. Decrease due to one time expenditure to implementation of the SRT software in FY20. To pay the division's share (50%) of web reports and electronic payment system (\$3,000), creation of scannable forms and revisions of other forms (\$5,000), FIS for USAD electronic payments (\$150).

43019 Software Licensing. Sales tax software annual maintenance (\$60,176)), Melissa Data (\$3,000), InStream (\$22,830), increased for new annual maintenance cost on temporary lodging software (\$50,000) and imaging software annual maintenance (\$1,000).

43130 Postage and Freight. Reduced due to electronic delivery of taxpayer notices and information in lieu of US mail delivery.

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), Basic PC (\$690)

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

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11441 - Finance - Sales Tax - Continued

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|-----------------------|--------------------|-----------------------------|-----------------------------|---|
| SRT Version 6 Upgrade | <u>\$ 43,829</u> | <u>\$ 43,829</u> | <u>\$ 43,829</u> | <u>\$ 131,487</u> |

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Finance Department Totals

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|-------------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Personnel | | | | | | | |
| 40110 Regular Wages | \$ 1,264,924 | \$ 1,305,976 | \$ 1,414,396 | \$ 1,409,649 | \$ 1,414,173 | \$ (223) | -0.02% |
| 40120 Temporary Wages | 6,470 | 5,252 | 12,930 | 12,930 | 11,770 | (1,160) | -8.97% |
| 40130 Overtime Wages | 4,068 | 3,596 | 24,666 | 24,666 | 25,667 | 1,001 | 4.06% |
| 40210 FICA | 105,308 | 109,879 | 129,790 | 129,790 | 129,532 | (258) | -0.20% |
| 40221 PERS | 344,974 | 371,250 | 325,098 | 325,098 | 325,347 | 249 | 0.08% |
| 40321 Health Insurance | 484,564 | 457,602 | 487,500 | 487,500 | 517,625 | 30,125 | 6.18% |
| 40322 Life Insurance | 2,237 | 2,196 | 3,524 | 3,524 | 3,525 | 1 | 0.03% |
| 40410 Leave | 170,569 | 175,853 | 189,747 | 189,747 | 186,395 | (3,352) | -1.77% |
| 40511 Other Benefits | 2,559 | 2,534 | 2,448 | 2,508 | - | (2,448) | -100.00% |
| Total: Personnel | 2,385,673 | 2,434,138 | 2,590,099 | 2,585,412 | 2,614,034 | 23,935 | 0.92% |
| Supplies | | | | | | | |
| 42120 Computer Software | 366 | 1,101 | 350 | 350 | 300 | (50) | -14.29% |
| 42210 Operating Supplies | 12,342 | 11,408 | 14,200 | 13,629 | 13,800 | (400) | -2.82% |
| 42250 Uniforms | 789 | - | 100 | 100 | - | (100) | -100.00% |
| 42310 Repair/Maintenance Supplies | - | 380 | 300 | 324 | 600 | 300 | 100.00% |
| 42410 Small Tools & Minor Equipment | 1,231 | 2,718 | 1,250 | 1,262 | 1,420 | 170 | 13.60% |
| Total: Supplies | 14,728 | 15,607 | 16,200 | 15,665 | 16,120 | (80) | -0.49% |
| Services | | | | | | | |
| 43011 Contractual Services | 16,309 | 43,036 | 77,980 | 85,974 | 28,403 | (49,577) | -63.58% |
| 43017 Investment Portfolio Fees | 18,871 | 20,817 | 25,000 | 25,000 | 25,000 | - | 0.00% |
| 43019 Software Licensing | 167,526 | 182,389 | 244,165 | 238,265 | 301,170 | 57,005 | 23.35% |
| 43110 Communication | 5,917 | 5,735 | 6,800 | 6,800 | 6,400 | (400) | -5.88% |
| 43140 Postage and Freight | 59,627 | 57,065 | 69,000 | 67,609 | 64,825 | (4,175) | -6.05% |
| 43210 Transportation/Subsistence | 14,358 | 17,574 | 14,700 | 13,900 | 23,390 | 8,690 | 59.12% |
| 43220 Car Allowance | 14,747 | 15,542 | 16,200 | 16,200 | 16,200 | - | 0.00% |
| 43260 Training | 3,202 | 5,884 | 4,545 | 4,545 | 6,670 | 2,125 | 46.75% |
| 43310 Advertising | 18,493 | 13,986 | 18,510 | 18,510 | 18,410 | (100) | -0.54% |
| 43410 Printing | 4,421 | 5,948 | 5,800 | 5,800 | 5,800 | - | 0.00% |
| 43610 Utilities | 17,949 | 16,603 | 18,957 | 18,957 | 19,250 | 293 | 1.55% |
| 43720 Equipment Maintenance | 7,265 | 3,210 | 8,025 | 8,484 | 8,075 | 50 | 0.62% |
| 43810 Rents & Operating Leases | 356 | 366 | 400 | 400 | 400 | - | 0.00% |
| 43812 Equipment Replacement Pymt. | 170,550 | 111,165 | 111,165 | 111,165 | 111,165 | - | 0.00% |
| 43920 Dues and Subscriptions | 4,107 | 4,047 | 4,800 | 4,800 | 4,222 | (578) | -12.04% |
| 43931 Recording Fees | 13,848 | 12,270 | 13,500 | 13,500 | 13,500 | - | 0.00% |
| 43932 Litigation Reports | 45,799 | 44,793 | 62,000 | 108,494 | 66,150 | 4,150 | 6.69% |
| Total: Services | 583,345 | 560,430 | 701,547 | 748,403 | 719,030 | 17,483 | 2.49% |
| Capital Outlay | | | | | | | |
| 48710 Minor Office Equipment | 10,357 | 3,233 | 6,646 | 11,512 | 5,544 | (1,102) | -16.58% |
| 48720 Minor Office Furniture | 64 | 4,169 | 750 | 550 | 1,075 | 325 | 43.33% |
| 48740 Minor Machinery & Equipment | - | - | - | 254 | - | - | - |
| Total: Capital Outlay | 10,421 | 7,402 | 7,396 | 12,062 | 6,619 | (777) | -10.51% |
| Interdepartmental Charges | | | | | | | |
| 60004 Mileage Ticket Credits | (1,297) | (4,645) | (5,500) | (5,500) | (5,530) | (30) | - |
| Total: Interdepartmental Charges | (1,297) | (4,645) | (5,500) | (5,500) | (5,530) | (30) | - |
| Department Total | \$ 2,992,870 | \$ 3,012,932 | \$ 3,309,742 | \$ 3,356,042 | \$ 3,350,273 | \$ 40,531 | 1.22% |

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| | |
|-------------------|---------------------------------|
| Fund 100 | Department Function |
| Dept 11510 | General Fund |
| | 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:

- Administration continues to struggle with our CAMA software provider, recently they sold out to Harris we are awaiting changes.
- We have tenured staff close to retirement so cross-training will be imperative.

FY2020 Accomplishments:

- Worked with IT and Purchasing to successfully complete a contract with Mobile Assessor.
- Closed one clerk position to aid in budget cuts.
- Department manager has created a SOP book for manager duties.

FY2021 New Initiatives:

- Implement new mobile assessor software.
- Explore other CAMA software providers.
- Continue to cross-train level one staff positions.

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|---------------|---------------|------------------|------------------|
| Assessment year | 2017 | 2018 | 2019 | 2020 |
| 50K Residential Applications approved (new) | 811 | 886 | 828 | 845 |
| Senior Citizen Applications approved (new) | 481 | 567 | 563 | 575 |
| Disabled Veteran Applications approved (new) | 61 | 51 | 48 | 52 |
| Disabled Resident Tax Credit Applications approved (all) | 309 | 297 | 248 | 275 |
| Other exemption applications approved (all) | 362 | 223 | 289 | 225 |
| Parcels with exemption of any type | 34,917 | 35,406 | 36,111 | 36,100 |

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|---------------|---------------|---------------|-----------------|
| Staffing history | 10 | 10 | 10 | 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-----------------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Assessment year | 2017 | 2018 | 2019 | 2020 |
| Parcel count – real property | 65,552 | 65,634 | 65,755 | 65,900 |
| Parcel count – oil & gas accounts | 241 | 204 | 208 | 215 |
| Personal Property count | 6,989 | 7,135 | 7,207 | 7,250 |
| Ownership changes | 6,479 | 6,515 | 5,585 | 6,700 |
| Address Changes | 5,417 | 5,838 | 5,200 | 6,500 |

Kenai Peninsula Borough Budget Detail

Fund 100

Department 11510 - Assessing Administration

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------------|----------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 540,601 | \$ 532,061 | \$ 636,957 | \$ 636,957 | \$ 593,158 | \$ (43,799) | -6.88% |
| 40120 | Temporary Wages | 20,536 | 2,133 | 15,500 | 15,500 | 15,492 | (8) | -0.05% |
| 40130 | Overtime Wages | 3,598 | 8,370 | 12,702 | 12,702 | 9,874 | (2,828) | -22.26% |
| 40210 | FICA | 49,039 | 45,068 | 58,940 | 58,940 | 54,753 | (4,187) | -7.10% |
| 40221 | PERS | 158,203 | 166,554 | 146,827 | 146,827 | 136,152 | (10,675) | -7.27% |
| 40321 | Health Insurance | 229,905 | 222,851 | 250,000 | 250,000 | 227,250 | (22,750) | -9.10% |
| 40322 | Life Insurance | 1,049 | 909 | 1,590 | 1,590 | 1,479 | (111) | -6.98% |
| 40410 | Leave | 85,327 | 65,380 | 75,221 | 75,221 | 74,170 | (1,051) | -1.40% |
| 40511 | Other Benefits | 1,085 | 1,098 | 1,152 | 1,152 | - | (1,152) | -100.00% |
| Total: Personnel | | 1,089,343 | 1,044,424 | 1,198,889 | 1,198,889 | 1,112,328 | (86,561) | -7.22% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 263 | 997 | 400 | 1,400 | 400 | - | 0.00% |
| 42210 | Operating Supplies | 3,711 | 3,845 | 4,500 | 2,900 | 4,000 | (500) | -11.11% |
| 42310 | Repair/Maintenance Supplies | - | 19 | - | - | - | - | - |
| 42410 | Small Tools & Minor Equipment | 594 | 474 | 900 | 400 | 500 | (400) | -44.44% |
| Total: Supplies | | 4,568 | 5,335 | 5,800 | 4,700 | 4,900 | (900) | -15.52% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 36,048 | 40,573 | 42,800 | 42,684 | 43,200 | 400 | 0.93% |
| 43019 | Software Licensing | 104,996 | 108,725 | 131,320 | 120,545 | 138,374 | 7,054 | 5.37% |
| 43110 | Communications | 3,515 | 3,166 | 3,800 | 3,800 | 4,860 | 1,060 | 27.89% |
| 43140 | Postage and Freight | 11,013 | 10,452 | 11,800 | 11,800 | 12,310 | 510 | 4.32% |
| 43210 | Transportation/Subsistence | 10,259 | 12,156 | 7,590 | 7,590 | 9,981 | 2,391 | 31.50% |
| 43220 | Car Allowance | 7,200 | 6,092 | 7,200 | 7,200 | 7,200 | - | 0.00% |
| 43260 | Training | 1,885 | 1,263 | 1,770 | 1,770 | 1,975 | 205 | 11.58% |
| 43310 | Advertising | 666 | 701 | 1,000 | 1,000 | 1,600 | 600 | 60.00% |
| 43410 | Printing | 2,559 | 1,969 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43610 | Utilities | 7,697 | 6,992 | 7,819 | 7,819 | 8,325 | 506 | 6.47% |
| 43720 | Equipment Maintenance | 258 | 279 | 300 | 300 | 550 | 250 | 83.33% |
| 43920 | Dues and Subscriptions | 1,641 | 593 | 1,192 | 1,192 | 712 | (480) | -40.27% |
| Total: Services | | 187,737 | 192,961 | 218,591 | 207,700 | 231,087 | 12,496 | 5.72% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 2,529 | 4,674 | 4,861 | 5,961 | 4,090 | (771) | -15.86% |
| 48720 | Minor Office Furniture | 984 | 1,124 | 600 | 600 | 600 | - | 0.00% |
| 48740 | Minor Machinery & Equipment | - | - | - | 116 | - | - | - |
| Total: Capital Outlay | | 3,513 | 5,798 | 5,461 | 6,677 | 4,690 | (771) | -14.12% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | (1,752) | (842) | (2,300) | (2,300) | (2,475) | (175) | 7.61% |
| Total: Interdepartmental Charges | | (1,752) | (842) | (2,300) | (2,300) | (2,475) | (175) | 7.61% |
| Department Total | | | | | | | | |
| | | \$ 1,283,409 | \$ 1,247,676 | \$ 1,426,441 | \$ 1,415,666 | \$ 1,350,530 | \$ (75,911) | -5.32% |

Line-Item Explanations

40110 Regular Wages. Current staff includes: Director of Assessing, Assessment Administration Manager, Title Examiner, Exemption Examiner, Assessment Reporting Analyst, Administrative Assistant, 2 Senior Assessing Clerks, and 1 Assessing Clerk.
Deleted: 1 Assessing Clerk position.

43011 Contractual Services. Electronic copies of recorded documents from all districts (\$5,000), all assessment notices and informational brochure annual printing and mailing (\$36,000), DMV data access (\$800), and Microfiche certified rolls (\$1,400).

43019 Software Licensing. Assessment maint/support (\$105,045) CAMA rate tables (\$11,738), mobile assessor maint/support (\$21,171), and camera license portion (\$420).

43110 Communications. Phone/fax lines, data package for Director's Ipad, and cell stipend for Director and Manager.

43210 Transportation/Subsistence Increase in training for director, working towards instructor license.

43310 Advertising. Reinstated public service ads regarding residential exemption programs.

48710 Minor Office Equipment. Scheduled replacement of 2 printers (\$1,400 each) and 1 laptop (\$1,290).

48720 Minor Office Furniture. Replacement of 1 office chair (\$600).

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Department Function**Fund 100****General Fund****Dept 11520****Assessing Appraisal****Mission**

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

Program Description

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

Major Long Term Issues and Concerns:

The department continues to fall short on completing a 5-year re-inspection cycle. Implementation of new MOBILE Assessor software and working through a learning curve.

FY2020 Accomplishments:

- Completed annual assessment cycle.
- Made corrective measures that resulted from the 2017 State Audit which included revising job descriptions for appraisal staff to coincide with AAAO certification levels.

FY2021 New Initiatives:

Implement Mobile Assessor solution to increase field production of property inspections.

Performance Measures**Measures:**

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staff and Mileage | | | | |
| Staffing History | 12 | 14 | 14 | 14 |

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|----------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| | | | | |
| Staff Miles Traveled | 95,581 | 88,978 | 87,000 | 82,000 |

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:

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--------------------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Real Property Assessment Roll | | | | |
| Value (000's) | \$6,338,989 | \$6,347,426 | 6,548,201 | 6,755,200 |
| % Change From Prior Year | 5.49% | 0.05% | 3.16% | 3.16% |

Priority/Goal: Maintain Equity of Assessment

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

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

Measures:

| | FY2018 Actual * | FY2019 Actual * | FY2020 Projected | FY2021 Estimated |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|
| Inspections | | | | |
| Improved Parcels | 7,304 | 5,791 | 12,715 | 6,422 |
| Vacant Parcels | 679 | 3,547 | 3,526 | 5,505 |
| Total Inspections | 7,983 | 9,338 | 16,241 | 11,927 |
| *For parcel counts from FY2018 to 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--------------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Informal Review | 1,580 | 906 | 826 | 950 |
| Appeals Filed | 783 | 318 | 248 | 300 |
| Heard by Board of Equalization | 79 | 29 | 34 | 40 |
| Assessor Value Upheld | 64 | 22 | 29 | 35 |

| Inspection Areas | Improved Parcels | Vacant Parcels | Total Parcels | FY2015* | FY2016* | FY2017* | FY2018* | FY2019* | FY2020 Projection | FY2021 Estimate |
|----------------------------|-----------------------------|---------------------------|--------------------------|----------------|----------------|----------------|----------------|----------------|------------------------------|----------------------------|
| Anchor Point | 1,844 | 2,535 | 4,379 | 171 | 182 | 162 | 220 | 951 | 1,635 | 50 |
| Caribou Hills/Caribou Lake | 381 | 920 | 1,301 | 45 | 5 | 174 | 27 | 7 | 5 | 3 |
| Cooper Landing | 404 | 265 | 669 | 27 | 17 | 26 | 19 | 26 | 279 | 10 |
| Funny River | 1,348 | 1,757 | 3,105 | 74 | 153 | 328 | 555 | 1,239 | 160 | 50 |
| Gray Cliff/ Moose Point | 201 | 767 | 968 | 9 | 52 | 29 | 0 | 3 | 201 | 0 |
| Homer | 5,333 | 3,617 | 8,950 | 299 | 368 | 667 | 4,697 | 1,817 | 386 | 350 |
| Hope/Sunrise | 303 | 261 | 564 | 261 | 27 | 30 | 27 | 23 | 305 | 261 |
| K-Beach | 4,032 | 2,009 | 6,041 | 140 | 2,476 | 1,609 | 394 | 550 | 396 | 4032 |
| Kasilof/Clam Gulch | 1,979 | 2,067 | 4,046 | 171 | 235 | 206 | 192 | 2,918 | 192 | 60 |
| Kenai | 2,940 | 2,058 | 4,998 | 102 | 205 | 237 | 377 | 264 | 2,940 | 2,058 |
| Moose Pass | 726 | 448 | 1,174 | 280 | 442 | 76 | 71 | 64 | 45 | 40 |
| Nanwalek | 52 | 38 | 90 | 0 | 0 | 0 | 0 | 0 | 57 | 38 |
| Nikiski/North Kenai | 2,902 | 3,996 | 6,898 | 1,139 | 1,810 | 387 | 407 | 387 | 2,902 | 200 |
| Ninilchik/Deep Creek | 1,474 | 2,215 | 3,689 | 265 | 90 | 127 | 110 | 137 | 1,594 | 50 |
| Port Graham | 83 | 129 | 212 | 0 | 1 | 1 | 0 | 0 | 89 | 129 |
| Ridgeway | 2,000 | 1,309 | 3,309 | 1,692 | 155 | 204 | 174 | 191 | 2,014 | 1,309 |
| S. Kachemak Bay/waterfront | 442 | 1,091 | 1,533 | 5 | 28 | 6 | 2 | 2 | 442 | 1,169 |
| Seldovia/Barbara Heights | 530 | 591 | 1,121 | 19 | 509 | 50 | 70 | 39 | 30 | 973 |
| Seward | 1,755 | 1,318 | 3,073 | 125 | 1,451 | 225 | 123 | 164 | 117 | 120 |
| Soldotna | 1,973 | 840 | 2,813 | 1,180 | 152 | 208 | 187 | 149 | 1,973 | 150 |
| Sterling | 3,197 | 2,189 | 5,386 | 267 | 239 | 3,164 | 328 | 407 | 259 | 260 |
| West Side of Inlet | 306 | 1,231 | 1,537 | 22 | 0 | 29 | 3 | 0 | 220 | 615 |
| Total | 34,205 | 31,651 | 65,856 | 6,293 | 8,597 | 7,945 | 7,983 | 9,338 | 16,241 | 11,927 |

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 FY2015 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

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|-------------------------|-------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 765,998 | \$ 844,760 | \$ 944,887 | \$ 936,887 | \$ 968,210 | \$ 23,323 | 2.47% |
| 40120 | Temporary Wages | 70,066 | 5,533 | - | - | - | - | - |
| 40130 | Overtime Wages | 7,983 | 17,016 | 15,386 | 15,386 | 15,755 | 369 | 2.40% |
| 40210 | FICA | 76,390 | 74,179 | 89,275 | 89,275 | 91,643 | 2,368 | 2.65% |
| 40221 | PERS | 216,630 | 264,495 | 218,865 | 218,865 | 224,295 | 5,430 | 2.48% |
| 40321 | Health Insurance | 315,915 | 321,426 | 350,000 | 350,000 | 353,500 | 3,500 | 1.00% |
| 40322 | Life Insurance | 1,390 | 1,451 | 2,371 | 2,371 | 2,425 | 54 | 2.28% |
| 40410 | Leave | 120,143 | 120,813 | 128,949 | 128,949 | 131,620 | 2,671 | 2.07% |
| 40511 | Other Benefits | 1,415 | 1,650 | 1,872 | 1,872 | - | (1,872) | -100.00% |
| | Total: Personnel | 1,575,930 | 1,651,323 | 1,751,605 | 1,743,605 | 1,787,448 | 35,843 | 2.05% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 1,599 | 1,567 | 2,500 | 2,500 | 2,000 | (500) | -20.00% |
| 42230 | Fuel, Oil & Lubricants | - | - | 300 | 300 | 450 | 150 | 50.00% |
| 42250 | Uniforms | 232 | - | - | 35 | 50 | 50 | - |
| 42410 | Small Tools & Minor Equipment | 533 | 1,697 | 650 | 8,615 | 1,525 | 875 | 134.62% |
| | Total: Supplies | 2,364 | 3,264 | 3,450 | 11,450 | 4,025 | 575 | 16.67% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 68,602 | 5,044 | 49,260 | 49,098 | 10,000 | (39,260) | -79.70% |
| 43110 | Communications | 4,868 | 4,902 | 5,100 | 5,100 | 6,500 | 1,400 | 27.45% |
| 43210 | Transportation/Subsistence | 68,452 | 62,821 | 81,900 | 81,900 | 90,936 | 9,036 | 11.03% |
| 43220 | Car Allowance | 44,653 | 43,892 | 46,800 | 46,800 | 46,800 | - | 0.00% |
| 43260 | Training | 2,035 | 3,900 | 9,050 | 8,275 | 12,600 | 3,550 | 39.23% |
| 43610 | Utilities | 9,212 | 8,645 | 9,366 | 9,366 | 9,555 | 189 | 2.02% |
| 43750 | Vehicle Maintenance | - | 700 | - | - | 800 | 800 | - |
| 43812 | Equipment Replacement Pymt. | - | - | 10,223 | 10,223 | 14,318 | 4,095 | 40.06% |
| 43920 | Dues & Subscriptions | 1,754 | 1,590 | 1,905 | 2,680 | 3,058 | 1,153 | 60.52% |
| | Total: Services | 199,576 | 131,494 | 213,604 | 213,442 | 194,567 | (19,037) | -8.91% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | - | 4,755 | 4,947 | 15,722 | 6,842 | 1,895 | 38.31% |
| 48720 | Minor Office Furniture | 989 | 1,578 | - | - | 600 | 600 | - |
| 48740 | Minor Machinery & Equipment | - | - | - | 162 | - | - | - |
| | Total: Capital Outlay | 989 | 6,333 | 4,947 | 15,884 | 7,442 | 2,495 | 50.43% |
| Department Total | | \$ 1,778,859 | \$ 1,792,414 | \$ 1,973,606 | \$ 1,984,381 | \$ 1,993,482 | \$ 19,876 | 1.01% |

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Appraisal Manager, 1 Appraisal Analyst, 1 Principal Appraiser, 1 Lead Appraiser, 1 Senior Appraiser/Auditor, 1 Appraiser III, 3 Appraiser II, 1 Senior Personal/Real Property Appraiser, and 4 Appraisal Technicians.

43011 Contractual Services. Boat/air charter to inspect properties (\$7,920), and appraisal photo processing (\$2,080). Decreased due to staff canvassing in more accessible areas.

43110 Communications. Increase data package for field devices for mobile assessor implementation.

43210 Transportation/Subsistence. Remote areas included in yearly canvass areas and additional training required for new and existing staff.

42230 Fuel, Oil & Lubricants: Fuel for trucks and off-road vehicles used during canvass in Seldovia.

43260 Training. Appraisal courses required for certification/continuing education credits (14 staff) and firearms training per safety requirements.

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

43920 Dues & Subscriptions. Increase in AAAO dues/certification rates, gun range membership required.

48710 Minor Office Equipment. Scheduled replacement of 5 computers (3 standard at \$854 each; 2 high-end at \$1,123), 8 monitors (\$238 each), and 5 sound bars (\$26 each).

48720 Minor Office Furniture. Replacement of 1 office chair (\$600).

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11520 - Assessing Appraisal - continued

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|-------------------------------|--------------------|-----------------------------|-----------------------------|---|
| Assessing mobile software | \$ - | \$ 8,230 | \$ 12,325 | \$ 36,975 |
| Assessing mobile tablets (10) | - | 1,993 | 1,993 | 5,982 |
| | <u>\$ -</u> | <u>\$ 10,223</u> | <u>\$ 14,318</u> | <u>\$ 42,957</u> |

Kenai Peninsula Borough

Budget Detail

Fund 100

Assessing Department Totals

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|----------------------------------|----------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 1,306,599 | \$ 1,376,821 | \$ 1,581,844 | \$ 1,573,844 | \$ 1,561,368 | \$ (20,476) | -1.29% |
| 40120 | Temporary Wages | 90,602 | 7,666 | 15,500 | 15,500 | 15,492 | (8) | -0.05% |
| 40130 | Overtime Wages | 11,581 | 25,386 | 28,088 | 28,088 | 25,629 | (2,459) | -8.75% |
| 40210 | FICA | 125,429 | 119,247 | 148,215 | 148,215 | 146,396 | (1,819) | -1.23% |
| 40221 | PERS | 374,833 | 431,049 | 365,692 | 365,692 | 360,447 | (5,245) | -1.43% |
| 40321 | Health Insurance | 545,820 | 544,277 | 600,000 | 600,000 | 580,750 | (19,250) | -3.21% |
| 40322 | Life Insurance | 2,439 | 2,360 | 3,961 | 3,961 | 3,904 | (57) | -1.44% |
| 40410 | Leave | 205,470 | 186,193 | 204,170 | 204,170 | 205,790 | 1,620 | 0.79% |
| 40511 | Other Benefits | 2,500 | 2,748 | 3,024 | 3,024 | - | (3,024) | -100.00% |
| | Total: Personnel | 2,665,273 | 2,695,747 | 2,950,494 | 2,942,494 | 2,899,776 | (50,718) | -1.72% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 263 | 997 | 400 | 1,400 | 400 | - | 0.00% |
| 42210 | Operating Supplies | 5,310 | 5,412 | 7,000 | 5,400 | 6,000 | (1,000) | -14.29% |
| 42230 | Fuel, Oil & Lubricants | - | - | 300 | 300 | 450 | 150 | 50.00% |
| 42250 | Uniforms | 232 | - | - | 35 | 50 | 50 | - |
| 42310 | Repair/Maintenance Supplies | - | 19 | - | - | - | - | - |
| 42410 | Small Tools & Minor Equipment | 1,127 | 2,171 | 1,550 | 9,015 | 2,025 | 475 | 30.65% |
| | Total: Supplies | 6,932 | 8,599 | 9,250 | 16,150 | 8,925 | (325) | -3.51% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 104,650 | 45,617 | 92,060 | 91,782 | 53,200 | (38,860) | -42.21% |
| 43019 | Software Licensing | 104,996 | 108,725 | 131,320 | 120,545 | 138,374 | 7,054 | 5.37% |
| 43110 | Communications | 8,383 | 8,068 | 8,900 | 8,900 | 11,360 | 2,460 | 27.64% |
| 43140 | Postage and Freight | 11,013 | 10,452 | 11,800 | 11,800 | 12,310 | 510 | 4.32% |
| 43210 | Transportation/Subsistence | 78,711 | 74,977 | 89,490 | 89,490 | 100,917 | 11,427 | 12.77% |
| 43220 | Car Allowance | 51,853 | 49,984 | 54,000 | 54,000 | 54,000 | - | 0.00% |
| 43260 | Training | 3,920 | 5,163 | 10,820 | 10,045 | 14,575 | 3,755 | 34.70% |
| 43310 | Advertising | 666 | 701 | 1,000 | 1,000 | 1,600 | 600 | 60.00% |
| 43410 | Printing | 2,559 | 1,969 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43610 | Utilities | 16,909 | 15,637 | 17,185 | 17,185 | 17,880 | 695 | 4.04% |
| 43720 | Equipment Maintenance | 258 | 279 | 300 | 300 | 550 | 250 | 83.33% |
| 43750 | Vehicle Maintenance | - | 700 | - | - | 800 | 800 | - |
| 43812 | Equipment Replacement Pymt. | - | - | 10,223 | 10,223 | 14,318 | 4,095 | 40.06% |
| 43920 | Dues and Subscriptions | 3,395 | 2,183 | 3,097 | 3,872 | 3,770 | 673 | 21.73% |
| | Total: Services | 387,313 | 324,455 | 432,195 | 421,142 | 425,654 | (6,541) | -1.51% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 2,529 | 9,429 | 9,808 | 21,683 | 10,932 | 1,124 | 11.46% |
| 48720 | Minor Office Furniture | 1,973 | 2,702 | 600 | 600 | 1,200 | 600 | 100.00% |
| 48740 | Minor Machines & Equipment | - | - | - | 278 | - | - | - |
| | Total: Capital Outlay | 4,502 | 12,131 | 10,408 | 22,561 | 12,132 | 1,724 | 16.56% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | (1,752) | (842) | (2,300) | (2,300) | (2,475) | (175) | 7.61% |
| | Total: Interdepartmental Charges | (1,752) | (842) | (2,300) | (2,300) | (2,475) | (175) | 7.61% |
| Department Total | | | | | | | | |
| | | \$ 3,062,268 | \$ 3,040,090 | \$ 3,400,047 | \$ 3,400,047 | \$ 3,344,012 | \$ (56,035) | -1.65% |

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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.

FY2020 Accomplishments

- Formed Local Option Zones in C&H Estates, Kalifornsky Center, and Murwood South.
- Adoption of the City of Homer Hazard Mitigation Plan as Annex A of the Borough Hazard Plan.
- Established an Advisory Planning Commission in the Kalifornsky area.
- Formed a group to review to recommend changes to the Assembly in 21.18 Anadromous Waters Code.
- Adoption of the Kenai Peninsula Borough Comprehensive Plan.
- Adoption of the of the KPB Hazard Mitigation Plan.
- Adoption of the City of Homer Hazard Mitigation Plan as Annex A of the Borough Hazard Plan.
- Completed the SharePoint database conversion for Planning.

FY2021 New Initiatives:

- Work with interested communities outside the incorporated cities to help develop locally-driven community plans.
- Continue to assist GIS with the 2020 census.
- Update KPB Code Chapter 20, Platting.
- Work with AK 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.

Performance Measures

Priority/Goal: Provide improved levels of service while finding ways to cut costs.

Goal: Obtain 100% address verification to all residents of the borough by 2021.

Objective: Place an address sign at each business and residence in the borough.

Objective: Ensure that all street names are not duplicated and properly posted.

Measures:

| Description | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-------------------------------------|------------------|------------------|---------------------|---------------------|
| Street Name Changes (65% complete) | 0 | 2 | 10 | 10 |
| Target Completion | 58% | 65% | 95% | 100% |
| Address Signs Posted (65% complete) | 135 | 144 | 200 | 150 |
| Target Completion | 58% | 65% | 75% | 100% |
| Street Address changes | 671 | 677 | 700 | 700 |

Department Function**Fund 100****General Fund****Dept 21110****Resource Planning Administration - Continued****Goal:** Meet all public requests in a timely manner.**Objective:** Provide staff with updated equipment, technology and adequate training to provide timely response to public requests.**Measures:**

| Description | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Front Counter Walk Ins | 1,655 | 1,624 | 1,700 | 1,700 |
| Calls for Information | 4,862 | 4,558 | 4,600 | 4,600 |
| Special Order Maps | 957 | 942 | 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Platting/Planning Reports | 234 | 195 | 200 | 200 |
| Public Hearing Notices | 6,388 | 5,665 | 6,000 | 6,000 |
| Recorded Plats | 153 | 118 | 140 | 140 |
| Provided within time required by the code. | 100% | 100% | 100% | 100% |

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing history | 9 | 8.75 | 8.75 | 8.00 |

Commentary

Continue to find efficiencies in the overall day-to-day process of the planning department. Periodically review the comprehensive plan for updates reflecting changing conditions, trends, laws and policies of the borough.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21110 - Resource Planning Administration

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|-----------------------------------|------------|------------|--------------|--------------|--------------|--------------------|----------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 560,989 | \$ 515,254 | \$ 580,766 | \$ 580,766 | \$ 539,837 | \$ (40,929) | -7.05% |
| 40120 | Temporary Wages | 32,484 | 4,963 | 16,120 | 16,120 | 16,120 | - | 0.00% |
| 40120 | Meeting Allowance PC | 30,000 | 28,175 | 39,600 | 39,600 | 33,600 | (6,000) | -15.15% |
| 40130 | Overtime Wages | 9,559 | 6,680 | 10,918 | 10,918 | 11,618 | 700 | 6.41% |
| 40210 | FICA | 54,839 | 48,211 | 57,883 | 57,883 | 54,174 | (3,709) | -6.41% |
| 40221 | PERS | 153,681 | 150,401 | 133,644 | 133,644 | 124,404 | (9,240) | -6.91% |
| 40321 | Health Insurance | 200,026 | 181,087 | 225,000 | 225,000 | 202,000 | (23,000) | -10.22% |
| 40322 | Life Insurance | 978 | 831 | 1,443 | 1,443 | 1,341 | (102) | -7.07% |
| 40410 | Leave | 80,170 | 55,753 | 68,198 | 68,198 | 61,718 | (6,480) | -9.50% |
| 40511 | Other Benefits | 1,059 | 841 | 1,008 | 1,008 | - | (1,008) | -100.00% |
| Total: Personnel | | 1,123,785 | 992,196 | 1,134,580 | 1,134,580 | 1,044,812 | (89,768) | -7.91% |
| Supplies | | | | | | | | |
| 42020 | Signage Supplies | 12,684 | 11,729 | 20,000 | 20,000 | 20,000 | - | 0.00% |
| 42120 | Computer Software | - | 10 | 1,000 | 1,000 | 3,000 | 2,000 | 200.00% |
| 42210 | Operating Supplies | 7,540 | 3,123 | 8,300 | 6,975 | 8,500 | 200 | 2.41% |
| 42230 | Fuel, Oil & Lubricants | 5,391 | 3,566 | 7,000 | 7,000 | 7,000 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | - | 187 | - | - | - | - | - |
| 42360 | Motor Vehicle Repair Supplies | - | 40 | 5,500 | 5,500 | 2,500 | (3,000) | -54.55% |
| 42410 | Small Tools & Minor Equipment | - | 38 | - | 750 | 7,300 | 7,300 | - |
| Total: Supplies | | 25,615 | 18,693 | 41,800 | 41,225 | 48,300 | 6,500 | 15.55% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 164,671 | 9,967 | 18,000 | 22,660 | 20,000 | 2,000 | 11.11% |
| 43015 | Water/Air Sample Testing | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00% |
| 43019 | Software Licensing | - | 136 | 200 | 200 | 200 | - | 0.00% |
| 43110 | Communications | 4,858 | 4,060 | 5,000 | 5,000 | 5,000 | - | 0.00% |
| 43140 | Postage and Freight | 10,027 | 8,707 | 15,000 | 15,000 | 15,000 | - | 0.00% |
| 43210 | Transportation/Subsistence | 4,445 | 3,990 | 16,200 | 16,200 | 16,350 | 150 | 0.93% |
| 43210 | Transportation/Subsistence PC | 22,107 | 19,622 | 20,000 | 20,000 | 20,000 | - | 0.00% |
| 43220 | Car Allowance | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | - | 0.00% |
| 43221 | Car Allowance PC | 20,550 | 19,350 | 23,400 | 23,400 | 19,800 | (3,600) | -15.38% |
| 43260 | Training | 2,188 | 1,985 | 4,250 | 4,250 | 4,300 | 50 | 1.18% |
| 43260 | Training PC | 350 | - | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43310 | Advertising | 20,919 | 19,677 | 22,000 | 22,000 | 22,000 | - | 0.00% |
| 43410 | Printing | 482 | 210 | 500 | 500 | 500 | - | 0.00% |
| 43610 | Utilities | 11,159 | 10,300 | 12,500 | 12,500 | 12,500 | - | 0.00% |
| 43720 | Equipment Maintenance | 897 | 901 | 2,000 | 2,000 | 3,000 | 1,000 | 50.00% |
| 43750 | Vehicle Maintenance | 60 | 746 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 43810 | Rents & Operating Leases | 290 | 292 | 550 | 550 | 550 | - | 0.00% |
| 43812 | Equipment Replacement Pymt. | 2,302 | 2,302 | 6,706 | 6,706 | 6,706 | - | 0.00% |
| 43920 | Dues and Subscriptions | 3,100 | 2,245 | 3,105 | 3,105 | 2,175 | (930) | -29.95% |
| 43931 | Recording Fees | 85 | 12 | 500 | 500 | 500 | - | 0.00% |
| Total: Services | | 277,090 | 113,102 | 163,011 | 167,671 | 161,681 | (1,330) | -0.82% |
| Capital Outlay | | | | | | | | |
| 48630 | Improvements other than Buildings | 7,000 | - | - | - | - | - | - |
| 48710 | Minor Office Equipment | 4,859 | 5,540 | 3,100 | 3,007 | 4,250 | 1,150 | 37.10% |
| 48720 | Minor Office Furniture | 707 | 314 | 2,600 | 2,600 | 2,600 | - | 0.00% |
| 48740 | Minor Machinery & Equipment | - | - | - | 1,168 | - | - | - |
| Total: Capital Outlay | | 12,566 | 5,854 | 5,700 | 6,775 | 6,850 | 1,150 | 20.18% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | (100,412) | (79,224) | (84,266) | (84,266) | - | 84,266 | - |
| 60004 | Mileage Ticket Credits | - | - | (1,000) | (1,000) | - | 1,000 | - |
| Total: Interdepartmental Charges | | (100,412) | (79,224) | (85,266) | (85,266) | - | 85,266 | - |
| Department Total | | 1,338,644 | 1,050,621 | \$ 1,259,825 | \$ 1,264,985 | \$ 1,261,643 | \$ 1,818 | 0.14% |

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.

Remove 3/4 Addressing Officer (budgeted under GIS starting in FY2021)

40120 Temporary Wages - PC. Planning commissioners compensation (chairman: 1 x \$150/mgt. x 24 meetings = \$3,600 plus 10 commissioners x \$125/mgt. x 24 meetings = \$30,000). Decreased due to change in code for required number of commissioners.

40120 Temporary Wages. Addressing project, and temporary coverage for staff absences; EMPG Grant employee - (1/2 reimbursed to general fund).

42120 Computer Software. Increased to purchase software for Platting to perform lot closure checks.

42410 Small Tools & Minor Equipment. Increased to purchase new phones (4 x \$400 = \$1,600) iPads (5 x \$650 = \$3,250), replace scanner (\$500), printer (\$1,000), and misc. small tools (\$950). We have 15 iPads needing to be replaced we are trying to get on a cycle for replacement.

43011 Contractual Services. Advisory planning commission budgets (\$5,000), code compliance and right of way surveys (\$10,000), appeals record costs (\$3,000), and Granicus meeting software development, setup, and implementation (\$2,000).

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

43210 Car Allowance PC. Car allowance for the planning commissioners. (11 commissioners x \$150 month x 12 months = \$19,800). Decreased due to change in code for required number of commissioners.

43310 Advertising. Increase based on actual usage in FY18 and FY19.

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. Purchase 3 computers (\$1,150 each) and 2 battery backups (\$400 each).

48720 Minor Office Furniture. Replace staff chairs (\$800), sit/stand stations (\$800), and desk and storage (\$1,000).

60000 Charges (To) From Other Depts. Charges to the 911 Communications department for 90% of the wages and benefits of the Addressing Officer has moved to the GIS division with the position.

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|-----------------------|--------------------|-----------------------------|-----------------------------|---|
| 2016 Truck ** | \$ 9,604 | \$ 2,302 | \$ 2,302 | \$ 2,303 |
| Large Scanner/Printer | - | 4,404 | 4,404 | 13,213 |
| | <u>\$ 9,604</u> | <u>\$ 6,706</u> | <u>\$ 6,706</u> | <u>\$ 15,516</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:

- Funding to maintain expected level of GIS services to the public and other Borough departments.
- Budgeting for imagery acquisition.
- Borough-wide transition to ArcGIS Pro (hardware upgrades, software deployment, training).
- Improve roads data for emergency response purposes. Explore data collection options (crowdsourcing, etc.)
- Allocation of time and budget for continuing education to keep pace with changing software and technology (i.e. drones, imagery, AI, etc).
- Create structure location/building footprint data set.

FY2020 Accomplishments

- Implementation and support of mobile dispatch/routing application for 911 services.
- Developed applications for city address updates, sales tax jurisdiction determination.
- Rewrite of custom add-in tools for use in ArcGIS Pro.
- Continued management of geospatial data at Road Service Area, Assessing, OEM, 911 Dispatch and River Center.
- Provided data, maps, online viewers, and analysis for Incident Management (Swan Lake Fire, etc).
- Developed mobile applications for departments to increase data collection efficiency (i.e. damage assessment, assessing, etc).
- Implementation of GIS Help Desk software.

FY2021 New Initiatives:

- Develop multi-agency image acquisition/cost-share partners to produce an imagery RFP. Purchase, manage, and distribute imagery.
- Develop ArcGIS Hub site to provide online, public-facing location for data downloads, mobile viewers, etc.
- Coordinate setup and data management for new call taking software in Seward and Homer dispatch centers.
- Mobile Application Development (ongoing).
- Support Community Wildfire Protection Plan updates.
- Continue to increase efficiencies in processes such as liquor licensing, platting automation.
- Create elevation inventory of KPB lands for future wireless tower locations.
- Develop parcel fabric for the Kenai area.
- Develop workflow to update CodeRED (reverse 911) data.
- Coordinate with commercial mapping vendors (Google, Apple, Here/NAVTEQ) to provide authoritative navigation-related data.

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|---------------|---------------|------------------|--|
| Emergency service map books distributed | 163 | 280 | 40 | 45 (If no new imagery is acquired) 280 (If new imagery is acquired) |

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|---------------|---------------|---------------|-----------------|
| Staffing history | 4 | 4 | 4 | 3.25 |

Department Function**Fund 100****General Fund****Dept 11232****Resource Planning – Geographic Information Systems - Continued****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 | CY2018 Actual | CY2019 Actual | CY2020 Projected | CY2021 Estimated |
|--|--|------------------|---|---------------------|
| 156+ tax page updates resulting from new subdivision plats (142 subdivisions recorded, 251 deleted, parcels 375 new parcels created), to date. | 181 | 185 | 200 | 200 |
| GIS Online Parcel Viewer(s) visits | 379,600 | 380,000 | 385,000 | 385,000 |
| Large format map prints | 46 records in sharepoint countless others not recorded | 450 | 631 (Increase due to Swan Lake Fire) | 200 |

Commentary

The GIS web page continues to remain the most visited page on the Borough's website and we have completed the transition from a single parcel viewer to utilizing multiple specifically-targeted applications. For instance, the Swan Lake Fire Viewer had over 93,000 views during its short existence. The sales tax jurisdiction app created by GIS auto-generated 585 jurisdiction letters in CY2019.

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

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------------|------------|------------|------------|------------|------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 230,378 | \$ 203,978 | \$ 280,735 | \$ 272,235 | \$ 255,333 | \$ (25,402) | -9.05% |
| 40130 | Overtime Wages | - | - | 2,287 | 2,287 | 2,781 | 494 | 21.60% |
| 40210 | FICA | 20,021 | 17,645 | 25,236 | 25,236 | 23,047 | (2,189) | -8.67% |
| 40221 | PERS | 67,534 | 54,802 | 64,027 | 64,027 | 58,121 | (5,906) | -9.22% |
| 40321 | Health Insurance | 93,436 | 75,927 | 100,000 | 100,000 | 82,063 | (17,937) | -17.94% |
| 40322 | Life Insurance | 440 | 369 | 696 | 696 | 628 | (68) | -9.77% |
| 40410 | Leave | 31,633 | 36,226 | 38,854 | 38,854 | 36,188 | (2,666) | -6.86% |
| 40511 | Other Benefits | 428 | 317 | 432 | 432 | - | (432) | -100.00% |
| | Total: Personnel | 443,870 | 389,264 | 512,267 | 503,767 | 458,161 | (54,106) | -10.56% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | - | - | - | 8,500 | - | - | - |
| 42210 | Operating Supplies | 7,169 | 4,037 | 7,500 | 7,380 | 7,000 | (500) | -6.67% |
| 42410 | Small Tools & Minor Equipment | - | - | - | 120 | 200 | 200 | - |
| | Total: Supplies | 7,169 | 4,037 | 7,500 | 16,000 | 7,200 | (300) | -4.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 1,840 | - | - | - | - | - | - |
| 43019 | Software Licensing | 63,700 | 65,534 | 65,000 | 65,000 | 71,600 | 6,600 | 10.15% |
| 43110 | Communications | 1,366 | 1,359 | 1,550 | 1,550 | 1,550 | - | 0.00% |
| 43140 | Postage and Freight | 32 | 14 | 125 | 125 | 125 | - | 0.00% |
| 43210 | Transportation/Subsistence | 2,285 | 212 | - | - | 4,634 | 4,634 | - |
| 43260 | Training | 399 | - | 500 | 500 | 1,125 | 625 | 125.00% |
| 43410 | Printing | (3,794) | (8,630) | - | - | - | - | - |
| 43610 | Utilities | 7,143 | 6,587 | 7,254 | 7,254 | 7,200 | (54) | -0.74% |
| 43720 | Equipment Maintenance | 594 | 102 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43812 | Equipment Replacement Pymt. | - | - | - | - | 56,162 | 56,162 | - |
| | Total: Services | 73,565 | 65,178 | 76,429 | 76,429 | 144,396 | 67,967 | 88.93% |
| Capital Outlay | | | | | | | | |
| 48120 | Major Office Equipment | 5,439 | 12,229 | - | - | - | - | - |
| 48710 | Minor Office Equipment | - | 1,829 | 600 | 554 | 2,750 | 2,150 | 358.33% |
| 48720 | Minor Office Furniture | - | - | 1,000 | 1,000 | 1,200 | 200 | 20.00% |
| 48740 | Minor Machinery & Equipment | - | - | - | 46 | - | - | - |
| | Total: Capital Outlay | 5,439 | 14,058 | 1,600 | 1,600 | 3,950 | 2,350 | 146.88% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | - | - | - | - | (113,117) | (113,117) | - |
| 60004 | Mileage Ticket Credits | (726) | - | (1,200) | (1,200) | (1,000) | 200 | -16.67% |
| | Total: Interdepartmental Charges | (726) | - | (1,200) | (1,200) | (114,117) | (112,917) | - |
| Department Total | | | | | | | | |
| | | \$ 529,317 | \$ 472,537 | \$ 596,596 | \$ 596,596 | \$ 499,590 | \$ (97,006) | -16.26% |

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 11232 - Resource Planning - Geographic Information Systems

Line-Item Explanations

| | |
|--|---|
| <p>40110 Regular wages. Staff includes 1/4 time GIS Manager, 2 GIS Specialist, and 1 Addressing Officer</p> <p>Reduce Manager from full-time to 1/4 time Remove 2 GIS Technicians Add 1 GIS Specialist Add 1 Addressing Officer (previously budgeted in Planning)</p> <p>42210 Operating Supplies. Toner, ink cartridges, plotter paper, office supplies, map book paper, spiral binders.</p> <p>43019 Software Licensing. ESRI (\$55,100), GEODESY (\$10,000), and Latitude Geographics (\$6,500). Increase due to Latitude Geographics Analytical software licensing.</p> | <p>43260 Training. ESRI International Users Conference. Surveying and Mapping Conference - Anchorage.</p> <p>43720 Equipment Maintenance. Plotter or printer repairs.</p> <p>48710 Minor Office Equipment. Replacement of battery backups (\$400), other small computer equipment (\$350), and laptop (\$2,000).</p> <p>48720 Minor Office Furniture. Replacement of chair (\$800), and furniture (\$400).</p> <p>43810 Equipment Replacement Payment. Payments on Imagery acquisition.</p> <p>60000 Charges (To) From Other Depts. Charges to the 911 Communications department for 90% of the wages and benefits of the Addressing Officer.</p> |
|--|---|

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|--------------|--------------------|-----------------------------|-----------------------------|---|
| Imagery | \$ - | \$ - | \$ 56,162 | \$ 168,486 |

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 public talks on river science issues, publication of a bi-annual newsletter, and increased mail-outs addressing changes to our Habitat Protection Tax Credit Program.
- Upcoming participation and coordination of the Anadromous Fish Habitat Protection working group.
- 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 Federal Emergency Management Administration (FEMA) to update the floodplain maps of the middle 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 20-year-old River Center (RC) facility.
- Working to improve floodplain record-keeping to streamline the annual recertification process.

FY2020 Accomplishments

Personnel Management & Facility Management

- Continue to work on crowd-control strategies for use of public fishing platforms to reduce traffic congestion and riverbank damage, including redesign of the stream bank

stabilization and vegetation to mitigate unsustainable fisherman access.

- Staff worked on the Incident Command Team (ICT) with 1 table top exercises and 3 ICT emergencies.
- Continued participation in the Spruce for Salmon Program, as well as making tree seedlings available to landowners affected by the spruce bark beetle infestation.
- Initiated a variety of public education programs to increase permitting awareness and future compliance.
- Maintained River Center operations despite a temporary 60% staff reduction.

Permit Management

- Reviewed and issued approximately 522 permits.
- Ongoing work with IT to further streamline technical aspects of the permitting process and fully utilize efficiency and data management tools in SharePoint.

Coastal Zone Administration/Coastal Impact Assistance Program (CIAP)

- Worked closely with the Planning Department on permitting materials sites and with the Platting Department reviewing new plats.

Floodplain Administration

- Successfully attained annual recertification in the CRS program. Actively pursuing an improved rating that provides reduced flood insurance premiums to policyholders in the regulatory floodplain.
- Education and outreach have led to an increase in permit applications and community involvement in Seward, Cooper Landing, Seldovia, Lowell Point and Anchor Point.
- Worked with GIS and IT departments to streamline and standardize the issuance of floodplain determinations.
- 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

- 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.
- Presented approximately fourteen Conditional Use Permit (CUP) applications to the Planning Commission.
- In the absence of a Code Compliance Officer the RC staff is currently with multiple property owners to resolve violations and have resolved compliance issues by working with the landowners.
- Initiated changes in the way Habitat Protection Tax credits are disbursed, leading to an anticipated dramatic increase in public participation.

Department Function**Fund 100****General Fund****Dept 21135****Resource Planning - River Center - Continued****FY2021 New Initiatives**

- Continue developing additional efficiencies in SharePoint, including reporting functions and better data management.
- Implement new public outreach and education programs.
- Inventory of structures within the floodway and HPD.
- Hire and train a new Floodplain Administrator.
- Continue to offer wildfire break spruce trees stockpiled at the River Center for public use on streambank restoration projects.
- Drastically increase the volume of tax credit, post-project, and vegetation management site visits.

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|--------------------------|--------------------------|-----------------------------|-----------------------------|
| 50 ft. Habitat Protection District (HPD) | 268 | 312 | 376 | 400 |
| Floodplain | 245 | 251 | 274 | 300 |
| HPD Tax Credits | 23 | 5 | 12 | 40 |
| Plat Reviews | 156 | 153 | 157 | 155 |
| Floodplain Determinations | 184 | 214 | 346 | 375 |
| Elevation Certificates | 15 | 12 | 8 | 10 |
| Public Outreach Projects | 4 | 6 | 10 | 10 |

| Processing Time (days) | Benchmark | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| 50 ft. Habitat Protection District (HPD) | 30 | 16 | 12 | 8 | 8 |
| Floodplain Management | 30 | 18 | 16 | 7 | 6 |
| Plat Reviews | 12 | 8 | 6 | 1 | 1 |

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing history | 5 | 5 | 5 | 4 |

Commentary

In FY 2021, the River Center staff will be focused on dramatically increasing our public outreach efforts to improve awareness of Borough regulations and to voluntarily improve compliance.

Revenues

Reimbursement for shared operations and maintenance of the Donald E. Gilman facility are received annually from state agencies, estimated at \$50,000 for FY 2021.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 21135 - Resource Planning - River Center

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 312,926 | \$ 290,479 | \$ 347,600 | \$ 333,330 | \$ 278,016 | \$ (69,584) | -20.88% |
| 40120 | Temporary Wages | 2,700 | - | 4,000 | 4,000 | 3,750 | (250) | -6.25% |
| 40130 | Overtime Wages | 140 | 2,937 | 4,195 | 4,195 | 2,921 | (1,274) | -30.37% |
| 40210 | FICA | 26,034 | 24,091 | 31,598 | 31,598 | 24,949 | (6,649) | -21.04% |
| 40221 | PERS | 86,459 | 81,947 | 79,711 | 79,711 | 63,513 | (16,198) | -20.32% |
| 40321 | Health Insurance | 117,268 | 100,095 | 125,000 | 125,000 | 101,000 | (24,000) | -19.20% |
| 40322 | Life Insurance | 566 | 498 | 867 | 867 | 691 | (176) | -20.30% |
| 40410 | Leave | 35,674 | 34,567 | 43,122 | 43,122 | 30,086 | (13,036) | -30.23% |
| 40511 | Other Benefits | 648 | 492 | 576 | 576 | - | (576) | -100.00% |
| | Total: Personnel | 582,415 | 535,106 | 636,669 | 622,399 | 504,926 | (131,743) | -20.69% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | - | - | 480 | 480 | 400 | (80) | -16.67% |
| 42210 | Operating Supplies | 2,279 | 1,875 | 4,000 | 4,000 | 4,000 | - | 0.00% |
| 42230 | Fuel, Oils & Lubricants | 444 | 624 | 2,000 | 1,400 | 1,400 | (600) | -42.86% |
| 42250 | Uniforms | 356 | 361 | 350 | 650 | 400 | 50 | 7.69% |
| 42310 | Repair/Maintenance Supplies | 718 | 1,700 | 2,500 | 2,500 | 2,000 | (500) | -20.00% |
| 42360 | Motor Vehicle Supplies | 273 | - | 500 | 500 | 2,000 | 1,500 | 300.00% |
| 42410 | Small Tools & Minor Equipment | 239 | 60 | 300 | 600 | 400 | 100 | 16.67% |
| | Total: Supplies | 4,309 | 4,620 | 10,130 | 10,130 | 10,600 | 470 | 4.64% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 13,530 | 14,061 | 25,000 | 10,440 | 14,710 | (10,290) | -98.56% |
| 43019 | Software Licensing | - | 237 | 600 | 600 | 500 | (100) | -16.67% |
| 43110 | Communications | 11,321 | 10,997 | 15,000 | 15,000 | 15,000 | - | 0.00% |
| 43140 | Postage and Freight | 5,076 | 1,694 | 6,000 | 6,000 | 5,000 | (1,000) | -16.67% |
| 43210 | Transportation/Subsistence | 5,135 | 4,579 | 4,282 | 4,282 | 6,000 | 1,718 | 40.12% |
| 43220 | Car Allowance | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | - | 0.00% |
| 43260 | Training | 50 | 115 | 3,218 | 3,218 | 3,500 | 282 | 8.76% |
| 43310 | Advertising | 1,434 | 1,231 | 3,000 | 3,000 | 2,500 | (500) | -16.67% |
| 43410 | Printing | - | 213 | 2,500 | 2,500 | 2,500 | - | 0.00% |
| 43510 | Insurance Premium | 18,537 | 18,535 | 20,484 | 20,484 | 21,703 | 1,219 | 5.95% |
| 43610 | Utilities | 32,559 | 31,410 | 36,565 | 36,565 | 37,000 | 435 | 1.19% |
| 43720 | Equipment Maintenance | 1,720 | 1,715 | 1,950 | 1,950 | 2,500 | 550 | 28.21% |
| 43750 | Vehicle Maintenance | 75 | - | 500 | 500 | 500 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 19,097 | 13,469 | 21,500 | 21,500 | 21,000 | (500) | -2.33% |
| 43810 | Rents and Operating Leases | - | - | 105 | 105 | 105 | - | 0.00% |
| 43812 | Equipment Replacement Payment | 4,441 | 4,802 | 4,802 | 4,802 | 4,802 | - | 0.00% |
| 43920 | Dues and Subscriptions | 1,161 | 1,755 | 1,746 | 1,746 | 921 | (825) | -47.25% |
| 43931 | Recording Fees | - | 56 | - | - | 100 | 100 | - |
| | Total: Services | 117,736 | 108,469 | 150,852 | 136,292 | 141,941 | (8,911) | -5.91% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 2,100 | - | 2,000 | 2,000 | 2,000 | - | 100.00% |
| 48720 | Minor Office Furniture | 698 | - | - | - | - | - | - |
| | Total: Capital Outlay | 2,798 | - | 2,000 | 2,000 | 2,000 | - | 0.00% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | - | - | - | - | 16,500 | 16,500 | - |
| 60004 | Mileage Ticket Credits | - | - | (1,100) | (1,100) | - | 1,100 | 100.00% |
| | Total: Interdepartmental Charges | - | - | (1,100) | (1,100) | 16,500 | 17,600 | - |
| Department Total | | \$ 707,258 | \$ 648,195 | \$ 798,551 | \$ 769,721 | \$ 675,967 | \$ (122,584) | -15.35% |

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.

Reduced: 1 planner

43011 Contractual Services. Bank stabilization maintenance (\$12,500) security alarm (\$720), toilet pumping (\$500), and misc. small contracts (\$990).

42360 Motor Vehicle Supplies. Purchase and install winter tires on the truck.

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

43720 Equipment Maintenance. Current charges associated with Konica/Minolta Management contract exceed \$625 a quarter.

43210 Transportation/Subsistence. Staff travel for training (to include local workshops), HPD and floodplain site visits, estimated 300 visits borough-wide. Slight increase in budget requested due to training requirements for new employees and increased site visit/public out reach efforts.

43260 Training. In-state local workshops and web-based training to increase resource planning knowledge. Addition of new employees reflected in the increased budget requested (\$3,500).

48710 Minor Office Equipment. Phone replacements for 5 staff Cisco systems (\$400 each).

60000 Charges (To) From Other Depts. Charges from Human Resources - Custodial Maintenance department for janitorial services provided at the River Center building (\$16,500).

Equipment Replacement Payment Schedule

| | | | | | Projected Payments FY2022-2024 |
|---------|-------|-------------|---------------------|---------------------|--------------------------------------|
| | Items | Prior Years | FY2020 Estimated | FY2021 Projected | |
| Vehicle | | \$ 9,243 | \$ 4,802 | \$ 4,802 | \$ 9,604 |

Kenai Peninsula Borough Budget Detail

Fund 100

Resource Planning Department Totals

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|---|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Personnel | | | | | | | |
| 40110 Regular Wages | \$ 1,104,293 | \$ 1,009,711 | \$ 1,209,101 | \$ 1,186,331 | \$ 1,073,186 | (135,915) | -11.24% |
| 40120 Temporary Wages | 65,184 | 33,138 | 59,720 | 59,720 | 53,470 | (6,250) | -10.47% |
| 40130 Overtime Wages | 9,699 | 9,617 | 17,400 | 17,400 | 17,320 | (80) | -0.46% |
| 40210 FICA | 100,894 | 89,947 | 114,717 | 114,717 | 102,170 | (12,547) | -10.94% |
| 40221 PERS | 307,674 | 287,150 | 277,382 | 277,382 | 246,038 | (31,344) | -11.30% |
| 40321 Health Insurance | 410,730 | 357,109 | 450,000 | 450,000 | 385,063 | (64,937) | -14.43% |
| 40322 Life Insurance | 1,984 | 1,698 | 3,006 | 3,006 | 2,660 | (346) | -11.51% |
| 40410 Leave | 147,477 | 126,546 | 150,174 | 150,174 | 127,992 | (22,182) | -14.77% |
| 40511 Other Benefits | 2,135 | 1,650 | 2,016 | 2,016 | - | (2,016) | -100.00% |
| Total: Personnel | 2,150,070 | 1,916,566 | 2,283,516 | 2,260,746 | 2,007,899 | (275,617) | -12.07% |
| Supplies | | | | | | | |
| 42020 Signage Supplies | 12,684 | 11,729 | 20,000 | 20,000 | 20,000 | - | 0.00% |
| 42120 Computer Software | - | 10 | 1,480 | 9,980 | 3,400 | 1,920 | 129.73% |
| 42210 Operating Supplies | 16,988 | 9,035 | 19,800 | 18,355 | 19,500 | (300) | -1.52% |
| 42230 Fuel, Oil & Lubricants | 5,835 | 4,190 | 9,000 | 8,400 | 8,400 | (600) | -6.67% |
| 42250 Uniforms | 356 | 361 | 350 | 650 | 400 | 50 | 14.29% |
| 42310 Repair/Maintenance Supplies | 718 | 1,887 | 2,500 | 2,500 | 2,000 | (500) | -20.00% |
| 42360 Motor Vehicle Supplies | 273 | 40 | 6,000 | 6,000 | 4,500 | (1,500) | -25.00% |
| 42410 Small Tools & Minor Equipment | 239 | 98 | 300 | 1,470 | 7,900 | 7,600 | 2533.33% |
| Total: Supplies | 37,093 | 27,350 | 59,430 | 67,355 | 66,100 | (930) | -1.56% |
| Services | | | | | | | |
| 43011 Contractual Services | 180,041 | 24,028 | 43,000 | 33,100 | 34,710 | (8,290) | -19.28% |
| 43015 Water/Air Sample Testing | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00% |
| 43019 Software Licensing | 63,700 | 65,907 | 65,800 | 65,800 | 72,300 | 6,500 | 9.88% |
| 43110 Communications | 17,545 | 16,416 | 21,550 | 21,550 | 21,550 | - | 0.00% |
| 43140 Postage and Freight | 15,135 | 10,415 | 21,125 | 21,125 | 20,125 | (1,000) | -4.73% |
| 43210 Transportation/Subsistence | 33,972 | 28,403 | 40,482 | 40,482 | 46,984 | 6,502 | 16.06% |
| 43220 Car Allowance | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | - | 0.00% |
| 43221 Car Allowance PC | 20,550 | 19,350 | 23,400 | 23,400 | 19,800 | (3,600) | -15.38% |
| 43260 Training | 2,987 | 2,100 | 10,968 | 10,968 | 11,925 | 957 | 8.73% |
| 43310 Advertising | 22,353 | 20,908 | 25,000 | 25,000 | 24,500 | (500) | -2.00% |
| 43410 Printing | (3,312) | (8,207) | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43510 Insurance Premium | 18,537 | 18,535 | 20,484 | 20,484 | 21,703 | 1,219 | 5.95% |
| 43610 Utilities | 50,861 | 48,297 | 56,319 | 56,319 | 56,700 | 381 | 0.68% |
| 43720 Equipment Maintenance | 3,211 | 2,718 | 5,950 | 5,950 | 7,500 | 1,550 | 26.05% |
| 43750 Vehicle Maintenance | 135 | 746 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43780 Buildings/Grounds Maintenance | 19,097 | 13,469 | 21,500 | 21,500 | 21,000 | (500) | -2.33% |
| 43810 Rents & Operating Leases | 290 | 292 | 655 | 655 | 655 | - | 0.00% |
| 43812 Equipment Replacement Pymt. | 6,743 | 7,104 | 11,508 | 11,508 | 67,670 | 56,162 | 488.03% |
| 43920 Dues and Subscriptions | 4,261 | 4,000 | 4,851 | 4,851 | 3,096 | (1,755) | -36.18% |
| 43931 Recording Fees | 85 | 68 | 500 | 500 | 600 | 100 | 20.00% |
| Total: Services | 468,391 | 286,749 | 390,292 | 380,392 | 448,018 | 57,726 | 14.79% |
| Capital Outlay | | | | | | | |
| 48120 Major Office Equipment | 5,439 | 12,229 | - | - | - | - | - |
| 48630 Improvements other than Buildings | 7,000 | - | - | - | - | - | - |
| 48710 Minor Office Equipment | 6,959 | 7,369 | 5,700 | 5,561 | 9,000 | 3,300 | 57.89% |
| 48720 Minor Office Furniture | 1,405 | 314 | 3,600 | 3,600 | 3,800 | 200 | 5.56% |
| 48740 Minor Machinery & Equipment | - | - | - | 1,214 | - | - | - |
| Total: Capital Outlay | 20,803 | 19,912 | 9,300 | 10,375 | 12,800 | 3,500 | 37.63% |
| Interdepartmental Charges | | | | | | | |
| 60000 Charges (To) From Other Depts. | (100,412) | (79,224) | (84,266) | (84,266) | (96,617) | (12,351) | - |
| 60004 Mileage Ticket Credits | (726) | - | (3,300) | (3,300) | (1,000) | 2,300 | -69.70% |
| Total: Interdepartmental Charges | (101,138) | (79,224) | (87,566) | (87,566) | (97,617) | (10,051) | 11.48% |
| Department Total | \$ 2,575,219 | \$ 2,171,353 | \$ 2,654,972 | \$ 2,631,302 | \$ 2,437,200 | \$ (225,372) | -8.49% |

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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 FY2021 allocation is as follows:

| | No. of <u>Seniors</u> | % of <u>Population</u> | FY2021 <u>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

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 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 | 132,668 | 132,668 | 132,884 | 216 | 0.16% |
| 62130 | Kenai Seniors | 126,207 | 126,207 | 126,207 | 126,207 | 169,221 | 43,014 | 34.08% |
| 62140 | Ninilchik Seniors | 26,491 | 26,491 | 26,491 | 26,491 | 30,159 | 3,668 | 13.85% |
| 62150 | Seward Seniors | 47,238 | 47,238 | 47,238 | 47,238 | 47,238 | - | 0.00% |
| 62160 | Seldovia Seniors | 10,770 | 10,770 | 10,770 | 10,770 | 10,770 | - | 0.00% |
| 62170 | Soldotna Seniors | 90,886 | 90,886 | 90,886 | 90,886 | 98,295 | 7,409 | 8.15% |
| 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 | 611,151 | 611,151 | 611,151 | 665,458 | 54,307 | 8.89% |
| Adult Day Care Centers | | | | | | | | |
| 62125 | Friendship Center - Homer | 17,754 | 17,754 | 17,754 | 17,754 | 17,754 | - | 0.00% |
| 62195 | Forget-Me-Not Care Center | 33,045 | 33,045 | 33,045 | 33,045 | 36,282 | 3,237 | 9.80% |
| | Total Adult Day Care Centers | 50,799 | 50,799 | 50,799 | 50,799 | 54,036 | 3,237 | 6.37% |
| | Total Senior Citizens Program | \$ 661,950 | \$ 661,950 | \$ 661,950 | \$ 661,950 | \$ 719,494 | \$ 57,544 | 8.69% |

Line-Item Explanations

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

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

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

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

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

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

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

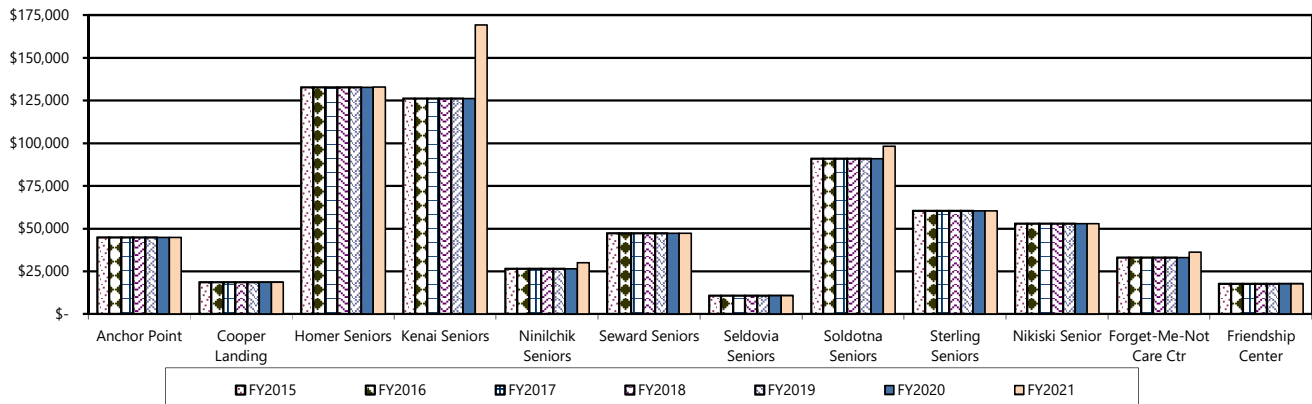
62170 Soldotna Senior Citizens: Payroll and utilities cost to support the nutrition, transportation and support service programs.

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

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

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

63190 Nikiski Senior Citizens: 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 Kenai Peninsula Tourism Marketing Council 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:

- The annual Comprehensive Economic Development Strategy document provides an overview of demographics, community development, infrastructure business development, etc.
- Host the 2021 Kenai Peninsula Industry Outlook Forum. The education forum is designed to keep citizens, businesses and policy makers informed 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 resulting in lowered failure rate of small businesses.
- The Situations and Prospect of the Kenai Peninsula Borough report provides economic data, demographics, population growth, industry spotlights, municipality profiles, etc.

Funding for FY2021 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: 1,000
- Clients advised: 150
- New businesses started & bought: 20
- Jobs supported: 250
- Capital infusion: \$2.2 million
- Client success stories: 4

Funding for FY2021 is budgeted at \$1XXX to supplement personnel, contractual, facilities and administrative costs.

Contractual Services. The Borough will be issuing a Request for Proposals (1) to market the borough on a nonareawide basis with a focus on economic recovery or (2) to market the Kenai Peninsula Borough, applying the objectives approved in Resolution 2020-003 to achieve the scope of work.

Funding for FY2021 is budgeted at \$100,000 to provide funding for contractual services.

**Kenai Peninsula Borough
Budget Detail**

Fund 100

Department 94900 - Economic Development

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Services | | | | | | | | |
| 43009 | Contractual Services - EDD | \$ 75,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - | 0.00% |
| 43011 | Contractual Services - SBDC | 84,000 | 100,000 | 100,000 | 100,000 | 100,000 | - | 0.00% |
| 43011 | Contractual Services | - | - | 75,000 | 75,000 | 100,000 | 25,000 | 100.00% |
| 43021 | Peninsula Promotion - KPTMC | 305,980 | 100,000 | - | 150,000 | - | - | - |
| Total: Services | | 464,980 | 300,000 | 275,000 | 425,000 | 300,000 | 25,000 | 9.09% |
| Department Total | | \$ 464,980 | \$ 300,000 | \$ 275,000 | \$ 425,000 | \$ 300,000 | \$ 25,000 | 9.09% |

Line-Item Explanations

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

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

43011 Contractual Services. In FY2021, the borough will be contracting to provide funding for advertising/marketing the Kenai Peninsula Borough with a focus on public relations and economic developments (\$100,000).

Kenai Peninsula Borough Budget Detail

Fund 100

Department 94910 - Non Departmental

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|--|----------------------|----------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Personnel | | | | | | | | |
| 40511 | Other Benefits | \$ 11,357 | \$ 5,096 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | 0.00% |
| | Total: Personnel | 11,357 | 5,096 | 50,000 | 50,000 | 50,000 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contract Services-LNG Pipeline | - | - | - | 47,106 | - | - | - |
| 43011 | Contract Services -SPREP project | - | - | - | 375,000 | 225,000 | 225,000 | - |
| 43011 | Contract Services -Facility Mgmt Plan | - | - | - | 220,000 | - | - | - |
| 43510 | Insurance Premium | 92,744 | 74,877 | 95,000 | 95,000 | 95,000 | - | 0.00% |
| | Total: Services | 92,744 | 74,877 | 95,000 | 737,106 | 320,000 | 225,000 | 236.84% |
| Capital Outlay | | | | | | | | |
| 48720 | Minor Office Furniture | - | 966 | - | - | - | - | - |
| | Total: Capital Outlay | - | 966 | - | - | - | - | - |
| Transfers | | | | | | | | |
| 50235 | Eastern Peninsula Highway Emergency SA | 350,000 | 350,000 | 350,000 | 350,000 | 284,621 | (65,379) | -18.68% |
| 50241 | S/D Operations | 49,738,432 | 49,738,432 | 52,512,091 | 52,512,091 | 50,000,000 | (2,512,091) | -4.78% |
| 50242 | Postsecondary Education | 778,252 | 814,308 | 847,186 | 847,186 | 849,848 | 2,662 | 0.31% |
| 50260 | Disaster relief | - | 436,654 | - | 480,000 | - | - | - |
| 50264 | 911 Communications Fund | 650,000 | 300,000 | 350,000 | 502,251 | 700,000 | 350,000 | 100.00% |
| 50290 | Solid Waste | 7,328,374 | 7,306,501 | 7,797,970 | 7,747,970 | 7,962,312 | 164,342 | 2.11% |
| 50308 | School Debt | 3,801,496 | 3,790,991 | 3,783,886 | 3,783,481 | 3,744,255 | (39,631) | -1.05% |
| 50349 | Bond Issue Expense Fund | 1,500 | 1,875 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 50400 | School Capital Projects | 1,075,000 | 1,625,000 | 2,250,000 | 2,660,000 | 1,250,000 | (1,000,000) | -44.44% |
| 50407 | General Govt. Capital Projects | - | - | 250,000 | 250,000 | 250,000 | - | 0.00% |
| | Total: Transfers | 63,723,054 | 64,363,761 | 68,151,133 | 69,142,979 | 65,051,036 | (3,100,097) | -4.55% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To)/From Other Depts. | (38,325) | (531,135) | (741,208) | (741,208) | (775,546) | (34,338) | - |
| | Total: Interdepartmental Charges | (38,325) | (531,135) | (741,208) | (741,208) | (775,546) | (34,338) | - |
| Department Total | | \$ 63,788,830 | \$ 63,913,565 | \$ 67,554,925 | \$ 69,188,877 | \$ 64,645,490 | \$ (2,909,435) | -4.31% |

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 (\$7,962,312).

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$3,744,255).

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

60000 Charges (to) From other Departments. (\$775,546). 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 (\$665,374).

For capital projects information on this department - See the Capital Projects section pages 344, 345-346, 354, 368-382.

**Kenai Peninsula Borough
Budget Detail**

Fund 100 Total - General Fund

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------|----------------------------------|----------------------|----------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| 40XXX | Total: Personnel | \$ 13,347,194 | \$ 13,142,753 | \$ 14,401,241 | \$ 14,391,317 | \$ 14,344,885 | \$ (56,356) | -0.39% |
| 42XXX | Total: Supplies | 158,064 | 133,665 | 185,591 | 209,632 | 204,846 | 19,255 | 10.37% |
| 43XXX | Total: Services | 4,039,236 | 3,621,242 | 4,069,025 | 5,117,723 | 4,636,563 | 567,538 | 13.95% |
| 48XXX | Total: Capital Outlay | 88,002 | 146,196 | 69,016 | 89,096 | 108,941 | 39,925 | 57.85% |
| 50XXX | Total: Transfers | 63,723,054 | 64,363,761 | 68,151,133 | 69,142,979 | 65,051,036 | (3,100,097) | -4.55% |
| 6XXXX | Total: Interdepartmental Charges | (711,882) | (1,076,391) | (1,438,707) | (1,438,707) | (1,521,561) | (82,854) | 5.76% |
| Fund Totals | | <u>\$ 80,643,668</u> | <u>\$ 80,331,226</u> | <u>\$ 85,437,299</u> | <u>\$ 87,512,040</u> | <u>\$ 82,824,710</u> | <u>\$ (2,612,589)</u> | <u>-3.06%</u> |

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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:

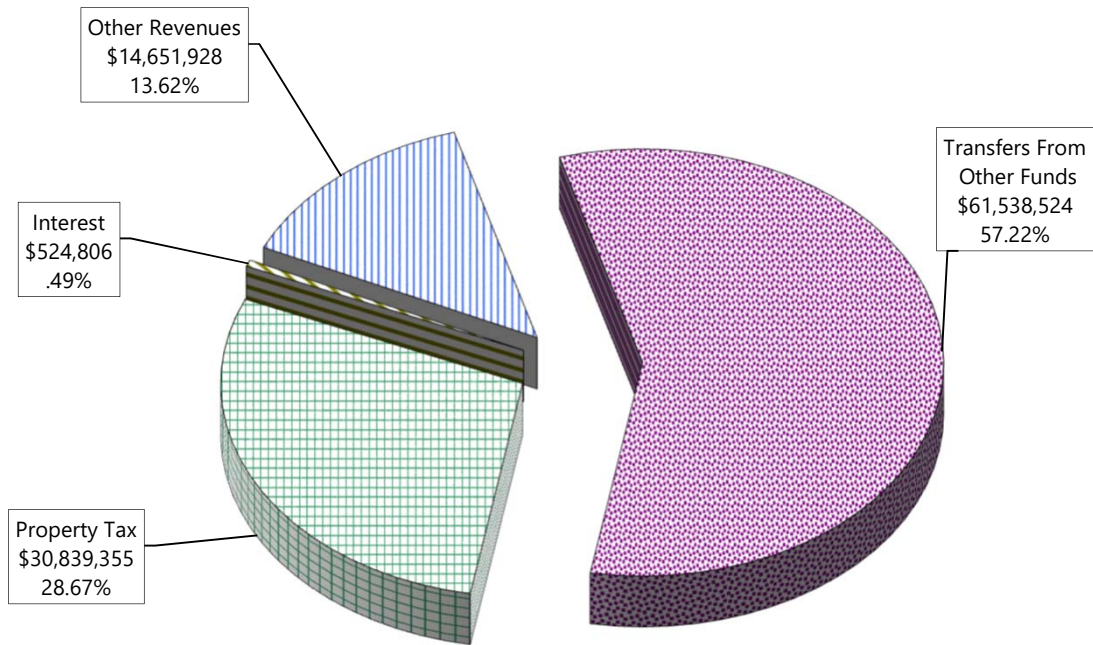
| | <u>Page #</u> |
|--|----------------------|
| Total Special Revenue Fund Budget | 153 |
| Graphs | |
| Where the Money Comes From..... | 154 |
| Appropriations by Function..... | 154 |
| Combined Revenues and Appropriations | 155 |
| Special Revenue Funds Total Expenditures by Line Item | 158 |
| Emergency Service Areas | |
| Nikiski Fire Service Area..... | 163 |
| Bear Creek Fire Service Area..... | 171 |
| Anchor Point Fire and Emergency Medical Service Area..... | 179 |
| Central Emergency Service Area..... | 187 |
| Central Peninsula Emergency Medical Service Area..... | 195 |
| Kachemak Emergency Service Area..... | 199 |
| Eastern Peninsula Highway Emergency Service Area..... | 207 |
| Seward Bear Creek Flood Service Area Fund..... | 215 |
| 911 Emergency Services..... | 222 |
| Recreation | |
| North Peninsula Recreation Service Area..... | 231 |
| Seldovia Recreation Service Area..... | 239 |
| Road Service Area | |
| Road Service Area..... | 249 |
| Engineer's Estimate Fund..... | 256 |
| RIAD Match Fund..... | 259 |
| Education | |
| School..... | 265 |
| Postsecondary Education..... | 278 |
| General Government | |
| Land Trust..... | 283 |
| Nikiski Senior Service Area..... | 291 |
| Solid Waste | |
| Solid Waste..... | 299 |
| Hospital Service Areas | |
| Central Kenai Peninsula Hospital Service Area..... | 321 |
| South Kenai Peninsula Hospital Service Area..... | 327 |

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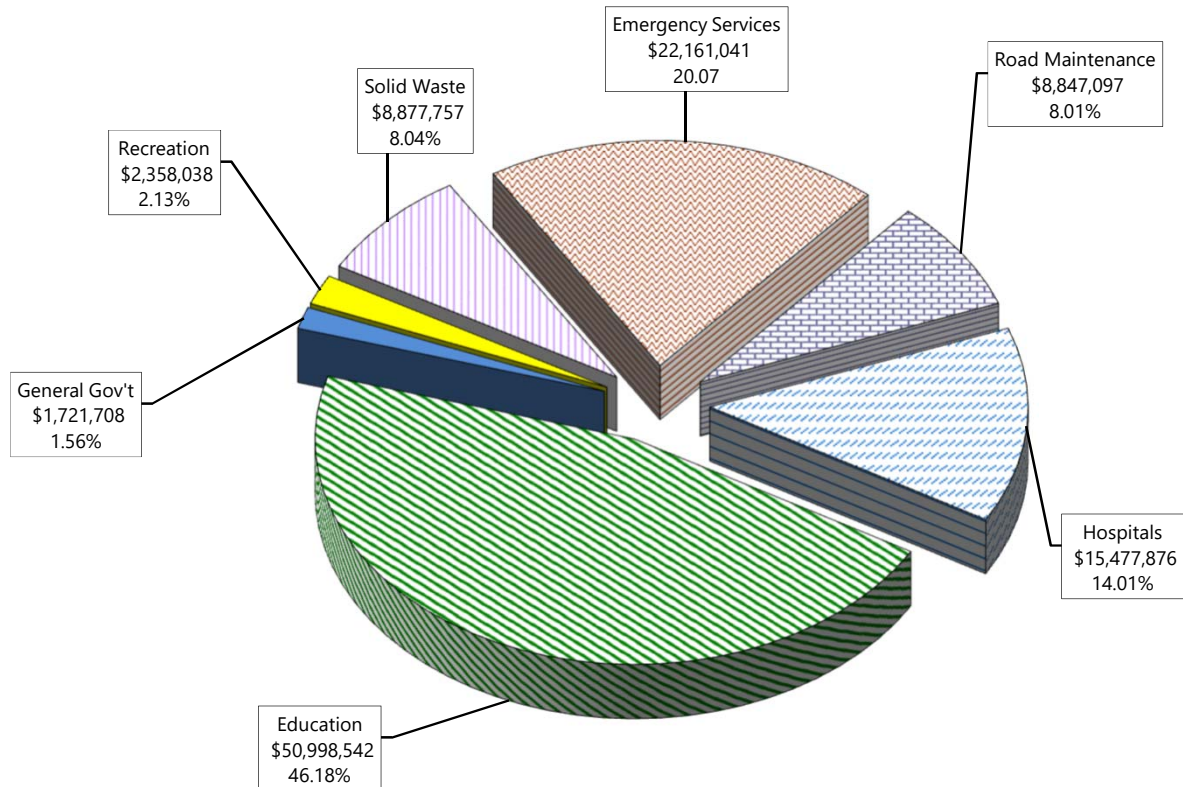
Total Special Revenue Funds - Budget Projection

| Fund Budget: | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|--|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 21,599,668 | \$ 22,153,700 | \$ 22,978,462 | \$ 22,978,462 | \$ 21,882,411 | \$ 23,413,098 | \$ 24,050,184 | \$ 24,954,305 |
| Personal | 1,117,895 | 1,112,400 | 1,047,591 | 1,047,591 | 998,139 | 1,074,398 | 1,103,602 | 1,113,931 |
| Oil & Gas (AS 43.56) | 7,432,431 | 7,687,946 | 7,816,078 | 7,816,078 | 7,157,053 | 7,541,033 | 7,314,802 | 7,454,457 |
| Interest | 78,618 | 72,075 | 69,698 | 73,803 | 67,302 | 68,812 | 69,835 | 71,646 |
| Flat Tax | 233,574 | 229,281 | 228,386 | 228,386 | 228,386 | 232,903 | 237,509 | 242,207 |
| Motor Vehicle Tax | 514,342 | 497,781 | 511,186 | 510,385 | 506,064 | 514,866 | 525,164 | 535,668 |
| Total Property Taxes | 30,976,528 | 31,753,183 | 32,651,401 | 32,654,705 | 30,839,355 | 32,845,110 | 33,301,096 | 34,372,214 |
| Federal Revenue | 35,044 | 52,648 | - | - | - | - | - | - |
| State Revenue | 528,365 | 933,883 | 105,000 | 105,000 | 115,000 | 115,000 | 115,000 | 115,000 |
| Interest Earnings | 279,999 | 1,356,614 | 597,404 | 511,692 | 524,806 | 463,685 | 441,791 | 423,204 |
| Other Revenue | 12,172,612 | 14,174,982 | 14,855,481 | 14,855,481 | 14,536,928 | 14,611,775 | 14,663,760 | 14,716,333 |
| Total Revenues | 43,992,548 | 48,271,310 | 48,209,286 | 48,126,878 | 46,016,089 | 48,035,570 | 48,521,647 | 49,626,751 |
| Other Financing Sources: | | | | | | | | |
| Transfer From Other Funds | 59,297,188 | 58,969,212 | 62,417,544 | 62,521,795 | 61,538,524 | 60,434,545 | 60,421,508 | 62,741,726 |
| Total Other Financing Sources | 59,297,188 | 58,969,212 | 62,417,544 | 62,521,795 | 61,538,524 | 60,434,545 | 60,421,508 | 62,741,726 |
| Total Revenues and Other Financing Sources | 103,289,736 | 107,240,522 | 110,626,830 | 110,648,673 | 107,554,613 | 108,470,115 | 108,943,155 | 112,368,477 |
| Expenditures: | | | | | | | | |
| Personnel | 22,668,120 | 22,939,291 | 24,652,415 | 24,798,066 | 25,739,381 | 27,169,602 | 27,769,706 | 28,430,921 |
| Supplies | 2,132,584 | 2,120,670 | 2,461,285 | 2,458,366 | 2,468,881 | 2,513,546 | 2,563,915 | 2,615,294 |
| Services | 18,183,463 | 18,579,491 | 20,474,384 | 20,810,035 | 21,346,136 | 22,095,262 | 22,545,520 | 22,917,044 |
| Capital Outlay | 708,231 | 537,705 | 646,635 | 737,545 | 606,855 | 614,073 | 636,878 | 646,344 |
| Interdepartmental Charges | (359,308) | 311,496 | 224,305 | 224,305 | 222,313 | 254,561 | 259,084 | 266,432 |
| Total Expenditures | 43,333,090 | 44,488,653 | 48,459,024 | 49,028,317 | 50,383,566 | 52,647,044 | 53,775,103 | 54,876,035 |
| Operating Transfers To: | | | | | | | | |
| Land Trust Investment Fund | - | 5,275,000 | 850,000 | 850,000 | 500,000 | 400,000 | 300,000 | 300,000 |
| Special Revenue Funds | 39,335,927 | 39,343,768 | 41,825,964 | 41,800,579 | 40,379,011 | 38,241,388 | 37,695,406 | 40,701,149 |
| Internal Service Funds | (167,090) | 50,701 | - | - | - | - | - | - |
| Capital Projects Fund | 8,065,000 | 5,850,000 | 6,850,000 | 8,850,000 | 5,750,000 | 6,225,000 | 6,150,000 | 6,025,000 |
| Debt Service Fund | 11,883,141 | 13,470,994 | 13,307,652 | 13,331,756 | 13,429,482 | 13,426,982 | 13,794,681 | 12,654,054 |
| Total Operating Transfers | 59,116,978 | 63,990,463 | 62,833,616 | 64,832,335 | 60,058,493 | 58,293,370 | 57,940,087 | 59,680,203 |
| Total Expenditures and Operating Transfers | 102,450,068 | 108,479,116 | 111,292,640 | 113,860,652 | 110,442,059 | 110,940,414 | 111,715,190 | 114,556,238 |
| Net Results From Operations | 839,668 | (1,238,594) | (665,810) | (3,211,979) | (2,887,446) | (2,470,299) | (2,772,035) | (2,187,761) |
| Projected Lapse | - | - | 1,363,300 | 1,800,093 | 1,391,692 | 1,515,016 | 1,543,929 | 1,579,507 |
| Change in Fund Balance | 839,668 | (1,238,594) | 697,490 | (1,411,886) | (1,495,754) | (955,283) | (1,228,106) | (608,254) |
| Beginning Fund Balance | 29,391,001 | 30,230,669 | 28,992,075 | 28,992,075 | 27,580,189 | 26,084,435 | 25,129,152 | 23,901,046 |
| Ending Fund Balance | \$ 30,230,669 | \$ 28,992,075 | \$ 29,689,565 | \$ 27,580,189 | \$ 26,084,435 | \$ 25,129,152 | \$ 23,901,046 | \$ 23,292,792 |

Special Revenue Funds
Where the Money Comes From FY2021
\$107,554,613



Special Revenue Funds
Appropriations By Function - FY2021
\$110,442,059



**Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2021**

| | Emergency Services | | | | | | | |
|---|---------------------------|-----------------------|--|----------------------------------|--|-----------------------|---|-------------------------------|
| | Nikiski Fire | Bear Creek Fire | Anchor Point Fire & Emergency Medical | Central Emergency Services | Central Peninsula Emergency Medical | Kachemak Emergency | Eastern Peninsula Highway Emergency SA | Seward Bear Creek Flood |
| Taxable Value (000'S): | | | | | | | | |
| Real | 679,170 | 183,420 | 242,266 | 2,798,126 | 6,432 | 451,120 | - | 472,028 |
| Personal | 37,241 | 2,285 | 27,695 | 115,412 | 810 | 6,841 | - | 21,294 |
| Oil & Gas (AS 43.56) | 1,066,130 | - | 162,153 | 114,987 | - | - | - | - |
| Total Taxable Value | 1,782,541 | 185,705 | 432,114 | 3,028,525 | 7,242 | 457,961 | - | 493,322 |
| Mill Rate | 2.70 | 3.25 | 2.75 | 2.85 | 1.00 | 2.60 | - | 0.75 |
| Property Taxes | | | | | | | | |
| Real | \$ 1,687,058 | \$ 548,426 | \$ 612,933 | 7,336,686 | \$ 5,917 | \$ 1,079,079 | \$ - | \$ 325,699 |
| Personal | 92,507 | 6,832 | 70,068 | 302,610 | 745 | 16,364 | - | 14,693 |
| Oil & Gas (AS 43.56) | 2,734,623 | - | 423,625 | 311,327 | - | - | - | - |
| Interest | 9,028 | 949 | 4,469 | 18,000 | - | 1,800 | - | 681 |
| Flat Tax | 10,980 | 2,700 | 3,401 | 53,728 | 850 | 3,375 | - | 12,712 |
| Motor Vehicle Tax | 52,066 | 16,221 | 12,182 | 147,970 | - | 28,370 | - | 9,044 |
| Total Property Taxes | 4,586,262 | 575,128 | 1,126,678 | 8,170,321 | 7,512 | 1,128,988 | - | 362,829 |
| Interest Revenue | 76,953 | 10,557 | 15,536 | 96,647 | - | 10,095 | 11,144 | 10,433 |
| Other Revenue | 340,000 | 63,616 | 85,000 | 846,000 | - | 40,000 | - | - |
| Transfer From Other Funds | - | - | - | 7,512 | - | - | 284,621 | - |
| Total Revenues and Other Financing Sources | 5,003,215 | 649,301 | 1,227,214 | 9,120,480 | 7,512 | 1,179,083 | 295,765 | 373,262 |
| Expenditures | | | | | | | | |
| Personnel | 3,524,645 | 265,452 | 684,689 | 6,853,349 | - | 688,233 | - | 176,801 |
| Supplies | 284,048 | 27,947 | 87,050 | 376,710 | - | 106,000 | 4,560 | 7,700 |
| Services | 774,432 | 187,218 | 246,424 | 1,144,421 | - | 259,040 | 329,230 | 182,007 |
| Capital Outlay | 184,289 | 14,399 | 59,732 | 108,338 | - | 100,000 | 16,070 | 2,700 |
| Payment to School District | - | - | - | - | - | - | - | - |
| Interdepartmental Charges | 118,365 | 11,931 | 24,897 | 212,070 | - | 27,807 | 8,872 | 19,480 |
| Total Expenditures | 4,885,779 | 506,947 | 1,102,792 | 8,694,888 | - | 1,181,080 | 358,732 | 388,688 |
| Transfers to Other Funds | 457,278 | 205,702 | 115,220 | 1,317,695 | 7,512 | 112,874 | 5,000 | - |
| Total Expenditures and Operating Transfers | 5,343,057 | 712,649 | 1,218,012 | 10,012,583 | 7,512 | 1,293,954 | 363,732 | 388,688 |
| Net Results From Operations | (339,842) | (63,348) | 9,202 | (892,103) | - | (114,871) | (67,967) | (15,426) |
| Projected Lapse | 268,718 | 30,417 | 49,626 | 260,847 | - | 41,338 | 10,762 | 9,620 |
| Change in Fund Balance | (71,124) | (32,931) | 58,828 | (631,256) | - | (73,533) | (57,205) | (5,806) |
| Beginning Fund Balance | 3,847,645 | 527,867 | 776,802 | 4,832,364 | - | 504,753 | 557,205 | 521,666 |
| Ending Fund Balance | \$ 3,776,521 | \$ 494,936 | \$ 835,630 | \$ 4,201,108 | \$ - | \$ 431,220 | \$ 500,000 | \$ 515,860 |

(Continued)

Combined Revenues and Appropriations - continued
Special Revenue Funds
Fiscal Year 2021

| | 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 | - | 679,170 | 76,228 | 4,366,055 | - | - | - | - | - |
| Personal | - | 38,296 | 1,140 | 190,592 | - | - | - | - | - |
| Oil & Gas (AS 43.56) | - | 1,103,646 | - | 1,439,412 | - | - | - | - | - |
| Total Taxable Value | - | 1,821,112 | 77,368 | 5,996,059 | - | - | - | - | - |
| Mill Rate | - | 1.00 | 0.75 | 1.40 | - | - | - | - | - |
| Property Taxes | | | | | | | | | |
| Real | \$ - | \$ 624,836 | \$ 52,597 | \$ 5,623,479 | \$ - | \$ - | \$ - | \$ - | - |
| Personal | - | 35,232 | 787 | 245,482 | - | - | - | - | - |
| Oil & Gas (AS 43.56) | - | 1,048,464 | - | 1,914,418 | - | - | - | - | - |
| Interest | - | 7,322 | - | 15,567 | - | - | - | - | - |
| Flat Tax | - | 3,665 | 3,036 | 44,817 | - | - | - | - | - |
| Motor Vehicle Tax | - | 19,284 | 295 | 144,314 | - | - | - | - | - |
| Total Property Taxes | - | 1,738,803 | 56,715 | 7,988,077 | - | - | - | - | - |
| Interest Revenue | - | 26,687 | 1,692 | 86,968 | 500 | 14,688 | - | - | - |
| Other Revenue | 1,726,000 | 235,340 | 1,050 | - | - | - | - | - | - |
| Transfer From Other Funds | 945,186 | - | - | - | - | - | 50,000,000 | 849,848 | |
| Total Revenues and Other Financing Sources | 2,671,186 | 2,000,830 | 59,457 | 8,075,045 | 500 | 14,688 | 50,000,000 | 849,848 | |
| Expenditures | | | | | | | | | |
| Personnel | 1,986,908 | 1,298,496 | - | 959,582 | 2,000 | - | 6,559,685 | - | - |
| Supplies | 19,000 | 136,632 | 3,400 | 68,050 | - | - | 962,847 | - | - |
| Services | 663,344 | 591,756 | 52,049 | 5,342,822 | 10,000 | - | 4,529,524 | 849,848 | |
| Capital Outlay | 33,285 | 16,570 | 6,500 | 5,250 | - | - | 25,486 | - | - |
| Payment to School District | - | - | - | - | - | - | 38,637,268 | - | - |
| Interdepartmental Charges | 118,317 | 51,086 | 1,549 | 159,393 | - | - | (566,116) | - | - |
| Total Expenditures | 2,820,854 | 2,094,540 | 63,498 | 6,535,097 | 12,000 | - | 50,148,694 | 849,848 | |
| Transfers to Other Funds | - | 200,000 | - | 2,300,000 | - | - | - | - | - |
| Total Expenditures and Operating Transfers | 2,820,854 | 2,294,540 | 63,498 | 8,835,097 | 12,000 | - | 50,148,694 | 849,848 | |
| Net Results From Operations | (149,668) | (293,710) | (4,041) | (760,052) | (11,500) | 14,688 | (148,694) | - | - |
| Projected Lapse | 84,626 | 73,309 | 1,905 | 359,430 | - | - | - | - | - |
| Change in Fund Balance | (65,042) | (220,401) | (2,136) | (400,622) | (11,500) | 14,688 | (148,694) | - | - |
| Beginning Fund Balance | 997,183 | 1,334,343 | 84,590 | 4,348,377 | 49,366 | 734,382 | 1,085,847 | - | - |
| Ending Fund Balance | \$ 932,141 | \$ 1,113,942 | \$ 82,454 | \$ 3,947,755 | \$ 37,866 | \$ 749,070 | \$ 937,153 | \$ - | - |

Combined Revenues and Appropriations - continued
Special Revenue Funds
Fiscal Year 2021

| | General Government | | Solid Waste | Hospitals | | | |
|--|---------------------------|----------------|--------------------|----------------------------------|---|---|---------------|
| | Land Trust | Nikiski Senior | Solid Waste | Central Kenai Peninsula Hospital | South Kenai Peninsula Hospital Debt prior | South Kenai Peninsula Hospital Operations | Total |
| Taxable Value (000'S): | | | | | | | |
| Real | - | 603,446 | - | 4,257,969 | 1,702,545 | 1,718,962 | |
| Personal | - | 33,368 | - | 185,399 | 93,588 | 93,595 | |
| Oil & Gas (AS 43.56) | - | 1,050,644 | - | 1,295,955 | 259,396 | 197,759 | |
| Total Taxable Value | - | 1,687,458 | - | 5,739,323 | 2,055,529 | 2,010,316 | |
| Mill Rate | - | 0.20 | - | 0.01 | 1.12 | 1.12 | |
| Property Taxes | | | | | | | |
| Real | \$ - | \$ 111,034 | \$ - | \$ 42,580 | \$ 1,906,850 | \$ 1,925,237 | \$ 21,882,411 |
| Personal | - | 5,550 | - | 1,817 | 102,722 | 102,730 | 998,139 |
| Oil & Gas (AS 43.56) | - | 199,622 | - | 12,960 | 290,524 | 221,490 | 7,157,053 |
| Interest | - | 272 | - | 115 | 4,600 | 4,499 | 67,302 |
| Flat Tax | - | 590 | - | 1,068 | - | 87,464 | 228,386 |
| Motor Vehicle Tax | - | 3,112 | - | 1,040 | - | 72,166 | 506,064 |
| Total Property Taxes | - | 320,180 | - | 59,580 | 2,304,696 | 2,413,586 | 30,839,355 |
| Interest Revenue | 40,050 | 5,838 | 2,000 | 48,696 | - | 66,322 | 524,806 |
| Other Revenue | 825,000 | - | 800,000 | 9,689,922 | - | - | 14,651,928 |
| Transfer From Other Funds | - | - | 7,962,312 | - | 1,489,045 | - | 61,538,524 |
| Total Revenues and Other Financing Sources | 865,050 | 326,018 | 8,764,312 | 9,798,198 | 3,793,741 | 2,479,908 | 107,554,613 |
| Expenditures | | | | | | | |
| Personnel | 626,042 | - | 2,113,499 | - | - | - | 25,739,381 |
| Supplies | 9,700 | - | 375,237 | - | - | - | 2,468,881 |
| Services | 212,500 | 345,219 | 5,048,075 | 306,256 | - | 271,971 | 21,346,136 |
| Capital Outlay | 8,040 | - | 26,196 | - | - | - | 606,855 |
| Payment to School District | - | - | - | - | - | - | 38,637,268 |
| Interdepartmental Charges | 20,207 | - | - | 7,656 | - | 6,799 | 222,313 |
| Total Expenditures | 876,489 | 345,219 | 7,563,007 | 313,912 | - | 278,770 | 89,020,834 |
| Transfers to Other Funds | 500,000 | - | 1,314,750 | 9,475,980 | 2,220,169 | 3,189,045 | 21,421,225 |
| Total Expenditures and Operating Transfers | 1,376,489 | 345,219 | 8,877,757 | 9,789,892 | 2,220,169 | 3,467,815 | 110,442,059 |
| Net Results From Operations | (511,439) | (19,201) | (113,445) | 8,306 | 1,573,572 | (987,907) | (2,887,446) |
| Projected Lapse | 87,649 | - | 113,445 | - | - | - | 1,391,692 |
| Change in Fund Balance | (423,790) | (19,201) | - | 8,306 | 1,573,572 | (987,907) | (1,495,754) |
| Beginning Fund Balance | 1,334,995 | 291,915 | - | 2,434,801 | - | 3,316,088 | 27,580,189 |
| Ending Fund Balance | \$ 911,205 | \$ 272,714 | \$ - | \$ 2,443,107 | \$ 1,573,572 | \$ 2,328,181 | \$ 26,084,435 |

**Kenai Peninsula Borough
Budget Detail**

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

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|--------------------|---------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 10,712,543 | \$ 10,570,929 | \$ 12,148,882 | \$ 12,201,053 | \$ 12,714,638 | \$ 565,756 | 4.66% |
| 40111 | Special Pay | 43,023 | 41,948 | 49,725 | 49,725 | 50,700 | 975 | 1.96% |
| 40120 | Temporary Wages | 1,134,645 | 985,149 | 1,127,335 | 1,127,335 | 1,155,929 | 28,594 | 2.54% |
| 40130 | Overtime Wages | 813,623 | 1,130,072 | 896,457 | 927,538 | 972,771 | 76,314 | 8.51% |
| 40131 | FLSA Overtime Wages | 78,439 | 72,741 | 171,714 | 171,714 | 181,413 | 9,699 | 5.65% |
| 40210 | FICA | 1,071,191 | 1,071,890 | 1,249,778 | 1,257,420 | 1,310,299 | 60,521 | 4.84% |
| 40221 | PERS | 3,233,507 | 3,570,408 | 3,003,966 | 3,024,708 | 3,146,482 | 142,516 | 4.74% |
| 40321 | Health Insurance | 3,741,798 | 3,688,151 | 4,161,048 | 4,187,298 | 4,328,860 | 167,812 | 4.03% |
| 40322 | Life Insurance | 19,233 | 18,248 | 30,393 | 30,547 | 31,893 | 1,500 | 4.94% |
| 40410 | Leave | 1,765,527 | 1,737,651 | 1,760,613 | 1,766,209 | 1,844,956 | 84,343 | 4.79% |
| 40511 | Other Benefits | 54,591 | 52,104 | 52,504 | 54,519 | 1,440 | (51,064) | -97.26% |
| | Total: Personnel | 22,668,120 | 22,939,291 | 24,652,415 | 24,798,066 | 25,739,381 | 1,086,966 | 4.41% |
| Supplies | | | | | | | | |
| 42020 | Signage Supplies | 27,544 | 22,018 | 33,350 | 33,350 | 30,850 | (2,500) | -7.50% |
| 42120 | Computer Software | 45,346 | 8,246 | 6,315 | 17,399 | 6,015 | (300) | -4.75% |
| 42210 | Operating Supplies | 235,714 | 256,404 | 332,232 | 333,526 | 331,896 | (336) | -0.10% |
| 42220 | Fire/Medical/Rescue Supplies | 158,198 | 170,513 | 207,474 | 199,458 | 218,982 | 11,508 | 5.55% |
| 42230 | Fuel, Oils and Lubricants | 364,713 | 369,866 | 476,037 | 476,037 | 466,037 | (10,000) | -2.10% |
| 42250 | Uniforms | 84,052 | 64,606 | 84,982 | 88,982 | 98,232 | 13,250 | 15.59% |
| 42263 | Training Supplies | 18,515 | 20,221 | 33,835 | 34,835 | 39,610 | 5,775 | 17.07% |
| 42310 | Repair/Maint Supplies | 918,845 | 951,072 | 986,160 | 941,018 | 949,975 | (36,185) | -3.67% |
| 42360 | Motor Vehicle Repair | 180,462 | 160,243 | 203,750 | 223,583 | 218,192 | 14,442 | 7.09% |
| 42410 | Small Tools & Equipment | 89,773 | 87,012 | 82,550 | 95,756 | 97,492 | 14,942 | 18.10% |
| 42960 | Recreational Program Supplies | 9,422 | 10,469 | 14,600 | 14,422 | 11,600 | (3,000) | -20.55% |
| | Total: Supplies | 2,132,584 | 2,120,670 | 2,461,285 | 2,458,366 | 2,468,881 | 7,596 | 0.31% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 4,035,118 | 4,138,638 | 4,794,580 | 5,179,310 | 5,038,876 | 244,296 | 5.10% |
| 43012 | Audit Services | 138,631 | 226,727 | 233,965 | 233,965 | 237,242 | 3,277 | 1.40% |
| 43014 | Physical Examinations | 49,908 | 64,813 | 120,615 | 120,875 | 138,115 | 17,500 | 14.51% |
| 43015 | Water/Air Sample Test | 105,844 | 117,031 | 146,206 | 136,629 | 138,148 | (8,058) | -5.51% |
| 43019 | Software Licensing | 230,571 | 247,261 | 325,646 | 325,739 | 336,751 | 11,105 | 3.41% |
| 43021 | Peninsula Promotion | 100 | - | - | - | - | - | - |
| 43023 | Kenai Peninsula College | 778,252 | 814,308 | 847,186 | 847,186 | 849,848 | 2,662 | 0.31% |
| 43050 | Solid Waste Fees | 675 | 590 | 2,000 | 2,000 | 1,500 | (500) | -25.00% |
| 43095 | SW Closure/Post Closure | 929,660 | 1,017,231 | 1,083,280 | 1,055,640 | 947,940 | (135,340) | -12.49% |
| 43100 | Land Management Program Services | 17,465 | - | 18,000 | 18,000 | 15,000 | (3,000) | -16.67% |
| 43110 | Communications | 263,154 | 264,172 | 340,569 | 340,529 | 356,942 | 16,373 | 4.81% |
| 43140 | Postage and Freight | 28,675 | 20,414 | 33,855 | 35,195 | 33,755 | (100) | -0.30% |
| 43210 | Transport/Subsistence | 252,794 | 244,979 | 335,292 | 342,597 | 338,720 | 3,428 | 1.02% |
| 43220 | Car Allowance | 7,541 | 8,550 | 7,200 | 7,200 | 6,300 | (900) | -12.50% |
| 43260 | Training | 34,969 | 41,511 | 84,740 | 89,238 | 108,540 | 23,800 | 28.09% |
| 43310 | Advertising | 24,863 | 24,719 | 30,050 | 30,366 | 30,550 | 500 | 1.66% |
| 43410 | Printing | 484 | 688 | 6,115 | 6,850 | 14,150 | 8,035 | 131.40% |
| 43510 | Insurance Premium | 3,678,260 | 3,701,163 | 4,087,270 | 4,087,270 | 4,521,620 | 434,350 | 10.63% |
| 43600 | Project Management | - | - | 9,000 | 4,000 | 6,500 | (2,500) | -27.78% |
| 43610 | Utilities | 1,312,547 | 1,355,195 | 1,441,980 | 1,442,024 | 1,512,330 | 70,350 | 4.88% |
| 43720 | Office Equipment Maintenance | 52,259 | 91,318 | 118,895 | 119,395 | 135,524 | 16,629 | 13.99% |
| 43750 | Vehicles Maintenance | 60,747 | 59,211 | 109,600 | 140,833 | 108,600 | (1,000) | -0.91% |
| 43764 | Snow Removal | 333,037 | 351,184 | 350,000 | 350,000 | 350,000 | - | 0.00% |
| 43765 | Policing Sites | 6,900 | 3,400 | 7,000 | 7,000 | 7,000 | - | 0.00% |
| 43780 | Maint Buildings & Grounds | 448,148 | 389,419 | 528,394 | 513,794 | 532,394 | 4,000 | 0.76% |
| 43810 | Rents and Operating Leases | 51,952 | 46,087 | 52,740 | 64,979 | 79,394 | 26,654 | 50.54% |
| 43812 | Equipment Replacement Pymt. | 277,469 | 444,790 | 301,947 | 281,204 | 286,085 | (15,862) | -5.25% |
| 43920 | Dues and Subscriptions | 20,134 | 29,014 | 29,059 | 29,061 | 35,212 | 6,153 | 21.17% |
| 43931 | Recording Fees | 1,277 | 269 | 1,100 | 1,100 | 1,000 | (100) | -9.09% |
| 43933 | Collection Fees | 77 | - | 500 | 500 | 500 | - | 0.00% |

**Kenai Peninsula Borough
Budget Detail**

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

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|----------------------------------|--------------------------------------|-----------------------|-----------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Services - Continued | | | | | | | | |
| 43951 | Road Maintenance - Dust Control | \$ 360,299 | \$ 292,539 | \$ 300,000 | \$ 300,000 | \$ 450,000 | \$ 150,000 | 50.00% |
| 43952 | Road Maintenance | 4,648,194 | 4,578,080 | 4,700,000 | 4,669,956 | 4,700,000 | - | 0.00% |
| 43960 | Recreational Program Expenses | 7,336 | 6,190 | 12,600 | 12,600 | 12,600 | - | 0.00% |
| 45110 | Land Sale Property Tax | 26,123 | - | 15,000 | 15,000 | 15,000 | - | 0.00% |
| | Total: Services | 18,183,463 | 18,579,491 | 20,474,384 | 20,810,035 | 21,346,136 | 871,752 | 4.26% |
| Capital Outlay | | | | | | | | |
| 48110 | Furniture & Furnishings | 1,992 | - | - | - | - | - | - |
| 48120 | Major Office Equipment | 16,158 | 6,436 | 41,015 | 44,455 | 13,500 | (27,515) | -67.09% |
| 48311 | Machinery and Heavy Equipment | 30,655 | 81,129 | 49,300 | 104,158 | 7,000 | (42,300) | -85.80% |
| 48513 | Recreation Equipment | - | - | - | - | 7,700 | 7,700 | - |
| 48514 | Firefighting/Rescue Equipment | 32,100 | 18,307 | 35,428 | 41,921 | 23,910 | (11,518) | -32.51% |
| 48515 | Medical Equipment | 33,621 | 1,395 | 75,000 | 77,375 | 33,500 | (41,500) | -55.33% |
| 48520 | Storage/Buildings/Containers | 19,656 | 11,217 | - | - | - | - | - |
| 48610 | Land Purchase | 360 | - | - | - | - | - | - |
| 48710 | Minor Office Equipment | 76,062 | 85,512 | 92,872 | 94,270 | 112,573 | 19,701 | 21.21% |
| 48720 | Minor Office Furniture | 19,539 | 22,557 | 34,297 | 33,547 | 28,900 | (5,397) | -15.74% |
| 48740 | Minor Machines & Equipment | 38,122 | 34,011 | 43,980 | 51,985 | 30,800 | (13,180) | -29.97% |
| 48750 | Minor Medical Equipment | 17,072 | 26,417 | 26,816 | 31,807 | 31,941 | 5,125 | 19.11% |
| 48755 | Minor Recreational Equipment | 9,677 | 8,493 | 14,300 | 14,300 | 32,000 | 17,700 | 123.78% |
| 48760 | Minor Fire Fighting Equipment | 393,409 | 223,736 | 212,613 | 221,513 | 264,737 | 52,124 | 24.52% |
| 49311 | Design Services | - | - | - | 1,200 | - | - | - |
| 49433 | Plan Reviews | 19,808 | 18,495 | 21,014 | 21,014 | 20,294 | (720) | -3.43% |
| | Total: Capital Outlay | 708,231 | 537,705 | 646,635 | 737,545 | 606,855 | (39,780) | -6.15% |
| Transfers To | | | | | | | | |
| 50211 | Central Emergency Services | 6,450 | 7,476 | 8,113 | 8,113 | 7,512 | (601) | -7.41% |
| 50237 | Engineer's Estimate Fund | - | 12,000 | 12,000 | 12,000 | - | (12,000) | -100.00% |
| 50238 | RIAD Match Fund | 200,000 | 200,000 | 100,000 | 74,615 | - | (100,000) | -100.00% |
| 50241 | KPBSD Operations | 38,883,797 | 38,883,797 | 41,463,667 | 41,463,667 | 38,637,268 | (2,826,399) | -6.82% |
| 50252 | Land Trust Investment Fund | - | 5,275,000 | 850,000 | 850,000 | 500,000 | (350,000) | -41.18% |
| 50264 | 911 Communications | 245,680 | 240,495 | 242,184 | 242,184 | 245,186 | 3,002 | 1.24% |
| 50340 | SW Debt Service Fund | 1,065,164 | 1,065,250 | 1,063,500 | 1,063,500 | 1,064,750 | 1,250 | 0.12% |
| 50342 | Debt Service- Bear Creek Fire | 93,820 | 97,020 | 94,520 | 94,520 | 97,520 | 3,000 | 3.17% |
| 50358 | Debt Service- CES | 445,088 | 446,688 | 446,938 | 471,042 | 571,063 | 124,125 | 27.77% |
| 50360 | Debt Service- CPGH | 8,007,433 | 9,466,705 | 9,474,875 | 9,474,875 | 9,475,980 | 1,105 | 0.01% |
| 50361 | Debt Service- SPH | 2,227,622 | 2,229,944 | 2,227,819 | 2,227,819 | 2,220,169 | (7,650) | -0.34% |
| 50400 | School Capital Projects | - | 300,000 | - | 1,000,000 | - | - | - |
| 50411 | SWD Capital Projects | 250,000 | 100,000 | 250,000 | 250,000 | 250,000 | - | 0.00% |
| 50434 | Road Service Area Capital Projects | 1,750,000 | 1,750,000 | 2,000,000 | 2,000,000 | 2,300,000 | 300,000 | 15.00% |
| 50441 | NFSA Capital Projects | 3,000,000 | 500,000 | 400,000 | 1,400,000 | 400,000 | - | 0.00% |
| 50442 | BCFSA Capital Projects | 40,000 | 50,000 | 100,000 | 100,000 | 100,000 | - | 0.00% |
| 50443 | CES Capital Project | 550,000 | 550,000 | 1,250,000 | 1,250,000 | 600,000 | (650,000) | -52.00% |
| 50444 | APFEMSA Capital Project | 250,000 | 160,000 | 200,000 | 200,000 | 100,000 | (100,000) | -50.00% |
| 50446 | KES Capital Project/Debt Service | 144,014 | 465,387 | 100,000 | 100,000 | 100,000 | - | 0.00% |
| 50459 | NPRSA Capital Project | 325,000 | 440,000 | 850,000 | 850,000 | 200,000 | (650,000) | -76.47% |
| 50491 | SPH Capital Project | 1,800,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | - | 0.00% |
| 50601 | SPH Special Revenue Debt | - | - | - | - | 1,489,045 | 1,489,045 | - |
| 50830 | RIAD Projects | (167,090) | 50,701 | - | - | - | - | - |
| | Total: Transfers | 59,116,978 | 63,990,463 | 62,833,616 | 64,832,335 | 60,058,493 | (4,264,168) | -6.79% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | 54,165 | 79,653 | 94,266 | 94,266 | 128,717 | 34,451 | 36.55% |
| 60001 | Charges (To) From Maint/Purchasing | 219,451 | 213,118 | 227,847 | 227,847 | 233,884 | 6,037 | 2.65% |
| 60002 | Charges (To) From Maint/Other Depts. | (280,573) | (277,138) | (225,000) | (225,000) | (300,000) | (75,000) | - |
| 60003 | Charges (To) From Maint/Cap Proj | (346,895) | (273,357) | (500,000) | (500,000) | (500,000) | - | - |
| 60004 | Mileage Ticket Credits | (5,835) | (2,320) | (8,100) | (8,100) | (5,834) | 2,266 | - |
| 61990 | Administrative Service Fee | 379 | 571,540 | 635,292 | 635,292 | 665,546 | 30,254 | 4.76% |
| | Total: Interdepartmental Charges | (359,308) | 311,496 | 224,305 | 224,305 | 222,313 | (1,992) | -0.89% |
| Department Total | | \$ 102,450,068 | \$ 108,479,116 | \$ 111,292,640 | \$ 113,860,652 | \$ 110,442,059 | \$ (2,339,626) | -2.10% |

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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 21 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.

Anchor Point Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, and surrounding areas. This service area has 5 permanent employees and 27 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 44 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 5 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.

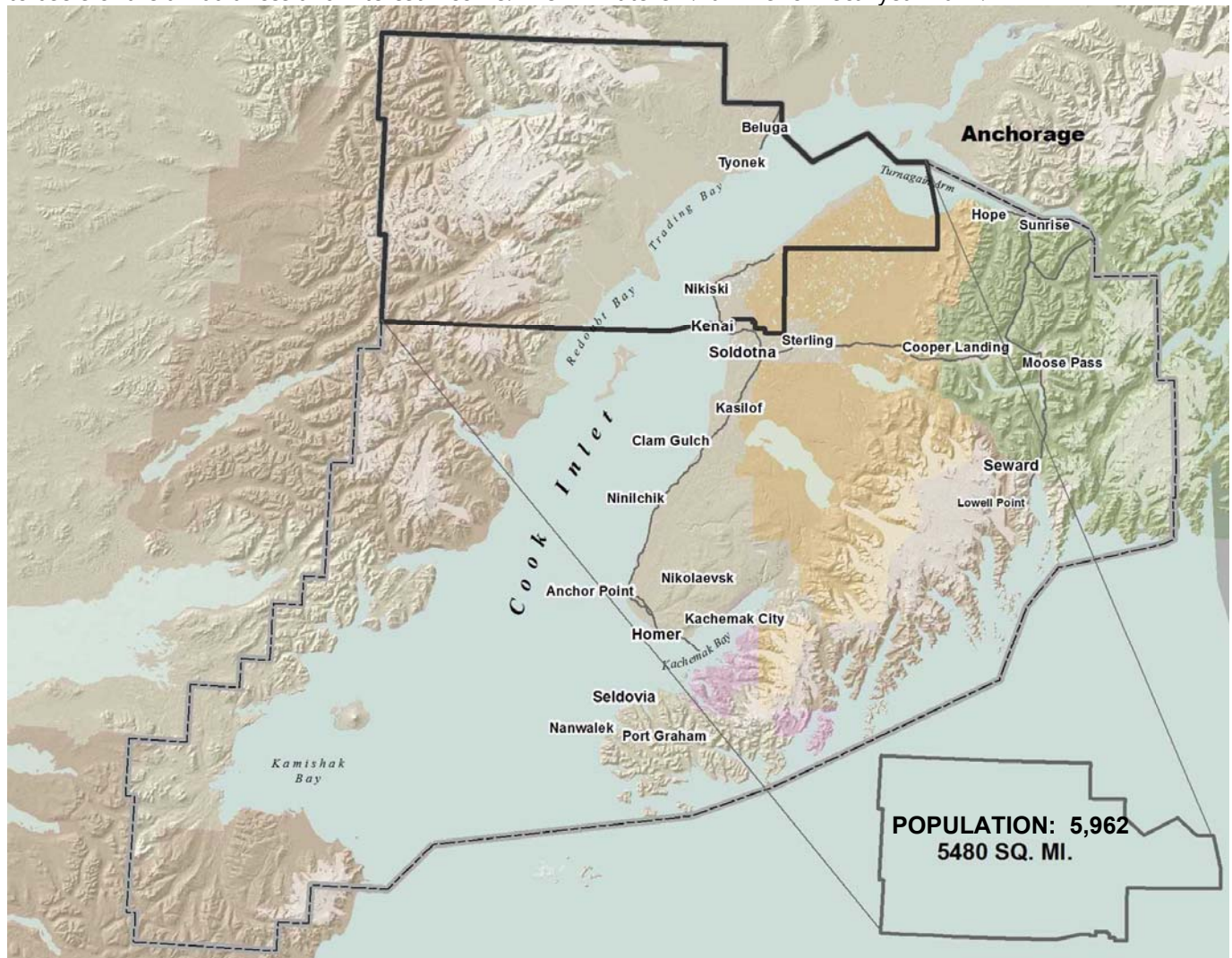
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Nikiski Fire Service Area

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 5,962 within a 5,480 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 21 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. Members respond on average to 995 emergency calls a year.

The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is 2.70 mills for fiscal year 2021.



Board Members

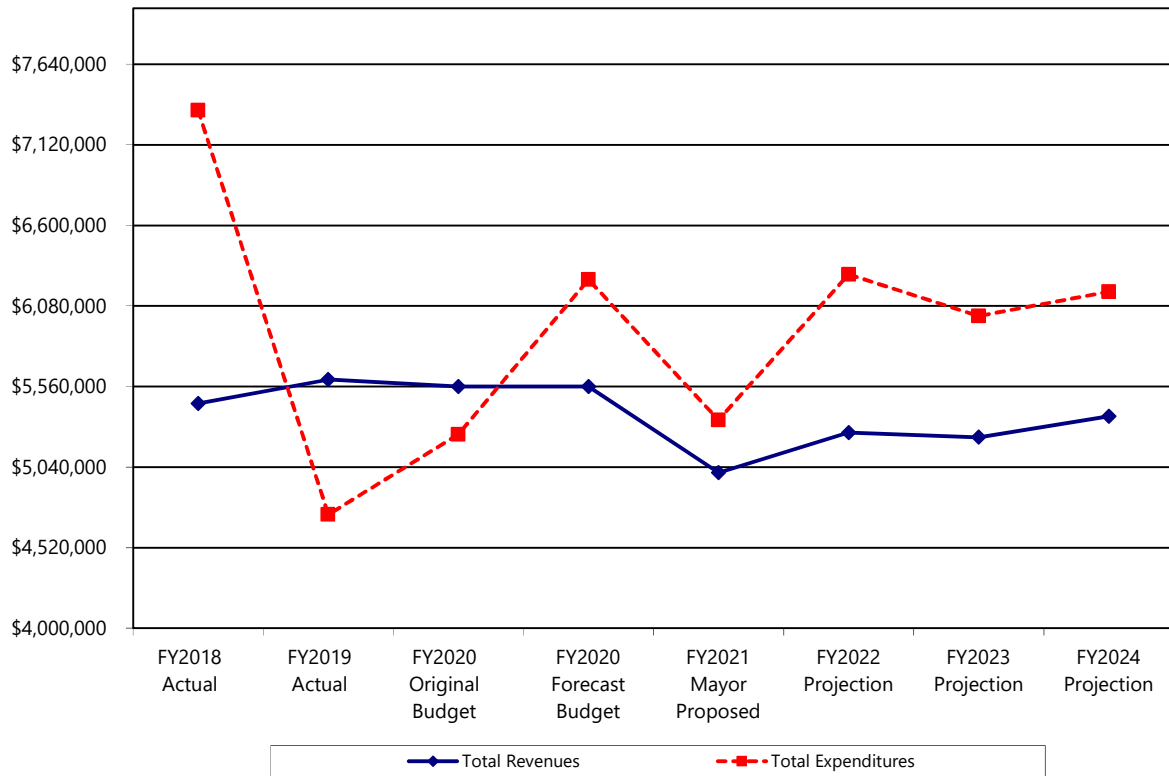
Peter Ribbens
Mark Cialek
Janet Hilleary
Sharon Brower
Joe Arness
Todd Paxton
Amber Oliva-Douglas

Fire Chief: Bryan Crisp

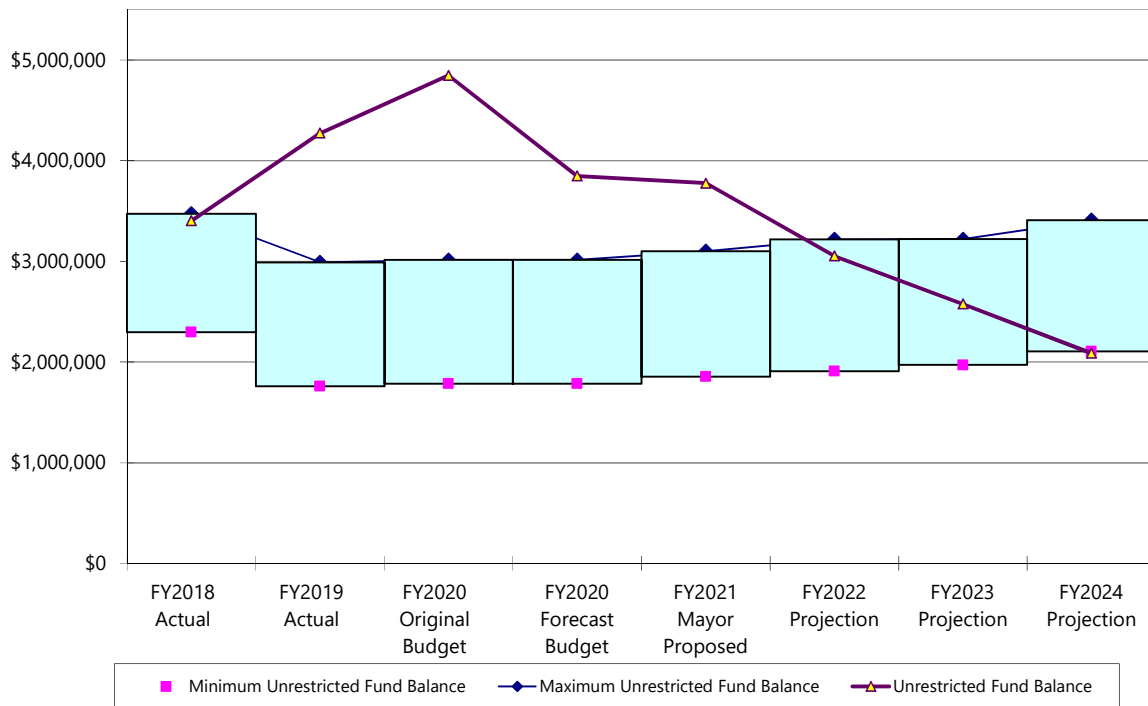
Fund: 206 Nikiski Fire Service Area - Budget Projection

| Fund Budget: | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|---|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| Taxable Values (000's) | | | | | | | | |
| Real | 747,939 | 666,850 | 675,653 | 675,653 | 679,170 | 679,170 | 685,962 | 699,681 |
| Personal | 45,035 | 43,688 | 38,159 | 38,159 | 37,241 | 37,613 | 37,989 | 38,369 |
| Oil & Gas (AS 43.56) | 1,043,609 | 1,105,937 | 1,130,221 | 1,130,221 | 1,066,130 | 1,034,146 | 1,003,122 | 1,003,122 |
| | 1,836,583 | 1,816,475 | 1,844,033 | 1,844,033 | 1,782,541 | 1,750,929 | 1,727,073 | 1,741,172 |
| Mill Rate | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.80 | 2.80 | 2.80 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 2,013,842 | \$ 1,798,791 | \$ 1,824,263 | \$ 1,824,263 | \$ 1,687,058 | \$ 1,825,609 | \$ 1,882,280 | \$ 1,959,107 |
| Personal | 123,949 | 116,202 | 100,969 | 100,969 | 92,507 | 101,104 | 104,242 | 105,285 |
| Oil & Gas (AS 43.56) | 2,832,787 | 2,984,118 | 3,051,597 | 3,051,597 | 2,734,623 | 2,837,697 | 2,752,567 | 2,808,742 |
| Interest | 5,701 | 6,449 | 9,954 | 9,954 | 9,028 | 9,529 | 9,478 | 9,746 |
| Flat Tax | 8,296 | 8,670 | 10,980 | 10,980 | 10,980 | 11,200 | 11,424 | 11,652 |
| Motor Vehicle Tax | 53,238 | 50,893 | 53,324 | 53,324 | 52,066 | 53,107 | 54,169 | 55,252 |
| Total Property Taxes | 5,037,813 | 4,965,123 | 5,051,087 | 5,051,087 | 4,586,262 | 4,838,246 | 4,814,160 | 4,949,784 |
| Federal Revenue | 6,758 | 13,185 | - | - | - | - | - | - |
| State Revenue | 65,966 | 127,301 | - | - | - | - | - | - |
| Interest Earnings | 42,893 | 218,475 | 168,370 | 168,370 | 76,953 | 75,530 | 61,073 | 51,530 |
| Other Revenue | 297,629 | 280,039 | 340,000 | 340,000 | 340,000 | 348,500 | 357,213 | 366,143 |
| Total Revenues | 5,451,059 | 5,604,123 | 5,559,457 | 5,559,457 | 5,003,215 | 5,262,276 | 5,232,446 | 5,367,457 |
| Expenditures: | | | | | | | | |
| Personnel | 3,385,480 | 3,235,094 | 3,463,756 | 3,463,756 | 3,524,645 | 4,025,839 | 4,126,485 | 4,250,280 |
| Supplies | 190,162 | 177,943 | 268,056 | 268,056 | 284,048 | 289,729 | 295,524 | 301,434 |
| Services | 543,716 | 541,855 | 725,122 | 725,122 | 774,432 | 789,921 | 805,719 | 821,833 |
| Capital Outlay | 156,090 | 112,613 | 219,123 | 219,123 | 184,289 | 186,132 | 189,855 | 193,652 |
| InterDepartmental Charges | (1,157) | 101,195 | 116,081 | 116,081 | 118,365 | 132,291 | 135,440 | 139,180 |
| Total Expenditures | 4,274,291 | 4,168,700 | 4,792,138 | 4,792,138 | 4,885,779 | 5,423,912 | 5,553,023 | 5,706,379 |
| Operating Transfers To: | | | | | | | | |
| Special Revenue Fund | 66,953 | 63,981 | 57,880 | 57,880 | 57,278 | 59,569 | 61,952 | 64,430 |
| Capital Projects Fund | 3,000,000 | 500,000 | 400,000 | 1,400,000 | 400,000 | 800,000 | 400,000 | 400,000 |
| Total Operating Transfers | 3,066,953 | 563,981 | 457,880 | 1,457,880 | 457,278 | 859,569 | 461,952 | 464,430 |
| Total Expenditures and Operating Transfers | 7,341,244 | 4,732,681 | 5,250,018 | 6,250,018 | 5,343,057 | 6,283,481 | 6,014,975 | 6,170,809 |
| Net Results From Operations | (1,890,185) | 871,442 | 309,439 | (690,561) | (339,842) | (1,021,205) | (782,529) | (803,352) |
| Projected Lapse | - | - | 263,568 | 263,568 | 268,718 | 298,315 | 305,416 | 313,851 |
| Change in Fund Balance | (1,890,185) | 871,442 | 573,007 | (426,993) | (71,124) | (722,890) | (477,113) | (489,501) |
| Beginning Fund Balance | 5,293,381 | 3,403,196 | 4,274,638 | 4,274,638 | 3,847,645 | 3,776,521 | 3,053,631 | 2,576,518 |
| Ending Fund Balance | \$ 3,403,196 | \$ 4,274,638 | \$ 4,847,645 | \$ 3,847,645 | \$ 3,776,521 | \$ 3,053,631 | \$ 2,576,518 | \$ 2,087,017 |

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.
- Four fire stations located in the service area; two stations in Nikiski on the Kenai Spur Highway, one station in Tyonek, and one station located in Beluga.
- The Department has 21 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 2020 Accomplishments:

- Provide a safe work environment, reduced property damage and personal injury.
- Continued Public Safety Dive Team training.
- Installed and activated a Station Alerting System in Station 1 and 2 for quicker response capabilities.
- A new command vehicle was placed in service.
- Complete purchase of Self-Contained Breathing Apparatus for the Assistance to Firefighter Grant.
- Implementation of a Health and Wellness Program.
- Implementation of cancer prevention initiatives.
- Complete Station 1 Emergency Generator upgrade.

FY2021 New Initiatives:

- Complete construction for Station #3 located on Holt Lamplight to provide quicker emergency response, and to help reduce home owner's annual insurance costs.
- Continue needed repairs at Fire Station #1 that include exterior building maintenance, apparatus flooring, diesel exhaust removal system, and parking lot maintenance.
- Complete purchase of additional Self-Contained Breathing Apparatus equipment and place into service.
- Complete purchase of portable radio upgrades and place into service.
- Station #2 interior and exterior lighting maintenance and upgrades.
- Continue Health and Wellness Program.
- Continue cancer Prevention initiatives.

Performance Measures

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|--|------------------|------------------|------------------|--------------------|
| Full time staff | 21.75 | 21.25 | 21.00 | 21.00 |
| On-calls (FY2016 Transition to All Volunteers) | 0 | 0 | 0 | 0 |
| Volunteers (Nikiski, Beluga, and Tyonek) | 7.00 | 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 21 uniformed employees (FTE's), 30 Volunteer members.

| Certification levels | Chiefs (2 FTE's) | Captains (5 FTE's) | Engineers (8 FTE's) | Firefighters (7 FTE's) | Volunteers (25) | FY2019 Totals | FY2020 Totals |
|--------------------------------------|---------------------|-----------------------|------------------------|---------------------------|--------------------|------------------|------------------|
| Paramedic 2 | --- | 2 | 3 | 2 | 3 | 10 | 12 |
| Paramedic 1 | --- | --- | --- | 2 | 4 | 6 | 12 |
| Emergency Medical Technician 3 | 2 | 3 | 3 | 1 | 4 | 13 | 14 |
| Emergency Medical Technician 2 | --- | --- | --- | --- | 8 | 8 | 10 |
| Emergency Medical Technician 1 | --- | --- | --- | --- | 2 | 2 | 2 |
| Emergency Trauma Technician | --- | --- | --- | --- | 8 | 8 | 8 |
| Alaska Fire Service Instructor 2 | 1 | 1 | --- | --- | --- | 2 | 2 |
| Alaska Fire Service Instructor 1 | --- | 3 | 2 | 2 | 1 | 8 | 15 |
| Alaska Fire Officer 2 | 1 | 1 | --- | --- | --- | 2 | 6 |
| Alaska Fire Officer 1 | 1 | 5 | --- | --- | 1 | 7 | 9 |
| FADO-Pumper | 1 | 1 | 3 | 4 | 2 | 11 | 15 |
| FADO-MWS | --- | --- | 1 | 4 | 1 | 6 | 12 |
| FADO-Aerial | --- | --- | 1 | 4 | 1 | 6 | 12 |
| Alaska Firefighter 2 | 2 | 5 | 4 | 2 | 4 | 17 | 22 |
| Alaska Firefighter 1 | --- | --- | 1 | 3 | 10 | 14 | 20 |
| Alaska Basic Firefighter | --- | --- | --- | --- | 6 | 6 | 6 |
| Public Safety Dive Technician | 1 | 2 | 2 | 3 | --- | 8 | 8 |
| Rope Rescue Technician | 2 | 5 | 6 | 5 | 1 | 19 | 25 |
| Confined Space Rescue Technician | 2 | 5 | 6 | 5 | 1 | 19 | 25 |
| Forestry Red Card | 1 | 3 | 4 | 4 | 10 | 22 | 22 |
| Alaska Fire Investigator Technician | --- | 2 | 1 | --- | --- | 3 | 10 |
| Alaska Certified Fire Investigator | 1 | --- | --- | --- | --- | 1 | 2 |
| Managing Fire Officer Certification | 1 | --- | --- | --- | --- | 1 | 1 |
| Executive Fire Officer Certification | --- | --- | --- | --- | --- | --- | --- |

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 (CY2019) | Benchmark (Minutes) | Response Count | Response Time Average |
|---|----------------------------|-----------------------|------------------------------|
| Fire (Buildings, Automobiles, Forest) | 8 | 72 | 8:67 |
| Emergency Medical Services and Rescue | 8 | 291 | 5:83 |
| Explosions & Ruptures | 8 | --- | --- |
| Hazardous Conditions (Gas, CO, Electrical) | 8 | 33 | 11:56 |
| Service Calls (Public, Smoke Odor, Standby) | 8 | 69 | 6:14 |
| Good Intent Call (cancelled Call, Nothing Found) | 8 | 25 | 7:88 |
| False Alarm (Fire Alarm Malfunctions) | 8 | 13 | 8:69 |
| Special Incident Type Other | 8 | 3 | 18:00 |

| Nikiski Fire Station #2 Incident Type (CY2019) | Benchmark (Minutes) | Response Count | Response Time Average |
|---|----------------------------|-----------------------|------------------------------|
| Fire (Buildings, Automobiles, Forest) | 8 | 21 | 8:00 |
| Emergency Medical Services & Rescue | 8 | 333 | 5:58 |
| Explosions and Ruptures | 8 | --- | --- |
| Hazardous Conditions (Gas, CO, Electrical) | 8 | 26 | 7:43 |
| Service Calls (Public, Smoke Odor, Standby) | 8 | 126 | 5:64 |
| Good Intent Call (cancelled Call, Nothing Found) | 8 | 41 | 10:74 |
| False Alarm (Fire Alarm Malfunctions) | 8 | 5 | 7:60 |
| Special Incident Type Other | 8 | 2 | 8:00 |

Department Response Statistics

| Call Volume Per Calendar Year | CY2018 Actual | CY2019 Actual | CY2020 Estimated | CY2021 Projected |
|--|----------------------|----------------------|-------------------------|-------------------------|
| Fire (Buildings, Automobiles, Forest) | 29 | 95 | 50 | 60 |
| Emergency Medical Services and Rescue | 607 | 629 | 650 | 700 |
| Explosions and Ruptures | 0 | 0 | 2 | 2 |
| Hazardous Conditions (Gas, CO, Electrical) | 21 | 59 | 30 | 40 |
| Service Calls (Public, Smoke Odor, Standby) | 185 | 195 | 200 | 210 |
| Good Intent Call (cancelled Call, Nothing Found) | 68 | 67 | 70 | 75 |
| False Alarm (Fire Alarm Malfunctions) | 20 | 20 | 25 | 30 |
| Other | 0 | 5 | 5 | 5 |
| Total Call Volume | 943 | 1070 | 1,032 | 1,122 |
| Annual Fire Lose (Property and Contents) | \$785,000 | \$278,940 | \$450,000 | \$500,000 |

Kenai Peninsula Borough

Budget Detail

Fund 206

Department 51110 - Nikiski Fire Service Area

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-----------------------|--------------------------------|--------------|--------------|-----------|-----------|-----------|--------------------|----------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 1,528,717 | \$ 1,411,142 | 1,611,821 | 1,611,821 | 1,633,486 | \$ 21,665 | 1.34% |
| 40111 | Special Pay | 14,701 | 14,888 | 15,600 | 15,600 | 16,575 | 975 | 6.25% |
| 40120 | Temporary Wages | 102,424 | 105,805 | 125,000 | 125,000 | 135,000 | 10,000 | 8.00% |
| 40130 | Overtime Wages | 224,721 | 329,437 | 244,373 | 244,373 | 250,737 | 6,364 | 2.60% |
| 40130 | Overtime Stand-by Wages | 78,321 | - | 75,000 | 75,000 | 75,000 | - | 0.00% |
| 40131 | FLSA Overtime Wages | 31,719 | 31,112 | 55,387 | 55,387 | 60,779 | 5,392 | 9.74% |
| 40210 | FICA | 165,326 | 157,358 | 187,090 | 187,090 | 191,265 | 4,175 | 2.23% |
| 40221 | PERS | 508,293 | 531,098 | 449,466 | 449,466 | 456,962 | 7,496 | 1.67% |
| 40321 | Health Insurance | 461,757 | 404,488 | 431,250 | 431,250 | 429,250 | (2,000) | -0.46% |
| 40322 | Life Insurance | 2,669 | 2,346 | 4,010 | 4,010 | 4,059 | 49 | 1.22% |
| 40410 | Leave | 264,195 | 245,022 | 261,987 | 261,987 | 271,532 | 9,545 | 3.64% |
| 40511 | Other Benefits | 2,637 | 2,398 | 2,772 | 2,772 | - | (2,772) | -100.00% |
| Total: Personnel | | 3,385,480 | 3,235,094 | 3,463,756 | 3,463,756 | 3,524,645 | 60,889 | 1.76% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 63 | 367 | 2,000 | 2,000 | 1,500 | (500) | -25.00% |
| 42210 | Operating Supplies | 31,538 | 24,768 | 47,302 | 47,302 | 42,266 | (5,036) | -10.65% |
| 42220 | Fire/Medical/Rescue Supplies | 59,554 | 62,300 | 84,404 | 80,404 | 90,912 | 6,508 | 7.71% |
| 42230 | Fuel, Oils and Lubricants | 34,355 | 33,156 | 60,000 | 60,000 | 60,000 | - | 0.00% |
| 42250 | Uniforms | 18,238 | 18,624 | 23,000 | 27,000 | 32,080 | 9,080 | 39.48% |
| 42263 | Training Supplies | 3,507 | 749 | 2,750 | 2,750 | 5,525 | 2,775 | 100.91% |
| 42310 | Repair/Maintenance Supplies | 10,335 | 7,127 | 10,100 | 10,100 | 8,765 | (1,335) | -13.22% |
| 42360 | Motor Vehicle Repair Supplies | 24,733 | 28,184 | 31,500 | 31,500 | 35,500 | 4,000 | 12.70% |
| 42410 | Small Tools & Equipment | 7,839 | 2,668 | 7,000 | 7,000 | 7,500 | 500 | 7.14% |
| Total: Supplies | | 190,162 | 177,943 | 268,056 | 268,056 | 284,048 | 15,992 | 5.97% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 182,141 | 166,276 | 249,128 | 249,128 | 261,640 | 12,512 | 5.02% |
| 43014 | Physical Examinations | 14,650 | 7,990 | 25,375 | 25,375 | 25,375 | - | 0.00% |
| 43015 | Water/Air Sample Test | 639 | 917 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 43019 | Software Licensing | 4,641 | 6,190 | 2,500 | 2,500 | 15,000 | 12,500 | 500.00% |
| 43110 | Communications | 23,248 | 22,773 | 29,906 | 29,906 | 29,906 | - | 0.00% |
| 43140 | Postage and Freight | 686 | 50 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43210 | Transportation/Subsistence | 19,487 | 18,381 | 21,750 | 21,750 | 26,000 | 4,250 | 19.54% |
| 43260 | Training | 2,838 | 17,700 | 23,450 | 23,450 | 31,450 | 8,000 | 34.12% |
| 43310 | Advertising | 189 | 200 | 500 | 500 | 500 | - | 0.00% |
| 43410 | Printing | - | - | 500 | 500 | 500 | - | 0.00% |
| 43510 | Insurance Premium | 145,102 | 146,274 | 148,800 | 148,800 | 145,182 | (3,618) | -2.43% |
| 43610 | Utilities | 108,920 | 112,293 | 170,478 | 170,478 | 178,368 | 7,890 | 4.63% |
| 43720 | Equipment Maintenance | 8,734 | 18,107 | 10,000 | 10,000 | 10,650 | 650 | 6.50% |
| 43750 | Vehicle Maintenance | 4,671 | 1,150 | 8,000 | 8,000 | 8,000 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 17,084 | 11,780 | 16,000 | 16,000 | 17,000 | 1,000 | 6.25% |
| 43810 | Rents and Operating Leases | 8,646 | 7,936 | 11,426 | 11,426 | 11,587 | 161 | 1.41% |
| 43920 | Dues and Subscriptions | 2,040 | 3,838 | 2,809 | 2,809 | 8,774 | 5,965 | 212.35% |
| Total: Services | | 543,716 | 541,855 | 725,122 | 725,122 | 774,432 | 49,310 | 6.80% |
| Capital Outlay | | | | | | | | |
| 48311 | Machinery & Equipment | 9,000 | 5,950 | 49,300 | 49,300 | 7,000 | (42,300) | -85.80% |
| 48514 | Fire Fighting/Rescue Equipment | 10,685 | 12,029 | 16,000 | 16,000 | 16,000 | - | 0.00% |
| 48515 | Medical Equipment | 17,816 | - | 8,000 | 8,000 | 16,000 | 8,000 | 100.00% |
| 48520 | Storage/Buildings/Containers | 3,880 | 3,880 | - | - | - | - | - |
| 48710 | Minor Office Equipment | 8,729 | 9,542 | 9,650 | 9,650 | 9,550 | (100) | -1.04% |
| 48720 | Minor Office Furniture | 3,465 | 2,544 | 24,297 | 24,297 | 9,000 | (15,297) | -62.96% |
| 48740 | Minor Machines & Equipment | 9,069 | 830 | 25,385 | 25,385 | 4,100 | (21,285) | -83.85% |
| 48750 | Minor Medical Equipment | 14,551 | 8,391 | 21,691 | 21,691 | 21,691 | - | 0.00% |
| 48755 | Minor Recreation Equipment | 7,259 | 4,017 | 4,800 | 4,800 | 20,000 | 15,200 | 316.67% |
| 48760 | Minor Fire Fighting Equipment | 71,636 | 65,430 | 60,000 | 60,000 | 80,948 | 20,948 | 34.91% |
| Total: Capital Outlay | | 156,090 | 112,613 | 219,123 | 219,123 | 184,289 | (34,834) | -15.90% |

Kenai Peninsula Borough Budget Detail

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|----------------------------------|---------------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Transfers | | | | | | | | |
| 50264 | Tfr 911 Communications | 66,953 | 63,981 | 57,880 | 57,880 | 57,278 | (602) | -1.04% |
| 50441 | Tfr Nikiski Fire Capital Project Fund | 3,000,000 | 500,000 | 400,000 | 1,400,000 | 400,000 | - | 0.00% |
| | Total: Transfers | 3,066,953 | 563,981 | 457,880 | 1,457,880 | 457,278 | (602) | -0.13% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | (910) | (841) | - | - | - | - | - |
| 60004 | Mileage Ticket Credits | (321) | - | (800) | (800) | (800) | - | - |
| 61990 | Admin Service Fee | 74 | 102,036 | 116,881 | 116,881 | 119,165 | 2,284 | 1.95% |
| | Total: Interdepartmental Charges | (1,157) | 101,195 | 116,081 | 116,081 | 118,365 | 2,284 | 1.97% |
| Department Total | | \$ 7,341,244 | \$ 4,732,681 | \$ 5,250,018 | \$ 6,250,018 | \$ 5,343,057 | \$ 93,039 | 1.77% |

Line-Item Explanations

40110 Regular Wages. Staff includes: 21 FTE's; 1 Chief, 1 Deputy Chief, 2 Senior Captains, 6 Captains, 2 Engineers, 7 Firefighters, 1 Mechanic, and 1 Administrative Assistant.

Add 3 Captains; Remove 3 engineers

40130 Overtime Wages/Stand-by Wages. Increased standby wages to more accurately show expenditures and to prepare for Station 3's opening by adding 2 additional firefighters.

42210 Operating Supplies. Decreased as Class A/B foam has been moved to #42220. Prices to all line items were evaluated/adjusted to current market value and increase quantities of line items for station 3 opening.

42220 Fire/Medical/Rescue Supplies. Increased due to Class A/B foam moved to this account (\$13,000). Increase in drug prices and community risk reduction/fire prevention programs (\$16,508).

42230 Fuel, Oils and Lubricants. Increased to cover emergency calls up approximately 15%.

42250 Uniforms. Increased volunteer uniform budget to \$500 from \$250 due to increases in uniform price increases and safety concerns (23 volunteers) (\$3,200). Uniform pants (\$12,180), Class B shirts (volunteers were only ever given t-shirts and never looked uniform with the FTE's) for all department members (\$2,000), badges (\$5,040), name tags (\$1,600), Class C shirts (\$2,500), station boots (\$1,250), jackets (\$1,250), CBA uniform allowance (\$1,500), uniform stipend (\$1,560).

42360 Vehicle Supplies. Increase in prices for oil and air filters for fire apparatus.

43011 Contractual Services. Physician sponsor contract (\$119,068), ambulance billing (\$22,984), Zoll Autopulse preventative maintenance (\$7,400), CAD maintenance (\$6,000); 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 (\$7,000), Target Solutions (\$8,000), and Stryker power gurneys maintenance (\$10,000), Anvil of Crom Strength/Power Program (\$7,000) and other small misc. contracts (\$29,938).

43014 Physical Exams. Annual physicals (\$14,625), X-Rays (\$2,500), vaccinations (\$3,000), drug testing (\$2,000), entry level exams (\$500), and exposure follow ups/X-Ray reading (\$2,750).

43019 Software Licensing. Increased the annual CAD software (\$5,000) CrewSense/TargetSolutions (\$4,500), Annual PSTrax (\$3,000), vehicle scan tool diagnostic (\$1,000), security cameras (\$1,000).

43210 Transportation. Increased to cover additional EMS, fire investigations, industry and new rope and confined space rescue training (8,000).

43260 Training. Rope and confined space course registration, and dive and water rescue training for department.

43610 Utilities. To cover forecasted 3% annual increase.

43920 Dues and Subscriptions. Increased to cover IAFC membership (\$285), HandTevy Pediatric Standards (\$550), EMS MOM app (\$2,500), Everywhere Communications (\$600), and I-Stat (CLIA) (\$2,000).

48311 Machinery & Equipment. Hose roller (\$7,000).

48514 Firefighter / Rescue Equipment. Hurst combi-tool for Station 3 Ambulance (\$16,000).

48515 Major Medical Equipment. EMS child simulator (\$16,000).

48710 Minor Office Equipment. Desktop computer (\$1,500), handheld radios (\$4,900), pagers (\$2,400), computer monitor-Chief (\$300), and printer-Chief (\$450).

48720 Minor Office Furniture. Station recliner replacements (\$6,000) and Chief office desk (\$3,000).

48740 Minor Machines. Oil evac pump (\$1,100), and miscellaneous replacement tools for station maintenance such as wrench and socket sets (\$3,000).

48750 Minor Medical Equipment. Lucas medical equipment (\$2,400), pedi sensors (\$2,100), McGrath Laryngoscope (\$5,400), AED series attachments (\$2,400), Zoll AED (\$5,000), and other in or equipment (4,391).

48755 Minor Recreational Equipment. Increased for wellness and strength training equipment for Station 3. mult-use squat rack (\$4,000), deadlift bar x2 (\$800), standard bar (\$400), rubber plates full set (\$3,700), EZ curl bar (\$200), maces x2 (\$500), kettlebells x5 (\$1,000), dumbbell rack (\$700), rubber dumbbells full set (\$2,000), bar clamps x4 (\$100), adjustable bench (\$600), rowing machine (\$1,000), and approximate shipping cost (\$5,000).

48760 Minor Fire Fighting Equipment. Increased PPE for additional firefighting personnel and NFPA cancer initiatives turnouts (\$32,000), boots (\$8,455), gloves (\$750), helmets (\$7,700) Nomex hoods (\$5,000), UCI lif bags for dive team (\$4,500) and other miscellaneous equipment (\$29,473).

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 FY2021 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

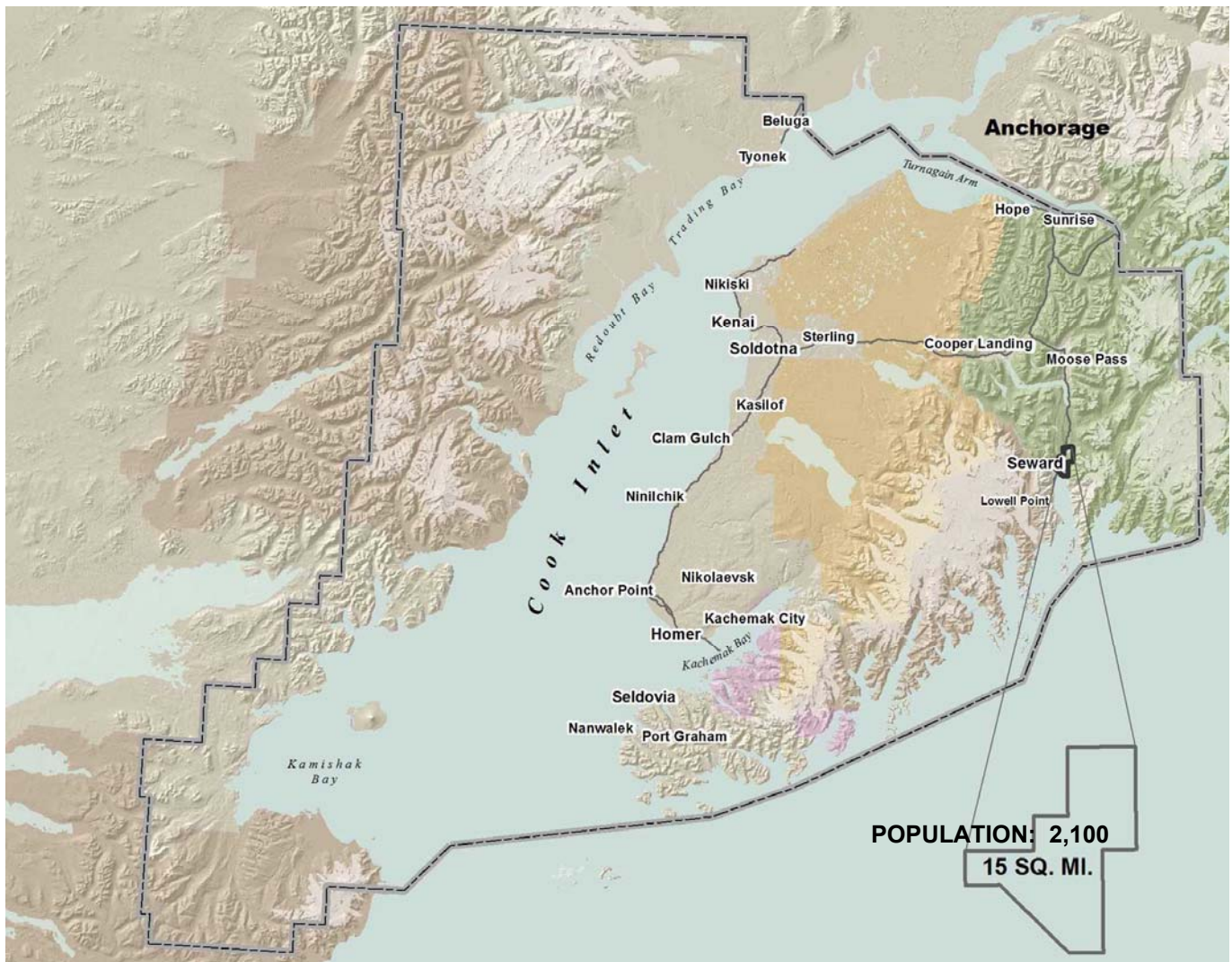
For capital projects information on this department - See the Capital Projects Section - Pages 344, 347, 358 & 390-392.

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 32 volunteers. Five elected citizens serve on its board.

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

Revenue is raised through property taxes. The mill rate is 3.25 mills for fiscal year 2021.



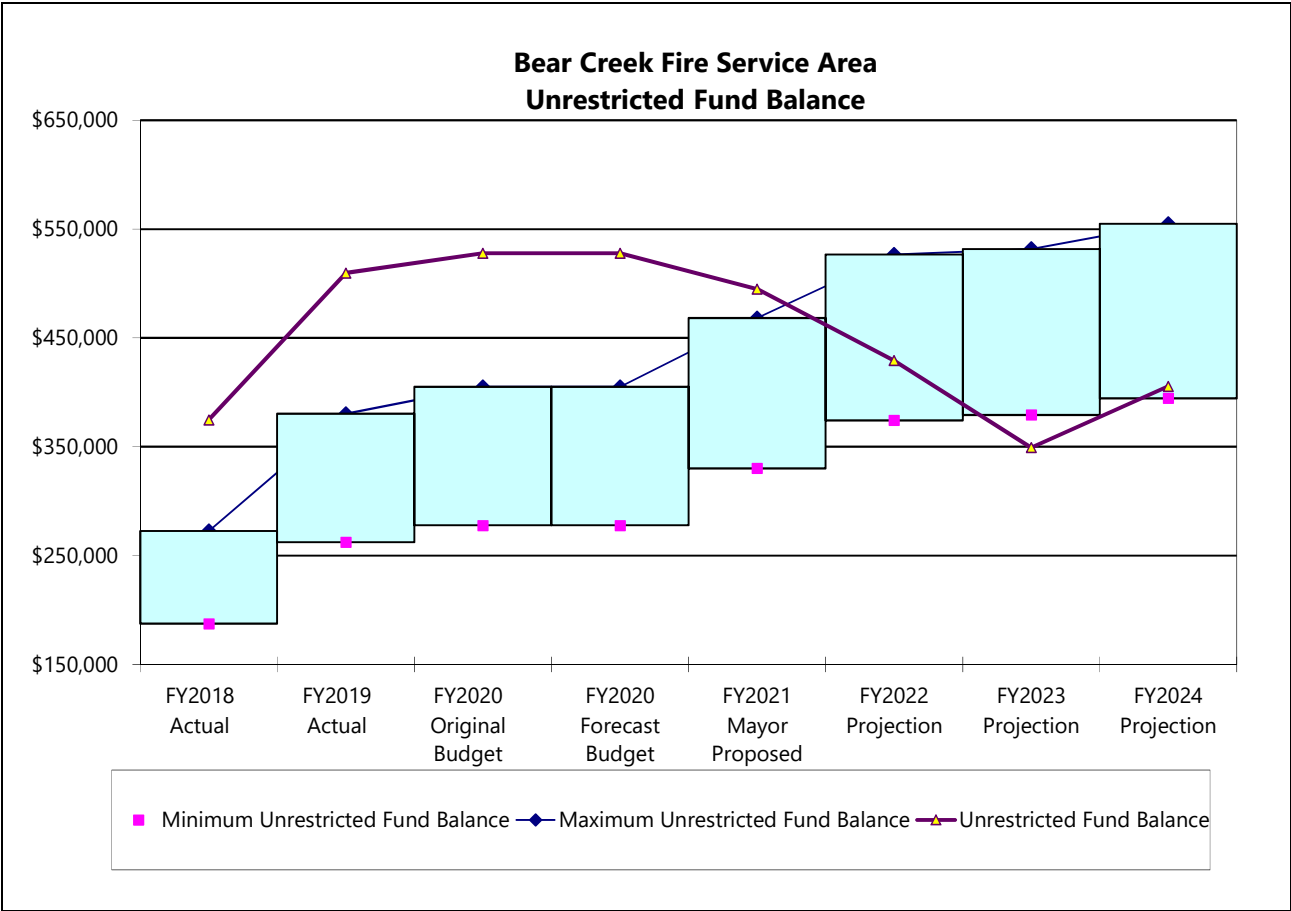
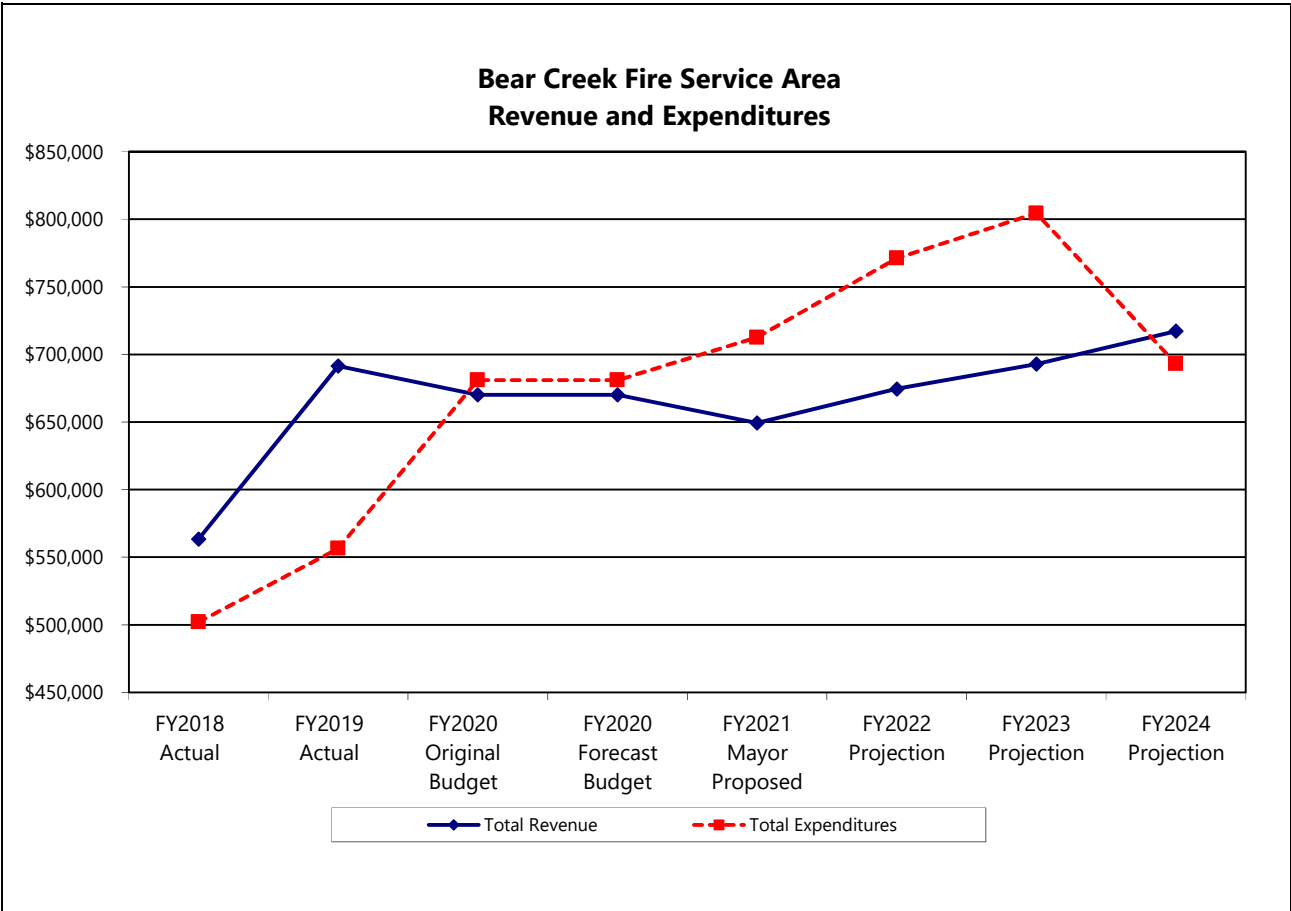
Board Members

Earl Kloster
James Sheehan
Tanya Lester
Dan Logan
Jena Petersen

Chief: Connie Bacon

Fund: 207 Bear Creek Fire Service Area - Budget Projection

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|------------|------------|------------|------------|------------|------------|------------|------------|
| | Actual | Actual | Original | Forecast | Mayor | Projection | Projection | Projection |
| | | | Budget | Budget | Proposed | | | |
| Taxable Value (000's) | | | | | | | | |
| Real | 160,738 | 171,480 | 178,931 | 178,931 | 183,420 | 183,420 | 185,254 | 188,959 |
| Personal | 1,045 | 1,334 | 557 | 557 | 2,285 | 2,308 | 2,331 | 2,354 |
| Oil & Gas (AS 43.56) | 2,823 | 2,696 | 9 | 9 | 0 | 0 | 0 | 0 |
| | 164,606 | 175,510 | 179,497 | 179,497 | 185,705 | 185,728 | 187,585 | 191,313 |
| Mill Rate | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 518,783 | \$ 551,362 | \$ 581,526 | \$ 581,526 | \$ 548,426 | \$ 572,270 | \$ 590,034 | \$ 614,117 |
| Personal | 3,308 | 3,596 | 1,774 | 1,774 | 6,832 | 7,201 | 7,424 | 7,497 |
| Oil & Gas (AS 43.56) | 9,174 | 8,761 | 29 | 29 | - | - | - | - |
| Interest | 1,417 | 1,186 | 930 | 930 | 949 | 968 | 987 | 1,007 |
| Flat Tax | 2,902 | 3,039 | 2,700 | 2,700 | 2,700 | 2,754 | 2,809 | 2,865 |
| Motor Vehicle Tax | 16,472 | 15,970 | 16,365 | 16,365 | 16,221 | 16,545 | 16,876 | 17,214 |
| Total Property Taxes | 552,056 | 583,914 | 603,324 | 603,324 | 575,128 | 599,738 | 618,130 | 642,700 |
| Federal Revenue | 6,474 | 10,337 | - | - | - | - | - | - |
| State Revenue | 2,641 | 20,066 | - | - | - | - | - | - |
| Interest Earnings | 2,299 | 22,477 | 6,627 | 6,627 | 10,557 | 9,899 | 8,586 | 6,986 |
| Other Revenue | - | 54,642 | 60,129 | 60,129 | 63,616 | 64,888 | 66,186 | 67,510 |
| Total Revenues | 563,470 | 691,436 | 670,080 | 670,080 | 649,301 | 674,525 | 692,902 | 717,196 |
| Expenditures: | | | | | | | | |
| Personnel | 170,855 | 235,552 | 251,847 | 251,847 | 265,452 | 270,761 | 276,176 | 281,700 |
| Supplies | 23,949 | 20,747 | 26,575 | 26,575 | 27,947 | 28,506 | 29,076 | 29,658 |
| Services | 139,774 | 130,306 | 186,045 | 186,045 | 187,218 | 190,962 | 194,781 | 198,677 |
| Capital Outlay | 33,565 | 14,148 | 10,165 | 10,165 | 14,399 | 14,543 | 14,688 | 14,835 |
| Interdepartmental Charges | 71 | 8,763 | 11,866 | 11,866 | 11,931 | 12,619 | 12,868 | 13,122 |
| Total Expenditures | 368,214 | 409,516 | 486,498 | 486,498 | 506,947 | 517,391 | 527,589 | 537,992 |
| Operating Transfers To: | | | | | | | | |
| Special Revenue Fund | - | - | - | - | 8,182 | 8,509 | 8,849 | 9,203 |
| Debt Service Fund | 93,820 | 97,020 | 94,520 | 94,520 | 97,520 | 95,320 | 93,120 | 95,920 |
| Capital Projects Fund | 40,000 | 50,000 | 100,000 | 100,000 | 100,000 | 150,000 | 175,000 | 50,000 |
| Total Operating Transfers | 133,820 | 147,020 | 194,520 | 194,520 | 205,702 | 253,829 | 276,969 | 155,123 |
| Total Expenditures and Operating Transfers | 502,034 | 556,536 | 681,018 | 681,018 | 712,649 | 771,220 | 804,558 | 693,115 |
| Net Results From Operations | 61,436 | 134,900 | (10,938) | (10,938) | (63,348) | (96,695) | (111,656) | 24,081 |
| Projected Lapse | - | - | 29,190 | 29,190 | 30,417 | 31,043 | 31,655 | 32,280 |
| Change in Fund Balance | 61,436 | 134,900 | 18,252 | 18,252 | (32,931) | (65,652) | (80,001) | 56,361 |
| Beginning Fund Balance | 313,279 | 374,715 | 509,615 | 509,615 | 527,867 | 494,936 | 429,284 | 349,283 |
| Ending Fund Balance | \$ 374,715 | \$ 509,615 | \$ 527,867 | \$ 527,867 | \$ 494,936 | \$ 429,284 | \$ 349,283 | \$ 405,644 |



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 one part-time administrative assistant and one part-time chief to assist the Bear Creek Volunteer Fire & EMS, Inc. consisting of 28 volunteers in providing emergency response to the residents of BCFSA and the State of Alaska. The Service Area and volunteer group work cooperatively in providing firefighter training, community fire suppression, prevention education, rescue and emergency medical services.

Major Long Term Issues and Concerns:

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

FY2020 Accomplishments

- Joint Firefighter I course with Seward Fire Dept resulted in 2 certified FFI.
- Enhanced public safety education program to include Sparky the Fire Dog visits to Seward Elementary.
- Conducted 2 ETT courses for Bear Creek Fire resulted in 6 new ETTs.
- Hosted EMT I Bridge course resulting in 8 additional members certified.
- Transitioned from Seward Dispatch to Soldotna Dispatch.
- Established probationary task book for probationary personnel.

FY2021 New Initiatives/Goals:

- Continue hosting EMS courses to support upcoming transport platform.
- Continue building toward the ability to transport in Service Area as well as EPHESA.
- Provide SAR courses to satisfy the needs associated with increasing frequency of calls.

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 | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|--|------------------|------------------|------------------|--------------------|
| Staffing history | 1.5 | 2 | 2 | 2 |
| Volunteer firefighters | 28 | 27 | 30 | 32 |
| Total number of new volunteer recruits | 7 | 5 | 4 | 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|---------------|---------------|------------------|------------------|
| Open houses/activities exposing general public to fire prevention education | 5 | 5 | 5 | 5 |
| In-school visits for fire prevention education | 1 | 1 | 1 | 2 |
| Smoke detector installation/evaluation | 3 | 2 | 5 | 5 |
| Community Q-CPR &/or 1 st Aid courses | 22 | 35 | 40 | 40 |

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|---------------|---------------|------------------|------------------|
| First responding unit from time of call to enroute | 10:40 | 7:08 | 6:30 | 6:00 |
| Response time: from time of call to scene of incident – inside the Service Area | 10:30 | 8:45 | 8:30 | 8:15 |
| Response time: from time of call to scene of incident – outside the Service Area (Mutual Aid) | 13:25 | 17:20 | 16:30 | 15:00 |
| Total number of calls | 141 | 136 | 150 | 165 |
| Total number of EMS/Rescue calls | 70 | 74 | 85 | 100 |
| Total number of fire calls | 17 | 16 | 18 | 20 |
| Total number of other calls | 11 | 9 | 12 | 15 |
| Total number of cancelled in-route | 43 | 37 | 35 | 30 |

| Call Volume Vs. Responder Average | FY2018 Actual | | FY2019 Actual | | FY2020 Projected | |
|--|---------------|------------|---------------|------------|------------------|------------|
| | Calls | Responders | Calls | Responders | Calls | Responders |
| Response/Aid provided by Bear Creek Fire SA | | | | | | |
| Bear Creek Fire Service Area | 95 | 11 | 112 | 4 | 150 | 5 |
| Seward Fire - Automatic Aid given – fire calls | 22 | 6 | 13 | 7 | 15 | 10 |
| Lowell Point - Mutual Aid given - fire calls | 4 | 6 | 1 | 7 | 2 | 8 |
| Moose Pass Fire – Mutual Aid given– fire calls | 8 | 6 | 2 | 4 | 3 | 5 |
| Bear Creek Fire – Response in EPHESA | 7 | 5 | 8 | 7 | 10 | 7 |
| Aid provided to Bear Creek | | | | | | |
| Seward Fire - Automatic Aid received– fire calls | 5 | 4 | 10 | 7 | 12 | 8 |

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Volunteer first responders | 29 | 27 | 30 | 32 |
| ETT – Certifications | 14 | 8 | 8 | 7 |
| EMT-1 Certifications | 10 | 18 | 22 | 25 |
| Exterior Firefighter/ FFI / FFII & Fire Officer | 19 | 14 | 16 | 27 |
| Fire ground Support Personnel (Rehab, etc.) | 9 | 13 | 14 | 5 |
| Weekly Operational/Administrative & Non-Certified Training sessions days / hours | 82 sessions 248 hrs. | 81 sessions 189 hrs. | 90 sessions 200 hrs. | 90 sessions 220 hrs. |
| Additional Certified Firefighter & EMS Training sessions / hours | 26 sessions 133 hrs. | 98 sessions 284 hrs. | 70 sessions 200 hrs. | 90 sessions 250 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

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|-----------------------|-------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 76,521 | \$ 121,014 | \$ 128,053 | \$ 128,053 | \$ 134,189 | \$ 6,136 | 4.79% |
| 40120 | Temporary Wages | 13,523 | 8,807 | 17,200 | 17,200 | 17,200 | - | 0.00% |
| 40130 | Overtime | - | 671 | - | - | 4,296 | 4,296 | - |
| 40210 | FICA | 7,049 | 10,353 | 12,426 | 12,426 | 13,215 | 789 | 6.35% |
| 40221 | PERS | 20,146 | 35,971 | 28,636 | 28,636 | 30,971 | 2,335 | 8.15% |
| 40321 | Health Insurance | 37,187 | 47,478 | 50,000 | 50,000 | 50,500 | 500 | 1.00% |
| 40322 | Life Insurance | 123 | 198 | 317 | 317 | 330 | 13 | 4.10% |
| 40410 | Leave | 6,533 | 10,916 | 15,071 | 15,071 | 14,751 | (320) | -2.12% |
| 40511 | Other Benefits | 9,773 | 144 | 144 | 144 | - | (144) | -100.00% |
| | Total: Personnel | 170,855 | 235,552 | 251,847 | 251,847 | 265,452 | 13,605 | 5.40% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 1,500 | - | 315 | 315 | 315 | - | 0.00% |
| 42210 | Operating Supplies | 2,634 | 3,267 | 4,750 | 4,750 | 4,750 | - | 0.00% |
| 42220 | Fire/Medical/Rescue Supplies | 1,378 | 3,788 | 4,670 | 4,670 | 4,670 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 2,092 | 2,999 | 8,000 | 8,000 | 8,000 | - | 0.00% |
| 42250 | Uniforms | 1,574 | 1,206 | 1,000 | 1,000 | 1,270 | 270 | 27.00% |
| 42263 | Training Supplies | 1,265 | 2,456 | 3,340 | 3,340 | 3,340 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 5,524 | 934 | 2,500 | 2,500 | 2,500 | - | 0.00% |
| 42360 | Motor Vehicle Repair Supplies | - | 4,617 | 1,500 | 1,500 | 1,942 | 442 | 29.47% |
| 42410 | Small Tools & Equipment | 7,982 | 1,480 | 500 | 500 | 1,160 | 660 | 132.00% |
| | Total: Supplies | 23,949 | 20,747 | 26,575 | 26,575 | 27,947 | 1,372 | 5.16% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 17,668 | 20,557 | 29,252 | 28,792 | 29,083 | (169) | -0.58% |
| 43014 | Physical Examinations | 7,156 | 3,158 | 12,100 | 12,100 | 12,100 | - | 0.00% |
| 43019 | Software Licensing | 400 | 4,192 | 3,485 | 3,945 | 3,940 | 455 | 13.06% |
| 43110 | Communications | 8,250 | 6,098 | 7,784 | 7,784 | 8,684 | 900 | 11.56% |
| 43140 | Postage and Freight | 140 | 42 | 300 | 300 | 100 | (200) | -66.67% |
| 43210 | Transportation/Subsistence | 2,484 | 2,789 | 5,823 | 5,823 | 6,003 | 180 | 3.09% |
| 43260 | Training | 275 | 1,199 | 1,200 | 1,200 | 950 | (250) | -20.83% |
| 43510 | Insurance Premium | 34,864 | 35,290 | 37,037 | 37,037 | 36,274 | (763) | -2.06% |
| 43610 | Utilities | 46,698 | 40,655 | 52,500 | 52,500 | 50,000 | (2,500) | -4.76% |
| 43720 | Equipment Maintenance | 9,159 | 6,491 | 6,600 | 6,600 | 10,000 | 3,400 | 51.52% |
| 43750 | Vehicle Maintenance | 1,812 | 350 | 15,000 | 15,000 | 15,000 | - | 0.00% |
| 43780 | Buildings/Ground Maintenance | 9,921 | 7,769 | 12,800 | 12,800 | 12,800 | - | 0.00% |
| 43810 | Rents & Operating Leases | 90 | 46 | 90 | 90 | 90 | - | 0.00% |
| 43920 | Dues and Subscriptions | 857 | 1,670 | 2,074 | 2,074 | 2,194 | 120 | 5.79% |
| | Total: Services | 139,774 | 130,306 | 186,045 | 186,045 | 187,218 | 1,173 | 0.63% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 2,944 | - | 2,140 | 2,140 | - | (2,140) | -100.00% |
| 48720 | Minor Office Furniture | - | 918 | - | - | - | - | - |
| 48750 | Minor Medical Equipment | - | 1,512 | 125 | 125 | 250 | 125 | 100.00% |
| 48760 | Minor Fire Fighting Equipment | 30,621 | 11,718 | 7,900 | 7,900 | 14,149 | 6,249 | 79.10% |
| | Total: Capital Outlay | 33,565 | 14,148 | 10,165 | 10,165 | 14,399 | 4,234 | 41.65% |
| Transfers | | | | | | | | |
| 50264 | 911 Communications | - | - | - | - | 8,182 | 8,182 | - |
| 50342 | Bear Creek Debt Service | 93,820 | 97,020 | 94,520 | 94,520 | 97,520 | 3,000 | 3.17% |
| 50442 | Bear Creek Capital Projects | 40,000 | 50,000 | 100,000 | 100,000 | 100,000 | - | 0.00% |
| | Total: Transfers | 133,820 | 147,020 | 194,520 | 194,520 | 205,702 | 11,182 | 5.75% |

Kenai Peninsula Borough Budget Detail

Fund 207

Department 51210 - Bear Creek Administration - Continued

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|-------------------|-------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Interdepartmental Charges | | | | | | | |
| 60004 Mileage Ticket Credits | - | - | - | - | (434) | (434) | - |
| 61990 Admin Service Fee | 71 | 8,763 | 11,866 | 11,866 | 12,365 | 499 | 4.21% |
| Total: Interdepartmental Charges | 71 | 8,763 | 11,866 | 11,866 | 11,931 | 65 | 0.55% |
| Department Total | \$ 502,034 | \$ 556,536 | \$ 681,018 | \$ 681,018 | \$ 712,649 | \$ 31,631 | 4.64% |

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.

Deleted: Administrative Assistant

Added: One Firefighter Technician

42250 Uniforms. Station wear (\$750), helmet shields, (\$450), uniform allowance (\$70). Increased due to increased costs.

42263 Training Supplies. Firefighter I manuals & props (\$1,250), Haz-Mat A&O manuals (\$400), EMT I manuals (\$1,390), ETT manuals (\$300). Increased due to cost of manuals.

42360 Motor Vehicle Repair Supplies. Apparatus tires (\$1,148) apparatus batteries (\$492) ATV batteries (\$302). Increased due to increased cost.

42410 Small Tools and Equipment. Increase due to replacement of VHF 5000 radio batteries.

43011 Contractual Services. Medical directors program (\$15,699), voice notification program/eDispatch (\$1,600), on-call maintenance and vehicle/small engine maintenance (\$5,000), low angle rescue & swift water rescue annual recertification course (\$3,300), 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), radio frequency contract for DVRS (\$84).

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

43019 Software Licensing. Surveillance licensing software renewal (\$485), continuing medical education software (\$3,455). Increase due to continuing education software cost.

43210 Transportation/Subsistence. Travel to Alaska Fire Chief's Leadership Summit (\$2,225), EMS Symposium in Anchorage (\$1,818), quarterly medical director run review & leadership meetings (\$500), mileage and per diem for Chief and Administrative Assistant to travel to Soldotna & Anchorage for Emergency Medical Council, Chief, and training meetings (\$1,460).

43260 Training. Course registration and related training fees for attendance at the EMS Symposium in Anchorage (\$500), and Leadership Summit registration fees (\$450).

43110 Communications. TLS network connectivity cost (\$5,184), and TLS 911 dispatch independent connection (\$2,600), cell phone stipend (\$900). Increased due to 911 dispatch connection.

43720 Equipment Maintenance. Copier maintenance contract (\$1,000), SCBA compressor annual maintenance (\$1,300), extrication tools annual maintenance (\$2,000), and SCBA annual inspection (\$1,100), Fit Tester annual calibration (\$585), and radio maintenance (\$4,015).

43780 Building/Ground Maintenance. Hauling and removal of snow, (\$8,720), annual boiler maintenance/inspections (\$3,324), annual fuel tank inspection (\$125), and evaluation of building controls/electronics by KPB maintenance (\$631).

43920 Dues & Subscriptions. Certifications for Firefighter I, Haz-Mat awareness & Ops training, (\$750), Alaska Fire Chiefs Association membership (\$200), State of Alaska Firefighters Association Phoenix Chapter (\$300), State of AK Search and Rescue (\$250), apparatus registrations for SOA/DMV (\$100), certifications and recertification for EMT I and ETT (\$430), and various other membership dues & publications (\$164).

48750 Minor Medical Equipment. 10% match for Code Blue grant funds for a road-side patient removal system plus shipping (\$250).

48760 Minor Firefighting Equipment. 10% match for VFA grant funds for wildland/structural tools plus shipping (\$749), 5% match for AFG Regional grant funds for SCBA (\$6,400), purchase three sets of structural firefighting gear (\$7,000). Increased costs due to moving structural gear purchase from capital projects to operating.

50264 911 Communications. E911 dispatch Soldotna

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.

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 FY2021 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

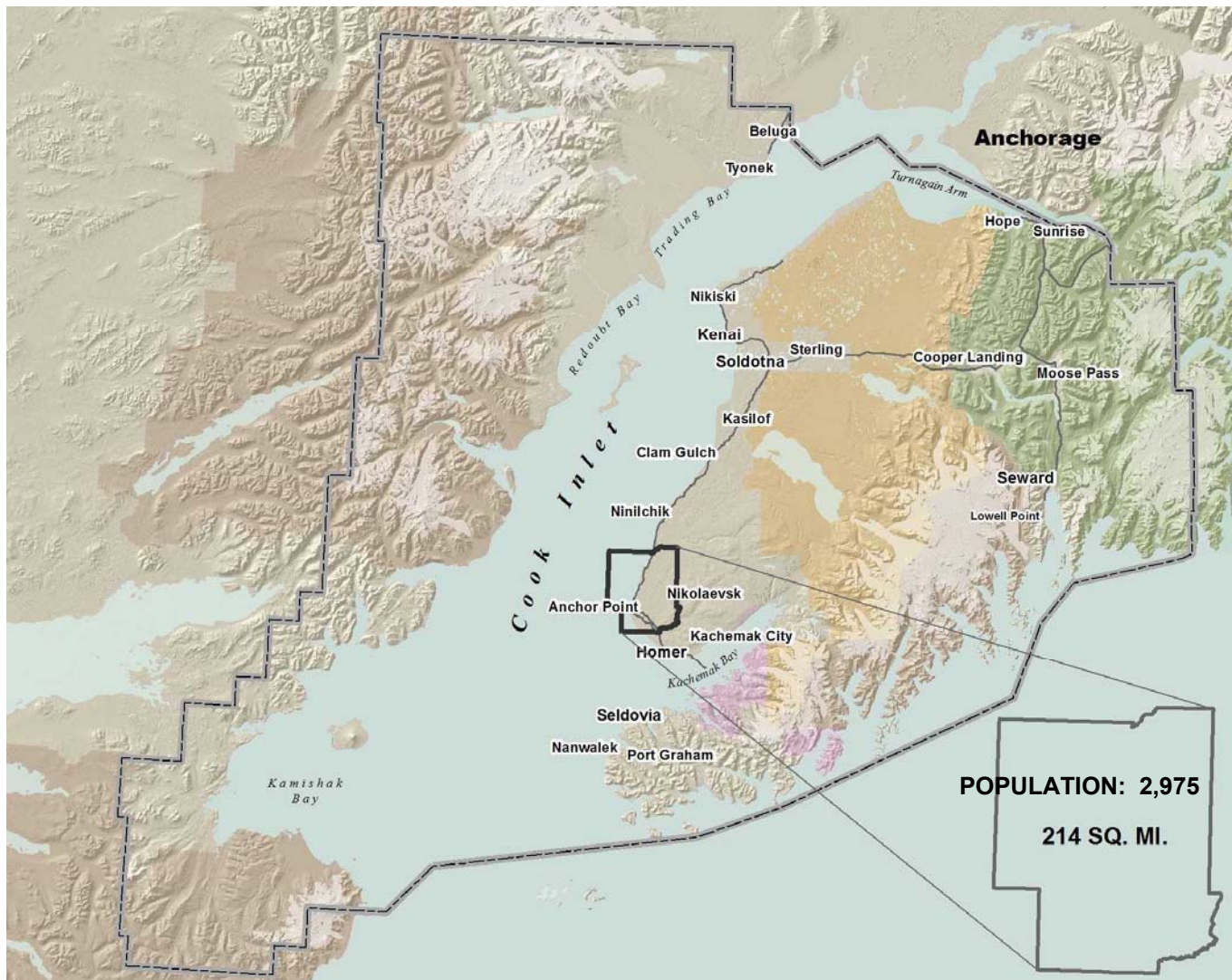
For capital projects information of this department - See the Capital Projects section - Pages 344, 348, 359, & 393.

Anchor Point Fire and Emergency Medical Service Area

Established in October 1983, this service area provides fire protection and emergency services in the Anchor Point area between Sterling Highway mileposts 144.5 and 165. The department is staffed by 5 full-time permanent employees, and 27 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 three engine/pumpers (one of which are housed in the satellite station in Nikolaevsk Village), one rescue truck, three pumper/tenders, three ALS ambulances (one of which is housed in the satellite station in Nikolaevsk Village), three utility vehicles (one of which is housed in the Nikolaevsk station), a wild land brush truck and a six-wheel ATV for wild land and beach access.

The major source of revenue is property tax. The mill rate is 2.75 mills for fiscal year 2021.



Board Members

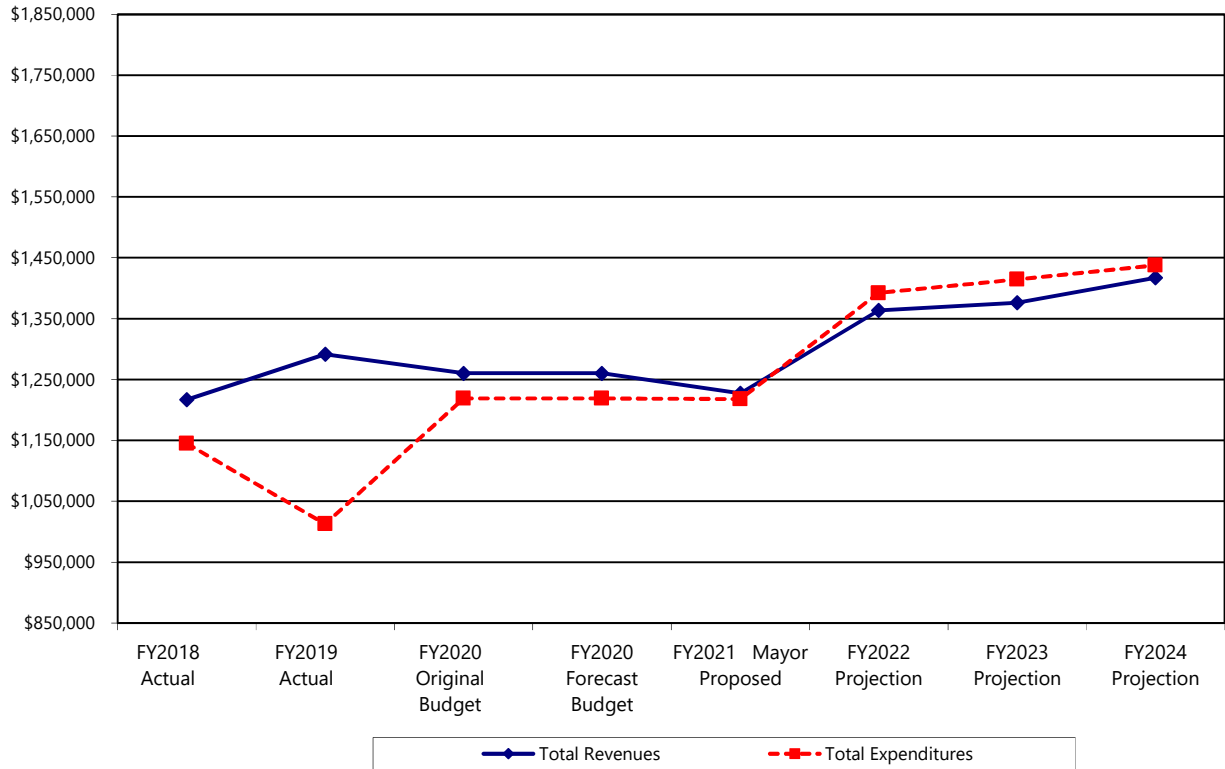
Cherie Richter
Robert Craig
Edward Jolly
Dawson Slaughter
Jennifer Henley

Chief: Jon Marsh

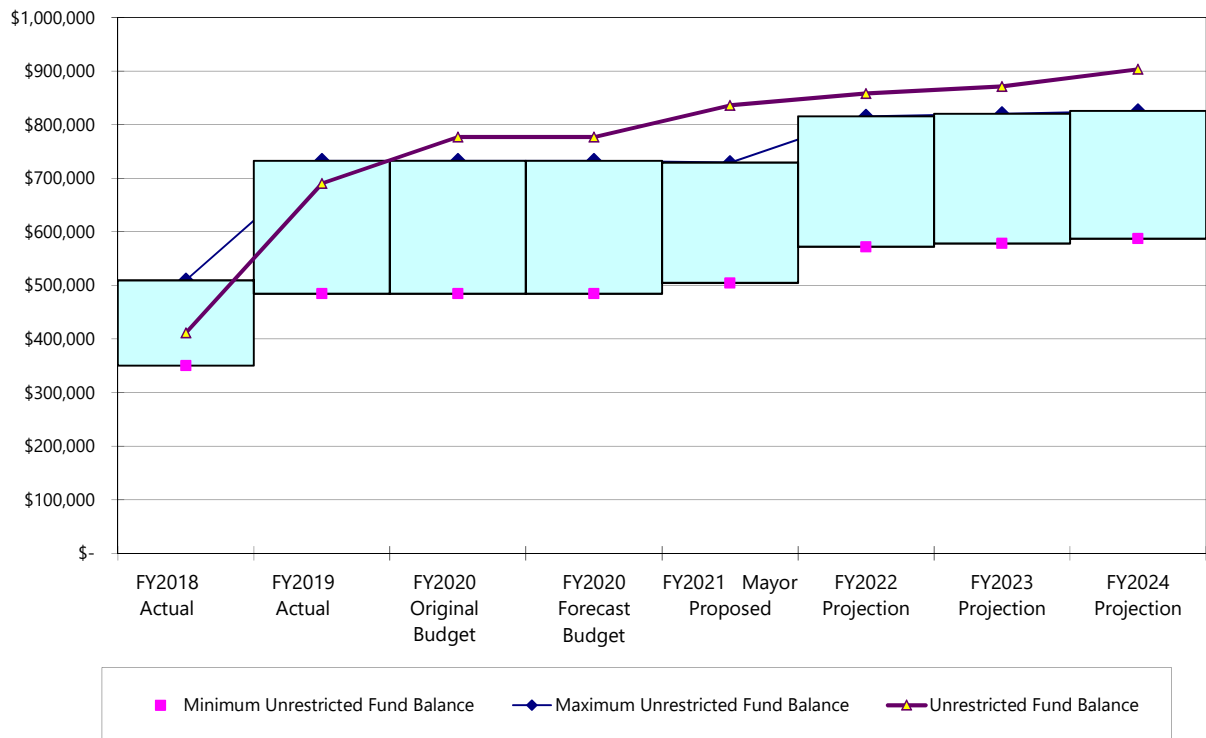
Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection

| Fund Budget: | | | | | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|---|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | | | | |
| Taxable Value (000's) | | | | | | | | |
| Real | 216,805 | 230,366 | 235,678 | 235,678 | 242,266 | 242,266 | 244,689 | 249,583 |
| Personal | 26,985 | 27,043 | 26,814 | 26,814 | 27,695 | 27,972 | 28,252 | 28,252 |
| Oil & Gas (AS 43.56) | 152,547 | 149,085 | 155,268 | 155,268 | 162,153 | 157,288 | 152,569 | 152,569 |
| | 396,337 | 406,494 | 417,760 | 417,760 | 432,114 | 427,526 | 425,510 | 430,404 |
| Mill Rate | 2.75 | 2.75 | 2.75 | 2.75 | 2.75 | 3.00 | 3.00 | 3.00 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 590,670 | \$ 636,047 | \$ 648,115 | \$ 648,115 | \$ 612,933 | \$ 697,726 | \$ 719,386 | \$ 748,749 |
| Personal | 74,784 | 74,230 | 72,264 | 72,264 | 70,068 | 80,559 | 83,061 | 83,061 |
| Oil & Gas (AS 43.56) | 419,505 | 409,983 | 426,987 | 426,987 | 423,625 | 462,427 | 448,553 | 457,707 |
| Interest | 5,093 | 4,381 | 5,195 | 5,195 | 4,469 | 4,491 | 4,513 | 4,536 |
| Flat Tax | 4,481 | 4,397 | 3,401 | 3,401 | 3,401 | 3,418 | 3,435 | 3,452 |
| Motor Vehicle Tax | 12,461 | 11,902 | 12,422 | 12,422 | 12,182 | 12,426 | 12,675 | 12,929 |
| Total Property Taxes | 1,106,994 | 1,140,940 | 1,168,384 | 1,168,384 | 1,126,678 | 1,261,047 | 1,271,623 | 1,310,434 |
| Federal Revenues | 7,500 | 15,000 | - | - | - | - | - | - |
| State Revenues | 10,701 | 17,060 | - | - | - | - | - | - |
| Interest Earnings | 4,527 | 36,658 | 6,837 | 6,837 | 15,536 | 16,713 | 17,155 | 17,422 |
| Other Revenue | 87,305 | 82,028 | 85,000 | 85,000 | 85,000 | 85,850 | 87,567 | 89,318 |
| Total Revenues | 1,217,027 | 1,291,686 | 1,260,221 | 1,260,221 | 1,227,214 | 1,363,610 | 1,376,345 | 1,417,174 |
| Expenditures: | | | | | | | | |
| Personnel | 565,355 | 522,758 | 630,808 | 630,808 | 684,689 | 698,383 | 712,351 | 726,598 |
| Supplies | 65,335 | 50,651 | 87,050 | 92,550 | 87,050 | 88,791 | 90,567 | 92,378 |
| Services | 152,260 | 159,896 | 198,097 | 192,597 | 246,424 | 251,352 | 256,379 | 261,507 |
| Capital Outlay | 99,220 | 84,131 | 65,654 | 65,654 | 59,732 | 60,329 | 60,932 | 61,541 |
| Interdepartmental Charges | (2,092) | 20,438 | 22,490 | 22,490 | 24,897 | 27,471 | 28,006 | 28,551 |
| Total Expenditures | 880,078 | 837,874 | 1,004,099 | 1,004,099 | 1,102,792 | 1,126,326 | 1,148,235 | 1,170,575 |
| Operating Transfers To: | | | | | | | | |
| Special Revenue Fund | 14,940 | 14,780 | 14,668 | 14,668 | 15,220 | 15,829 | 16,462 | 17,120 |
| Capital Projects Fund | 250,000 | 160,000 | 200,000 | 200,000 | 100,000 | 250,000 | 250,000 | 250,000 |
| Total Operating Transfers | 264,940 | 174,780 | 214,668 | 214,668 | 115,220 | 265,829 | 266,462 | 267,120 |
| Total Expenditures and Operating Transfers | 1,145,018 | 1,012,654 | 1,218,767 | 1,218,767 | 1,218,012 | 1,392,155 | 1,414,697 | 1,437,695 |
| Net Results From Operations | 72,009 | 279,032 | 41,454 | 41,454 | 9,202 | (28,545) | (38,352) | (20,521) |
| Projected Lapse | - | - | 45,184 | 45,184 | 49,626 | 50,685 | 51,671 | 52,676 |
| Change in Fund Balance | 72,009 | 279,032 | 86,638 | 86,638 | 58,828 | 22,140 | 13,319 | 32,155 |
| Beginning Fund Balance | 339,123 | 411,132 | 690,164 | 690,164 | 776,802 | 835,630 | 857,770 | 871,089 |
| Ending Fund Balance | \$ 411,132 | \$ 690,164 | \$ 776,802 | \$ 776,802 | \$ 835,630 | \$ 857,770 | \$ 871,089 | \$ 903,244 |

Anchor Point Fire and Emergency Medical Service Area Revenues and Expenditures



Anchor Point Fire and Emergency Medical Service Area Unrestricted Fund Balance



Department Function

Fund 209

Anchor Point Fire & Emergency Medical Service Area

Dept 51410

Mission

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

Program Description

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

Major Long Term Issues and Concerns:

- Continued volunteer recruitment and retention.
- Continued training of current volunteers and newly recruited members.
- Replacement plan for aging apparatus and utility vehicles.
- Renovation/expansion or replacement of Station 1.
- Obtain funds from state and federal grants to construct a firefighter training facility in Anchor Point Service Area for South Peninsula service areas and volunteer departments. This would be a regional facility that would be centrally

located in Anchor Point, that could be used jointly with KESA, Ninilchik Emergency Services, Homer Volunteer Fire Department and Alaska State Troopers.

FY2020 Accomplishments

Administration:

- Formalized mutual and automatic aid agreements with the City of Homer Volunteer Fire Department.
- Provided Firefighter I and EMT I training.
- Provided over 3,000 man-hours of training to members of the department.

Operations:

- Additional certifications of three (3) Fire Service Instructor I's, (2) Fire Officer I's and five (5) EMT 1's.
- Continue to respond via automatic aid to assist Kachemak Emergency Services, Homer Volunteer Fire Department and Ninilchik Emergency Services.

FY2021 New Initiatives:

- Complete in-ground water tank capital project at north end of the service area to include a building to house Ladder 1.
- Obtain funding to replace self-contained breathing apparatus.
- Reduce our community risk through continued training.
- Continued training on ladder truck operations.

Performance Measures

Priority/Goal: Public Safety

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

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

Measures:

| Department Volunteer Personnel | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--------------------------------------|---------------|---------------|------------------|------------------|
| EMS trained | 24 | 30 | 25 | 25 |
| Fire trained | 24 | 27 | 24 | 24 |
| Total Volunteer Responders available | 32 | 37 | 27 | 27 |

| Training | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---------------------------------|---------------|---------------|------------------|------------------|
| EMS Training meetings/ classes | 72 | 81 | 90 | 100 |
| Fire Training meetings/ classes | 67 | 98 | 100 | 100 |
| Total Training Hours | 834 | 940 | 998 | 1,050 |

Department Function

Fund 209

Anchor Point Fire & Emergency Medical Service Area - Continued

Dept 51410

Measures:

| Certified First Responders | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-----------------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Emergency Trauma Technician | 3 | 3 | 2 | 2 |
| Emergency Medical Technician 1 | 10 | 10 | 15 | 12 |
| Emergency Medical Technician 2 | 2 | 3 | 5 | 5 |
| Emergency Medical Technician 3 | 6 | 6 | 6 | 6 |
| Mobile Intensive Care Paramedic | 2 | 1 | 0 | 0 |
| Exterior Firefighter/ FFI / FFII | 24 | 27 | 24 | 23 |
| Fire Investigator / Technician | 5 | 5 | 5 | 6 |
| Fire Instructor | 3 | 3 | 6 | 6 |
| Live Fire Instructor | 1 | 1 | 1 | 1 |
| ETT Instructor | 2 | 2 | 2 | 2 |
| EMT Instructor | 4 | 3 | 2 | 2 |

Call Type:

| Call Volume By Calendar Year | CY2017 Actual | CY2018 Actual | CY2019 Actual | CY2020 Projected |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|
| Fires (Buildings, Vehicles, Wildland) | 27 | 22 | 26 | 30 |
| Overpressure Rupture, Explosion, Overheat (no fire) | 0 | 1 | 0 | 0 |
| Emergency Medical Services & Rescue | 188 | 223 | 180 | 220 |
| Hazardous Conditions | 5 | 4 | 2 | 5 |
| Service Calls (Public, Smoke Odor, Standby) | 3 | 1 | 22 | 7 |
| Good Intent Calls (Cancelled, Nothing Found) | 33 | 26 | 33 | 35 |
| False Alarms | 3 | 2 | 6 | 6 |
| Total Call Volume | 259 | 279 | 269 | 303 |
| Total Ambulance Transports | 133 | 151 | 172 | 175 |
| Fire Responder Average | 11 | 11 | 11 | 11 |
| EMS Responder Average | 5 | 5 | 5 | 5 |
| Annual Fire Loss | \$113,700 | \$206,500 | \$296,850 | \$300,000 |
| | | | | |
| Mutual Aid to Kachemak Emergency Services | 6 | 7 | 3 | 5 |
| Mutual Aid to Ninilchik Emergency Services | 6 | 11 | 17 | 25 |
| Mutual Aid to Homer Volunteer Fire Department | 0 | 1 | 5 | 10 |
| Total Mutual Aid Responses | 22 | 19 | 25 | 33 |

| Anchor Point Fire Service Area Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|--|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing history (FTE) | 4.0 | 5.0 | 5.0 | 5.0 |

Kenai Peninsula Borough

Budget Detail

Fund 209

Department 51410 - Anchor Point Fire & Emergency Medical

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-----------------------|-------------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 278,036 | \$ 259,627 | \$ 340,200 | \$ 340,200 | \$ 345,513 | \$ 5,313 | 1.56% |
| 40120 | Temporary Wages | 26,370 | 21,382 | 30,000 | 30,000 | 50,000 | 20,000 | 66.67% |
| 40130 | Overtime Wages | 32,248 | 22,556 | 8,817 | 8,817 | 9,168 | 351 | 3.98% |
| 40210 | FICA | 27,302 | 24,955 | 32,575 | 32,575 | 34,495 | 1,920 | 5.89% |
| 40221 | PERS | 82,885 | 76,825 | 78,373 | 78,373 | 79,681 | 1,308 | 1.67% |
| 40321 | Health Insurance | 90,102 | 82,606 | 100,000 | 100,000 | 126,250 | 26,250 | 26.25% |
| 40322 | Life Insurance | 443 | 430 | 843 | 843 | 853 | 10 | 1.19% |
| 40410 | Leave | 27,535 | 33,939 | 39,568 | 39,568 | 38,729 | (839) | -2.12% |
| 40511 | Other Benefits | 434 | 438 | 432 | 432 | - | (432) | -100.00% |
| Total: Personnel | | 565,355 | 522,758 | 630,808 | 630,808 | 684,689 | 53,881 | 8.54% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | - | - | 600 | 6,377 | 600 | - | 0.00% |
| 42210 | Operating Supplies | 11,166 | 11,035 | 14,000 | 14,000 | 14,000 | - | 0.00% |
| 42220 | Fire/Medical/Rescue Supplies | 11,430 | 9,687 | 17,700 | 17,700 | 17,700 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 13,398 | 12,513 | 17,000 | 17,000 | 17,000 | - | 0.00% |
| 42250 | Uniforms | 5,923 | 5,713 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| 42263 | Training Supplies | 5,609 | 3,628 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 3,893 | 1,106 | 7,500 | 7,500 | 7,500 | - | 0.00% |
| 42360 | Motor Vehicle Repair | 11,961 | 5,220 | 14,250 | 13,973 | 14,250 | - | 0.00% |
| 42410 | Small Tools & Equipment | 1,955 | 1,749 | 4,000 | 4,000 | 4,000 | - | 0.00% |
| Total: Supplies | | 65,335 | 50,651 | 87,050 | 92,550 | 87,050 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 25,518 | 25,446 | 44,900 | 35,400 | 42,400 | (2,500) | -5.57% |
| 43014 | Physical Examinations | 3,741 | 26,894 | 20,000 | 20,000 | 20,000 | - | 0.00% |
| 43019 | Software Licensing | - | 935 | 1,115 | 1,115 | 6,780 | 5,665 | 508.07% |
| 43110 | Communications | 9,671 | 10,542 | 13,108 | 13,108 | 22,108 | 9,000 | 68.66% |
| 43140 | Postage and Freight | 200 | 13 | 500 | 500 | 500 | - | 0.00% |
| 43210 | Transport/Subsistence | 13,030 | 6,690 | 13,505 | 21,505 | 12,691 | (814) | -6.03% |
| 43260 | Training | 4,689 | 5,246 | 5,450 | 5,450 | 6,050 | 600 | 11.01% |
| 43310 | Advertising | - | - | 200 | 200 | 200 | - | 0.00% |
| 43410 | Printing | - | - | 100 | 100 | 100 | - | 0.00% |
| 43510 | Insurance Premium | 55,344 | 55,579 | 57,968 | 57,968 | 62,539 | 4,571 | 7.89% |
| 43610 | Utilities | 21,206 | 21,704 | 21,206 | 21,206 | 26,006 | 4,800 | 22.64% |
| 43720 | Equipment Maintenance | 4,382 | 1,683 | 5,000 | 5,500 | 7,885 | 2,885 | 57.70% |
| 43750 | Vehicle Maintenance | 5,005 | 1,750 | 5,500 | 5,500 | 5,500 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 8,492 | 1,780 | 7,500 | 3,000 | 7,500 | - | 0.00% |
| 43810 | Rents and Operating Leases | 727 | 740 | 750 | 750 | 24,750 | 24,000 | 3200.00% |
| 43920 | Dues and Subscriptions | 255 | 894 | 1,295 | 1,295 | 1,415 | 120 | 9.27% |
| Total: Services | | 152,260 | 159,896 | 198,097 | 192,597 | 246,424 | 48,327 | 24.40% |
| Capital Outlay | | | | | | | | |
| 48515 | Medical Equipment | 15,805 | - | - | - | - | - | - |
| 48520 | Storage/Buildings/Containers | 4,400 | - | - | - | - | - | - |
| 48710 | Minor Office Equipment | 954 | 8,114 | 11,473 | 18,718 | 17,290 | 5,817 | 50.70% |
| 48720 | Minor Office Furniture | 3,611 | 2,143 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 48740 | Minor Machines & Equipment | - | 4,204 | 7,145 | - | 1,150 | (5,995) | -83.90% |
| 48750 | Minor Medical Equipment | 140 | 16,262 | 5,000 | 6,000 | 5,000 | - | 0.00% |
| 48755 | Minor Recreation Equipment | - | - | 3,000 | 3,000 | 6,500 | 3,500 | 116.67% |
| 48760 | Minor Firefighting/Rescue Equipment | 74,310 | 53,408 | 36,036 | 34,936 | 26,792 | (9,244) | -25.65% |
| Total: Capital Outlay | | 99,220 | 84,131 | 65,654 | 65,654 | 59,732 | (5,922) | -9.02% |
| Transfers | | | | | | | | |
| 50264 | 911 Communications | 14,940 | 14,780 | 14,668 | 14,668 | 15,220 | 552 | 3.76% |
| 50444 | Anchor Point Capital Projects | 250,000 | 160,000 | 200,000 | 200,000 | 100,000 | (100,000) | -50.00% |
| Total: Transfers | | 264,940 | 174,780 | 214,668 | 214,668 | 115,220 | (99,448) | -46.33% |

**Kenai Peninsula Borough
Budget Detail**

Fund 209

Department 51410 - Anchor Point Fire & Emergency Medical - Continued

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Interdepartmental Charges | | | | | | | |
| 60004 Mileage Ticket Credits | (2,174) | - | (2,000) | (2,000) | (2,000) | - | - |
| 61990 Admin Service Fee | 82 | 20,438 | 24,490 | 24,490 | 26,897 | 2,407 | 9.83% |
| Total: Interdepartmental Charges | (2,092) | 20,438 | 22,490 | 22,490 | 24,897 | 2,407 | 10.70% |
| Department Total | \$ 1,145,018 | \$ 1,012,654 | \$ 1,218,767 | \$ 1,218,767 | \$ 1,218,012 | \$ (755) | -0.06% |

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief , 1 Mechanic, and 2 Firefighter Technicians.

40120 Temporary Wages. Stipends for volunteer emergency responders.

40130 Overtime Wages. Overtime due to emergency responses by permanent employees.

43011 Contractual Services. Medical director contract (\$15,895), annual ground ladder testing (\$1,095), pump testing (\$2,420), annual nondestructive aerial testing (\$2,745), O2 cylinder maintenance (\$500), Image Trend (\$1,100), lamResponding (\$660), ambulance billing service (\$3,500), drug disposal services (\$250), and Service Area Board annual appreciation, training & retention banquet (\$3,000), EMT 2/3 instructor fees (\$2,500), Phillips Monitor service contract (\$1,660), and Physio Control Lucas service contract (\$600), Tri Air Testing (\$600), background checks (\$600), Konica Minolta (\$2,400), and Crewforce (\$2,875).

43019 Software Licensing. Security cameras software renewal (\$350), licensing for Ford and International diagnostic equipment (\$1,430), Crewforce annual maintenance (\$1,500), and Target Solutions (\$3,500).

43110 Communications. Increased to cover cost of iPad data service for 15 iPads used for CAD and patient reports (\$9,000).

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium in Anchorage (\$4,765), Alaska State Firefighter Conference (\$4,765), and Fire Chief Summit in Juneau (\$3,161).

43260 Training. Alaska State Firefighter conference (\$2,000) EMS Symposium (\$1,750), annual training for EMT, Firefighter and Haz-Mat Ops classes (\$1,500), and Fire Chief's Conference (\$800).

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

43610 Utilities. Increased \$4,800 to support estimated utilities for leased ladder truck space.

43720 Equipment Maintenance. Increase related to shared cost of OEM radio program manager position (\$4,585), SCBA testing (\$2,400), and Rad57 maintenance (\$900).

43810 Rents and Operating Leases. Increased to support \$24,000 annual lease to house large ladder truck.

43920 Dues and Subscriptions. International Association of Fire Chiefs membership (\$200), Alaska Fire Chiefs Association membership (\$200), Kenai Peninsula Fire Chiefs Association membership (\$100), Alaska State Firefighters Association (\$250), Alaska Association of Fire & Arson Investigators (\$50), Kenai Peninsula EMS membership (\$25), apparatus registrations for SOA/DMV (\$100), and various other membership dues & publications (\$115), EMS recertifications (\$375).

48710 Minor Office Equipment. Computer and monitors per 5 year scheduled replacement plan (\$1,790), copier/printer replacing outdated Bizhub (\$6,700), network switch (\$1,800), server for Station 1 (\$1,200), four iPads for CAD for remaining apparatus and medic units not purchased in FY20 (\$825 each), and radio or communication equipment replacement for items that become damaged beyond repair (\$2,500).

48720 Minor Office Furniture. Continuation of replacement furniture for offices at Station 1 (\$3,000).

48740 Minor Machines & Equipment. Miscellaneous replacement of needed equipment (\$1,150).

48750 Minor Medical Equipment. RAD 57 monitor (\$4,100), and misc. medical equipment that may become damaged during use (\$900).

48755 Minor Recreational Equipment. Replacement of worn out exercise equipment for Station 1 (\$6,500).

48760 Minor Fire Fighting Equipment. 4 sets of new turnout gear, helmets, boots, gloves and other related PPE per 10 year replacement plan (\$19,500), VFA grant matching funds to purchase a wildland hose (\$2,292), and misc. 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 FY2021 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 344, 348, 360 & 394.

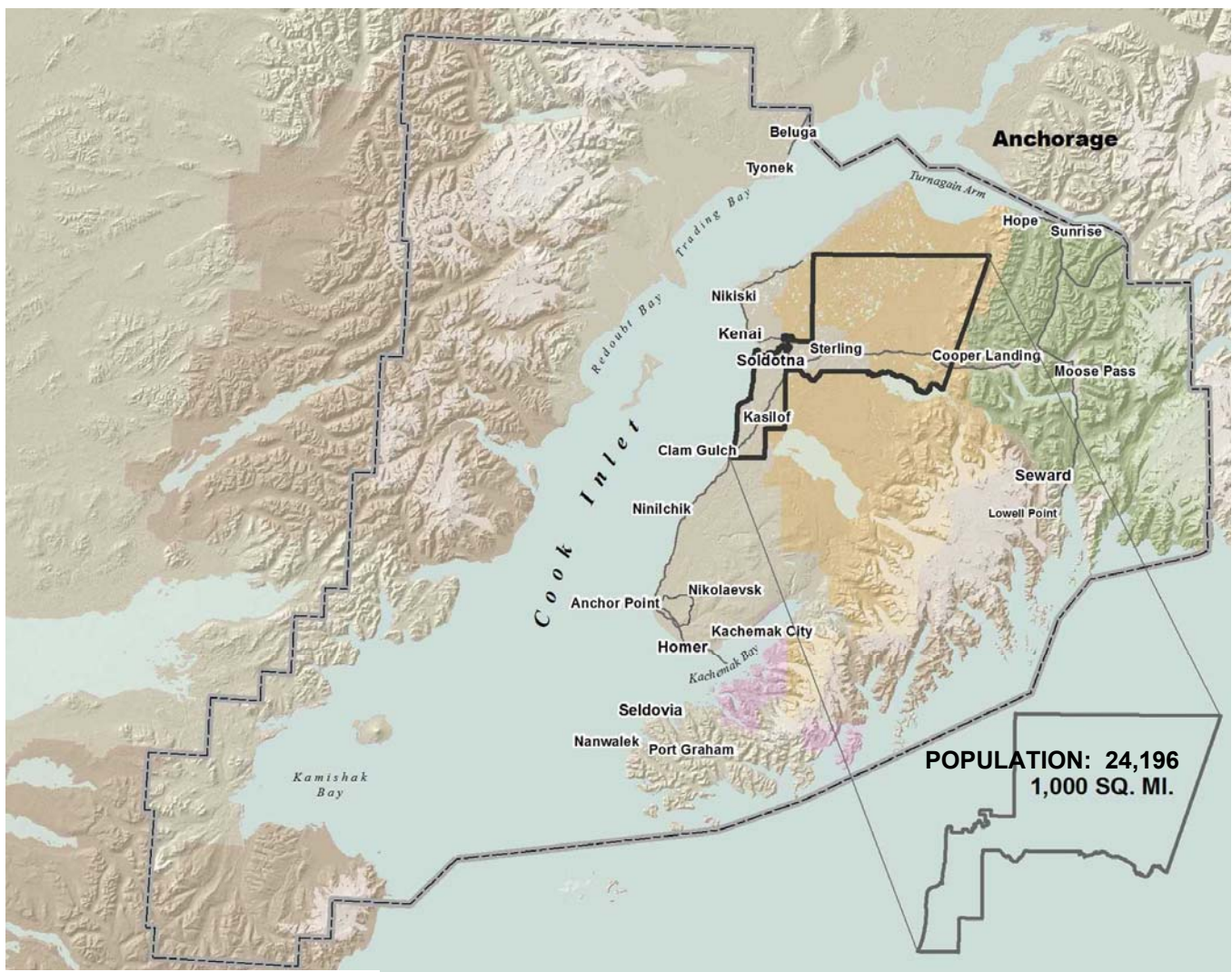
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Central Emergency Service Area

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 44 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 2021. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



Board Members

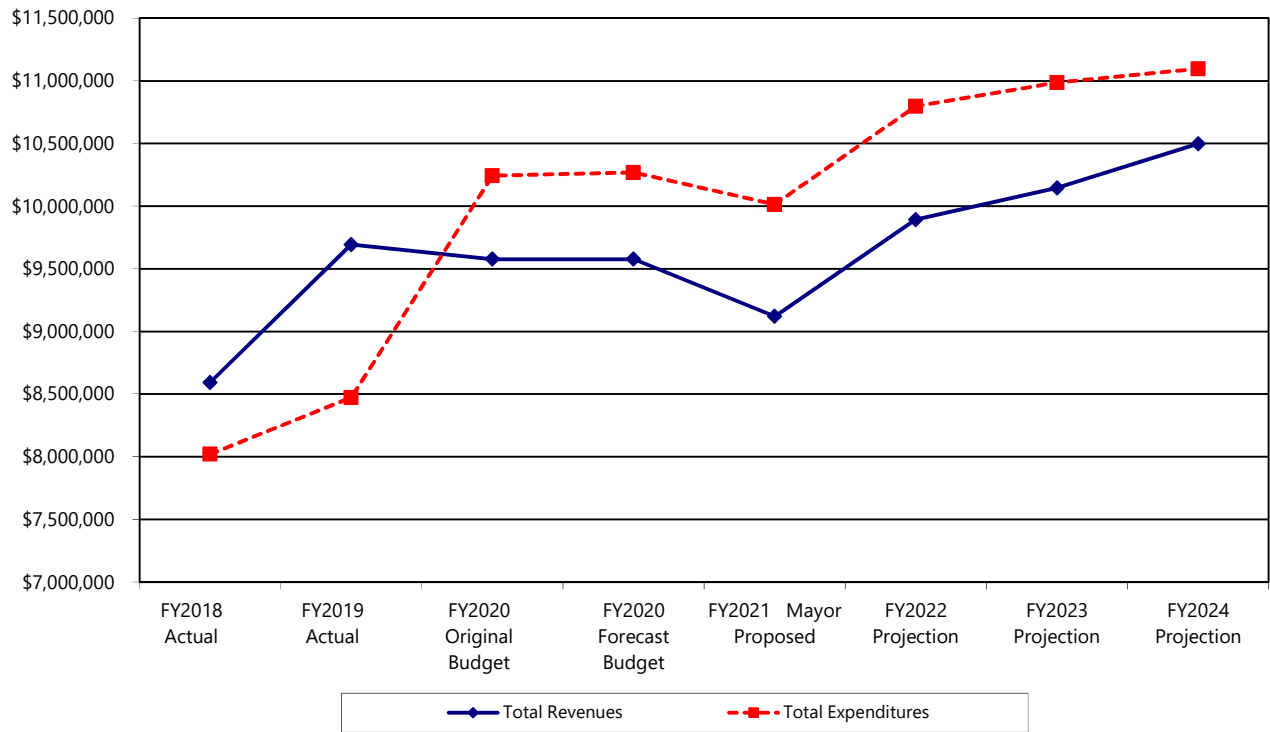
Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Fire Chief: Roy Browning

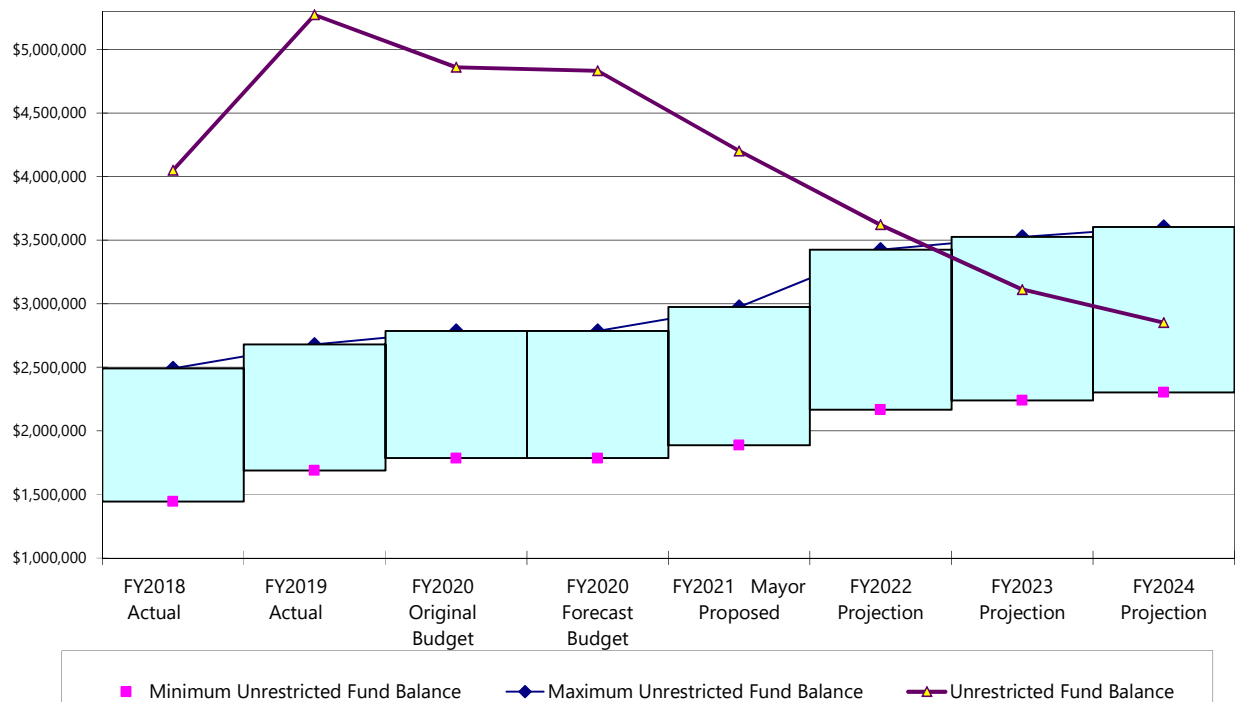
Fund: 211 Central Emergency Services - Budget Projection

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------------|--------------|-----------------|-----------------|----------------|--------------|--------------|--------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Taxable Value (000's) | | | | | | | | |
| Real | 2,634,314 | 2,663,665 | 2,731,741 | 2,731,741 | 2,798,126 | 2,798,126 | 2,826,107 | 2,882,629 |
| Personal | 117,064 | 117,154 | 116,102 | 116,102 | 115,412 | 116,566 | 117,732 | 118,909 |
| Oil & Gas (AS 43.56) | 127,624 | 117,691 | 117,007 | 117,007 | 114,987 | 111,537 | 108,191 | 108,191 |
| | 2,879,002 | 2,898,510 | 2,964,850 | 2,964,850 | 3,028,525 | 3,026,229 | 3,052,030 | 3,109,729 |
| Mill Rate | 2.60 | 2.85 | 2.85 | 2.85 | 2.85 | 3.00 | 3.00 | 3.00 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 6,818,743 | \$ 7,553,161 | \$ 7,785,462 | \$ 7,785,462 | \$ 7,336,686 | \$ 8,058,603 | \$ 8,308,755 | \$ 8,647,887 |
| Personal | 314,662 | 335,535 | 324,273 | 324,273 | 302,610 | 335,710 | 346,132 | 349,592 |
| Oil & Gas (AS 43.56) | 331,823 | 335,419 | 333,470 | 333,470 | 311,327 | 327,919 | 318,082 | 324,573 |
| Interest | 23,976 | 19,844 | 18,000 | 18,000 | 18,000 | 18,360 | 18,727 | 19,102 |
| Flat Tax | 47,593 | 47,605 | 53,728 | 53,728 | 53,728 | 54,803 | 55,899 | 57,017 |
| Motor Vehicle Tax | 147,162 | 148,778 | 147,704 | 147,704 | 147,970 | 150,929 | 153,948 | 157,027 |
| Total Property Taxes | 7,683,959 | 8,440,342 | 8,662,637 | 8,662,637 | 8,170,321 | 8,946,324 | 9,201,543 | 9,555,198 |
| Federal Revenues | 6,602 | - | - | - | - | - | - | - |
| State Revenues | 106,670 | 227,947 | - | - | - | - | - | - |
| Interest Earnings | 28,975 | 247,352 | 60,511 | 60,511 | 96,647 | 84,022 | 72,431 | 62,224 |
| Other Revenue | 759,870 | 770,814 | 846,000 | 846,000 | 846,000 | 854,460 | 863,005 | 871,635 |
| Total Revenues | 8,586,076 | 9,686,455 | 9,569,148 | 9,569,148 | 9,112,968 | 9,884,806 | 10,136,979 | 10,489,057 |
| Operating Transfers From: | | | | | | | | |
| Special Revenue Fund | 6,450 | 7,476 | 8,113 | 8,113 | 7,512 | 7,696 | 7,731 | 7,871 |
| Total Operating Transfers | 6,450 | 7,476 | 8,113 | 8,113 | 7,512 | 7,696 | 7,731 | 7,871 |
| Total Revenues and Operating Transfers | 8,592,526 | 9,693,931 | 9,577,261 | 9,577,261 | 9,120,480 | 9,892,502 | 10,144,710 | 10,496,928 |
| Expenditures: | | | | | | | | |
| Personnel | 5,524,750 | 5,914,155 | 6,627,787 | 6,633,437 | 6,853,349 | 7,384,416 | 7,532,104 | 7,682,746 |
| Supplies | 307,929 | 274,095 | 375,310 | 374,036 | 376,710 | 384,244 | 391,929 | 399,768 |
| Services | 857,625 | 879,054 | 1,102,343 | 1,098,476 | 1,144,421 | 1,167,309 | 1,190,655 | 1,214,468 |
| Capital Outlay | 188,892 | 84,333 | 83,138 | 84,779 | 108,338 | 109,421 | 110,515 | 111,620 |
| Interdepartmental Charges | (1,174) | 178,753 | 203,177 | 203,177 | 212,070 | 226,135 | 230,630 | 235,215 |
| Total Expenditures | 6,878,022 | 7,330,390 | 8,391,755 | 8,393,905 | 8,694,888 | 9,271,525 | 9,455,833 | 9,643,817 |
| Operating Transfers To: | | | | | | | | |
| Special Revenue Fund | 146,612 | 145,204 | 153,139 | 153,139 | 146,632 | 152,497 | 158,597 | 164,941 |
| Capital Projects Fund | 550,000 | 550,000 | 1,250,000 | 1,250,000 | 600,000 | 800,000 | 800,000 | 800,000 |
| Debt Service Fund | 445,088 | 446,688 | 446,938 | 471,042 | 571,063 | 572,563 | 571,563 | 486,688 |
| Total Operating Transfers | 1,141,700 | 1,141,892 | 1,850,077 | 1,874,181 | 1,317,695 | 1,525,060 | 1,530,160 | 1,451,629 |
| Total Expenditures and Operating Transfers | 8,019,722 | 8,472,282 | 10,241,832 | 10,268,086 | 10,012,583 | 10,796,585 | 10,985,993 | 11,095,446 |
| Net Results From Operations | 572,804 | 1,221,649 | (664,571) | (690,825) | (892,103) | (904,083) | (841,283) | (598,518) |
| Projected Lapse | - | - | 251,753 | 251,817 | 260,847 | 324,503 | 330,954 | 337,534 |
| Change in fund balance | 572,804 | 1,221,649 | (412,818) | (439,008) | (631,256) | (579,580) | (510,329) | (260,984) |
| Beginning Fund Balance | 3,476,919 | 4,049,723 | 5,271,372 | 5,271,372 | 4,832,364 | 4,201,108 | 3,621,528 | 3,111,199 |
| Ending Fund Balance | \$ 4,049,723 | \$ 5,271,372 | \$ 4,858,554 | \$ 4,832,364 | \$ 4,201,108 | \$ 3,621,528 | \$ 3,111,199 | \$ 2,850,215 |

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 (CES) will ensure that an effective and efficient organizational structure is maintained for the purpose of providing quality fire protection service delivery that includes fire suppression, EMS, rescue, public education and investigation.

Program Description

- CES serves a population of 24,196 citizens within a 2,200 square mile service area.
- CES operates three staffed stations and two part-time staffed stations.
- Staffing consists of 42 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 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 2020 Accomplishments:

Administration

- Transitioned to shared shop with Borough Maintenance for CES Fleet Maintenance Program.
- Installed new fire station alerting system to the five staffed fire stations.
- Upgrade of the Computer Aided Dispatch (CAD) system.
- Implementation of new software for vehicle inspections and Maintenance.
- Developed specification reviews for new ambulances and fire apparatus which were ordered.
- Grants secured for Fire Pumper/Tanker and SCBA equipment and new SCBA Breathing Air Compressor.
- Fire Marshal completed full audit of inspection program.
- Reorganization of prevention and investigation program. Hosted CES Soldotna Fire Station Open House for Community.

Operations

- Hosted child passenger safety technician certification course for new hires.
- Provided second Alaska Firefighter 2 training and certification.
- Provided in-house Fire Instructor and Fire Officer 1 course.
- Continued recruitment and training of volunteers for response and to support fire station staffing.
- Water Rescue Boat Operator Safety Course.
- Paramedic 2 (Advanced Level) training and certification.
- New water rescue boat put into operation.
- Trained and Certified 4 SCBA Air Technicians.
- Added Volunteer Firefighters Management/Training software.

FY2021 New Initiatives:

- New Soldotna Fire Station-Continue to seek grant opportunities for funding.
- Prepare for upcoming ISO review.
- Develop an Officer Development Program.
- Expand training programs for our volunteer program.
- Continue design and purchase fire engine, pumper/tanker and ambulance.
- Implementation of new SCBA equipment and inventory.
- Continue certification of department drivers as Alaska Certified Fire Apparatus Driver Operators.
- Continue work with Borough Risk Management team to improve CES safety program to reduce the risk

Department Function

Fund 211

Central Emergency Service Area - Continued

Dept 51610

Performance Measures

| FTE Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|-----------------------------|---------------|---------------|---------------|-----------------|
| Full Time staffing history | 41 | 44 | 44 | 44 |
| Volunteers staffing history | 35 | 21 | 29 | 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|---------------|---------------|------------------|------------------|
| Average Response Time | 9:20 | 7:48 | 7:45 | 7:45 |
| % of Calls Under 8 Minute Response Time | 61.5% | 70.3% | 70.0% | 70.0% |

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), 29 Volunteer members.

| Certification Levels | Benchmark | Chiefs (2 FTE's) | Captains (5 FTE's) | Engineers (18 FTE's) | Firefighters (17 FTE's) | Vols. (29) | FY 2019 Totals | FY 2020 Totals |
|------------------------------------|-----------|------------------|--------------------|----------------------|-------------------------|------------|----------------|----------------|
| Paramedic 2 | 15 | - | 3 | 8 | 2 | - | 13 | 13 |
| Paramedic 1 | 10 | - | - | 5 | 2 | - | 7 | 7 |
| Emergency Medical Technician 3 | 12 | - | 1 | 9 | 7 | - | 12 | 17 |
| Emergency Medical Technician 2 | 4 | - | - | - | 1 | - | 2 | 1 |
| Emergency Medical Technician 1 | 20 | - | - | - | 1 | 19 | 18 | 20 |
| Emergency Trauma Technician | 10 | 1 | - | - | - | 2 | 2 | 3 |
| Alaska Fire Service Instructor 2 | 5 | 1 | 1 | 2 | - | - | 4 | 4 |
| Alaska Fire Service Instructor 1 | 25 | 1 | 3 | 9 | 2 | 1 | 13 | 16 |
| Alaska Fire Officer 1 | 20 | 2 | 4 | 5 | 1 | 2 | 14 | 14 |
| Alaska Firefighter 2 | 48 | 2 | 4 | 20 | 11 | 1 | 33 | 38 |
| Alaska Firefighter 1 | 20 | - | 1 | - | - | 11 | 12 | 12 |
| Basic Firefighter | 12 | - | - | - | - | 9 | 3 | 9 |
| Dive Rescue Technician | 9 | - | 2 | 4 | - | - | 6 | 6 |
| Forestry Red Card | 35 | - | 3 | 14 | 7 | 2 | 26 | 26 |
| Alaska Fire Investigator Tech. | 3 | - | - | 1 | 1 | - | 3 | 2 |
| Alaska Certified Fire Investigator | 4 | - | 1 | 2 | - | - | 1 | 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 Emergency Responses | FY 2018 Actual | FY 2019 Actual | FY 2020 Projected | FY 2021 Estimated |
|--|-------------------|-------------------|----------------------|----------------------|
| Fire (Buildings, Vehicles, Wildland) | 78 | 76 | 84 | 88 |
| Emergency Medical Service & Rescue | 1,884 | 1,771 | 1,920 | 2,008 |
| Explosions & Ruptures | 1 | 2 | 2 | 2 |
| Hazardous Conditions (Gas, CO, Electrical) | 79 | 81 | 84 | 88 |
| Service Calls (Public, Smoke Odor, Standby) | 114 | 136 | 130 | 136 |
| Good Intent Call (Cancelled Call, Nothing Found) | 298 | 283 | 264 | 276 |
| False Alarm (Fire Alarm Malfunctions) | 137 | 124 | 144 | 151 |
| Average Response Times All Calls | 9:09 | 11:31 | 11:30 | 10:15 |
| Total | 2,591 | 2,473 | 2,726 | 2,749 |
| Annual Fire Loss (Property & Contents) | \$2,003,712 | \$835,105 | \$918,615 | \$1,010,476 |

Commentary

The increased demand for services in the City of Soldotna, and surrounding area have long outpaced the operational capacity of the current Soldotna Fire Station, which is 63 years old. 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. Due to recent retirements and attrition, CES will need to focus on training a younger workforce. CES needs to establish a Training/Safety Division, to maintain mandatory Fire/EMS/Safety training with improved focus on both career and volunteer personnel. One training officer cannot accomplish this for an organization of over 70 members. This improvement in training and planning will reduce risk and insure a properly trained workforce for response to the ever rising demands for service. CES has plans to staff Funny River Fire Station full-time, which 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 insure 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 more frequently. This will be a challenge for the organization moving forward.

Kenai Peninsula Borough

Budget Detail

Fund 211

Department 51610 - Central Emergency Services

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-----------------------|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------------|----------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 2,529,844 | \$ 2,503,972 | \$ 3,144,850 | \$ 3,150,500 | \$ 3,284,170 | \$ 139,320 | 4.43% |
| 40111 | Special Pay | 28,322 | 27,060 | 34,125 | 34,125 | 34,125 | - | 0.00% |
| 40120 | Temporary Wages | 171,315 | 135,271 | 240,000 | 240,000 | 240,000 | - | 0.00% |
| 40130 | Overtime Wages | 312,464 | 547,856 | 323,186 | 323,186 | 326,881 | 3,695 | 1.14% |
| 40131 | FLSA Overtime Wages | 46,720 | 41,629 | 116,327 | 116,327 | 120,634 | 4,307 | 3.70% |
| 40210 | FICA | 264,014 | 275,848 | 342,301 | 342,301 | 356,059 | 13,758 | 4.02% |
| 40221 | PERS | 822,408 | 983,397 | 814,625 | 814,625 | 847,522 | 32,897 | 4.04% |
| 40321 | Health Insurance | 867,884 | 911,460 | 1,075,000 | 1,075,000 | 1,085,750 | 10,750 | 1.00% |
| 40322 | Life Insurance | 4,831 | 4,627 | 7,885 | 7,885 | 8,194 | 309 | 3.92% |
| 40410 | Leave | 468,233 | 476,248 | 523,582 | 523,582 | 550,014 | 26,432 | 5.05% |
| 40511 | Other Benefits | 8,715 | 6,787 | 5,906 | 5,906 | - | (5,906) | -100.00% |
| Total: Personnel | | 5,524,750 | 5,914,155 | 6,627,787 | 6,633,437 | 6,853,349 | 225,562 | 3.40% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | - | - | - | 5,307 | - | - | - |
| 42210 | Operating Supplies | 24,062 | 26,314 | 37,810 | 37,810 | 37,810 | - | 0.00% |
| 42220 | Fire/Medical/Rescue Supplies | 72,043 | 79,036 | 85,700 | 84,059 | 85,700 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 57,761 | 54,465 | 90,500 | 90,500 | 90,500 | - | 0.00% |
| 42250 | Uniforms | 40,027 | 18,178 | 31,500 | 31,500 | 31,500 | - | 0.00% |
| 42263 | Training Supplies | 6,390 | 8,969 | 16,250 | 16,250 | 16,250 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 13,976 | 12,194 | 25,950 | 25,950 | 25,950 | - | 0.00% |
| 42360 | Motor Vehicle Repair | 65,450 | 51,805 | 61,500 | 56,560 | 61,500 | - | 0.00% |
| 42410 | Small Tools & Equipment | 28,220 | 23,134 | 26,100 | 26,100 | 27,500 | 1,400 | 5.36% |
| Total: Supplies | | 307,929 | 274,095 | 375,310 | 374,036 | 376,710 | 1,400 | 0.37% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 172,103 | 171,341 | 192,488 | 188,988 | 200,892 | 8,404 | 4.37% |
| 43014 | Physical Examinations | 9,804 | 13,657 | 46,340 | 46,340 | 46,340 | - | 0.00% |
| 43019 | Software Licensing | 36,967 | 54,396 | 88,484 | 88,117 | 78,393 | (10,091) | -11.40% |
| 43110 | Communications | 55,191 | 53,469 | 63,927 | 63,927 | 71,127 | 7,200 | 11.26% |
| 43140 | Postage and Freight | 929 | 638 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 43210 | Transportation/Subsistence | 18,310 | 18,152 | 46,641 | 46,641 | 54,153 | 7,512 | 16.11% |
| 43220 | Car Allowance | - | 22 | - | - | - | - | - |
| 43260 | Training | 8,469 | 6,344 | 17,915 | 17,915 | 30,245 | 12,330 | 68.83% |
| 43310 | Advertising | 408 | 1,739 | 2,350 | 2,350 | 2,350 | - | 0.00% |
| 43410 | Printing | - | - | 515 | 515 | 515 | - | 0.00% |
| 43510 | Insurance Premium | 322,229 | 323,351 | 326,043 | 326,043 | 357,180 | 31,137 | 9.55% |
| 43610 | Utilities | 133,375 | 126,108 | 137,707 | 137,707 | 140,039 | 2,332 | 1.69% |
| 43720 | Equipment Maintenance | 18,114 | 37,049 | 45,730 | 45,730 | 57,984 | 12,254 | 26.80% |
| 43750 | Vehicles Maintenance | 28,788 | 20,434 | 48,700 | 48,700 | 19,700 | (29,000) | -59.55% |
| 43780 | Buildings/Grounds Maintenance | 40,938 | 37,765 | 65,547 | 65,547 | 65,547 | - | 0.00% |
| 43810 | Rents and Operating Leases | 6,994 | 7,015 | 9,080 | 9,080 | 9,080 | - | 0.00% |
| 43920 | Dues and Subscriptions | 5,006 | 7,574 | 9,376 | 9,376 | 9,376 | - | 0.00% |
| Total: Services | | 857,625 | 879,054 | 1,102,343 | 1,098,476 | 1,144,421 | 42,078 | 3.82% |
| Capital Outlay | | | | | | | | |
| 48110 | Furniture & Furnishings | 1,992 | - | - | - | - | - | - |
| 48513 | Recreational Equipment | - | - | - | - | 7,700 | 7,700 | - |
| 48515 | Medical Equipment | - | - | - | - | 17,500 | 17,500 | - |
| 48520 | Storage/Buildings/Containers | 4,280 | - | - | - | - | - | - |
| 48710 | Minor Office Equipment | 7,653 | 4,414 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 48720 | Minor Office Furniture | 5,934 | 3,404 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 48740 | Minor Machines & Equipment | 2,423 | 15,026 | 3,450 | 3,450 | 3,450 | - | 0.00% |
| 48750 | Minor Medical Equipment | - | - | - | 1,641 | - | - | - |
| 48760 | Minor Fire Ftg/Rescue Equipment | 166,610 | 61,489 | 74,688 | 74,688 | 74,688 | - | 0.00% |
| Total: Capital Outlay | | 188,892 | 84,333 | 83,138 | 84,779 | 108,338 | 25,200 | 30.31% |

Kenai Peninsula Borough Budget Detail

Fund 211

Department 51610 - Central Emergency Services - Continued

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|----------------------------------|----------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Transfers | | | | | | | | |
| 50264 | 911 Communications | 146,612 | 145,204 | 153,139 | 153,139 | 146,632 | (6,507) | -4.25% |
| 50358 | CES Debt Service | 445,088 | 446,688 | 446,938 | 471,042 | 571,063 | 124,125 | 27.77% |
| 50443 | CES Capital Projects | 550,000 | 550,000 | 1,250,000 | 1,250,000 | 600,000 | (650,000) | -52.00% |
| | Total: Transfers | 1,141,700 | 1,141,892 | 1,850,077 | 1,874,181 | 1,317,695 | (532,382) | -28.78% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Dept's | - | (112) | - | - | - | - | - |
| 60004 | Mileage Ticket Credits | (1,247) | (357) | (1,500) | (1,500) | - | 1,500 | - |
| 61990 | Admin Service Fee | 73 | 179,222 | 204,677 | 204,677 | 212,070 | 7,393 | 3.61% |
| | Total: Interdepartmental Charges | (1,174) | 178,753 | 203,177 | 203,177 | 212,070 | 8,893 | 4.38% |
| Department Total | | \$ 8,019,722 | \$ 8,472,282 | \$ 10,241,832 | \$ 10,268,086 | \$ 10,012,583 | \$ (229,249) | -2.24% |

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 Captains: Remove 3 Engineers

42410 Small Tools & Equipment. Increase of (\$1,400) for purchase of vehicle maintenance small tools.

43011 Contractual Services. Medical director contract (\$113,967), 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 (\$3,500), bunker gear repair (\$2,225), medical director training and lab fees (\$5,800), online services (\$2,500), vehicle towing (\$500), and other miscellaneous small contracts (\$3,370), and bunker gear rentals (\$1,900), annual bond audits (\$750), and tech support (\$6,500).

43019 Software Licensing. Adobe upgrades (\$900), fire records management software (\$17,500), 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), smartboards software (\$16,000), SOP software management (\$240), station alerting software (\$6,500) station encoder interface software (\$600), training maintenance database software (\$8,019), vehicle diagnostic software (\$489), vehicle maintenance equipment inventory supply software (\$13,400).

43110 Communications. Internet upgrade and TLS line increase at Station 4 per IT. (\$7,200).

43210 Transportation and Subsistence. Increased AFCA Spring Conference to Juneau for two (\$1,900), Arson Class added (\$1,000), Fire Mechanic School for Aerial/Command Zone Electrical increased for two classes (\$1,500), Image Trend Records Management training Minneapolis added for two (\$1,500), Motorola radio training added (\$1,200).

43260 Training. Course registrations and related training fees for annual Chief Juneau conference for two (\$450), Arson Class added (\$1,000), Dive Training in Nikiski added (\$2,400), EMS Symposium for four (\$280), Fire Mechanic School added for two classes (\$970), Image Trend training Minneapolis for two added (\$1,600), Motorola radio training added (\$3,800) .

43720 Equipment Maintenance. 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 (\$650), radio equipment maintenance (\$7,580), radio programming (\$13,754), SCBA repairs (\$2,000), powercot/lifepack service contract (\$20,000).

43750 Vehicles Maintenance. Decrease due to operational changes in vehicle maintenance, more efficiencies carried out by shared services with Borough maintenance. Decrease (\$29,000).

48310 Rents and Operating Leases. Booth rentals for public education (\$80), oxygen cylinder rental (\$3,000), portable toilet rental for training site (\$3,400), propane tank rental (\$550), room rentals for training and awards (\$1,150), and tool rental (\$900).

48513 Recreational Equipment. Purchase of exercise stair climber (\$7,700).

48515 Medical Equipment. Advanced cardiac trainer module (\$17,500).

48710 Minor Office Equipment. Replace monitors and printers (\$2,000).

48720 Minor Office Furniture. Furniture replacement for fire station to include recliner, kitchen chairs, mattress (\$3,000).

48740 Minor Machines and Equipment. Gas detection and monitoring equipment (\$3,450).

48760 Minor Firefighting Rescue Equipment. Bunker gear (\$45,020), firefighter tools (\$15,000), wildland PPE (\$4,000) and water dive/rescue (\$10,668).

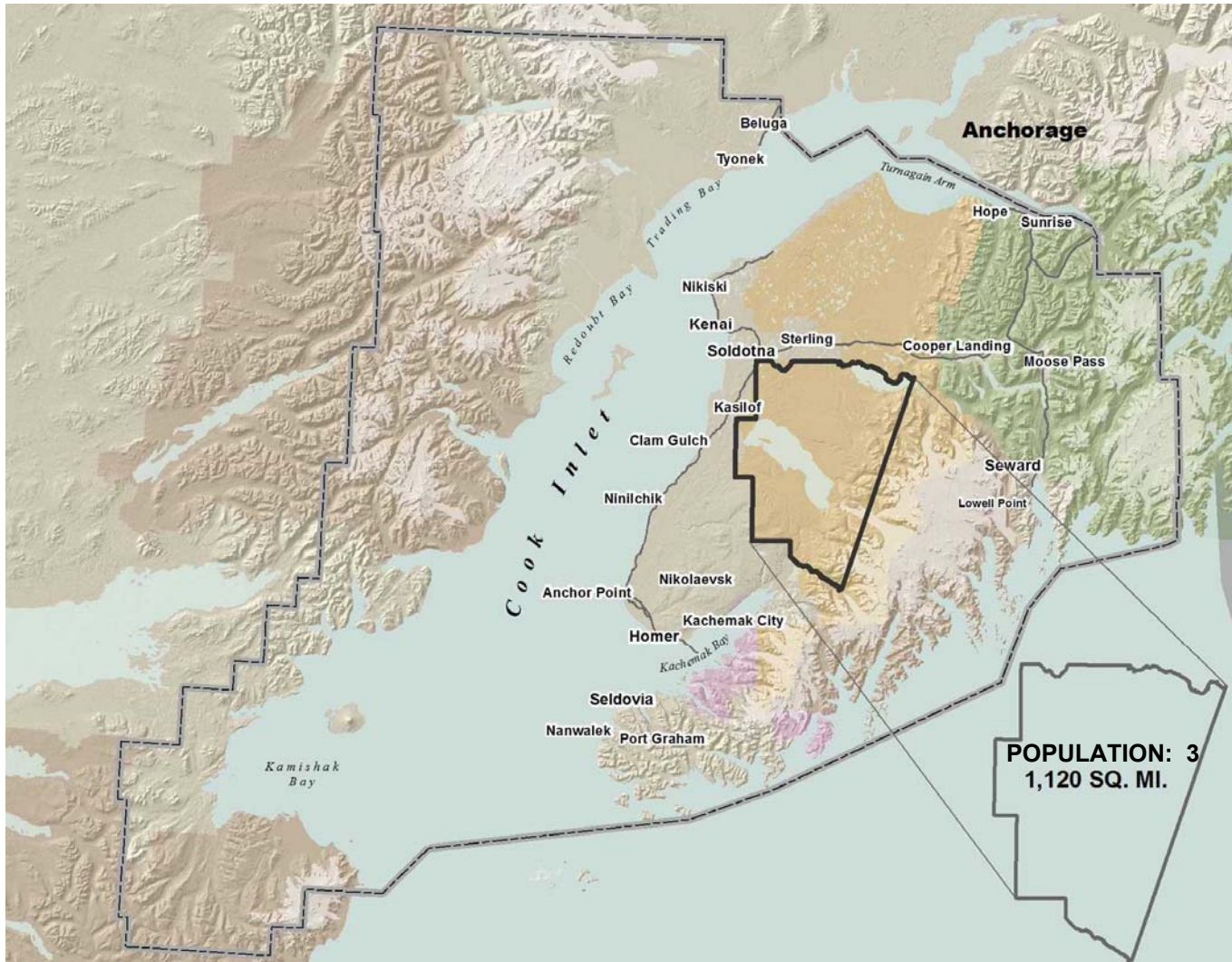
50358 Transfer to Debt Service. Current portion of principal and interest for bonds issued in FY07, FY16, and FY20 to fund fire apparatus and facilities..

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.

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 2021 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: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|----------|----------|--------------------|--------------------|-------------------|------------|------------|------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Taxable Value (000's) | | | | | | | | |
| Real | 4,859 | 5,933 | 6,442 | 6,442 | 6,432 | 6,303 | 6,177 | 6,301 |
| Personal | 928 | 848 | 838 | 838 | 810 | 810 | 810 | 810 |
| | 5,787 | 6,781 | 7,280 | 7,280 | 7,242 | 7,113 | 6,987 | 7,111 |
| Mill Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 4,922 | \$ 5,996 | \$ 6,442 | \$ 6,442 | \$ 5,917 | \$ 6,051 | \$ 6,053 | \$ 6,175 |
| Personal | 875 | 839 | 821 | 821 | 745 | 778 | 794 | 794 |
| Interest | 24 | 20 | - | - | - | - | - | - |
| Flat Tax | 629 | 535 | 850 | 850 | 850 | 867 | 884 | 902 |
| Total Property Taxes | 6,450 | 7,390 | 8,113 | 8,113 | 7,512 | 7,696 | 7,731 | 7,871 |
| State Revenue | - | - | - | - | - | - | - | - |
| Interest Earnings | - | - | - | - | - | - | - | - |
| Total Revenues | 6,450 | 7,390 | 8,113 | 8,113 | 7,512 | 7,696 | 7,731 | 7,871 |
| Expenditures | | | | | | | | |
| Operating Transfers To: | | | | | | | | |
| Central Emergency Services | 6,450 | 7,476 | 8,113 | 8,113 | 7,512 | 7,696 | 7,731 | 7,871 |
| Total Operating Transfers | 6,450 | 7,476 | 8,113 | 8,113 | 7,512 | 7,696 | 7,731 | 7,871 |
| Total Expenditures and Operating Transfers | 6,450 | 7,476 | 8,113 | 8,113 | 7,512 | 7,696 | 7,731 | 7,871 |
| Net Results From Operations | - | (86) | - | - | - | - | - | - |
| Beginning Fund Balance | 86 | 86 | - | - | - | - | - | - |
| Ending Fund Balance | \$ 86 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Kenai Peninsula Borough
Budget Detail**

Fund 220

Department 52110 - Central Peninsula EMSA Administration

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------------------|--------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|--------|
| Transfers | | | | | | | | |
| 50211 | Tfr Central Emergency Services | \$ 6,450 | \$ 7,476 | \$ 8,113 | \$ 8,113 | \$ 7,512 | (601) | -7.41% |
| Total: Transfers | | 6,450 | 7,476 | 8,113 | 8,113 | 7,512 | (601) | -7.41% |
| Department Total | | | | | | | | |
| | | \$ 6,450 | \$ 7,476 | \$ 8,113 | \$ 8,113 | \$ 7,512 | \$ (601) | -7.41% |

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 187-194).

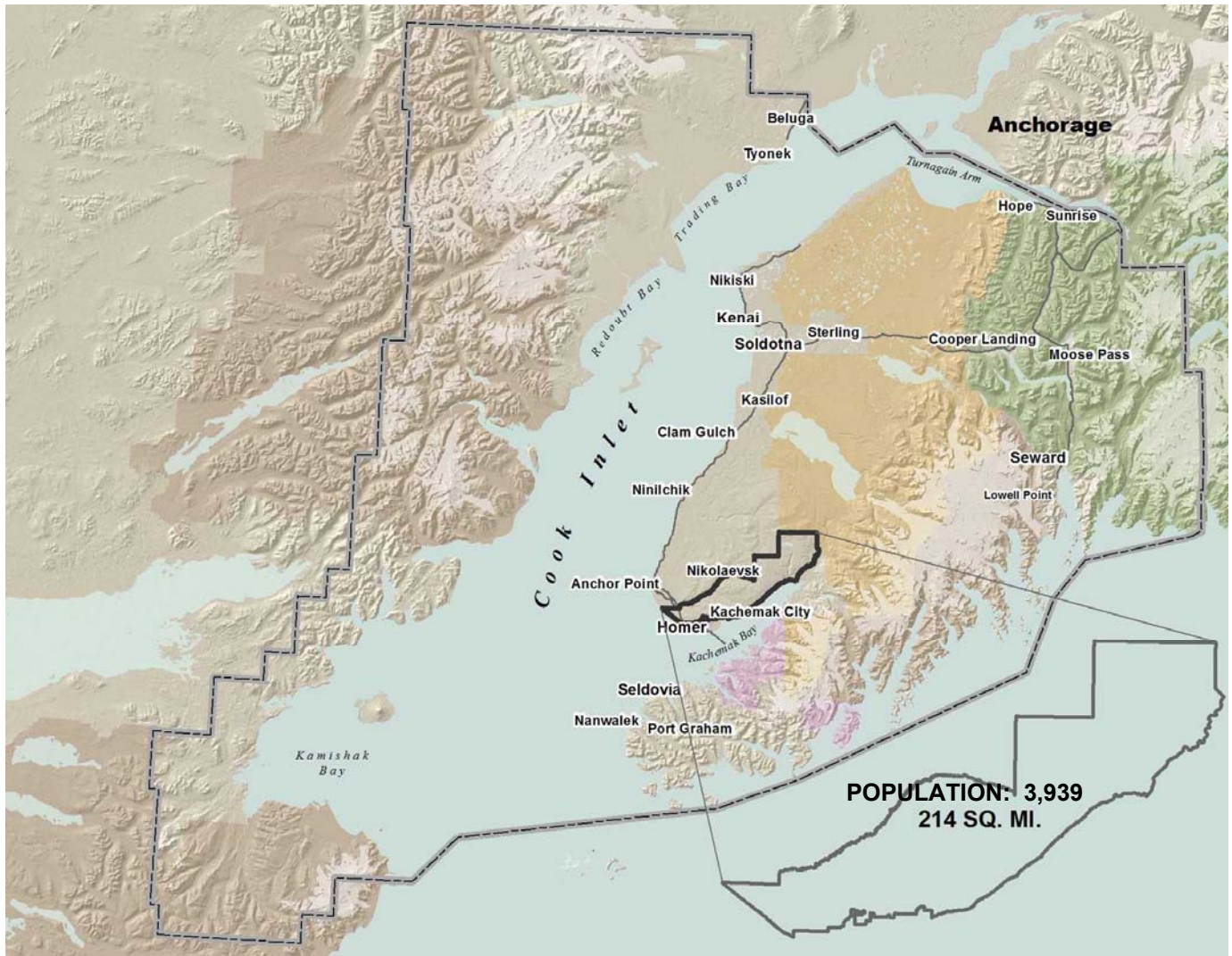
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Kachemak Emergency Service Area

This service area was created on October 10, 2000, to provide fire protection and emergency medical service for the area surrounding the City of Homer and Kachemak City. The fire department is staffed by 5 permanent full-time employees and 38 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

Revenue is raised through property tax. The mill rate is 2.60 mills for fiscal year 2021.

Additional funding is provided through ambulance billing fees and interest income.



Board Members

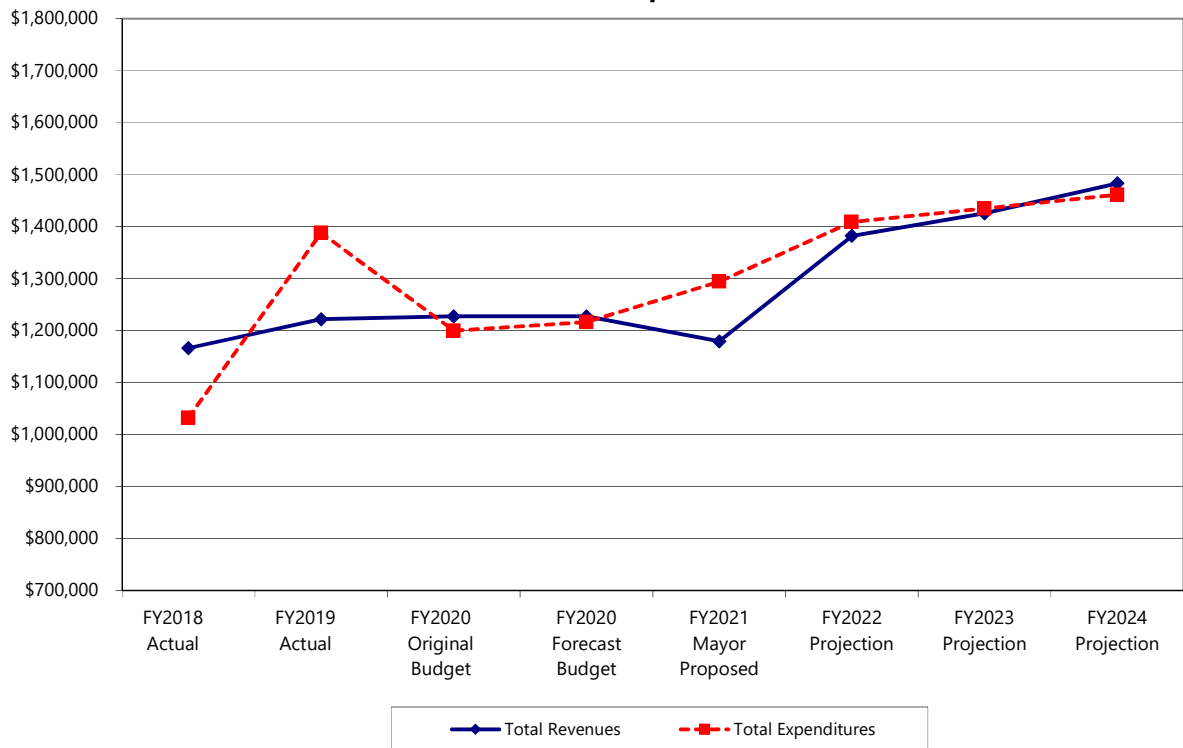
Milli Martin
Dave Bachrach
Christopher Gordon
Donald Cotogno
Matthew Schneyer

Chief: Bob Cicciarella

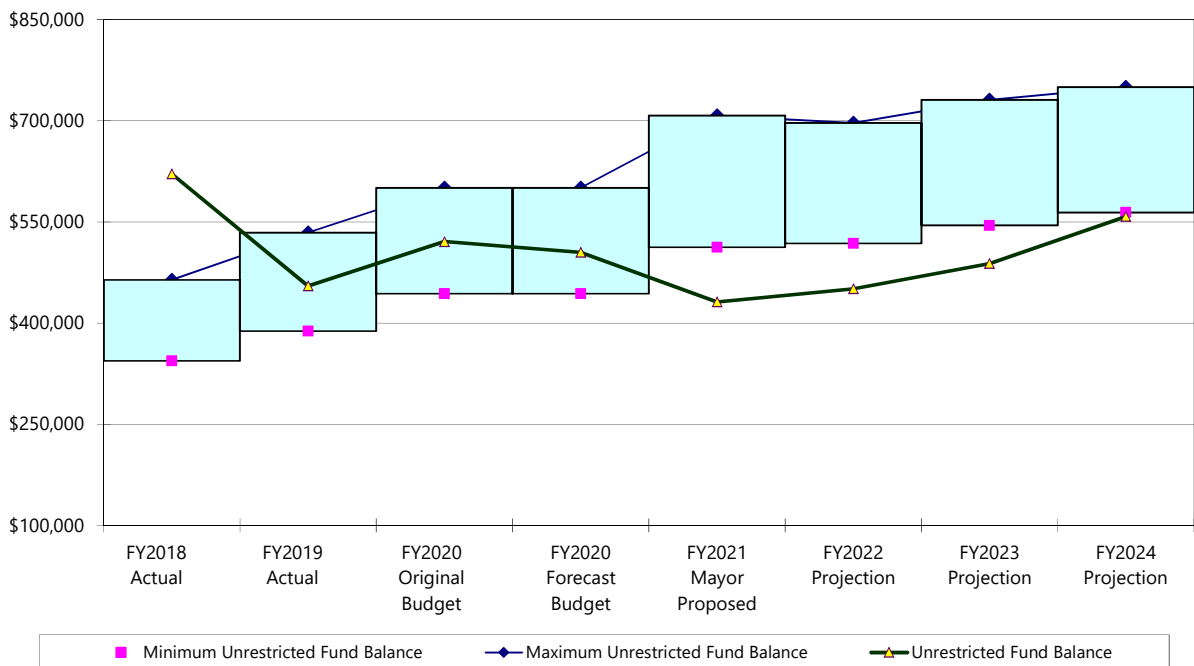
Fund: 212 Kachemak Emergency Service Area - Budget Projection

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------------|--------------|-----------------|-----------------|----------------|--------------|--------------|--------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Taxable Value (000's) | | | | | | | | |
| Real | 407,002 | 411,291 | 431,738 | 431,738 | 451,120 | 451,120 | 455,631 | 464,744 |
| Personal | 6,312 | 6,611 | 6,518 | 6,518 | 6,841 | 6,909 | 6,978 | 7,048 |
| | 413,314 | 417,902 | 438,256 | 438,256 | 457,961 | 458,029 | 462,609 | 471,792 |
| Mill Rate | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.95 | 2.95 | 2.95 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 1,055,463 | \$ 1,067,943 | \$ 1,122,519 | \$ 1,122,519 | \$ 1,079,079 | \$ 1,277,572 | \$ 1,317,229 | \$ 1,370,995 |
| Personal | 16,590 | 16,896 | 16,608 | 16,608 | 16,364 | 19,566 | 20,173 | 20,376 |
| Interest | 3,405 | 3,265 | 1,800 | 1,800 | 1,800 | 1,836 | 1,873 | 1,910 |
| Flat Tax | 5,432 | 5,669 | 3,375 | 3,375 | 3,375 | 3,443 | 3,512 | 3,582 |
| Motor Vehicle Tax | 28,983 | 27,757 | 28,653 | 28,653 | 28,370 | 28,937 | 29,516 | 30,106 |
| Total Property Taxes | 1,109,873 | 1,121,530 | 1,172,955 | 1,172,955 | 1,128,988 | 1,331,354 | 1,372,303 | 1,426,969 |
| Federal Revenue | 7,226 | 14,126 | - | - | - | - | - | - |
| State Revenue | 9,617 | 19,367 | - | - | - | - | - | - |
| Interest Earnings | 3,884 | 34,254 | 14,177 | 14,177 | 10,095 | 8,624 | 9,010 | 9,763 |
| Other Revenue | 35,570 | 32,645 | 40,000 | 40,000 | 40,000 | 42,000 | 44,100 | 46,305 |
| Total Revenues | 1,166,170 | 1,221,922 | 1,227,132 | 1,227,132 | 1,179,083 | 1,381,978 | 1,425,413 | 1,483,037 |
| Expenditures: | | | | | | | | |
| Personnel | 525,122 | 583,267 | 658,432 | 638,432 | 688,233 | 814,998 | 831,298 | 847,924 |
| Supplies | 68,971 | 60,860 | 84,000 | 81,625 | 106,000 | 108,120 | 110,282 | 112,488 |
| Services | 181,184 | 170,144 | 192,132 | 212,132 | 259,040 | 264,221 | 269,505 | 274,895 |
| Capital Outlay | 95,795 | 70,080 | 128,070 | 146,938 | 100,000 | 101,000 | 102,010 | 103,030 |
| Interdepartmental Charges | 79 | 21,636 | 25,541 | 25,541 | 27,807 | 32,208 | 32,827 | 33,458 |
| Total Expenditures | 871,151 | 905,987 | 1,088,175 | 1,104,668 | 1,181,080 | 1,320,547 | 1,345,922 | 1,371,795 |
| Operating Transfers To: | | | | | | | | |
| Special Revenue Fund | 17,175 | 16,530 | 11,497 | 11,497 | 12,874 | 13,389 | 13,925 | 14,482 |
| Capital Projects Fund | 100,000 | 300,000 | 100,000 | 100,000 | 100,000 | 75,000 | 75,000 | 75,000 |
| Debt Service Fund | 44,014 | 165,387 | - | - | - | - | - | - |
| Total Operating Transfers | 161,189 | 481,917 | 111,497 | 111,497 | 112,874 | 88,389 | 88,925 | 89,482 |
| Total Expenditures and Operating Transfers | 1,032,340 | 1,387,904 | 1,199,672 | 1,216,165 | 1,293,954 | 1,408,936 | 1,434,847 | 1,461,277 |
| Net Results From Operations | 133,830 | (165,982) | 27,460 | 10,967 | (114,871) | (26,958) | (9,434) | 21,760 |
| Projected Lapse | - | - | 38,086 | 38,663 | 41,338 | 46,219 | 47,107 | 48,013 |
| Change in Fund Balance | 133,830 | (165,982) | 65,546 | 49,630 | (73,533) | 19,261 | 37,673 | 69,773 |
| Beginning Fund Balance | 487,275 | 621,105 | 455,123 | 455,123 | 504,753 | 431,220 | 450,481 | 488,154 |
| Ending Fund Balance | \$ 621,105 | \$ 455,123 | \$ 520,669 | \$ 504,753 | \$ 431,220 | \$ 450,481 | \$ 488,154 | \$ 557,927 |

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:

- Develop collaboratively with the KESA Board a 5 Year Comprehensive Plan.
- Recruitment and retention of volunteers.
- Space desperately needed to expand Stations 1 and 2.
- Adjusting to the rapidly rising number of call volume.
- Planning for the increase in Property Improvements rate of 421 since 2009.
- Response Plan for Kachemak Selo.

FY2020 Accomplishments:

Administration

- Hired our second full-time Firefighter Technician.
- Efficiently and effectively responded to an increased call volume of 37% with less volunteers through strategic planning and positioning.
- Completed a Firefighter 1 Recruit Class and graduated same.
- Recruited 16 New Volunteers.
- Acquired new 3,000 gallon Tanker/Pumper to replace old 4,000 gallon Tanker at Station 2.

FY2021 New Initiatives:

- Staff Station 2 during weekdays for emergency response.
- Graduate current class of 15 students to EMT I's.
- Hold another Firefighter I Recruit Class.
- Put ATCO Trailer in service at station 2 for office space.

Performance Measures

Priority/Goal: Fire and Emergency Medical Services

Goal: Timely response, professionalism, courtesy, knowledge displayed to emergency incidents in all areas

- Objective:**
1. Provide fire and emergency medical response on scene within 8 minutes of page for all areas.
 2. Continue to deliver professional services while leaving a positive impression and outcome to the customer
 3. Build on Strengths and ratify areas of deficiency.

Measures:

| Average Response Times by Station | Benchmark | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-----------------------------------|-----------|---------------|---------------|------------------|------------------|
| Diamond Ridge | 8 | 9 | 12 | 12 | 12 |
| Fritz Creek/McNeil Canyon | 8 | 7 | 9 | 10 | 10 |
| Voznesenka / Razdolna | 8 | 11 | 16 | 15 | 15 |

| Call Volume Vs. Responder Average | CY2018 Actual | | CY2019 Actual | | CY2020 Projected | |
|---|---------------|------------|---------------|------------|------------------|------------|
| | Calls | Responders | Calls | Responders | Calls | Responders |
| Diamond Ridge – fire calls | 22 | 15 | 46 | 15 | 55 | 18 |
| Diamond Ridge – EMS calls | 70 | 5 | 43 | 6 | 57 | 8 |
| Fritz Creek/McNeil Canyon - fire calls | 32 | 14 | 63 | 14 | 72 | 19 |
| Fritz Creek/McNeil Canyon – EMS calls | 68 | 5 | 64 | 6 | 77 | 8 |
| Anchor Point -Automatic Aid– fire calls | 9 | 6 | 10 | 6 | 10 | 6 |
| Anchor Point -Mutual Aid– fire calls | 3 | 6 | 0 | 0 | 0 | 0 |
| Anchor Point -Mutual Aid– EMS calls | 0 | 0 | 6 | 8 | 6 | 8 |
| City of Homer -Automatic Aid - Fire calls | 6 | 8 | 6 | 10 | 6 | 10 |
| City of Homer -Mutual Aid - Fire calls | 6 | 10 | 2 | 4 | 2 | 4 |
| City of Homer – Mutual aid – EMS calls | 2 | 4 | 2 | 4 | 2 | 5 |

Department Function

Fund 212

Kachemak Emergency Service Area - Continued

Dept 51810

Measures:

| Kachemak Emergency Service Area Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|--|---------------|---------------|---------------|-----------------|
| Staffing history (FTE) | 4.0 | 4.0 | 5.0 | 5.0 |
| Volunteer firefighters | 45 | 45 | 43 | 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--------------------------|-----------|---------------|---------------|------------------|------------------|
| Physician Based Training | 15 | 3 | 10 | 12 | 12 |
| EMT II Training | 10 | 12 | 12 | 12 | 12 |
| EMT III Training | 10 | 12 | 12 | 12 | 12 |
| ACLS Training | 10 | 11 | 11 | 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|-----------|---------------|---------------|------------------|------------------|
| Firefighter II/Officer Training | 12 | 13 | 13 | 12 | 12 |
| Engineer Training | 10 | 6 | 6 | 6 | 6 |
| Truck Company Operations Training | 10 | 10 | 10 | 6 | 6 |
| Specialized Training including Rapid Intervention Team, Confined Space Rescue, High Angle Rescue, Fire Investigation | 8 | 10 | 10 | 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 home owners 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

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-----------------------|---------------------------------|------------|------------|------------|------------|------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 280,212 | \$ 303,816 | \$ 351,605 | \$ 331,605 | \$ 347,896 | \$ (3,709) | -1.05% |
| 40120 | Temporary Wages | 15,964 | 18,758 | 24,950 | 24,950 | 24,950 | - | 0.00% |
| 40130 | Overtime Wages | - | 1,865 | 1,131 | 1,131 | 27,651 | 26,520 | 2344.83% |
| 40210 | FICA | 24,368 | 26,105 | 32,706 | 32,706 | 34,397 | 1,691 | 5.17% |
| 40221 | PERS | 74,061 | 89,077 | 79,210 | 79,210 | 84,179 | 4,969 | 6.27% |
| 40321 | Health Insurance | 93,814 | 107,332 | 125,000 | 125,000 | 126,250 | 1,250 | 1.00% |
| 40322 | Life Insurance | 476 | 511 | 870 | 870 | 860 | (10) | -1.15% |
| 40410 | Leave | 35,939 | 35,437 | 42,528 | 42,528 | 42,050 | (478) | -1.12% |
| 40511 | Other Benefits | 288 | 366 | 432 | 432 | - | (432) | -100.00% |
| Total: Personnel | | 525,122 | 583,267 | 658,432 | 638,432 | 688,233 | 29,801 | 4.53% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 9,852 | 9,124 | 15,000 | 15,000 | 20,000 | 5,000 | 33.33% |
| 42220 | Fire/Medical/Rescue Supplies | 13,793 | 15,702 | 15,000 | 12,625 | 20,000 | 5,000 | 33.33% |
| 42230 | Fuel, Oils and Lubricants | 18,442 | 16,924 | 20,000 | 20,000 | 25,000 | 5,000 | 25.00% |
| 42250 | Uniforms | 4,752 | 2,893 | 6,000 | 6,000 | 10,000 | 4,000 | 66.67% |
| 42263 | Training Supplies | 1,706 | 3,167 | 2,000 | 3,000 | 5,000 | 3,000 | 150.00% |
| 42310 | Repair & Maintenance Supplies | 1,608 | 332 | 5,000 | 4,000 | 5,000 | - | 0.00% |
| 42360 | Motor Vehicle Repair Supplies | 15,045 | 8,446 | 15,000 | 15,000 | 15,000 | - | 0.00% |
| 42410 | Small Tools & Equipment | 3,773 | 4,272 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| Total: Supplies | | 68,971 | 60,860 | 84,000 | 81,625 | 106,000 | 22,000 | 26.19% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 35,378 | 36,360 | 46,375 | 46,125 | 46,125 | (250) | -0.54% |
| 43014 | Physical Examinations | 2,568 | 6,507 | 8,000 | 8,260 | 25,000 | 17,000 | 212.50% |
| 43019 | Software Licensing | 540 | 920 | 2,340 | 2,340 | 2,340 | - | 0.00% |
| 43110 | Communications | 13,264 | 13,678 | 15,000 | 15,000 | 16,000 | 1,000 | 6.67% |
| 43140 | Postage and Freight | 654 | 739 | 1,500 | 1,240 | 1,500 | - | 0.00% |
| 43210 | Transportation & Subsistence | 9,784 | 7,121 | 10,000 | 10,000 | 15,200 | 5,200 | 52.00% |
| 43260 | Training | 2,112 | 1,870 | 4,700 | 4,700 | 6,000 | 1,300 | 27.66% |
| 43410 | Printing | - | - | 500 | - | 500 | - | 0.00% |
| 43510 | Insurance Premium | 54,755 | 54,816 | 56,092 | 56,092 | 60,200 | 4,108 | 7.32% |
| 43610 | Utilities | 47,964 | 34,122 | 30,000 | 30,000 | 35,000 | 5,000 | 16.67% |
| 43720 | Equipment Maintenance | 4,189 | 4,605 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| 43750 | Vehicle Maintenance | 470 | 208 | 1,500 | 22,300 | 30,000 | 28,500 | 1900.00% |
| 43780 | Building & Grounds Maint | 3,550 | 2,626 | 5,000 | 4,900 | 10,000 | 5,000 | 100.00% |
| 43810 | Rents and Operating Leases | 2,145 | 2,343 | 2,068 | 2,118 | 2,118 | 50 | 2.42% |
| 43920 | Dues and Subscriptions | 3,811 | 4,229 | 3,057 | 3,057 | 3,057 | - | 0.00% |
| Total: Services | | 181,184 | 170,144 | 192,132 | 212,132 | 259,040 | 66,908 | 34.82% |
| Capital Outlay | | | | | | | | |
| 48120 | Major Office Equipment | - | - | - | 6,267 | - | - | 0.00% |
| 48514 | Firefighting/Rescue Equipment | 21,415 | 6,278 | 10,000 | 16,493 | - | (10,000) | -100.00% |
| 48515 | Medical Equipment | - | 1,395 | 67,000 | 69,375 | - | (67,000) | -100.00% |
| 48520 | Storage/Buildings/Containers | - | - | - | - | - | - | 0.00% |
| 48710 | Minor Office Equipment | 21,767 | 19,767 | 20,000 | 11,383 | 25,000 | 5,000 | 25.00% |
| 48720 | Minor Office Furniture | - | 10,697 | - | - | 10,000 | 10,000 | - |
| 48750 | Minor Medical Equipment | 2,381 | 252 | - | 2,350 | 5,000 | 5,000 | 0.00% |
| 48760 | Minor Fire Ftg/Rescue Equipment | 50,232 | 31,691 | 31,070 | 41,070 | 60,000 | 28,930 | 93.11% |
| Total: Capital Outlay | | 95,795 | 70,080 | 128,070 | 146,938 | 100,000 | (28,070) | -21.92% |
| Transfers | | | | | | | | |
| 50264 | 911 Communications | 17,175 | 16,530 | 11,497 | 11,497 | 12,874 | 1,377 | 11.98% |
| 50446 | KES Debt - Fire Apparatus | 44,014 | 165,387 | - | - | - | - | - |
| 50446 | KES Capital Projects | 100,000 | 300,000 | 100,000 | 100,000 | 100,000 | - | 0.00% |
| Total: Transfers | | 161,189 | 481,917 | 111,497 | 111,497 | 112,874 | 1,377 | 1.24% |

Kenai Peninsula Borough Budget Detail

Fund 212

Department 51810 - Kachemak Emergency Service Area - Continued

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 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 | 79 | 22,099 | 26,541 | 26,541 | 28,807 | 2,266 | 8.54% |
| Total: Interdepartmental Charges | 79 | 21,636 | 25,541 | 25,541 | 27,807 | 2,266 | 8.87% |
| Department Total | \$ 1,032,340 | \$ 1,387,904 | \$ 1,199,672 | \$ 1,216,165 | \$ 1,293,954 | \$ 94,282 | 7.86% |

Line-Item Explanations

40110 Regular Wages. Staff includes: Chief, Deputy Chief, Administrative Assistant, and 2 Firefighter Technician.

During FY20, deleted 1 Mechanic position
During FY20, added 1 Firefighter Technician

40120 Temporary Wages. For volunteer call-out. Wages used for project work by volunteers and in-house snow plowing.

42210 Operating Supplies. Increased due to run rate and the recruitment of 16 new volunteers.

42220 Fire/Medical/Rescue Supplies. Increased due to multiple pharmaceuticals coming to expiration and price increases. Medical supplies, firefighting supplies such as water from water haulers, fire ground tape, foam and other miscellaneous supplies.

42230 Fuel, Oils and Lubricants. Cost of fuel for apparatus. Increased due to additional fire responses and run rates.

42250 Uniforms. Increased due to the addition of the Firefighter Technician positions and volunteer uniforms.

42263 Training Supplies. Increased due to additional recertifications and Firefighter I class needs.

43011 Contractual Services. eDispatches management system (\$1,375) overlay to change back to I Am Responding (\$895), medical director contract (\$15,895), 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), radio services (\$4,000), 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 Increased due to costs of baseline exams and new volunteers and members hitting their two year cycle.

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. Increased due to the addition of 16 new volunteers. Attendance at conferences including Alaska EMS Symposium, Alaska Fire Investigators conference, Alaska Fire Chief conference, Alaska Fire conference, and volunteer meals.

43260 Training. Increased for additional training needed for NAEMT and Physician Specific Training. Fees for various conferences including Alaska Firefighters conference, Alaska Fire Chiefs summit, Alaska EMS symposium, and misc. recertifications and training.

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

43750 Motor Vehicle Repair Supplies. Increased due to the elimination of the Mechanic position.

43780 Building& Grounds Maint. Increased for repairs on ATCO Trailer which will be used as office space within Station 2 (\$10,000).

43810 Rents and Operating Leases. Repeater site rental (\$1,200), propane tank lease (\$123), O2 cylinder rental (\$425), and postage meter rental (\$320).

48710 Minor Office Equipment. Base radio for Station 2 purchase which was deferred again in FY2020 due to other priorities (\$5,000), purchase of additional APX 1000's portable radios (\$15,000), and a one-time purchase of iPads for MDT's once again deferred (\$5,000).

48720 Minor Office Furniture. Increased for one-time purchase of Station furniture including recliners and couch.

48750 Minor Medical Equipment. Increased for misc. 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 (\$27,140), structure boot replacements (\$5,250), gas detectors (\$6,000), K-12 saw (\$5,000) and response parkers (\$5,000), drone for wildland firefighting (3,610), and nozzles, adapters, tools and misc. equipment (\$8,000).

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 FY2021 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 344, 348, 362, & 397-400.

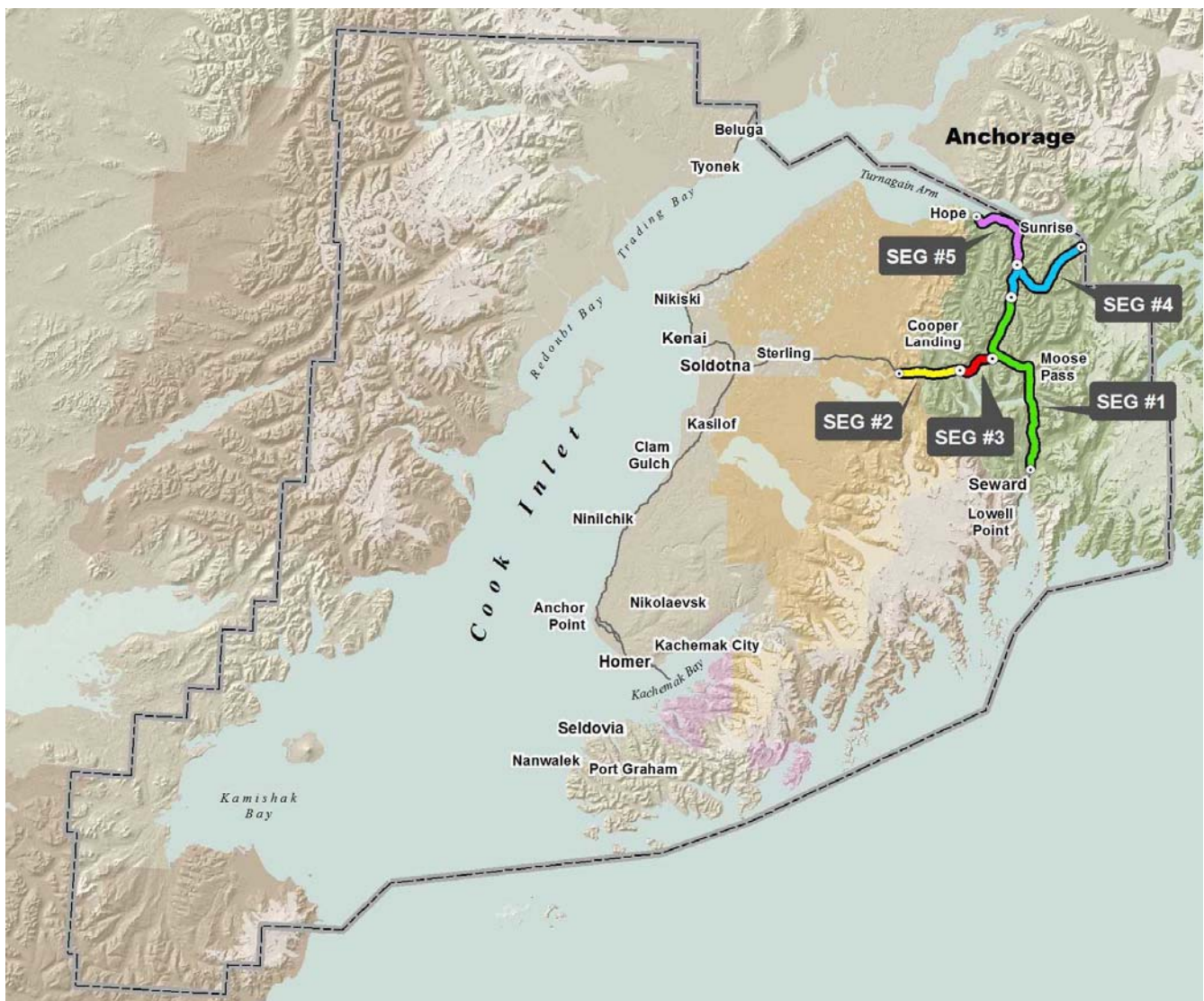
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Eastern Peninsula Highway Emergency Service Area

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 Turnagain 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 59 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

Edward Kahles
Jim Hunt
Sean Carrington
Riley Shurtleff
Michelle Stewart

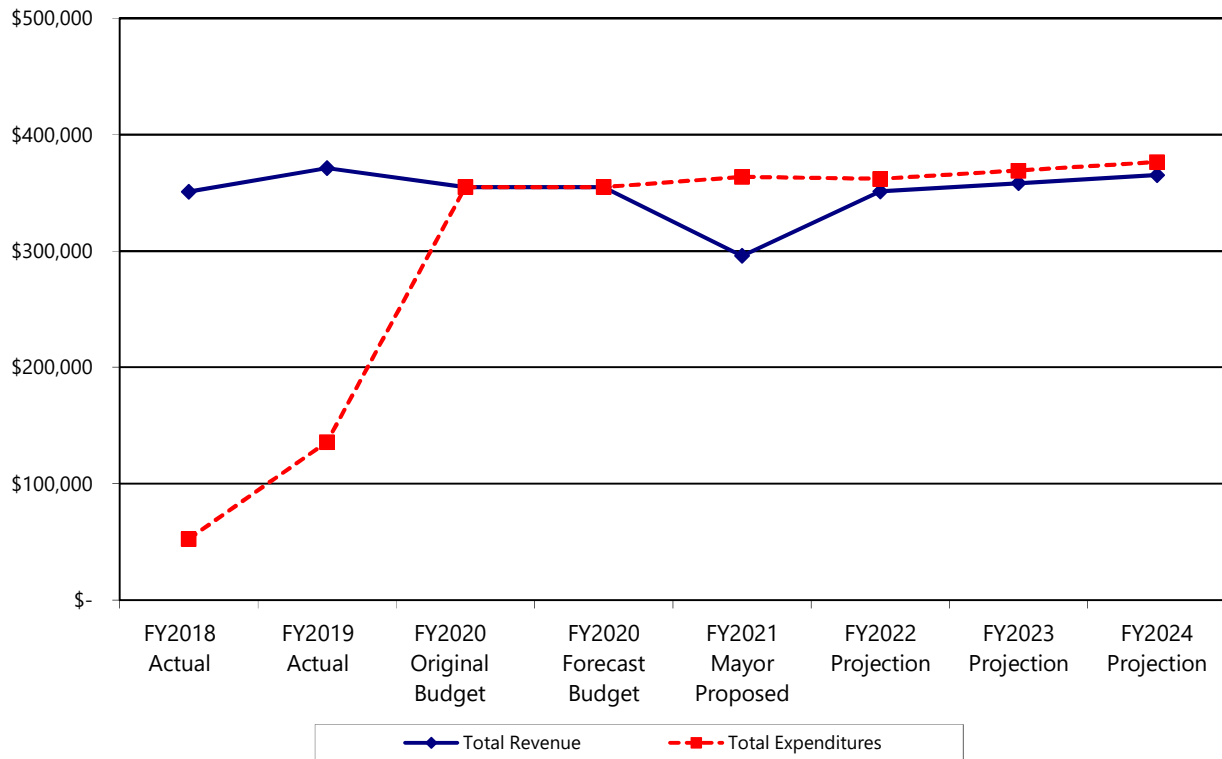
EPHESA DISPATCH RESPONSE AREAS

Segment#1: Seward Hwy MP 8.5 to Seward Hwy MP 50
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

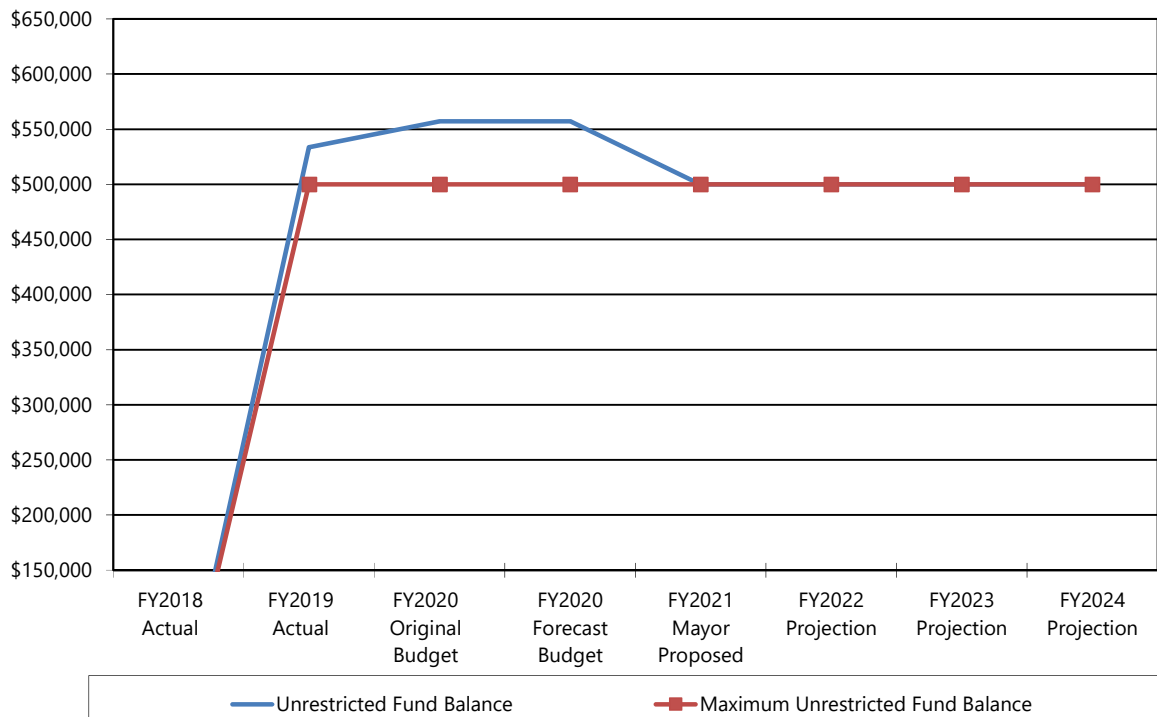
Fund: 235 Eastern Peninsula Highway Emergency Service Area - Budget Projection

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|------------|------------|--------------------|--------------------|-------------------|------------|------------|------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Revenues: | | | | | | | | |
| State Revenue | 68 | - | - | - | - | - | - | - |
| Interest Earnings | 907 | 21,172 | 4,883 | 4,883 | 11,144 | 10,000 | 10,000 | 10,000 |
| Total Revenues | 975 | 21,172 | 4,883 | 4,883 | 11,144 | 10,000 | 10,000 | 10,000 |
| Operating Transfers From: | | | | | | | | |
| General Fund | 350,000 | 350,000 | 350,000 | 350,000 | 284,621 | 341,196 | 348,166 | 355,279 |
| Total Operating Transfers | 350,000 | 350,000 | 350,000 | 350,000 | 284,621 | 341,196 | 348,166 | 355,279 |
| Total Revenues and Operating Transfers | 350,975 | 371,172 | 354,883 | 354,883 | 295,765 | 351,196 | 358,166 | 365,279 |
| Expenditures: | | | | | | | | |
| Personnel | 2,499 | - | - | - | - | - | - | - |
| Supplies | - | 2,383 | 4,310 | 4,310 | 4,560 | 4,651 | 4,744 | 4,839 |
| Services | 50,200 | 130,243 | 321,976 | 321,976 | 329,230 | 335,815 | 342,531 | 349,382 |
| Capital Outlay | - | - | 23,597 | 23,597 | 16,070 | 16,231 | 16,393 | 16,557 |
| Interdepartmental Charges | - | 3,316 | - | - | 8,872 | - | - | - |
| Total Expenditures | 52,699 | 135,942 | 349,883 | 349,883 | 358,732 | 356,697 | 363,668 | 370,778 |
| Operating Transfers To: | | | | | | | | |
| Special Revenue Fund | - | - | 5,000 | 5,000 | 5,000 | 5,200 | 5,408 | 5,624 |
| Total Operating Transfers | - | - | 5,000 | 5,000 | 5,000 | 5,200 | 5,408 | 5,624 |
| Total Expenditures and Operating Transfers | 52,699 | 135,942 | 354,883 | 354,883 | 363,732 | 361,897 | 369,076 | 376,402 |
| Net Results From Operations | 298,276 | 235,230 | - | - | (67,967) | (10,701) | (10,910) | (11,123) |
| Projected Lapse | - | - | 23,699 | 23,699 | 10,762 | 10,701 | 10,910 | 11,123 |
| Change in Fund Balance | 298,276 | 235,230 | 23,699 | 23,699 | (57,205) | - | - | - |
| Beginning Fund Balance | - | 298,276 | 533,506 | 533,506 | 557,205 | 500,000 | 500,000 | 500,000 |
| Ending Fund Balance | \$ 298,276 | \$ 533,506 | \$ 557,205 | \$ 557,205 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 |

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 – 17 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 resources that can provide reliable responses to all emergencies along the highway corridor.
- Restricted and lack of maintenance of the Seward Highway and the Hope Highway limiting 1st responder & ambulance response.

FY 2020 Accomplishments:

- Memo of Agreements for Bear Creek FSA, MOA/Girdwood Fire & Rescue, & Central Emergency SA.
- Implementation of coverage for all segments utilizing the Primary, secondary, & tertiary response matrix.
- Improved standardize dispatch with the activation of a cell phone secondary dispatch system.
- Provided EMT I Bridge training guides and supplies for responding agencies resulting in the addition of 13 certified agency responders.

FY2021 New Initiatives:

- Provide 100% response coverage for all segments through contracts with local agencies.
- Evaluate contracts based on performance and gap analysis.
- Develop metrics and an evaluation matrix to document effectiveness of the Service Area and contracted agencies.

Performance Measures

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|-----------------|---------------|---------------|---------------|-----------------|
| Contracted FTEs | N/A | .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

| | | FY2019 Response Coverage | | |
|-----------------------|-----------|--------------------------|-------------|---------------------|
| Segments | Benchmark | First Response | Fire Rescue | Ambulance transport |
| 8.5 to 50 Seward Hwy | 100% | 100% | 100% | 100% |
| 51 to 75 Seward Hwy | 100% | 100% | 100% | 100% |
| 37 to 45 Sterling Hwy | 100% | 100% | 100% | 100% |
| 46 to 58 Sterling Hwy | 100% | 100% | 100% | 100% |
| 0 to 17 Hope Hwy | 100% | 50% | 50% | 50% |

Department Function

Fund 235

Eastern Peninsula Highway Emergency Service Area

Dept 51710

Priority/Goal: Public Safety: Consistent Emergency Medical/Fire/Rescue Extrication on the Highway Corridor

Goal: Improve the Primary Dispatch response for Medical/Fire/Rescue

Measures: Level of Service call volume for each Segment

| FY2020 to Current date | Segment 1- green 8.5 to 50 Seward Hwy | Segment 2 - yellow 46 to 58 Sterling Hwy | Segment 3 - red 37 to 45 Sterling Hwy | Segment 4 - blue 51 to 75 Seward Hwy | Segment 5- purple 0 to 13 Hope Hwy |
|--------------------------|--|---|--|---|---------------------------------------|
| EPHESA – MVC | 6 | 8 | 5 | 12 | 0 |
| EPHESA – Fire calls only | 1 | 2 | 2 | 2 | 0 |
| EPHESA – EMS calls only | 1 | 1 | 1 | 0 | 1 |

Priority/Goal: Public Safety

Goal: Improved Response Times/Types

- Objective:**
1. Increasing the number of available responders
 2. Improve the level of Primary Dispatch Response for Medical/Fire/Rescue Extrication
 3. Improve Response times
 4. Improve communications

Measures: Percent of Primary Secondary Tertiary Response in each segment for each Level of Service

| Primary Dispatch | Segment 1- green 8.5 to 50 Seward Hwy | | Segment 2 - yellow 46 to 58 Sterling Hwy | | Segment 3 - red 37 to 45 Sterling Hwy | | Segment 4 - blue 51 to 75 Seward Hwy | | Segment 5- purple 0 to 13 Hope Hwy | |
|---------------------------|--|------|---|------|--|------|---|------|---------------------------------------|------|
| | FY19 | FY20 | FY19 | FY20 | FY19 | FY20 | FY19 | FY20 | FY19 | FY20 |
| 1 st Responder | 100% | 100% | 100% | 90% | 100% | 100% | 43% | 72% | 50% | 100% |
| Ground Transport | 100% | 100% | 87% | 90% | 83% | 100% | 95% | 100% | 50% | 100% |
| Fire / Rescue Extrication | 86% | 100% | 87% | 81% | 83% | 100% | 100% | 100% | 100% | 100% |

| Secondary Dispatch | Segment 1- green 8.5 to 50 Seward Hwy | | Segment 2 - yellow 46 to 58 Sterling Hwy | | Segment 3 - red 37 to 45 Sterling Hwy | | Segment 4 - blue 51 to 75 Seward Hwy | | Segment 5- purple 0 to 13 Hope Hwy | |
|---------------------------|--|------|---|------|--|------|---|------|---------------------------------------|------|
| | FY19 | FY20 | FY19 | FY20 | FY19 | FY20 | FY19 | FY20 | FY19 | FY20 |
| 1 st Responder | 0% | 0% | 0% | 10% | 0% | 0% | 57% | 28% | 50% | 0% |
| Ground Transport | 0% | 0% | 13% | 10% | 17% | 0% | 5% | 95% | 50% | 0% |
| Fire / Rescue Extrication | 14% | 0% | 13% | 19% | 17% | 0% | 0% | 100% | 0% | 0% |

| Tertiary Dispatch | Segment 1- green 8.5 to 50 Seward Hwy | | Segment 2 - yellow 46 to 58 Sterling Hwy | | Segment 3 - red 37 to 45 Sterling Hwy | | Segment 4 - blue 51 to 75 Seward Hwy | | Segment 5- purple 0 to 13 Hope Hwy | |
|---------------------------|--|------|---|------|--|------|---|------|---------------------------------------|------|
| | FY19 | FY20 | FY19 | FY20 | FY19 | FY20 | FY19 | FY20 | FY19 | FY20 |
| 1 st Responder | 0% | | 0% | | 0% | | 0% | | 0% | |
| Ground Transport | 0% | | 0% | | 0% | | 0% | | 0% | |
| Fire / Rescue Extrication | 0% | | 0% | | 0% | | 0% | | 0% | |

Kenai Peninsula Borough

Budget Detail

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|--------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|---------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 1,543 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 40210 | FICA | 112 | - | - | - | - | - | - |
| 40221 | PERS | 401 | - | - | - | - | - | - |
| 40321 | Health Insurance | 438 | - | - | - | - | - | - |
| 40322 | Life Insurance | 3 | - | - | - | - | - | - |
| 40511 | Other Benefits | 2 | - | - | - | - | - | - |
| Total: Personnel | | 2,499 | - | - | - | - | - | - |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | - | 1,006 | 1,395 | 1,395 | 1,395 | - | 0.00% |
| 42250 | Uniforms | - | 19 | 20 | 20 | 20 | - | 0.00% |
| 42263 | Training Supplies | - | 1,027 | 1,895 | 1,895 | 1,895 | - | 0.00% |
| 42310 | Repair & Maintenance Supplies | - | - | 500 | 500 | 500 | - | 0.00% |
| 42410 | Small Tools & Equipment | - | 331 | 500 | 500 | 750 | 250 | 50.00% |
| Total: Supplies | | - | 2,383 | 4,310 | 4,310 | 4,560 | 250 | 5.80% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 50,000 | 125,242 | 311,150 | 311,150 | 316,384 | 5,234 | 1.68% |
| 43019 | Software Licensing | - | - | 15 | 15 | 15 | - | 0.00% |
| 43110 | Communications | - | 1,993 | 1,729 | 1,729 | 2,000 | 271 | 15.67% |
| 43140 | Postage and Freight | - | 52 | 500 | 500 | 500 | - | 0.00% |
| 43210 | Transportation/Subsistence | - | 551 | 4,804 | 4,804 | 5,903 | 1,099 | 22.88% |
| 43260 | Training | - | - | - | - | 450 | 450 | - |
| 43310 | Advertising | - | - | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 43510 | Insurance Premium | - | 800 | 334 | 334 | 334 | - | 0.00% |
| 43610 | Utilities | - | 1,337 | 1,800 | 1,800 | 2,000 | 200 | 11.11% |
| 43720 | Equipment Maintenance | - | 95 | 250 | 250 | 250 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | - | 173 | 194 | 194 | 194 | - | 0.00% |
| 43810 | Rents & Operating Leases | 200 | - | 200 | 200 | 200 | - | 0.00% |
| Total: Services | | 50,200 | 130,243 | 321,976 | 321,976 | 329,230 | 7,254 | 2.25% |
| Capital Outlay | | | | | | | | |
| 48120 | Office Machines | - | - | 10,715 | 10,715 | - | (10,715) | 100.00% |
| 48514 | Fire Fighting/Rescue Equipment | - | - | 9,428 | 9,428 | 7,910 | (1,518) | 100.00% |
| 48710 | Minor Office Equipment | - | - | 535 | 535 | - | (535) | 100.00% |
| 48760 | Minor Fire Fighting Equipment | - | - | 2,919 | 2,919 | 8,160 | 5,241 | 100.00% |
| Total: Capital Outlay | | - | - | 23,597 | 23,597 | 16,070 | (12,768) | 100.00% |
| Transfers | | | | | | | | |
| 50264 | 911 Communications | - | - | 5,000 | 5,000 | 5,000 | - | 100.00% |
| Total: Transfers | | - | - | 5,000 | 5,000 | 5,000 | - | 100.00% |
| Interdepartmental Charges | | | | | | | | |
| 61990 | Admin Service Fee | - | 3,316 | - | - | 8,872 | 8,872 | - |
| Total: Interdepartmental Charges | | - | 3,316 | - | - | 8,872 | 8,872 | - |
| Department Total | | \$ 52,699 | \$ 135,942 | \$ 354,883 | \$ 354,883 | \$ 363,732 | \$ 3,608 | 1.02% |

Kenai Peninsula Borough Budget Detail

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area - Continued

Line-Item Explanations

42263 Training Supplies. To assist with minimum training requirements. ETT books (\$180), EMT I books (\$834), FF Essential books (\$456), and Emergency vehicle operator kits (\$425).

42310 Repair/Maintenance Supplies Shared expenses with BCFSa for annual supplies for boiler maintenance & landscaping.

42410 Small tools & Equipment. 20V MAX Compact Dewalt Sawzall with spare battery to improve extrication capabilities throughout the service area for use by Girdwood Fire/Rescue Services (\$750).

43011 Contractual Services. Agency strengthening contracts (\$60,000), Memorandum of Agreements (\$15,000), Agency performance stipends (\$143,487), contracted personnel (\$62,064), physician sponsor contract (\$13,299), ambulance billing (\$2,100), Medicare validation (\$2,500), standardize dispatch-voice notification program-eDispatch (\$2,796), shared expenses with BCFSa for fire alarm monitoring (\$84), Instructor provided training for extrication course (\$3,550), ETT course (\$1,500), EMT 1 course (\$2,400), and misc small contracts (\$7,604). Increased due to physician sponsor contract.

43019 Software Licensing Shared expenses with BCFSa for surveillance software license.

43110 Communications Shared expenses with BCFSa for TLS Internet and land lines phone services.

43210 Transportation/Subsistence. Increased for attendance at AFC Leadership Summit in Juneau (\$2,487), Mileage reimbursement for personnel for board, budget, & quarterly reviews (\$2,181), mileage reimbursement for Chief of Emergency Services for board, budget, & quarterly reviews (\$735), and quarterly run review with sponsoring physician (\$500).

43260 Training. Increased for Coordinator to attend Leadership Summit in Juneau (\$450).

43510 Insurance Premiums. Coverage for workman's comp., property, liability, and other insurance.

43610 Public Utilities Shared expenses with BCFSa for electric, trash service, and heating fuel.

43720 Equipment Maintenance Shared expenses with BCFSa Konica Minolta (\$250).

43780 Building/Ground Maintenance Shared expenses with BCFSa for facility snow removal & sanding (\$187), and annual building fire extinguisher inspections (\$7).

43810 Rents and Operating Leases. Fee to use the Cooper Landing Hall for meetings.

48514 Fire Fighting/Rescue Equipment. Hurst JL 635 SG Low Pressure Simo Gas Power Unit to enhance extricating capabilities throughout the service area for use by Girdwood Fire/Rescue Services (\$7,910).

48760 Minor Fire Fighting/Rescue Equipment. Rescue 42 stabilizing heavy truck tools to improve extrication capabilities throughout the service area for use by Girdwood Fire/Rescue Services (\$8,160).

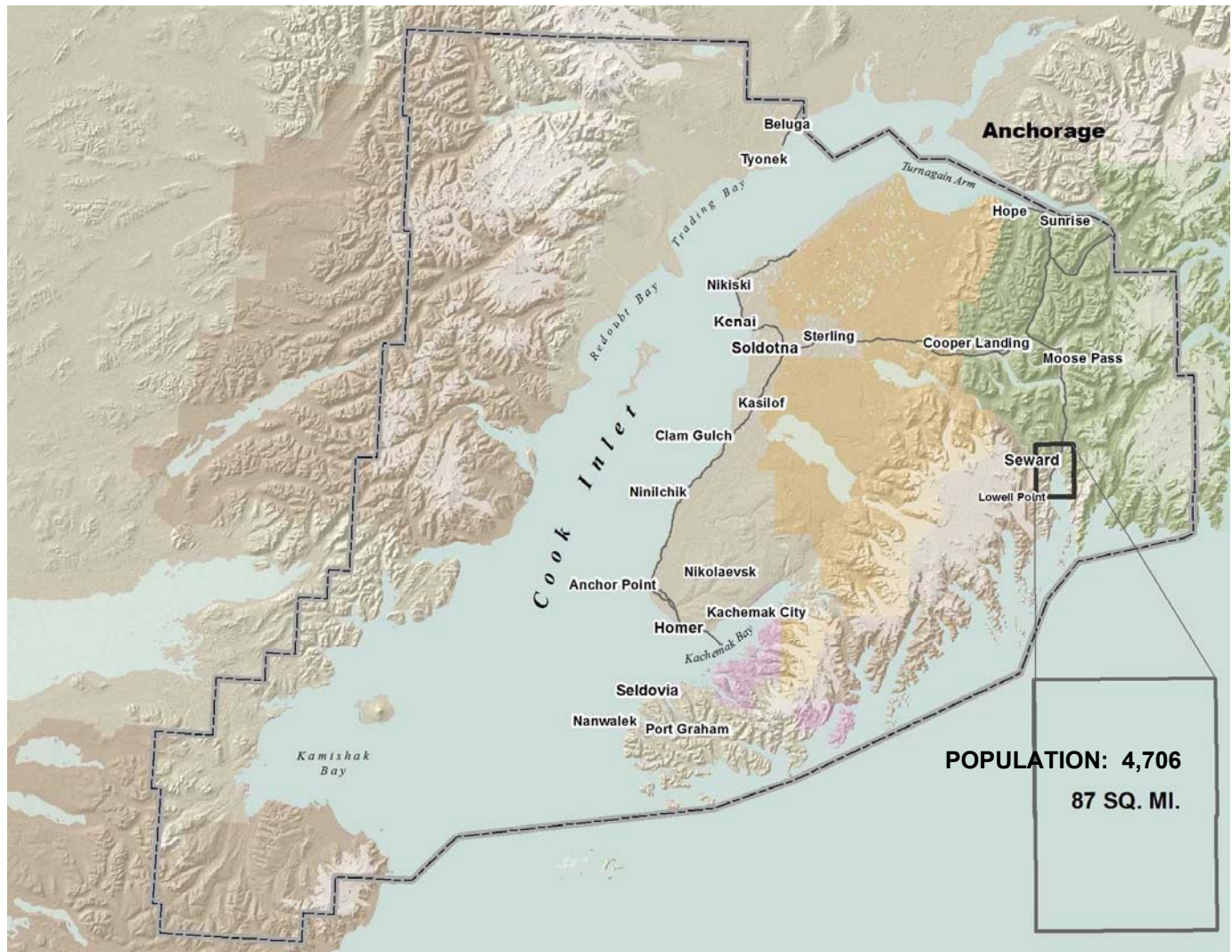
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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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 2021.



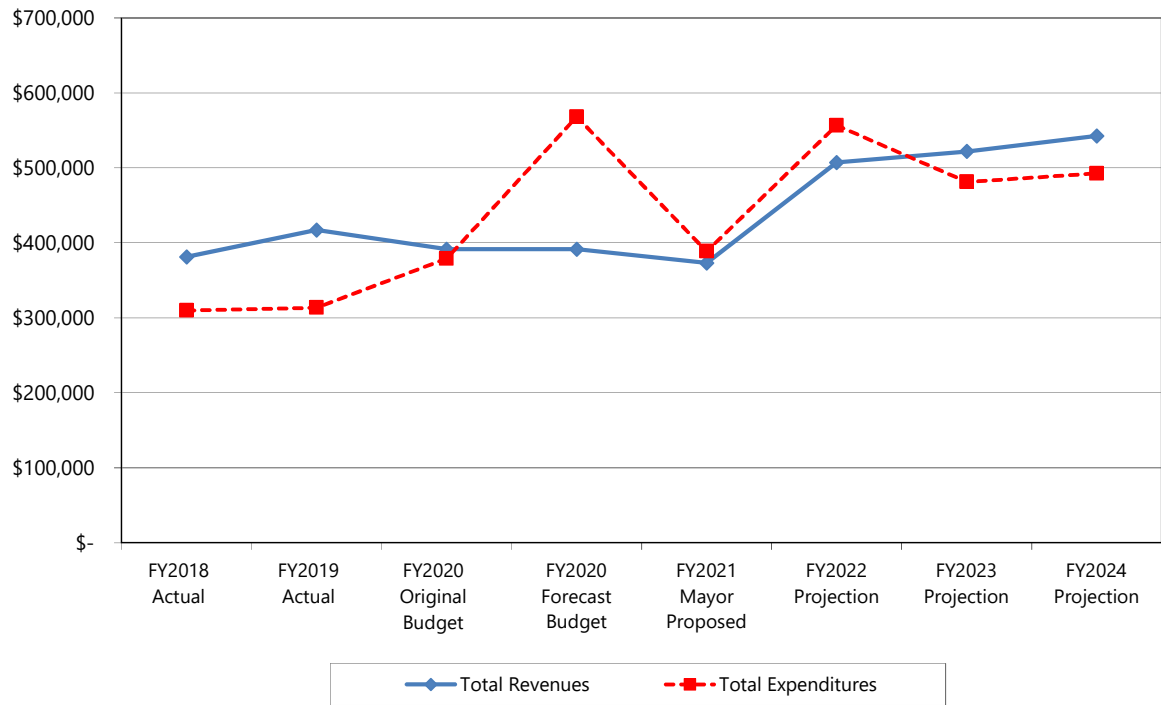
Board Members

Randy Stauffer
Robert (Bob) Reisner
Vacant
Dwayne Atwood
Steven Taylor
Orson Smith
Mark Ganer

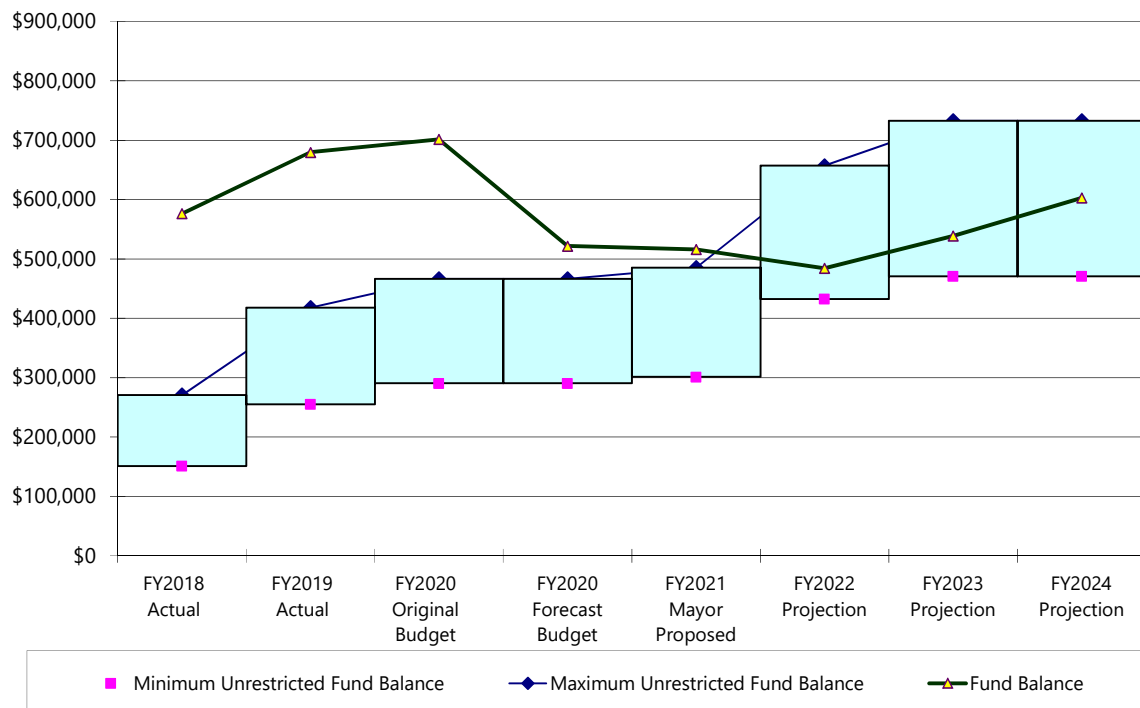
Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|------------|------------|-----------------|-----------------|----------------|------------|------------|------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Taxable Value (000's) | | | | | | | | |
| Real | 418,487 | 436,279 | 457,359 | 457,359 | 472,028 | 472,028 | 476,748 | 486,283 |
| Personal | 22,742 | 24,285 | 20,435 | 20,435 | 21,294 | 21,507 | 21,722 | 21,939 |
| Oil & Gas (AS 43.56) | 16,173 | 15,946 | 7,014 | 7,014 | - | - | - | - |
| | 457,402 | 476,510 | 484,808 | 484,808 | 493,322 | 493,535 | 498,470 | 508,222 |
| Mill Rate | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 1.00 | 1.00 | 1.00 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 313,199 | \$ 325,550 | \$ 343,019 | \$ 343,019 | \$ 325,699 | \$ 453,147 | \$ 467,213 | \$ 486,283 |
| Personal | 17,165 | 19,250 | 15,020 | 15,020 | 14,693 | 20,647 | 21,288 | 21,500 |
| Oil & Gas (AS 43.56) | 12,130 | 11,960 | 5,261 | 5,261 | - | - | - | - |
| Interest | 691 | 1,014 | 727 | 727 | 681 | 948 | 977 | 1,016 |
| Flat Tax | 20,551 | 18,784 | 12,712 | 12,712 | 12,712 | 12,966 | 13,225 | 13,490 |
| Motor Vehicle Tax | 9,597 | 8,490 | 9,621 | 9,621 | 9,044 | 9,225 | 9,410 | 9,598 |
| Total Property Taxes | 373,333 | 385,048 | 386,360 | 386,360 | 362,829 | 496,933 | 512,113 | 531,887 |
| Federal Revenue | 484 | - | - | - | - | - | - | - |
| State Revenue | 3,236 | 5,723 | - | - | - | - | - | - |
| Interest Earnings | 4,031 | 26,246 | 5,060 | 5,060 | 10,433 | 10,317 | 9,684 | 10,770 |
| Other Revenue | 34 | - | - | - | - | - | - | - |
| Total Revenues | 381,118 | 417,017 | 391,420 | 391,420 | 373,262 | 507,250 | 521,797 | 542,657 |
| Total Revenues and Operating Transfers | 381,118 | 417,017 | 391,420 | 391,420 | 373,262 | 507,250 | 521,797 | 542,657 |
| Expenditures: | | | | | | | | |
| Personnel | 165,566 | 170,590 | 173,791 | 173,791 | 176,801 | 180,337 | 184,845 | 190,390 |
| Supplies | 3,118 | 2,535 | 3,950 | 3,950 | 7,700 | 7,854 | 8,011 | 8,171 |
| Services | 138,370 | 130,757 | 182,417 | 371,486 | 182,007 | 342,007 | 263,847 | 269,124 |
| Capital Outlay | 2,016 | 1,924 | 500 | 500 | 2,700 | 2,754 | 2,809 | 2,865 |
| Interdepartmental Charges | 666 | 7,844 | 18,446 | 18,446 | 19,480 | 23,574 | 21,738 | 22,014 |
| Total Expenditures | 309,736 | 313,650 | 379,104 | 568,173 | 388,688 | 556,526 | 481,250 | 492,564 |
| Total Expenditures and Operating Transfers | 309,736 | 313,650 | 379,104 | 568,173 | 388,688 | 556,526 | 481,250 | 492,564 |
| Net Results From Operations | 71,382 | 103,367 | 12,316 | (176,753) | (15,426) | (49,276) | 40,547 | 50,093 |
| Projected Lapse | - | - | 9,343 | 18,797 | 9,620 | 17,631 | 13,733 | 14,008 |
| Change in Fund Balance | 71,382 | 103,367 | 21,659 | (157,956) | (5,806) | (31,645) | 54,280 | 64,101 |
| Beginning Fund Balance | 504,873 | 576,255 | 679,622 | 679,622 | 521,666 | 515,860 | 484,215 | 538,495 |
| Ending Fund Balance | \$ 576,255 | \$ 679,622 | \$ 701,281 | \$ 521,666 | \$ 515,860 | \$ 484,215 | \$ 538,495 | \$ 602,596 |

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:

- Funding, partnerships, and plans for annual sediment and debris removal at critical sites.
- Lack of areas outside the floodplain for gravel deposition or plans for utilization of removed debris.

These issues could be addressed with a Planning grant to complete a watershed-wide Sediment Management Plan.

SBCFSA requests assistance with these long term issues:

- The need for developable property outside the floodplain for residential housing and commercial expansion.
- Gaining site control of Box Canyon Creek water diversion structure, through land swap, easement or other, to be eligible for US Army Corps of Engineers programs or other hazard mitigation grant funding.
- Replacement of the Forest Road Bridge over Lost Creek in the Old Mill subdivision.

FY2020 Accomplishments

- In partnership with the US Army Corps of Engineers, SBCFSA/KPB/City of Seward entered into a feasibility study agreement for flood risk management on Japanese Creek.
- Cooperated with KPB to submit Hazard Mitigation Grant application for the armoring of Bruno Road and drainage ditch improvements.
- Completed sediment management (material removal) projects on Sawmill and Kwechak Creeks (Spring 2020).
- Completed emerging situation repairs to address rapidly developing incidents at Japanese and Salmon Creeks.
- Completed channel and embankment restoration at three project sites: Japanese, Kwechak & Sawmill Creeks.
- Collection of LiDAR data on three high development neighborhoods within the Seward Mapped Flood Data Area (SMFDA) for future flood risk analyses.

FY2021 New Initiatives:

- Apply for a Pre-Disaster Mitigation Grant for a watershed-wide Sediment Management Plan to include streambed debris removal, deposition areas outside the floodplain, and plans for utilization of material.
- Update the Seward Mapped Flood Data Area (SMFDA) with flood drainage analyses and base flood depths in three high development areas.
- In partnership with US Fish & Wildlife Service and City of Seward, complete fish passage 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:

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|------------------|------------------|---------------------|---------------------|
| Number of bulk educational mailings | 1 | 1 | 1 | 1 |
| Number of community work sessions/ public meetings | 2 | 2 | 2 | 2 |

Measures:

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 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:

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Grant /Partnership mitigation funding applications | 2 | 2 | 1 | 1 |
| In-stream mitigation projects | 3 | 4 | 4 | 3 |
| Multi-agency mitigation projects | 3 | 2 | 2 | 2 |

Commentary

In-progress and completed FY20 mitigation projects approved by the Service Area under contractual services:

In-stream mitigation projects (project costs expended in FY20)

- Kwechak Creek Embankment & Channel Restoration – \$24,150 (complete)
- Sawmill Creek Embankment & Channel Restoration – \$21,075 (complete)
- Japanese Creek Channel & Culvert Restoration – \$24,921 (complete)
- Kwechak Creek Sediment Management (Material Removal) – Spring 2020 - Project budget \$74,000 (projected)

Multi-agency mitigation projects (project costs expended in FY20)

- Sawmill Creek Sediment Management (Material Removal) – Spring 2020 - Project budget \$40,000 (projected)
- US Fish & Wildlife Service/ City of Seward Second Avenue Culvert Optimization – Survey \$16,700 (in progress)

Emerging situation projects (project costs expended in FY20)

- Salmon Creek (SC15) Embankment Breach – \$3,350 (complete)
- Japanese Creek Diversion Berm – \$3,195 (complete)

| Anticipated Supplemental Appropriations from Unrestricted Fund Balance | FY2021 | FY2022 | FY2023 | FY2024 | FY2025 |
|---|---------------|---------------|---------------|---------------|---------------|
| Flood Mitigation Projects | | | | | |
| Projects in the planning phase. Exact costs to be determined. *Partnership project with match from other agencies expected. | | | | | |
| <ul style="list-style-type: none"> • Second Avenue Culvert Optimization | \$75,000* | | | | |
| Sediment Management Projects | | | | | |
| Removal of streambed material (gravel, debris) from the active channel to maintain conveyance through existing infrastructure (culverts, bridges). *Partnership projects with match from other agencies expected. | | | | | |
| <ul style="list-style-type: none"> • Japanese Creek | \$50,000* | | | | |
| <ul style="list-style-type: none"> • Lost Creek at Forest Road | | \$35,000* | | | |
| <ul style="list-style-type: none"> • Salmon Creek at Nash Road | | | \$75,000* | | |
| <ul style="list-style-type: none"> • Clear Creek at Salmon Creek Confluence | | | | \$50,000 | |
| <ul style="list-style-type: none"> • Spruce Creek | | | | | \$35,000 |

**Kenai Peninsula Borough
Budget Detail**

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 84,932 | \$ 80,755 | \$ 85,730 | \$ 85,730 | \$ 87,700 | \$ 1,970 | 2.30% |
| 40120 | Temporary Wages | 896 | - | - | - | - | - | - |
| 40130 | Overtime Wages | 1,136 | 75 | - | - | - | - | - |
| 40210 | FICA | 7,219 | 6,327 | 7,612 | 7,612 | 7,783 | 171 | 2.25% |
| 40221 | PERS | 24,166 | 26,093 | 19,617 | 19,617 | 20,066 | 449 | 2.29% |
| 40321 | Health Insurance | 35,235 | 47,364 | 50,000 | 50,000 | 50,500 | 500 | 1.00% |
| 40322 | Life Insurance | 159 | 141 | 218 | 218 | 222 | 4 | 1.83% |
| 40410 | Leave | 11,553 | 9,557 | 10,326 | 10,326 | 10,530 | 204 | 1.98% |
| 40511 | Other Benefits | 270 | 278 | 288 | 288 | - | (288) | -100.00% |
| | Total: Personnel | 165,566 | 170,590 | 173,791 | 173,791 | 176,801 | 3,010 | 1.73% |
| Supplies | | | | | | | | |
| 42020 | Signage Supplies | - | 680 | - | - | 500 | 500 | - |
| 42120 | Computer Software | 620 | 248 | - | - | 200 | 200 | - |
| 42210 | Operating Supplies | 1,805 | 1,266 | 3,000 | 2,994 | 3,000 | - | 0.00% |
| 42250 | Uniforms | 246 | 195 | 300 | 300 | 200 | (100) | -33.33% |
| 42310 | Repair/Maintenance Supplies | 87 | 15 | - | - | - | - | - |
| 42410 | Small Tools & Equipment | 360 | 131 | 650 | 656 | 3,800 | 3,150 | 484.62% |
| | Total: Supplies | 3,118 | 2,535 | 3,950 | 3,950 | 7,700 | 3,750 | 94.94% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 117,021 | 109,163 | 160,000 | 349,069 | 160,000 | - | 0.00% |
| 43110 | Communications | 2,257 | 2,211 | 2,232 | 2,232 | 2,232 | - | 0.00% |
| 43140 | Postage and Freight | 622 | 669 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 43210 | Transportation/Subsistence | 5,598 | 5,276 | 5,459 | 5,459 | 5,142 | (317) | -5.81% |
| 43220 | Car Allowance | 184 | 169 | - | - | - | - | - |
| 43260 | Training | 575 | 125 | 475 | 475 | 475 | - | 0.00% |
| 43310 | Advertising | 245 | 816 | 500 | 500 | 500 | - | 0.00% |
| 43510 | Insurance Premium | 181 | 314 | 390 | 390 | 434 | 44 | 11.28% |
| 43720 | Equipment Maintenance | 1,256 | 1,213 | 1,200 | 1,200 | 700 | (500) | -41.67% |
| 43810 | Rents and Operating Leases | 10,031 | 10,431 | 10,436 | 10,436 | 10,849 | 413 | 3.96% |
| 43920 | Dues and Subscriptions | 400 | 370 | 725 | 725 | 675 | (50) | -6.90% |
| | Total: Services | 138,370 | 130,757 | 182,417 | 371,486 | 182,007 | (410) | -0.22% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 1,406 | 1,400 | - | - | 2,300 | 2,300 | - |
| 48720 | Minor Office Furniture | 610 | 524 | 500 | 500 | 400 | (100) | -20.00% |
| | Total: Capital Outlay | 2,016 | 1,924 | 500 | 500 | 2,700 | 2,200 | 440.00% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | 950 | 1,382 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 60004 | Mileage Ticket Credits | (284) | (1,188) | (800) | (800) | - | 800 | - |
| 61990 | Administrative Service Fee | - | 7,650 | 9,246 | 9,246 | 9,480 | 234 | 2.53% |
| | Total: Interdepartmental Charges | 666 | 7,844 | 18,446 | 18,446 | 19,480 | 1,034 | 5.61% |
| Department Total | | \$ 309,736 | \$ 313,650 | \$ 379,104 | \$ 568,173 | \$ 388,688 | \$ 9,584 | 2.53% |

**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 secretary.

42250 Uniforms. Rain gear for staff.

42120 Computer Software. Applications for 7 new board member iPads.

42410 Small Tools & Equipment. Purchase of 7 new iPads for board member meetings to replace paper packets (\$3,640). One-time purchase of 3 new microphones for recording board meetings (\$160).

43011 Contractual Services. Channel and embankment maintenance (\$55,000), flood restoration/ repair (\$10,000), bank stabilization/ revetment projects (\$10,000), culvert optimization project with City of Seward (\$75,000), and emerging situations (\$10,000).

43210 Transportation/Subsistence. Mileage for in-field work in personal vehicle (\$2,000), and travel to out-of-state floodplain conferences (\$1,375). 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 (\$1,170). Floodplain management certification requires 16 continuing education credits every 2 years. Program Lead has been CFM since 2011.

43720 Equipment Maintenance. Konica Minolta copier agreement. Decrease due to iPads for board members to replace printed packets.

43810 Rents & Operating Leases. Office space lease agreement increase of 3% in year 5 (\$10,755), and post box fee (\$94).

43920 Dues & Subscriptions. Staff Floodplain Manager's Certification, and NORFMA and ASFPM floodplain managers memberships for training and support (\$530). Satellite communication subscription for emergency locator for in-field safety (\$145).

48710 Minor Office Equipment. Increase for replacement of Konica Minolta copier (\$2,300).

48720 Minor Office Furniture. Lateral file cabinet (\$400).

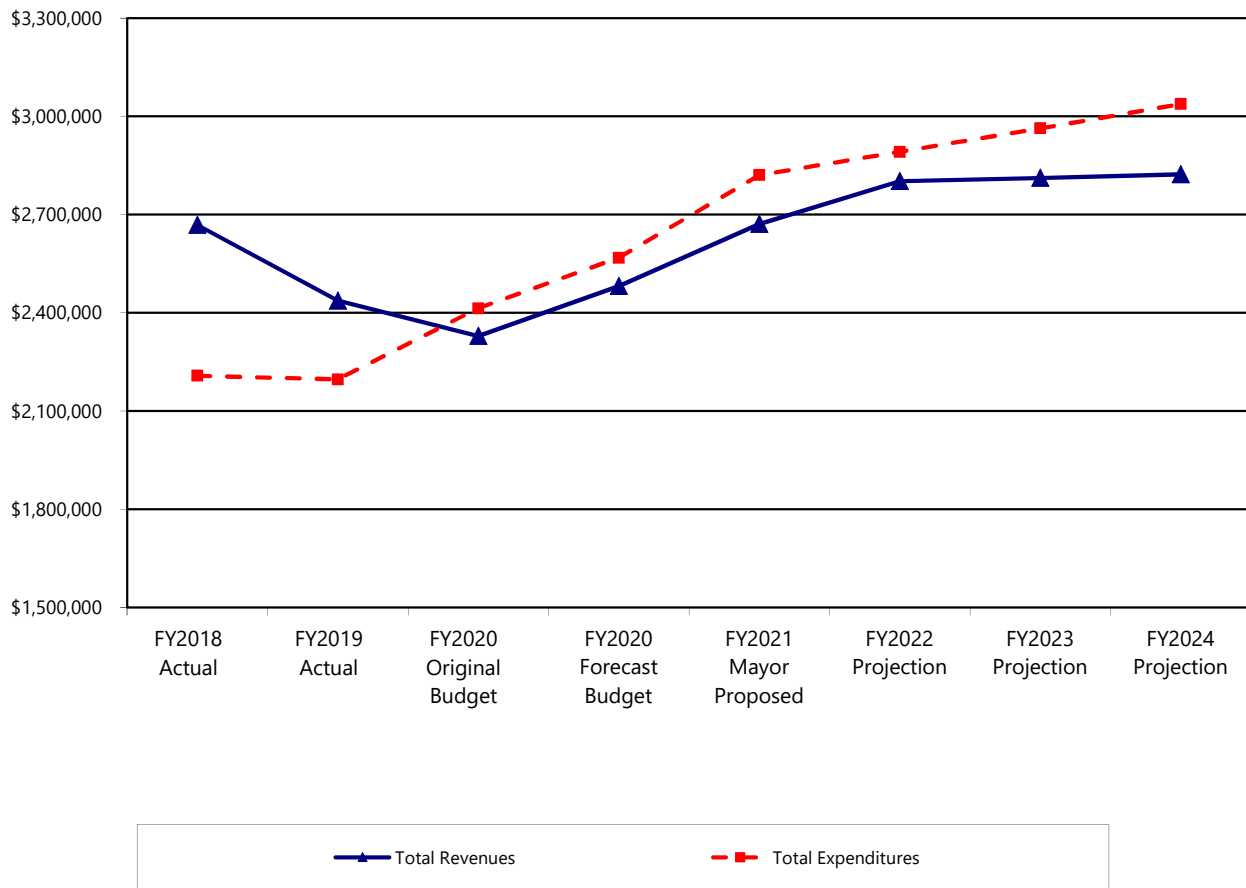
60000 Charges (To) From Other Depts. These are charges paid to the Purchasing & Contracting department for project management on some SBCFSA projects.

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 FY2021 is 2.5% of the personnel, supplies, services, capital outlay and interdepartmental wage charges.

Fund: 264 911 Communications - Budget Projection

| Fund Budget: | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|---|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| Revenues: | | | | | | | | |
| 911 Charges | \$ 1,484,311 | \$ 1,581,164 | \$ 1,482,000 | \$ 1,482,000 | \$ 1,461,000 | 1,482,000 | 1,482,000 | 1,482,000 |
| State Revenue | 138,544 | 165,568 | 105,000 | 105,000 | 115,000 | 115,000 | 115,000 | 115,000 |
| Other Revenue | 150,000 | 150,130 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Total Revenues | 1,772,855 | 1,896,862 | 1,737,000 | 1,737,000 | 1,726,000 | 1,747,000 | 1,747,000 | 1,747,000 |
| Operating Transfers From: | | | | | | | | |
| General Fund | 650,000 | 300,000 | 350,000 | 502,251 | 700,000 | 800,000 | 800,000 | 800,000 |
| Nikiski Fire Service Area | 66,953 | 63,981 | 57,880 | 57,880 | 57,278 | 59,569 | 61,952 | 64,430 |
| Anchor Point Fire & EMS | 14,940 | 14,780 | 14,668 | 14,668 | 15,220 | 15,829 | 16,462 | 17,120 |
| Central Emergency Service Area | 146,612 | 145,204 | 153,139 | 153,139 | 146,632 | 152,497 | 158,597 | 164,941 |
| Bear Creek Fire Service Area | - | - | - | - | 8,182 | 8,509 | 8,849 | 9,203 |
| Kachemak Emergency Service Area | 17,175 | 16,530 | 11,497 | 11,497 | 12,874 | 13,389 | 13,925 | 14,482 |
| EPHESA | - | - | 5,000 | 5,000 | 5,000 | 5,200 | 5,408 | 5,624 |
| Total Operating Transfers | 895,680 | 540,495 | 592,184 | 744,435 | 945,186 | 1,054,993 | 1,065,193 | 1,075,800 |
| Total Revenues and Operating Transfers | 2,668,535 | 2,437,357 | 2,329,184 | 2,481,435 | 2,671,186 | 2,801,993 | 2,812,193 | 2,822,800 |
| Expenditures: | | | | | | | | |
| Personnel | 1,546,705 | 1,571,331 | 1,618,664 | 1,776,665 | 1,986,908 | 2,036,581 | 2,087,496 | 2,139,683 |
| Supplies | 48,979 | 13,177 | 16,400 | 16,400 | 19,000 | 19,475 | 19,962 | 20,461 |
| Services | 488,998 | 503,492 | 640,514 | 636,914 | 663,344 | 679,928 | 696,926 | 714,349 |
| Capital Outlay | 23,557 | 29,520 | 55,085 | 55,085 | 33,285 | 34,117 | 34,970 | 35,844 |
| Interdepartmental Charges | 99,934 | 79,224 | 83,266 | 83,266 | 118,317 | 121,275 | 124,307 | 127,415 |
| Total Expenditures | 2,208,173 | 2,196,744 | 2,413,929 | 2,568,330 | 2,820,854 | 2,891,376 | 2,963,661 | 3,037,752 |
| Total Expenditures and Operating Transfers | 2,208,173 | 2,196,744 | 2,413,929 | 2,568,330 | 2,820,854 | 2,891,376 | 2,963,661 | 3,037,752 |
| Net Results From Operations | 460,362 | 240,613 | (84,745) | (86,895) | (149,668) | (89,383) | (151,468) | (214,952) |
| Projected Lapse | - | - | 72,418 | 77,050 | 84,626 | 86,741 | 88,910 | 91,133 |
| Change in Fund Balance | 460,362 | 240,613 | (12,327) | (9,845) | (65,042) | (2,642) | (62,558) | (123,819) |
| Beginning Fund Balance | 306,053 | 766,415 | 1,007,028 | 1,007,028 | 997,183 | 932,141 | 929,499 | 866,941 |
| Ending Fund Balance | \$ 766,415 | \$ 1,007,028 | \$ 994,701 | \$ 997,183 | \$ 932,141 | 929,499 | 866,941 | 743,122 |
| Fund Balance Designation: | | | | | | | | |
| Restricted | \$ 762,812 | \$ 922,283 | \$ 954,901 | \$ 954,901 | 127,420 | (734,273) | (1,658,608) | (2,641,052) |
| Unrestricted | 3,603 | 84,745 | 39,800 | 42,282 | 804,721 | 1,663,772 | 2,525,549 | 3,384,174 |
| Ending Fund Balance | \$ 766,415 | \$ 1,007,028 | \$ 994,701 | \$ 997,183 | \$ 932,141 | 929,499 | 866,941 | 743,122 |

911 Program Revenues & Expenditures



Department Function

Fund 264

911 Communications

Dept 11255

Mission

Our mission is to enhance the quality of life of the Kenai Peninsula Borough citizens by serving as the communications link between the citizen and the public safety services.

Program Description

The Soldotna Public Safety Communications Center (SPSCC) is responsible for providing emergency and routine public safety radio, telephone, 9-1-1 and computer-aided dispatching services to multiple law enforcement, fire, and EMS agencies. We will strive to handle all 9-1-1 and other calls for service in a prompt, courteous, professional manner. We recognize that service is our one and only product and we share a common ongoing goal to provide it at the highest possible level. We recognize that our strength and success are tied directly to the unique contributions of each of us working in the spirit of cooperation and teamwork.

Major Long Term Issues and Concerns

- Current staffing needs and negotiations with DPS to fill state vacancies.
- Assessing staffing requirement needs when DPS moves operations out of SPSCC.

FY2020 Accomplishments:

- Replaced end of life core 911 network switches.
- Replaced aging EqualLogic SAN with new EMC SAN (storage area network).
- Implemented Crew Force mobile data tablet interface with CAD-CES/NFD receive mapping and call data/narrative.
- Installing and implementing equipment at Kenai Police Department for 911 alternate site-performed COOP exercise moving dispatch operations.
- Monthly participation in CES and Nikiski call reviews with 911 Quality Specialist and call takers if available.

FY2021 New Initiatives:

- Replace outdated E911 call management system with new NENA i3 compliant version of software.
- Participate with City of Kenai dispatch in COOP exercises.
- Complete installation of redundant microwave connection.
- Participate in call reviews in other fire service areas.
- Recruit members to participate in Emergency Medical Dispatch review committee.

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|------------------------------|-----------|---------------|---------------|------------------|------------------|
| Average 9-1-1 time to answer | :10 | :08 | :08 | :08 | :08 |
| Total 9-1-1 calls received | | 25,583 | 24,482 | 24,971 | 25,470 |
| Average 9-1-1 call duration | | 2:33 | 2:41 | 2:41 | 2:41 |
| E911 Surcharge | | \$ 2.00 | \$ 2.00 | \$ 2.00 | \$ 2.00 |

| | | |
|---|--|--|
| <p>Department Function</p> <p>Fund 264</p> <p>Dept 11255</p> | | <p>911 Communications - Continued</p> |
|---|--|--|

Priority/Goal: Training

Goal: Educate our staff

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

Measure:

| | Benchmark | FY2018 Actual | FY2019 Actual | FY2020 Estimated | FY2021 Estimated |
|---|------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Percent of staff passing EMD, EFD classes | 100% | 100% | 100% | 100% | 100% |

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing history | 13 | 13 | 13 | 16 |

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| CAD (Computer Aided Dispatch) calls for service law enforcement | 63,937 | 57,618 | 60,000 | 60,000 |
| CAD (Computer Aided Dispatch) calls for service EMS/Fire | 4,485 | 4,487 | 4,500 | 4,550 |

Kenai Peninsula Borough

Budget Detail

Fund 264

Department 11255 - 911 Communications

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|--------------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Personnel | | | | | | | |
| 40110 Regular Wages | \$ 777,579 | \$ 776,944 | \$ 848,595 | \$ 915,116 | \$ 1,038,122 | \$ 189,527 | 22.33% |
| 40130 Overtime Wages | 75,649 | 106,443 | 69,741 | 100,822 | 89,317 | 19,576 | 28.07% |
| 40210 FICA | 71,121 | 72,751 | 80,771 | 88,413 | 98,572 | 17,801 | 22.04% |
| 40221 PERS | 230,642 | 236,763 | 208,756 | 229,498 | 256,371 | 47,615 | 22.81% |
| 40321 Health Insurance | 280,094 | 267,706 | 300,000 | 326,250 | 378,750 | 78,750 | 26.25% |
| 40322 Life Insurance | 1,330 | 1,272 | 2,129 | 2,283 | 2,606 | 477 | 22.40% |
| 40410 Leave | 105,840 | 107,808 | 106,944 | 112,540 | 123,170 | 16,226 | 15.17% |
| 40511 Other Benefits | 4,450 | 1,644 | 1,728 | 1,743 | - | (1,728) | -100.00% |
| Total: Personnel | 1,546,705 | 1,571,331 | 1,618,664 | 1,776,665 | 1,986,908 | 368,244 | 22.75% |
| Supplies | | | | | | | |
| 42120 Computer Software | 43,000 | - | 300 | 300 | 300 | - | 0.00% |
| 42210 Operating Supplies | 1,937 | 843 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 42263 Training Supplies | - | 225 | 1,100 | 1,100 | 1,100 | - | 0.00% |
| 42310 Repair/Maintenance Supplies | 3,075 | 9,656 | 9,850 | 9,850 | 10,000 | 150 | 1.52% |
| 42410 Small Tools & Equipment | 967 | 2,453 | 2,150 | 2,150 | 4,600 | 2,450 | 113.95% |
| Total: Supplies | 48,979 | 13,177 | 16,400 | 16,400 | 19,000 | 2,600 | 15.85% |
| Services | | | | | | | |
| 43011 Contractual Services | 176,686 | 176,811 | 193,850 | 190,250 | 184,695 | (9,155) | -4.72% |
| 43019 Software Licensing | 164,762 | 152,705 | 198,390 | 198,390 | 195,866 | (2,524) | -1.27% |
| 43110 Communications | 79,455 | 80,569 | 125,678 | 125,678 | 125,680 | 2 | 0.00% |
| 43210 Transportation/Subsistence | 5,262 | 5,394 | 10,650 | 10,650 | 7,300 | (3,350) | -31.46% |
| 43260 Training | 1,665 | 1,789 | 7,260 | 7,258 | 5,820 | (1,440) | -19.83% |
| 43260 Advertising | - | 1,005 | - | - | - | - | - |
| 43410 Printing | - | - | - | - | 100 | 100 | - |
| 43510 Insurance Premium | 5,381 | 5,362 | 5,983 | 5,983 | 6,482 | 499 | 8.34% |
| 43610 Utilities | 47,031 | 52,820 | 49,051 | 49,051 | 52,000 | 2,949 | 6.01% |
| 43720 Equipment Maintenance | 1,058 | 16,135 | 33,300 | 33,300 | 32,240 | (1,060) | -3.18% |
| 43780 Building/Ground Maintenance | 6,471 | 9,651 | 15,100 | 15,100 | 15,100 | - | 0.00% |
| 43812 Equipment Replacement Payment | 460 | 459 | 460 | 460 | 37,261 | 36,801 | 8000.22% |
| 43920 Dues and Subscriptions | 767 | 792 | 792 | 794 | 800 | 8 | 1.01% |
| Total: Services | 488,998 | 503,492 | 640,514 | 636,914 | 663,344 | 22,830 | 3.56% |
| Capital Outlay | | | | | | | |
| 48120 Major Office Equipment | 10,892 | 6,436 | 30,300 | 27,473 | 8,000 | (22,300) | -73.60% |
| 48710 Minor Office Equipment | 11,945 | 22,519 | 23,785 | 26,612 | 25,285 | 1,500 | 6.31% |
| 48720 Minor Office Furniture | 720 | 565 | 1,000 | 1,000 | - | (1,000) | -100.00% |
| Total: Capital Outlay | 23,557 | 29,520 | 55,085 | 55,085 | 33,285 | (21,800) | -39.58% |
| Interdepartmental Charges | | | | | | | |
| 60000 Charges (To) From Other Depts. | 100,412 | 79,224 | 84,266 | 84,266 | 118,717 | 34,451 | 40.88% |
| 60004 Mileage Ticket Credits | (478) | - | (1,000) | (1,000) | (400) | 600 | - |
| Total: Interdepartmental Charges | 99,934 | 79,224 | 83,266 | 83,266 | 118,317 | 35,051 | 42.10% |
| Department Total | \$ 2,208,173 | \$ 2,196,744 | \$ 2,413,929 | \$ 2,568,330 | \$ 2,820,854 | \$ 406,925 | 16.86% |

Kenai Peninsula Borough

Budget Detail

Fund 264

Department 11255 - 911 Communications - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Communications Center Senior Manager, 3 Shift Supervisors, 1 Training Officer/Dispatcher, 9 Public Safety Dispatchers, 1 Quality Assurance Specialist/Administrative Assistant, and 1 Emergency Management Technical Specialist (IT).

Added 3 Dispatcher II positions

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 (\$1,000), KVM switch replacements for six call taking stations (\$3,600).

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), Phase 2 redundant microwave connection to ALMR system (\$5,000)

43019 Software Licensing. MicroData/Comtech technical support call handling annual maintenance (\$64,280), and 911 Datamaster ALI/GIS database software tech support and licensing (\$19,200), security camera software renewal, (\$160), CAD software maintenance (\$68,500), EMD, EFD, AQUA protocol software and cardset support and updates, (\$17,304) for City of Kenai (\$2,472), VMWare renewal foundation for 911 servers (\$6,000), Windows Server 2019 (\$8,000), EqualLogic SAN support (\$3,100), Solarwinds software maintenance (\$350), AudioCodes Voice Gateways annual technical support & hardware support (\$6,500).

43110 Communications. Dedicated long distance circuits, trunks, and data lines and connectivity (\$118,360), TLS circuit at 20Mbps (\$5,520), cell phone stipend for IT Specialist (\$900), cellphone stipend for Senior Manager (\$900).

43210 Transportation/Subsistence. Travel costs and lodging for yearly conferences with subject matter pertaining to 911, public safety, and emerging technologies.

43260 Training. NENA Center Manager Certification Course (\$1,000), NAED training for EMD/EFD certification/recertification (\$1,320), BLS (\$500), miscellaneous staff training (\$3,000).

43720 Equipment Maintenance. Radio Maintenance Contract (\$32,240)

43780 Building/Grounds Maintenance. Grounds maintenance (\$1,000), and elevator maintenance (\$2,100), generator/building maintenance (\$9,500), and snow removal (2,500).

48120 Office Equipment. Bizhub printer/fax/scanner/copier to replace DPS machine (\$8,000)

48710 Minor Office Equipment. Equallogic SAN (\$385), replace seven workstations (\$8,900), Cisco router and switch replacement/new firewall (\$10,000), touchscreen monitor replacements (\$4,500), Rack -Mount APC Smart-UPS (\$1,500).

60000 Charges (To) From Other Departments. These are charges from Resource Planning for 90% of the wages and benefits of the Addressing Officer responsible for all 911 addressing and database management (\$113,117). New in FY21, increased by (\$5,600) to cover custodial personnel costs perviously paid via contract.

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|-------------------------------------|--------------------|-----------------------------|-----------------------------|---|
| SAN Replication/ data protection ** | \$ 1,379 | \$ 460 | \$ 460 | \$ - |
| Call Manager Software | - | - | 36,801 | 110,403 |
| | <u>\$ 1,379</u> | <u>\$ 460</u> | <u>\$ 37,261</u> | <u>\$ 110,403</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.

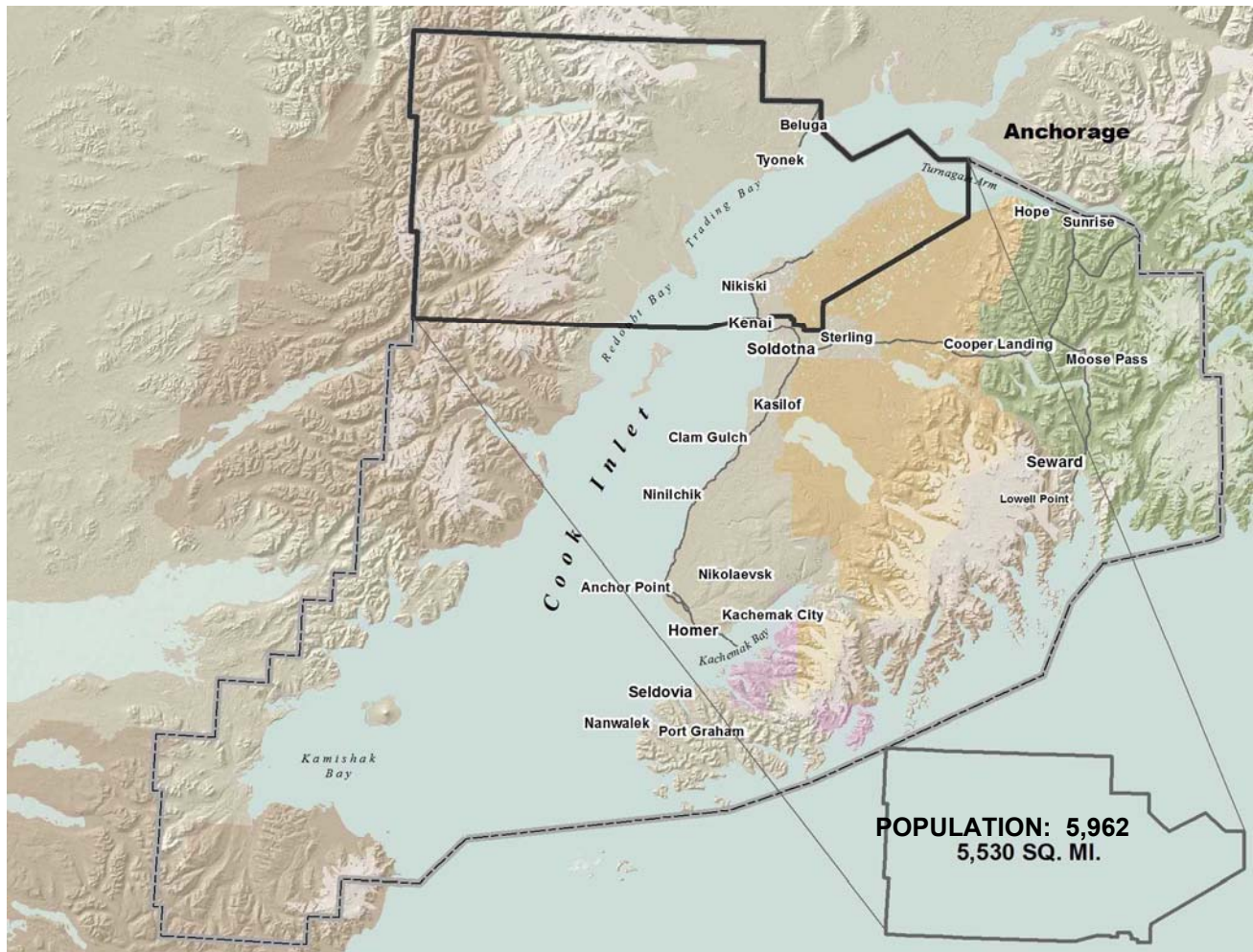
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North Peninsula Recreation Service Area

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 2021 is 1.00 mills. Other revenues include facility user fees, program fees, and interest income.



Board Members

Stacy Oliva, Chair

Michele Carver

Felix Martinez, Vice Chair

Harrison Deveer

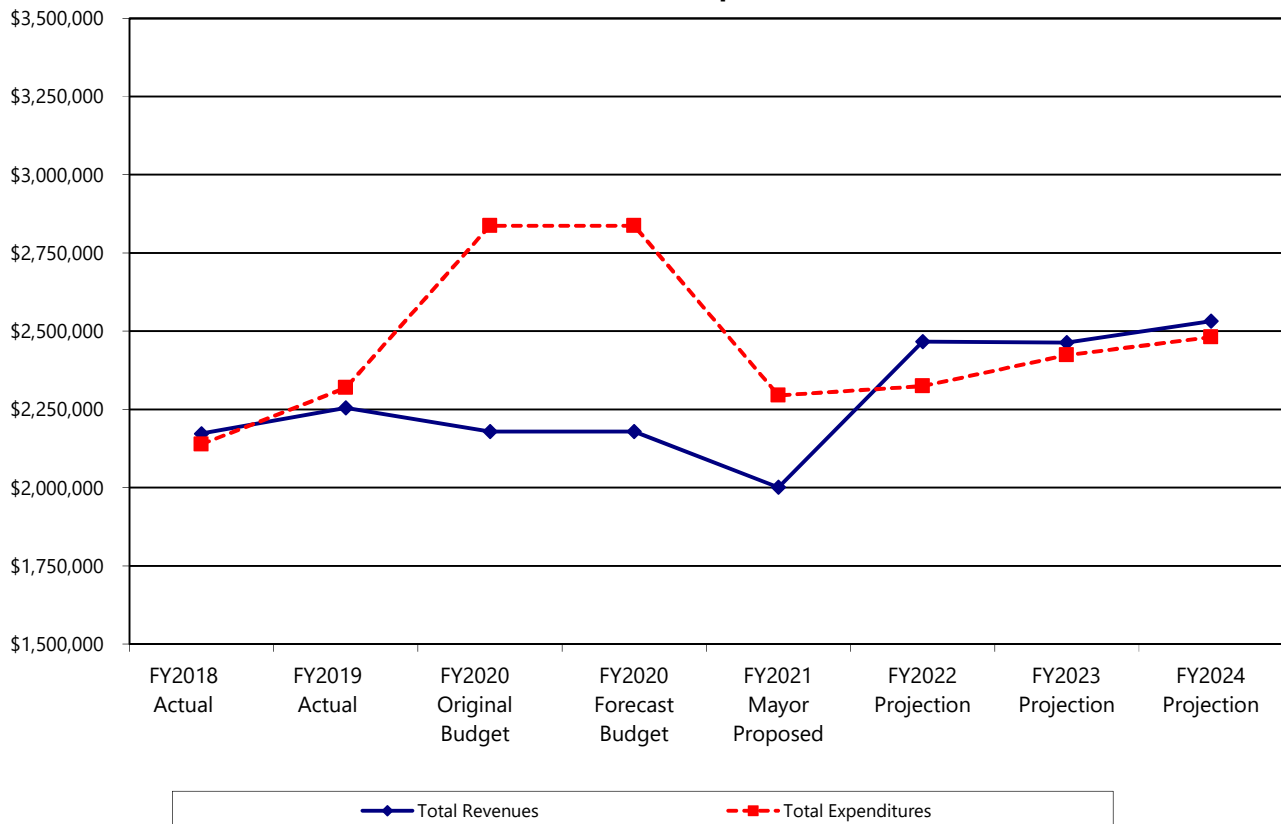
Sasha Fallon

Recreation Director: Rachel Parra

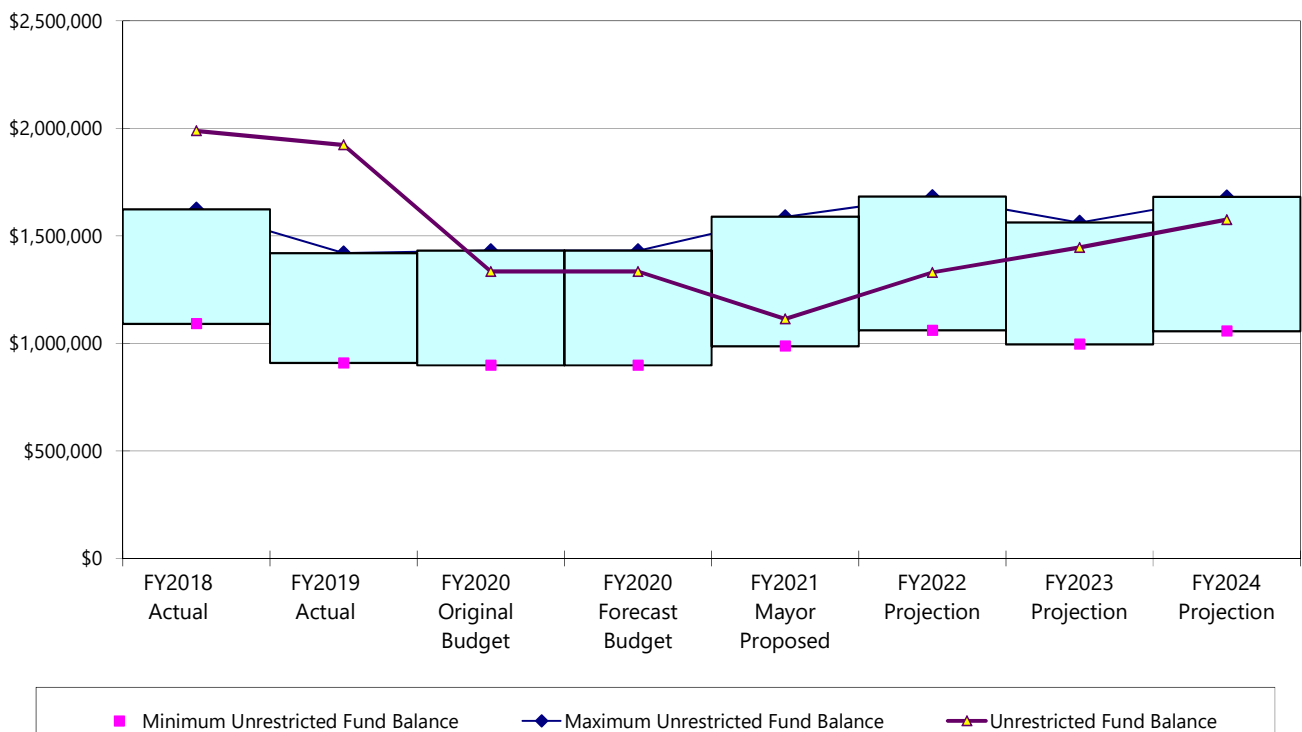
Fund: 225 North Peninsula Recreation Service Area - Budget Projection

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Actual | Original | Forecast | Mayor | Projection | Projection | Projection |
| | | | Budget | Budget | Proposed | | | |
| Taxable Value (000's) | | | | | | | | |
| Real | 747,939 | 666,850 | 675,653 | 675,653 | 679,170 | 679,170 | 685,962 | 699,681 |
| Personal | 45,752 | 44,661 | 39,209 | 39,209 | 38,296 | 38,679 | 39,066 | 39,457 |
| Oil & Gas (AS 43.56) | 1,084,447 | 1,147,184 | 1,172,686 | 1,172,686 | 1,103,646 | 1,070,537 | 1,038,421 | 1,038,421 |
| | 1,878,138 | 1,858,695 | 1,887,548 | 1,887,548 | 1,821,112 | 1,788,386 | 1,763,449 | 1,777,559 |
| Mill Rate | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.25 | 1.25 | 1.25 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 745,522 | \$ 666,118 | \$ 675,653 | \$ 675,653 | \$ 624,836 | \$ 815,004 | \$ 840,303 | \$ 874,601 |
| Personal | 46,637 | 44,036 | 38,425 | 38,425 | 35,232 | 46,415 | 47,856 | 48,335 |
| Oil & Gas (AS 43.56) | 1,090,019 | 1,146,476 | 1,172,686 | 1,172,686 | 1,048,464 | 1,311,408 | 1,272,066 | 1,298,026 |
| Interest | 2,042 | 2,366 | 7,040 | 7,040 | 7,322 | 7,615 | 7,920 | 8,237 |
| Flat Tax | 3,094 | 3,211 | 3,665 | 3,665 | 3,665 | 3,738 | 3,813 | 3,889 |
| Motor Vehicle Tax | 19,718 | 18,849 | 19,397 | 19,397 | 19,284 | 19,670 | 20,063 | 20,464 |
| Total Property Taxes | 1,907,032 | 1,881,056 | 1,916,866 | 1,916,866 | 1,738,803 | 2,203,850 | 2,192,021 | 2,253,552 |
| State Revenue | 17,948 | 35,447 | - | - | - | - | - | - |
| Interest Earnings | 18,921 | 98,639 | 26,831 | 26,831 | 26,687 | 22,279 | 26,603 | 28,923 |
| Other Revenue | 228,590 | 239,254 | 235,340 | 235,340 | 235,340 | 240,047 | 244,848 | 249,745 |
| Total Revenues | 2,172,491 | 2,254,396 | 2,179,037 | 2,179,037 | 2,000,830 | 2,466,176 | 2,463,472 | 2,532,220 |
| Total Revenues and Other | | | | | | | | |
| Financing Sources | 2,172,491 | 2,254,396 | 2,179,037 | 2,179,037 | 2,000,830 | 2,466,176 | 2,463,472 | 2,532,220 |
| Expenditures: | | | | | | | | |
| Personnel | 1,177,497 | 1,206,042 | 1,262,875 | 1,262,875 | 1,298,496 | 1,324,466 | 1,357,578 | 1,398,305 |
| Supplies | 113,715 | 119,415 | 135,300 | 135,300 | 136,632 | 139,365 | 142,152 | 144,995 |
| Services | 500,588 | 496,711 | 525,785 | 525,785 | 591,756 | 591,756 | 603,591 | 615,663 |
| Capital Outlay | 23,016 | 11,792 | 14,741 | 14,741 | 16,570 | 16,901 | 17,239 | 17,584 |
| Interdepartmental Charges | (1,331) | 45,529 | 48,468 | 48,468 | 51,086 | 51,812 | 53,014 | 54,414 |
| Total Expenditures | 1,813,485 | 1,879,489 | 1,987,169 | 1,987,169 | 2,094,540 | 2,124,300 | 2,173,574 | 2,230,961 |
| Operating Transfers To: | | | | | | | | |
| Capital Projects Fund | 325,000 | 440,000 | 850,000 | 850,000 | 200,000 | 200,000 | 250,000 | 250,000 |
| Total Operating Transfers | 325,000 | 440,000 | 850,000 | 850,000 | 200,000 | 200,000 | 250,000 | 250,000 |
| Total Expenditures and | | | | | | | | |
| Operating Transfers | 2,138,485 | 2,319,489 | 2,837,169 | 2,837,169 | 2,294,540 | 2,324,300 | 2,423,574 | 2,480,961 |
| Net Results From Operations | 34,006 | (65,093) | (658,132) | (658,132) | (293,710) | 141,876 | 39,898 | 51,259 |
| Projected Lapse | - | - | 69,551 | 69,551 | 73,309 | 74,351 | 76,075 | 78,084 |
| Change in Fund Balance | 34,006 | (65,093) | (588,581) | (588,581) | (220,401) | 216,227 | 115,973 | 129,343 |
| Beginning Fund Balance | 1,954,011 | 1,988,017 | 1,922,924 | 1,922,924 | 1,334,343 | 1,113,942 | 1,330,169 | 1,446,142 |
| Ending Fund Balance | \$ 1,988,017 | \$ 1,922,924 | \$ 1,334,343 | \$ 1,334,343 | \$ 1,113,942 | \$ 1,330,169 | \$ 1,446,142 | \$ 1,575,485 |

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 those services.
- Challenges with expanding services/programs on a status quo budget.
- Continuous recruitment and utilization of volunteers for successful events and programs.
- Funding a sustainable long term capital improvement plan.
- Increasing costs to maintain aging infrastructure.
- The sustainability of the fund balance and substantial transfers to fund capital projects.
- Proposed increased mill rate to support operations and capital improvements.

FY2020 Accomplishments:

Administration

- Created an internal electronic process for creating and tracking invoices.
- Created an electronic process for time keeping and reports for temporary and seasonal employees.

Operations

- Leased office space to Marathon Refinery; additional revenue for service area.
- Replaced the Nikiski Pool Security System.
- Procured a new zero turn mower for landscaping needs.
- Replaced filter media in the pool's high rate filtration system.
- Water safety course provided to all Nikiski North Star Elementary 3rd grade students.
- Implemented an afterschool program for K-5th grade students.
- Implemented youth indoor soccer.
- Hosted the Alaska State Disc Golf Tournament.

FY2021 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.
- Expand learn to swim classes and water safety classes to community organizations.
- Expand seasonal and summer camp hours and days.
- Complete the NCRC Remodel & HVAC/Boiler projects
- Complete the Pool BAS/HVAC project and the Pool Roof Repairs & Design project.

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 | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|--|---------------------|---------------|---------------|---------------|-----------------|
| Permanent Staff | 9.25 | 9.25 | 9.50 | 9.50 | 9.50 |
| Temporary Staff (FTEs) | 7.4 | 7.4 | 7.0 | 7.0 | 7.0 |
| Total Staff Hours | 31,000 | 33,000 | 29,936 | 33,000 | 33,000 |
| Estimated # Volunteers / Volunteer Hours | 600-800 / 900-1,200 | 696 / 1,280 | 667 / 1,083 | 625 / 1,020 | 650 / 1,100 |

Department Function

Fund 225

North Peninsula Recreation Service Area - Continued

Dept 61110

| Staff Certifications/License | Benchmark | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|-----------|---------------|---------------|------------------|------------------|
| ARC Lifeguard Certified (Incl. CPR/AED/ First Aid) | 25-30 | 26 | 32 | 25-30 | 25-30 |
| ARC Professional CPR/First Aid/AED | 8-10 | 10 | 9 | 9 | 9 |
| ARC Water Safety Instructor / Lifeguard Instructor | 6 / 1 | 4 / 1 | 6 / 1 | 7 / 1 | 6 / 1 |
| NRPA Certified Pool Operator | 8 | 8 | 8 | 8 | 8 |
| NRPA Aquatic Facility Operator | 2 | 2 | 2 | 2 | 2 |
| NRPA Certified Playground Safety Inspector | 1 | 1 | 1 | 1 | 1 |
| Safe Sport & Concussion Training | 10-12 | 12 | 10 | 10 | 13 |

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.

Measures:

| Nikiski Pool- Attendance/Participation | Benchmark | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|-----------|---------------|---------------|------------------|------------------|
| Admissions/Classes/Programs | 25,000 | 26,917 | 26,609 | 26,000 | 26,000 |
| Special Events | 220 | 236 | 309 | 250 | 250 |
| Facility Reservations (# of Rentals/Attendance) | 1,500 | 72 / 1,659 | 1,275 | 1,500 | 1,500 |
| Learn To Swim Programs/Classes | 3,500 | 3,529 | 3,519* | 3,500 | 3,500 |
| Memberships / Punch Cards | 20,000 | 19,954 | 20,150 | 20,000 | 20,000 |
| Nikiski Community Recreation Center- Attendance/Participation | | | | | |
| Admissions/Classes/Programs | 3,000 | 2,566 | 2,728 | 3,000 | 3,000 |
| Special Events | 3,500 | 3,229 | 4,023 | 3,500 | 3,500 |
| Facility Reservations (# of Rentals/Attendance) | 8,000 | 224 / 7,823 | 8,542 | 8,000 | 8,000 |
| Leagues | 300 | 244 | 3,381* | 3,000 | 3,000 |
| Memberships / Punch Cards | 1,500 | 1,315 | 1,903 | 1,500 | 1,500 |

Priority/Goal: Community Events

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

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

Measures:

| Community Events & Special Programs | Benchmark | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-------------------------------------|-----------|---------------|---------------|------------------|------------------|
| Recreation | 25 | 24 | 23 | 26 | 27 |
| Aquatics | 8 | 8 | 12 | 13 | 16 |

Department Function

Fund 225

North Peninsula Recreation Service Area - Continued

Dept 61110

Commentary

For FY21 the service area plans to complete replacement of the pool HVAC/BAS system and to complete repairs to the pool roof as well as design development for future replacement. The repairs will allow the service area to work out funding and prioritization of this project, while maintaining infrastructure. The design development, based on the findings, will allow the service area to refine and prioritize phases (if necessary) and determine accurate costs of the project.

The service area is projecting an increase to the mill rate beginning in FY22 to fund operating, maintenance and future 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 27 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 in to 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
- Built and purchased equipment to create a skate park
- Upgrades to the Nikiski Pool filtration and disinfection systems
- Procured landscaping, trail grooming and maintenance equipment over the years
- Expanded the trail systems and developed an 18-hole disc golf course
- Adopted the vacant elementary school as the Nikiski Community Recreation Center. This has included substantial and continuous facility upgrades and renovations. The Nikiski Community Recreation Center is a great example of turning a borough liability into a borough asset. In addition to daily programs and services, the facility houses a teen center, library, fitness rooms, full swing golf simulator, banquet room and meeting space for community meetings and large group gatherings. This facility is also used as a polling location for local, state and federal elections.
- Completed the mitigation of spruce bark beetle trees around the Poolside Trails
- 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. Worked with 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
- Remodeled the Nikiski Community Recreation Center and replaced the boiler and HVAC system

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

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 507,326 | \$ 521,687 | \$ 557,091 | \$ 557,091 | \$ 571,561 | \$ 14,470 | 2.60% |
| 40120 | Temporary Wages | 168,934 | 155,122 | 187,885 | 187,885 | 187,885 | - | 0.00% |
| 40130 | Overtime Wages | 2,883 | 3,569 | 5,578 | 5,578 | 5,810 | 232 | 4.16% |
| 40210 | FICA | 55,141 | 55,882 | 64,762 | 64,762 | 66,267 | 1,505 | 2.32% |
| 40221 | PERS | 138,361 | 161,349 | 127,900 | 127,900 | 131,262 | 3,362 | 2.63% |
| 40321 | Health Insurance | 228,668 | 225,777 | 239,500 | 239,500 | 252,500 | 13,000 | 5.43% |
| 40322 | Life Insurance | 871 | 876 | 1,404 | 1,404 | 1,502 | 98 | 6.98% |
| 40410 | Leave | 73,254 | 80,346 | 77,315 | 77,315 | 81,709 | 4,394 | 5.68% |
| 40511 | Other Benefits | 2,059 | 1,434 | 1,440 | 1,440 | - | (1,440) | -100.00% |
| | Total: Personnel | 1,177,497 | 1,206,042 | 1,262,875 | 1,262,875 | 1,298,496 | 35,621 | 2.82% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | - | 367 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 42210 | Operating Supplies | 55,525 | 52,689 | 69,700 | 69,700 | 69,700 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 3,887 | 3,281 | 6,500 | 6,500 | 6,500 | - | 0.00% |
| 42250 | Uniforms | 2,279 | 1,906 | 2,400 | 2,400 | 2,400 | - | 0.00% |
| 42310 | Repair & Maintenance Supplies | 36,364 | 41,831 | 39,500 | 39,500 | 39,500 | - | 0.00% |
| 42360 | Motor Vehicle Supplies | 5,298 | 2,788 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 42410 | Small Tools & Equipment | 1,962 | 8,313 | 5,600 | 5,600 | 6,932 | 1,332 | 23.79% |
| 42960 | Recreational Supplies | 8,400 | 8,240 | 8,600 | 8,600 | 8,600 | - | 0.00% |
| | Total: Supplies | 113,715 | 119,415 | 135,300 | 135,300 | 136,632 | 1,332 | 0.98% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 34,731 | 32,666 | 32,663 | 32,663 | 31,076 | (1,587) | -4.86% |
| 43014 | Physical Examinations | 250 | 270 | 500 | 500 | 500 | - | 0.00% |
| 43019 | Software Licensing | 2,553 | 3,502 | 3,705 | 3,705 | 3,705 | - | 0.00% |
| 43110 | Communications | 7,989 | 8,136 | 9,200 | 9,200 | 9,200 | - | 0.00% |
| 43140 | Postage and Freight | 875 | - | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 43210 | Transportation/Subsistence | 8,108 | 5,986 | 6,103 | 6,103 | 6,060 | (43) | -0.70% |
| 43260 | Training | 1,495 | 1,875 | 1,290 | 1,290 | 2,200 | 910 | 70.54% |
| 43310 | Advertising | 9,215 | 8,395 | 9,300 | 9,300 | 9,300 | - | 0.00% |
| 43410 | Printing | - | - | 900 | 900 | 900 | - | 0.00% |
| 43510 | Insurance Premium | 81,571 | 82,235 | 86,743 | 86,743 | 101,968 | 15,225 | 17.55% |
| 43610 | Utilities | 271,709 | 282,170 | 282,000 | 282,000 | 333,466 | 51,466 | 18.25% |
| 43720 | Equipment Maintenance | 852 | 1,398 | 1,215 | 1,215 | 1,215 | - | 0.00% |
| 43750 | Vehicle Maintenance | 4,088 | 1,442 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 65,180 | 57,015 | 76,500 | 76,500 | 76,500 | - | 0.00% |
| 43810 | Rents and Operating Leases | 3,486 | 4,234 | 4,020 | 4,020 | 4,020 | - | 0.00% |
| 43920 | Dues and Subscriptions | 1,396 | 1,197 | 1,546 | 1,546 | 1,546 | - | 0.00% |
| 43960 | Recreation Program Expenses | 7,090 | 6,190 | 6,600 | 6,600 | 6,600 | - | 0.00% |
| | Total: Services | 500,588 | 496,711 | 525,785 | 525,785 | 591,756 | 65,971 | 12.55% |
| Capital Outlay | | | | | | | | |
| 48120 | Office Machines | 5,266 | - | - | - | 5,500 | 5,500 | - |
| 48710 | Minor Office Equipment | 8,908 | 3,831 | 3,241 | 3,241 | 5,070 | 1,829 | 56.43% |
| 48720 | Minor Office Furniture | - | 450 | - | - | - | - | - |
| 48740 | Minor Machines and Equipment | 6,324 | 3,035 | 5,000 | 5,000 | 5,000 | - | 0.00% |
| 48755 | Minor Recreational Equipment | 2,418 | 4,476 | 6,500 | 6,500 | 1,000 | (5,500) | -84.62% |
| 49433 | Plan Review/Permit Fees | 100 | - | - | - | - | - | - |
| | Total: Capital Outlay | 23,016 | 11,792 | 14,741 | 14,741 | 16,570 | 1,829 | 12.41% |
| Transfers | | | | | | | | |
| 50459 | North Pen Rec Capital Projects | 325,000 | 440,000 | 850,000 | 850,000 | 200,000 | (650,000) | -76.47% |
| | Total: Transfers | 325,000 | 440,000 | 850,000 | 850,000 | 200,000 | (650,000) | -76.47% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | (1,331) | (312) | - | - | - | - | - |
| 61990 | Admin Service Fee | - | 45,841 | 48,468 | 48,468 | 51,086 | 2,618 | 5.40% |
| | Total: Interdepartmental Charges | (1,331) | 45,529 | 48,468 | 48,468 | 51,086 | 2,618 | 5.40% |
| Department Total | | \$ 2,138,485 | \$ 2,319,489 | \$ 2,837,169 | \$ 2,837,169 | \$ 2,294,540 | \$ (542,629) | -19.13% |

Kenai Peninsula Borough Budget Detail

Fund 225

Department 61110 - North Peninsula Recreation Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Director, Recreation Supervisor, Pool Supervisor, Maintenance Mechanic II, 1.75 Shift Supervisors, 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.

42410 Small Tools & Equipment. Replacement of monitors (\$1,132), UPS back-ups (\$1,000), security cameras (\$1,000), tractor forks (\$1,000), blower unit, pressure washer, edger, winch, mechanic creeper (\$1,900), landscaping and other miscellaneous small tools (\$900).

43011 Contractual Services. Contract with Boys & Girls Club to provide recreation services for the Village of Tyonek (\$14,000), Siemens Apogee/HVAC service contract (\$10,928), Verified First background screening (\$1,100), security/fire alarm monitoring and inspections (\$2,670), water testing (\$778), and miscellaneous smaller contracts (\$1,600).

43019 Software Licensing. Licensing for upgrades, tech support, backup of Companion Corp Library Software (\$300), Milestone-CCTV software (\$1,070), and Sportsman SQL (\$2,335).

43210 Transportation/Subsistence. Alaska Recreation and Parks Conference in Soldotna, Alaska Afterschool Conference in Anchorage, in-state certification courses, and miscellaneous travel within borough.

43260 Training. In-state conference and certification course fees.

43510 Insurance Premium. Insurance premium for property, workman's compensation and liability. Increase due to increased values of facilities & property, and administrative and software costs for Risk Management Dept.

43610 Utilities. Increase due to projected increase in natural gas.

43810 Rents and Operating Leases. For minor equipment rentals (\$1,000), porta-potties (\$1,975), tank/rack rentals (\$695), and USPS Box (\$350).

48120 Office Equipment. Scheduled replacement of server (\$5,500).

48710 Minor Office Equipment. Scheduled replacement of 3 computers (\$690 each), and conference phone system (\$3,000).

48740 Minor Machines & Equipment. Replacement of pool vacuum (\$5,000).

48755 Minor Recreation Equipment. Replacement of portable sound system (\$1,000).

50459 Transfer. Transfer to capital project fund to support long term capital improvement plan. FY21 projects include Pool Roof Repairs & Design for Replacement and Pool HVAC/BAS System upgrade.

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 FY2021 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

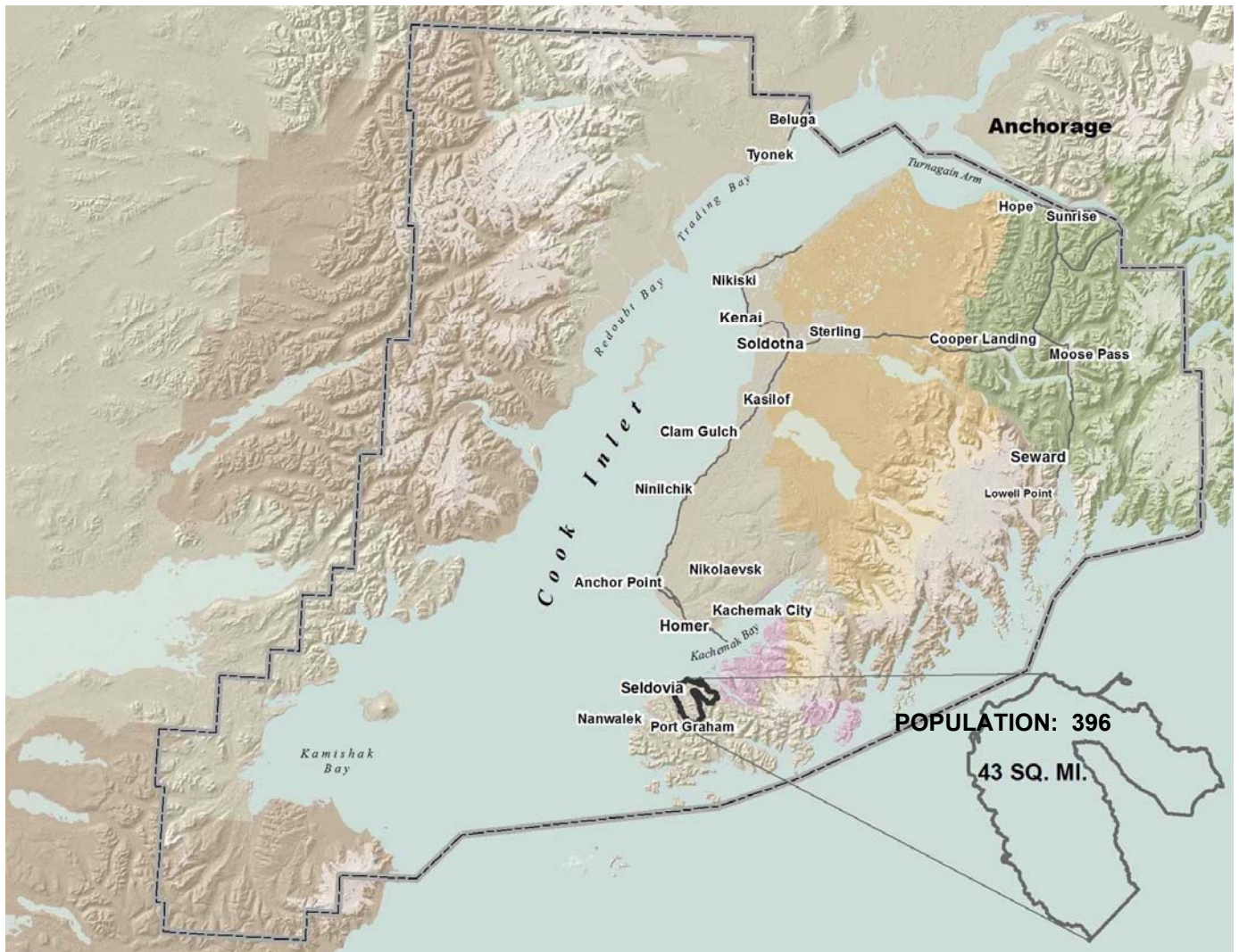
For capital projects information on this department - See the Capital Projects Section - Pages 344, 349, 363, & 401-402.

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 2021 is .75 mills.



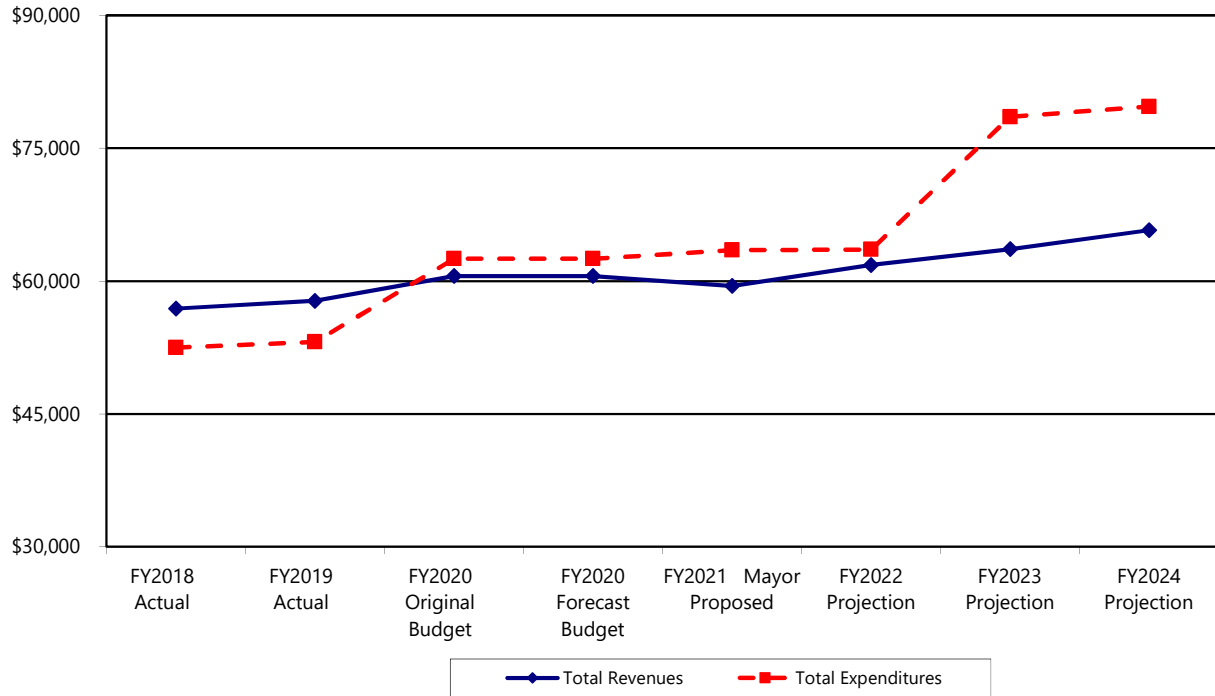
Board Members

Mark Janes
Linda Hedgcoth
Valisa Higman
Sherri Burt
Greg Wolfer

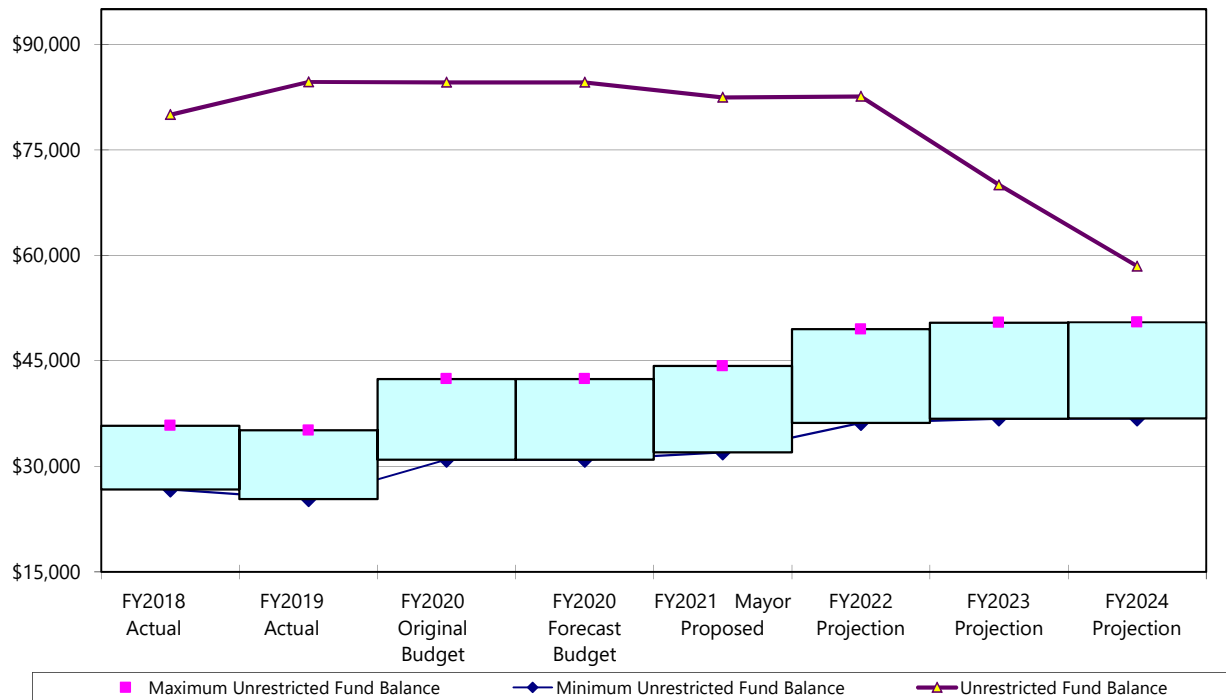
Fund: 227 Seldovia Recreational Service Area - Budget Projection

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|
| | Actual | Actual | Original | Forecast | Mayor | Projection | Projection | Projection |
| Fund Budget: | | | | | Proposed | | | |
| Taxable Value (000's) | | | | | | | | |
| Real | 66,346 | 67,997 | 72,866 | 72,866 | 76,228 | 76,228 | 76,990 | 78,530 |
| Personal | 793 | 804 | 653 | 653 | 1,140 | 1,151 | 1,163 | 1,175 |
| | 67,139 | 68,801 | 73,519 | 73,519 | 77,368 | 77,379 | 78,153 | 79,705 |
| Mill Rate | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 52,180 | \$ 50,010 | \$ 54,650 | \$ 54,650 | \$ 52,597 | \$ 54,884 | \$ 56,588 | \$ 58,898 |
| Personal | 309 | 72 | 480 | 480 | 787 | 829 | 855 | 864 |
| Interest | 594 | 148 | - | - | - | - | - | - |
| Flat Tax | 2,560 | 2,637 | 3,036 | 3,036 | 3,036 | 3,097 | 3,159 | 3,222 |
| Motor Vehicle Tax | 294 | 295 | 307 | 307 | 295 | 301 | 307 | 313 |
| Total Property Taxes | 55,937 | 53,162 | 58,473 | 58,473 | 56,715 | 59,111 | 60,909 | 63,297 |
| Interest Earnings | 598 | 3,855 | 1,048 | 1,048 | 1,692 | 1,649 | 1,652 | 1,401 |
| Other Revenue | 359 | 751 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 |
| Total Revenues | 56,894 | 57,768 | 60,571 | 60,571 | 59,457 | 61,810 | 63,611 | 65,748 |
| Expenditures: | | | | | | | | |
| Supplies | 1,915 | 3,846 | 6,800 | 6,622 | 3,400 | 3,468 | 3,537 | 3,608 |
| Services | 49,386 | 47,808 | 54,037 | 54,215 | 52,049 | 52,049 | 53,090 | 54,152 |
| Capital Outlay | 1,192 | 175 | 150 | 150 | 6,500 | 6,500 | 20,000 | 20,000 |
| Interdepartmental Charges | - | 1,296 | 1,525 | 1,525 | 1,549 | 1,550 | 1,916 | 1,944 |
| Total Expenditures | 52,493 | 53,125 | 62,512 | 62,512 | 63,498 | 63,567 | 78,543 | 79,704 |
| Total Expenditures and Operating Transfers | 52,493 | 53,125 | 62,512 | 62,512 | 63,498 | 63,567 | 78,543 | 79,704 |
| Net Results From Operations | 4,401 | 4,643 | (1,941) | (1,941) | (4,041) | (1,757) | (14,932) | (13,956) |
| Projected Lapse | - | - | 1,875 | 1,875 | 1,905 | 1,907 | 2,356 | 2,391 |
| Change in Fund Balance | 4,401 | 4,643 | (66) | (66) | (2,136) | 150 | (12,576) | (11,565) |
| Beginning Fund Balance | 75,612 | 80,013 | 84,656 | 84,656 | 84,590 | 82,454 | 82,604 | 70,028 |
| Ending Fund Balance | \$ 80,013 | \$ 84,656 | \$ 84,590 | \$ 84,590 | \$ 82,454 | \$ 82,604 | \$ 70,028 | \$ 58,463 |

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.
- More actively track and report the SRSA expenses and income to ensure accountability and appropriate level of mill rate to cover expenses.
- Maintain and support current volunteer participation while continuing to engage other volunteers.
- Develop other recreational assets in the community.
- Continue to increase community participation and utilization of the SOCC and other SRSA assets.
- Continue to track the utilization of the facility and other services provided by the SRSA.

FY2020 Accomplishments

Administration:

- The Seldovia City Manager continues to provide supervision to the Coordinator and Janitorial Staff.
- Volunteer lead programming has increased as planned.
- The school and the SRSA have established an understanding for the utilization of the Pottery Studio located in the school shop. Programming will begin with a volunteer teacher who previously taught at UAF.
- Tracking of expenses and accountability is improving.

Operations:

- The Coordinator along with Volunteers have continued to run various afterschool programs, including art classes, girls basketball, adult hikes, yoga, Pickle Ball, and fitness programs.
- The SOCC has continued to work in partnership with the

Seldovia Village Tribe to facilitate preventative programming for school aged children in our community by providing support and meeting space.

- Continued community partnerships with various non-profit organizations such as The Seldovia Community Preschool, Ground Truth Trekking, the Wellspring Group, the Arts Council, The Hearle House along with various small business owners in the community.
- SOCC has maintained the Science series, introducing Peninsula specific topics, and seeking to maintain an ongoing monthly dialogue. A group was formed and meets regularly to address local concerns as well as larger environmental issues. Actions are directed towards lowering individual carbon footprints, and educating community members on lower impact utility use.
- 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.
- Annually the SRSA hosts a Black Friday event in support of local artisans selling locally produced products for holiday gifts.
- The facility has hosted visiting instructors for individuals in the community pursuing their GED.

FY2021 New Initiatives:

- Provide accurate tracking of the facility use and programming attendance to ensure accountability and funding.
- Ensure that community wide recreation services and opportunities are maintained at current levels and increased where possible.
- Develop youth services not offer by the Village Tribe focusing on middle and high school aged children.
- Develop additional on-site and off-site recreational activities, such as summer Pickleball and winter ice skating and hockey.
- Work with the school administration to develop a youth and community pottery program that will utilize the space in the school shop building.
- In partnership with the school administration, develop career education and vocational educational activities.
- Engage in practices that encourage more energy efficient use of the facility and provide information and support for these practices throughout the community.

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---------------------------------|------------------|----------------------|----------------------|-------------------------|-------------------------|
| Gatherings & Events | 625 | 795 | 2,346 | 1,200 | 2,000 |
| Community Education Classes | 300 | 168 | 409 | 750 | 1,000 |
| Youth Programming | 625 | 172 | 449 | 400 | 500 |
| Open Center | 325 | 283 | 660 | 660 | 660 |

| Attendance/Participation | Benchmark | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---------------------------------|------------------|----------------------|----------------------|-------------------------|-------------------------|
| Meetings | 125 | 116 | 140 | 290 | 200 |
| Private Building Rentals | 250 | 82 | 170 | 150 | 200 |
| Senior Programs | 100 | 32 | 134 | 50 | 200 |

| Volunteers | Benchmark | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-----------------------------|------------------|----------------------|----------------------|-------------------------|-------------------------|
| Number of Volunteers | 15 | N/A | 15 | 30 | 30 |
| Quantity of Volunteer Hours | 550 | N/A | 380 | 200 | 600 |

| Facility Utilization | Benchmark | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-----------------------------|------------------|----------------------|----------------------|-------------------------|-------------------------|
| Patrons in the facility | | N/A | 15 | 20 | 20 |

Department Function

Fund 227

Seldovia Recreational Service Area - Continued

Dept 61210

| Attendance/Participation by type | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Teen Activities | | .5 | 4 | 1.5 |
| Weekly average activities | .5 | 5 | 8 | 8 |
| Daily average attendance | 5 | 100 | 500 | 528 |
| Yearly average attendance | 100 | | | |
| Adult Physical Activities | | 4 | 8 | 8 |
| Weekly average activities | 4 | 6 | 5 | 5 |
| Daily average attendance | 6 | 960 | 1,500 | 1,760 |
| Yearly average attendance | 960 | | | |
| Science Lectures | | .25 | .25 | .25 |
| Weekly average activities | .25 | 36 | 36 | 36 |
| Daily average attendance | 36 | 360 | 380 | 360 |
| Yearly average attendance | 360 | | | |
| Adult Recreational Activities | | 1 | 2 | 2 |
| Weekly average activities | 1 | 7 | 7 | 7 |
| Daily average attendance | 7 | 180 | 616 | 616 |
| Yearly average attendance | 180 | | | |
| Special Events/ Rentals | | .50 | .75 | .75 |
| Weekly average activities | .50 | 20 | 35 | 35 |
| Daily average attendance | 20 | 400 | 1,155 | 1,155 |
| Yearly average attendance | 400 | | | |
| Open Hours | | 4 | 5 | 5 |
| Weekly average activities | 4 | 3 | 3 | 3 |
| Daily average attendance | 3 | 480 | 700 | 660 |
| Yearly average attendance | 480 | | | |
| Community Partnerships | | N/A | 2 | 2 |
| Weekly average activities | N/A | N/A | 27 | 27 |
| Daily average attendance | N/A | N/A | 2,200 | 2,376 |
| Yearly average attendance | N/A | .5 | 4 | 1.5 |

Kenai Peninsula Borough Budget Detail

Fund 227

Department 61210 - Seldovia Recreational Service Area

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|----------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| Supplies | | | | | | | | |
| 42120 | Computer Software | \$ - | \$ - | \$ 100 | \$ 100 | \$ 100 | \$ - | 0.00% |
| 42210 | Operating Supplies | 124 | - | 600 | 600 | 300 | (300) | -50.00% |
| 42310 | Repair & Maintenance Supplies | - | 1,617 | - | - | - | - | - |
| 42410 | Small Tools & Equipment | 769 | - | 100 | 100 | - | (100) | -100.00% |
| 42960 | Recreational Supplies | 1,022 | 2,229 | 6,000 | 5,822 | 3,000 | (3,000) | -50.00% |
| | | 1,915 | 3,846 | 6,800 | 6,622 | 3,400 | (3,400) | -50.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 36,983 | 29,722 | 35,055 | 35,055 | 32,885 | (2,170) | -6.19% |
| 43110 | Communications | 1,876 | 1,906 | 1,885 | 1,885 | 1,885 | - | 0.00% |
| 43140 | Postage and Freight | - | - | 200 | 200 | 200 | - | 0.00% |
| 43210 | Transportation/Subsistence | - | 640 | 500 | 500 | 500 | - | 0.00% |
| 43410 | Printing | - | - | 300 | 300 | - | (300) | -100.00% |
| 43510 | Insurance Premium | 925 | 974 | 1,652 | 1,652 | 2,304 | 652 | 39.47% |
| 43610 | Utilities | 9,356 | 10,786 | 8,200 | 8,200 | 8,200 | - | 0.00% |
| 43780 | Building/Grounds Maintenance | - | 3,525 | - | - | - | - | - |
| 43810 | Rents and Operating Leases | - | 180 | 170 | 348 | - | (170) | -100.00% |
| 43920 | Dues and Subscriptions | - | 75 | 75 | 75 | 75 | - | 0.00% |
| 43960 | Recreational Program Expenses | 246 | - | 6,000 | 6,000 | 6,000 | - | 0.00% |
| | Total: Services | 49,386 | 47,808 | 54,037 | 54,215 | 52,049 | (1,988) | -3.68% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | - | - | 150 | 150 | 1,000 | 850 | 566.67% |
| 48720 | Minor Office Furniture | 1,192 | 175 | - | - | 1,000 | 1,000 | - |
| 48755 | Minor Recreational Equipment | - | - | - | - | 4,500 | 4,500 | - |
| | Total: Capital Outlay | 1,192 | 175 | 150 | 150 | 6,500 | 6,350 | 4233.33% |
| Interdepartmental Charges | | | | | | | | |
| 61990 | Admin Service Fee | - | 1,296 | 1,525 | 1,525 | 1,549 | 24 | 1.57% |
| | Total: Interdepartmental Charges | - | 1,296 | 1,525 | 1,525 | 1,549 | 24 | 1.57% |
| Department Total | | | | | | | | |
| | | \$ 52,493 | \$ 53,125 | \$ 62,512 | \$ 62,512 | \$ 63,498 | \$ 986 | 1.58% |

Line-Item Explanations

42120 Computer Software. Security software for 2 computers.

42960 Recreational Supplies. Reduced to reflect the refocusing of programming supported through volunteer and community member providing activities and services.

43011 Contractual Services. Contract with City of Seldovia for administrative, janitorial, and programming services for the Sea Otter Community Center (\$32,885). The decrease from previous years reflects the reduction in hours for the Facility Coordinator and the hiring of a Program Coordinator position at a lower wage. In addition the City provides janitorial services at the facility and other small miscellaneous contracts.

43210 Transportation/Subsistence. Travel for training for the Facility Coordinator.

43960 Recreational Program Expenses. Program expenses and travel expenses for speakers. This reflects a more active effort to bring educational and recreational presenters to the SOCC through the partnership with non-profit organizations and volunteers. This is an ongoing project that has had considerable success.

48710 Minor Office Equipment. Addition of computer for use by program staff.

48720 Minor Office Furniture. Replacement of older meeting chairs that are falling apart.

48513 Recreation Equipment. There has been a increase in community interest in ice skating and hockey. The community has been using a local pond. This raises many concerns on the "shoulder seasons" with thinning ice, poor ice conditions that pose a risk of injury to skaters. The SRSA will purchase of a ice rink system that could be installed on the school campus in the winter. This will provide the school and community the opportunity for increased recreational opportunities in a safer and more convenient environment.

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 FY2021 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.

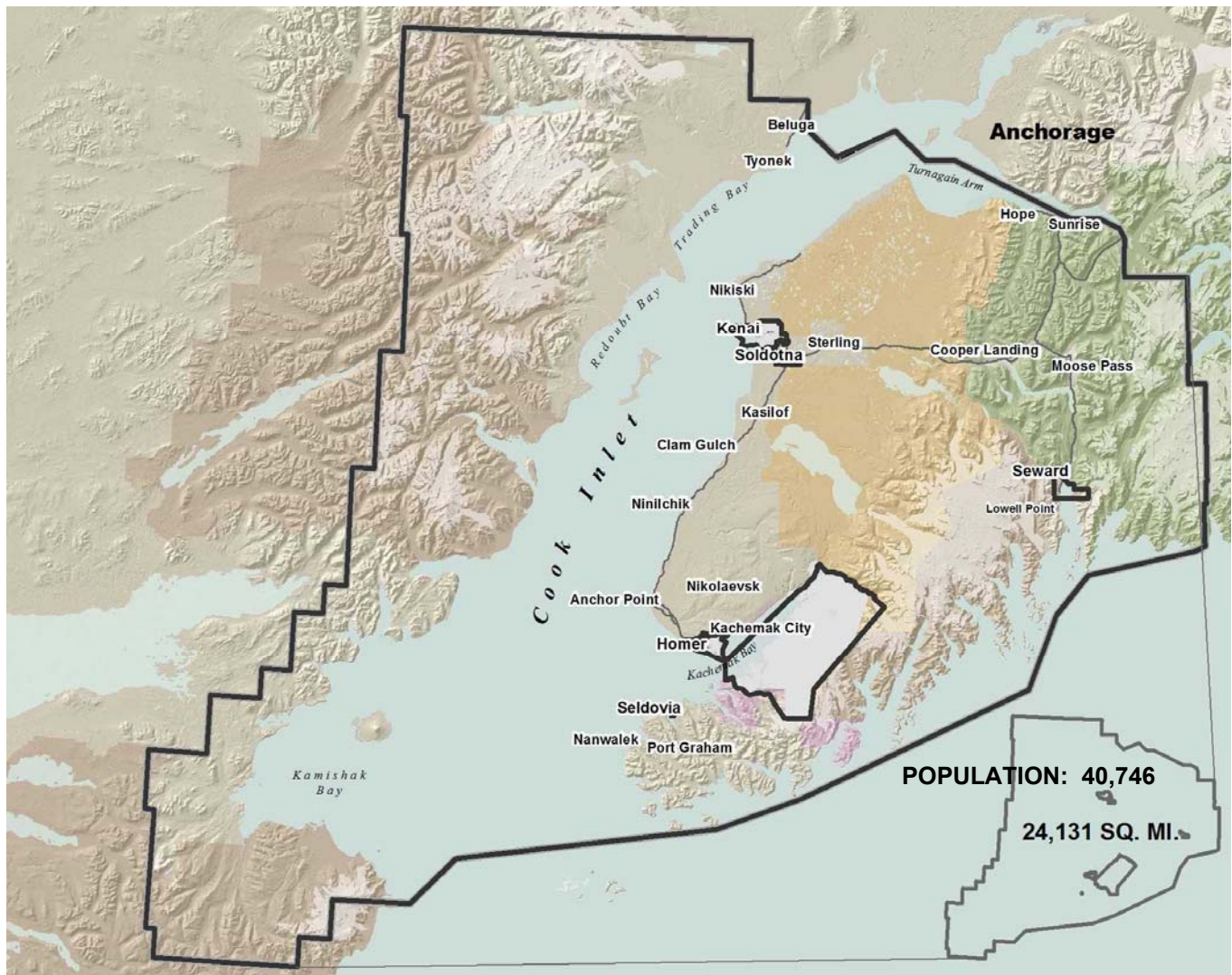
Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see pages 344, 349-350, 364, and 403-404.

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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 6.5 staff members oversee the maintenance of over 646 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2021 is set at 1.40 mills. Revenue is raised through property taxes.



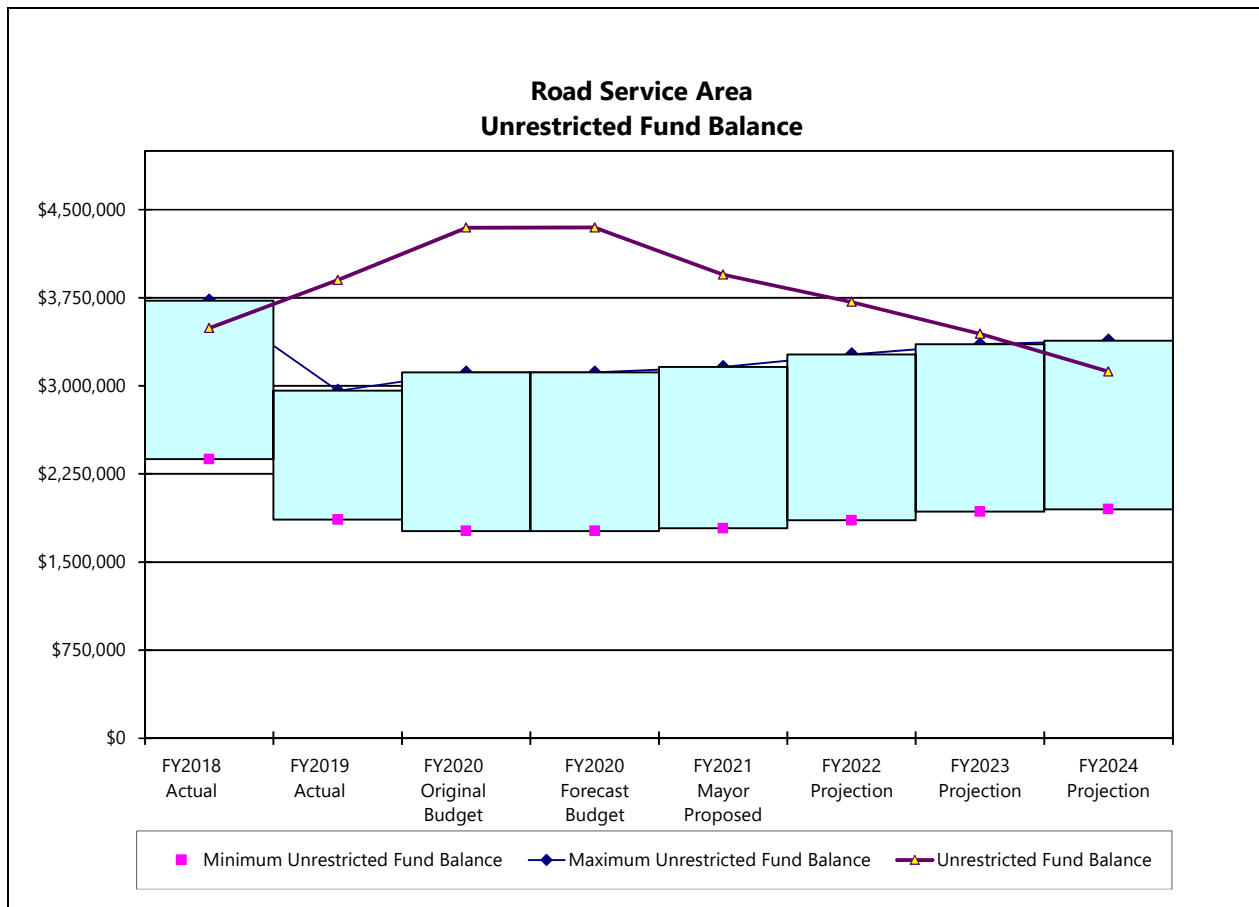
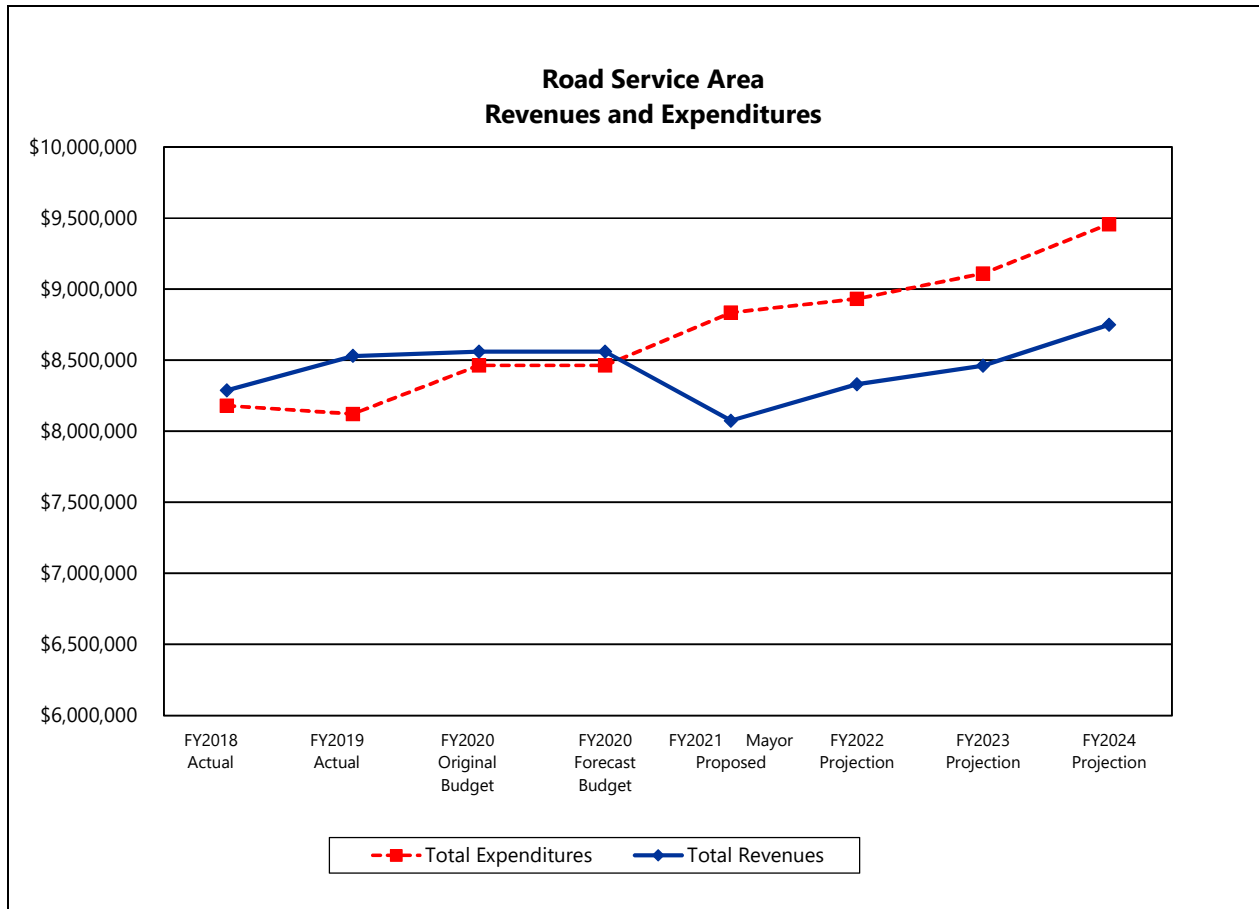
Board Members

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: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Actual | Original | Forecast | Mayor | Projection | Projection | Projection |
| | | | Budget | Budget | Proposed | | | |
| Taxable Value (000's) | | | | | | | | |
| Real | 4,130,449 | 4,114,598 | 4,263,121 | 4,263,121 | 4,366,055 | 4,366,055 | 4,409,716 | 4,497,910 |
| Personal | 197,434 | 197,020 | 189,088 | 189,088 | 190,592 | 192,498 | 194,423 | 196,367 |
| Oil & Gas (AS 43.56) | 1,404,997 | 1,453,348 | 1,490,916 | 1,490,916 | 1,439,412 | 1,396,230 | 1,354,343 | 1,354,343 |
| | 5,732,880 | 5,764,966 | 5,943,125 | 5,943,125 | 5,996,059 | 5,954,783 | 5,958,482 | 6,048,620 |
| Mill Rate | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 5,763,626 | \$ 5,737,810 | \$ 5,968,369 | \$ 5,968,369 | \$ 5,623,479 | \$ 5,867,978 | \$ 6,050,130 | \$ 6,297,074 |
| Personal | 281,924 | 267,665 | 259,429 | 259,429 | 245,482 | 258,717 | 266,748 | 269,416 |
| Oil & Gas (AS 43.56) | 1,975,060 | 2,033,695 | 2,087,282 | 2,087,282 | 1,914,418 | 1,915,628 | 1,858,159 | 1,896,080 |
| Interest | 21,173 | 19,209 | 16,630 | 16,630 | 15,567 | 16,085 | 16,350 | 16,925 |
| Flat Tax | 43,246 | 41,265 | 44,817 | 44,817 | 44,817 | 45,713 | 46,627 | 47,560 |
| Motor Vehicle Tax | 148,593 | 140,035 | 146,449 | 146,449 | 144,314 | 147,200 | 150,144 | 153,147 |
| Total Property Taxes | 8,233,622 | 8,239,679 | 8,522,976 | 8,522,976 | 7,988,077 | 8,251,321 | 8,388,158 | 8,680,202 |
| State Revenue | 19,641 | 35,874 | - | - | - | - | - | - |
| Interest Earnings | 34,352 | 246,127 | 38,060 | 38,060 | 86,968 | 78,955 | 74,292 | 68,887 |
| Other Revenues | - | 8,586 | - | - | - | - | - | - |
| Total Revenues | 8,287,615 | 8,530,266 | 8,561,036 | 8,561,036 | 8,075,045 | 8,330,276 | 8,462,450 | 8,749,089 |
| Total Revenues and Operating Transfers | 8,287,615 | 8,530,266 | 8,561,036 | 8,561,036 | 8,075,045 | 8,330,276 | 8,462,450 | 8,749,089 |
| Expenditures: | | | | | | | | |
| Personnel | 1,041,212 | 949,859 | 959,993 | 959,993 | 959,582 | 978,774 | 1,003,243 | 1,033,340 |
| Supplies | 87,473 | 50,080 | 76,050 | 76,050 | 68,050 | 69,411 | 70,799 | 72,215 |
| Services | 5,146,366 | 5,007,942 | 5,157,601 | 5,151,786 | 5,342,822 | 5,503,107 | 5,613,169 | 5,725,432 |
| Capital Outlay | 2,218 | 1,900 | 4,000 | 35,200 | 5,250 | 5,355 | 5,462 | 5,571 |
| Interdepartmental Charges | (46,287) | 150,245 | 154,941 | 154,941 | 159,393 | 163,916 | 167,317 | 170,914 |
| Total Expenditures | 6,230,982 | 6,160,026 | 6,352,585 | 6,377,970 | 6,535,097 | 6,720,563 | 6,859,990 | 7,007,472 |
| Operating Transfers To: | | | | | | | | |
| Special Revenue Funds | 200,000 | 212,000 | 112,000 | 86,615 | - | 212,500 | - | 200,000 |
| Capital Project Fund | 1,750,000 | 1,750,000 | 2,000,000 | 2,000,000 | 2,300,000 | 2,000,000 | 2,250,000 | 2,250,000 |
| Total Operating Transfers | 1,950,000 | 1,962,000 | 2,112,000 | 2,086,615 | 2,300,000 | 2,212,500 | 2,250,000 | 2,450,000 |
| Total Expenditures and Operating Transfers | 8,180,982 | 8,122,026 | 8,464,585 | 8,464,585 | 8,835,097 | 8,933,063 | 9,109,990 | 9,457,472 |
| Net Results From Operations | 106,633 | 408,240 | 96,451 | 96,451 | (760,052) | (602,787) | (647,540) | (708,383) |
| Projected Lapse | - | - | 349,392 | 350,788 | 359,430 | 369,631 | 377,299 | 385,411 |
| Change in Fund Balance | 106,633 | 408,240 | 445,843 | 447,239 | (400,622) | (233,156) | (270,241) | (322,972) |
| Beginning Fund Balance | 3,386,265 | 3,492,898 | 3,901,138 | 3,901,138 | 4,348,377 | 3,947,755 | 3,714,599 | 3,444,358 |
| Ending Fund Balance | \$ 3,492,898 | \$ 3,901,138 | \$ 4,346,981 | \$ 4,348,377 | \$ 3,947,755 | \$ 3,714,599 | \$ 3,444,358 | \$ 3,121,386 |



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, serratation 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.
- Address increased 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.

FY2020 Accomplishments:

- Repealed KPB 12.06 and enacted KPB 12.08.
- Reduced maintenance calls by 21% by responded to resident calls through personal contact at the inspector and director level.
- Contracted the construction of a borough impound yard in preparation of future junk/abandoned vehicle enforcement needs.
- Improved compliance with road maintenance contracts by conducting routine in person field inspections, itemized invoice reviews (All Invoices), and annual equipment inspections.
- Placed 15,603 yards of gravel with Gravel CIP funding, upgrading 20 Borough roads.

- Assisted in the response and repairs management of flood events in the 2019 KPB Winter Storm.
- Work with Borough IT department to add condition codes to the Tier list database to help better quantify CIP needs.
- Worked with Purchasing and Contracting department to upgrade 14 roads through the capital improvement project program and 1 road through the road improvement assessing district program.
- Accepted 15 new roads (2.79 miles) to the road maintenance program.
- Began compiling and scanning all historic capital improvement project plans and documents to the associated roads in the RSA tracking program.

FY2021 New Initiatives:

- Review and update KPB 14.40.
- Seek funding for repairs and replacement of pavement and create a long-term pavement maintenance program.
- Use Kelly Blue Book equipment rates to ensure the borough is paying fair market price on additional equipment services.
- 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.
- 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.
- Update the closed capital improvement projects that were transferred into the Tier list database.

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:**

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|----------------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing History | 8 | 7.4 | 6.5 | 6.5 |
| Mill Rate | 1.4 | 1.4 | 1.4 | 1.4 |
| Number of miles maintained | 645 | 646 | 648.75 | 649 |

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-------------------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Maintenance cost per-mile by region | | | | |
| North (119.6 Miles) | \$7,642 | \$6,281 | \$5,865 | \$5,865 |
| South (116.6 Miles) | \$6,776 | \$6,675 | \$4,865 | \$4,865 |
| East (38.3 Miles) | \$13,713 | \$11,256 * | \$5,225 | \$5,225 |
| West (191.1 Miles) | \$4,650 | \$4,318 | \$4,460 | \$4,460 |
| Central (183.1 Miles) | \$4,909 | \$4,188 | \$4,100 | \$4,100 |

* More contract oversight was implemented in the East Region in FY2019. The East 3 Contract is under new ownership and is being managed more closely in 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:

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Calls Tracked in the Road Maintenance Program | 2,586 | 2,760 | 2,010 | 2,100 |
| Applied Calcium Chloride Application by Mile | 248 | 172 | 172 | 287 |
| Brushing by Mile | 136 | 124 | 200 | 250 |
| Right-of-Way Permits Processed | 155 | 166 | 160 | 160 |
| Abandoned/Junk Vehicles | NA | 15 | 30 | 30 |
| Unauthorized Encroachments | 2 | 20 | 40 | 40 |

**Kenai Peninsula Borough
Budget Detail**

Fund 236

Department 33950 - Road Service Area

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|-----------------------|------------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 536,680 | \$ 474,533 | \$ 496,166 | \$ 496,166 | \$ 493,066 | \$ (3,100) | -0.62% |
| 40120 | Temporary Wages | 12,930 | 15,890 | 22,500 | 22,500 | 21,094 | (1,406) | -6.25% |
| 40130 | Overtime Wages | 38,646 | 46,204 | 57,250 | 57,250 | 61,780 | 4,530 | 7.91% |
| 40210 | FICA | 50,350 | 43,464 | 50,163 | 50,163 | 50,452 | 289 | 0.58% |
| 40221 | PERS | 151,600 | 160,626 | 130,141 | 130,141 | 126,168 | (3,973) | -3.05% |
| 40321 | Health Insurance | 174,683 | 140,825 | 137,500 | 137,500 | 140,875 | 3,375 | 2.45% |
| 40322 | Life Insurance | 911 | 800 | 1,230 | 1,230 | 1,231 | 1 | 0.08% |
| 40410 | Leave | 74,548 | 66,697 | 64,179 | 64,179 | 64,916 | 737 | 1.15% |
| 40511 | Other Benefits | 864 | 820 | 864 | 864 | - | (864) | -100.00% |
| | Total: Personnel | 1,041,212 | 949,859 | 959,993 | 959,993 | 959,582 | (411) | -0.04% |
| Supplies | | | | | | | | |
| 42020 | Signage Supplies | 27,424 | 20,550 | 30,000 | 30,000 | 27,000 | (3,000) | -10.00% |
| 42120 | Computer Software | - | 359 | 500 | 500 | 500 | - | 0.00% |
| 42210 | Operating Supplies | 2,575 | 2,972 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 20,716 | 18,324 | 30,000 | 30,000 | 25,000 | (5,000) | -16.67% |
| 42250 | Uniforms | - | - | 250 | 250 | 250 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 27,082 | 151 | 500 | 500 | 500 | - | 0.00% |
| 42360 | Motor Vehicle Repair Supplies | 7,530 | 6,112 | 9,500 | 9,500 | 9,500 | - | 0.00% |
| 42410 | Small Tools & Equipment | 2,146 | 1,612 | 2,300 | 2,300 | 2,300 | - | 0.00% |
| | Total: Supplies | 87,473 | 50,080 | 76,050 | 76,050 | 68,050 | (8,000) | -10.52% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 79,200 | 78,125 | 90,000 | 114,185 | 120,000 | 30,000 | 33.33% |
| 43019 | Software Licensing | - | 47 | - | - | 5,000 | 5,000 | - |
| 43110 | Communications | 7,230 | 7,075 | 11,000 | 10,960 | 11,000 | - | 0.00% |
| 43140 | Postage and Freight | 596 | 647 | 1,000 | 2,000 | 3,000 | 2,000 | 200.00% |
| 43210 | Transportation/Subsistence | 3,580 | 6,698 | 7,705 | 6,705 | 7,496 | (209) | -2.71% |
| 43220 | Car Allowance | 157 | 991 | - | - | - | - | - |
| 43260 | Training | - | 25 | 500 | 500 | 500 | - | 0.00% |
| 43310 | Advertising | 7,886 | 7,345 | 7,000 | 7,000 | 7,000 | - | 0.00% |
| 43410 | Printing | - | - | - | 40 | 40 | 40 | - |
| 43510 | Insurance Premium | 26,048 | 23,949 | 25,154 | 25,154 | 24,486 | (668) | -2.66% |
| 43610 | Utilities | 4,122 | 4,037 | 4,342 | 4,386 | 4,500 | 158 | 3.64% |
| 43720 | Equipment Maintenance | 1,479 | 1,573 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43750 | Vehicle Maintenance | 6,019 | 6,416 | 8,500 | 8,500 | 7,500 | (1,000) | -11.76% |
| 43780 | Buildings/Grounds Maintenance | 1,280 | 87 | - | - | - | - | - |
| 43810 | Rents and Operating Leases | 125 | - | - | - | - | - | - |
| 43920 | Dues and Subscriptions | 65 | 308 | 300 | 300 | 300 | - | 0.00% |
| 43931 | Recording Fees | 86 | - | 100 | 100 | - | (100) | -100.00% |
| 43951 | Dust Control | 360,299 | 292,539 | 300,000 | 300,000 | 450,000 | 150,000 | 50.00% |
| 43952 | Road Maintenance | 4,648,194 | 4,578,080 | 4,700,000 | 4,669,956 | 4,700,000 | - | 0.00% |
| | Total: Services | 5,146,366 | 5,007,942 | 5,157,601 | 5,151,786 | 5,342,822 | 185,221 | 3.59% |
| Capital Outlay | | | | | | | | |
| 48610 | Land Purchase | 360 | - | - | - | - | - | - |
| 48311 | Machinery & Equipment | - | - | - | 30,000 | - | - | - |
| 48710 | Minor Office Equipment | 1,858 | 763 | 3,000 | 3,000 | 4,250 | 1,250 | 41.67% |
| 48720 | Minor Office Furniture | - | 1,137 | 500 | 500 | 500 | - | 0.00% |
| 48740 | Minor Machines & Equipment | - | - | 500 | 500 | 500 | - | 0.00% |
| 49311 | Design Services | - | - | - | 1,200 | - | - | - |
| | Total: Capital Outlay | 2,218 | 1,900 | 4,000 | 35,200 | 5,250 | 1,250 | 31.25% |
| Transfers | | | | | | | | |
| 50237 | Engineers Estimate Fund | - | 12,000 | 12,000 | 12,000 | - | (12,000) | -100.00% |
| 50238 | RIAD Match Fund | 200,000 | 200,000 | 100,000 | 74,615 | - | (100,000) | -100.00% |
| 50434 | Road Service Area Capital Projects | 1,750,000 | 1,750,000 | 2,000,000 | 2,000,000 | 2,300,000 | 300,000 | 15.00% |
| | Total: Transfers | 1,950,000 | 1,962,000 | 2,112,000 | 2,086,615 | 2,300,000 | 188,000 | -185.00% |

Kenai Peninsula Borough Budget Detail

Fund 236

Department 33950 - Road Service Area - Continued

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|--------------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Interdepartmental Charges | | | | | | | |
| 60000 Charges (To) From Other Depts. | (46,287) | - | - | - | - | - | - |
| 61990 Admin Service Fee | - | 150,245 | 154,941 | 154,941 | 159,393 | 4,452 | 2.87% |
| Total: Interdepartmental Charges | (46,287) | 150,245 | 154,941 | 154,941 | 159,393 | 4,452 | 2.87% |
| Department Total | \$ 8,180,982 | \$ 8,122,026 | \$ 8,464,585 | \$ 8,464,585 | \$ 8,835,097 | \$ 370,512 | 4.38% |

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Roads Director, 4 Road Inspectors, 1/2 Administrative Assistant, and 1 Secretary.

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.

42230 Fuel, Oils and Lubricants. Reduced to reflect historical spending trends.

43011 Contractual Services. Increased for abandoned vehicle removal from Borough right-of-ways (\$60,000), ROW encroachments enforcement (\$26,000), steam thaw, street sweep, striping, asphalt crack sealing and culvert clearing (\$30,000), and janitorial services (\$4,000).

43019 Software Licensing. Kelly Blue Book Equipment Rates Subscription.

43140 Postage and Freight. Increase certified letters for abandoned/junk vehicles & ROW encroachment enforcement.

43750 Vehicle Maintenance. Purchase of a new truck will reduce vehicle maintenance expenditures.

43951 Dust Control. Purchase and apply calcium chloride for dust control on gravel roads in the Borough for high traffic category 3 & 4 roads.

43952 Road Maintenance. Increased to reflect expenditures more in line with historical actuals. To provide general maintenance as well as brushing and ditching.

48710 Minor Office Equipment. Replace four monitors (\$1,000), two sound bars (\$50), two computers (\$2,000), and three phones (\$1,200) in accordance with standard replacement schedule.

48720 Minor Office Furniture. Two chairs (\$500).

48740 Minor Machines and Equipment. Gas brush cutter (\$500).

50434 Transfer to Capital Projects Fund. Annual transfer to long-term capital projects fund. See capital project section of this document.

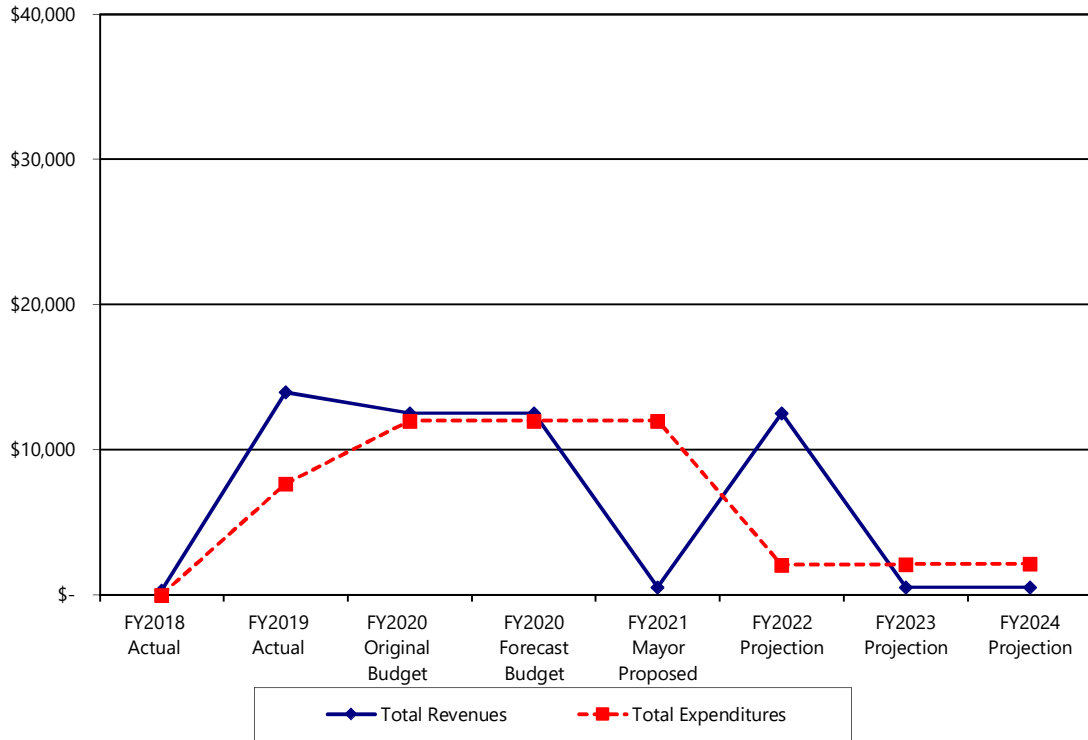
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount proposed for FY2021 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 344, 349-350, 364 & 403-404.

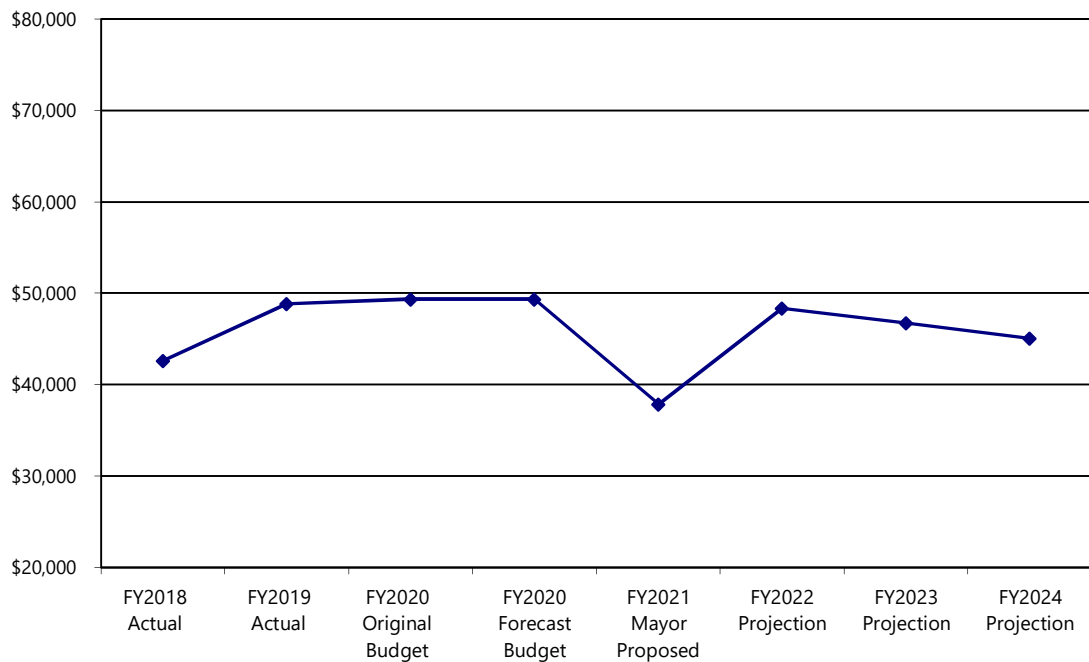
Fund: 237 Engineer's Estimate Fund

| Fund Budget: | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|---|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| Revenues: | | | | | | | | |
| Interest Earnings | \$ 300 | \$ 1,946 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 |
| Other Revenue | - | - | - | - | - | | | |
| Total Revenues | 300 | 1,946 | 500 | 500 | 500 | 500 | 500 | 500 |
| Operating Transfers From: | | | | | | | | |
| Special Revenue Fund | - | 12,000 | 12,000 | 12,000 | - | 12,000 | - | - |
| Total Operating Transfer | - | 12,000 | 12,000 | 12,000 | - | 12,000 | - | - |
| Total Revenues and Operating Transfers | 300 | 13,946 | 12,500 | 12,500 | 500 | 12,500 | 500 | 500 |
| Expenditures: | | | | | | | | |
| Personnel | - | - | 2,000 | 2,000 | 2,000 | 2,040 | 2,091 | 2,154 |
| Services | - | 7,675 | 10,000 | 10,000 | 10,000 | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Total Expenditures | - | 7,675 | 12,000 | 12,000 | 12,000 | 2,040 | 2,091 | 2,154 |
| Net Results From Operations | 300 | 6,271 | 500 | 500 | (11,500) | 10,460 | (1,591) | (1,654) |
| Change in Fund Balance | 300 | 6,271 | 500 | 500 | (11,500) | 10,460 | (1,591) | (1,654) |
| Beginning Fund Balance | 42,295 | 42,595 | 48,866 | 48,866 | 49,366 | 37,866 | 48,326 | 46,735 |
| Ending Fund Balance | \$ 42,595 | \$ 48,866 | \$ 49,366 | \$ 49,366 | \$ 37,866 | \$ 48,326 | \$ 46,735 | \$ 45,081 |

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

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-------------------------|----------------------|-------------|-----------------|------------------|------------------|------------------|--------------------|--------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | 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% |
| Department Total | | \$ - | \$ 7,675 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ - | 0.00% |

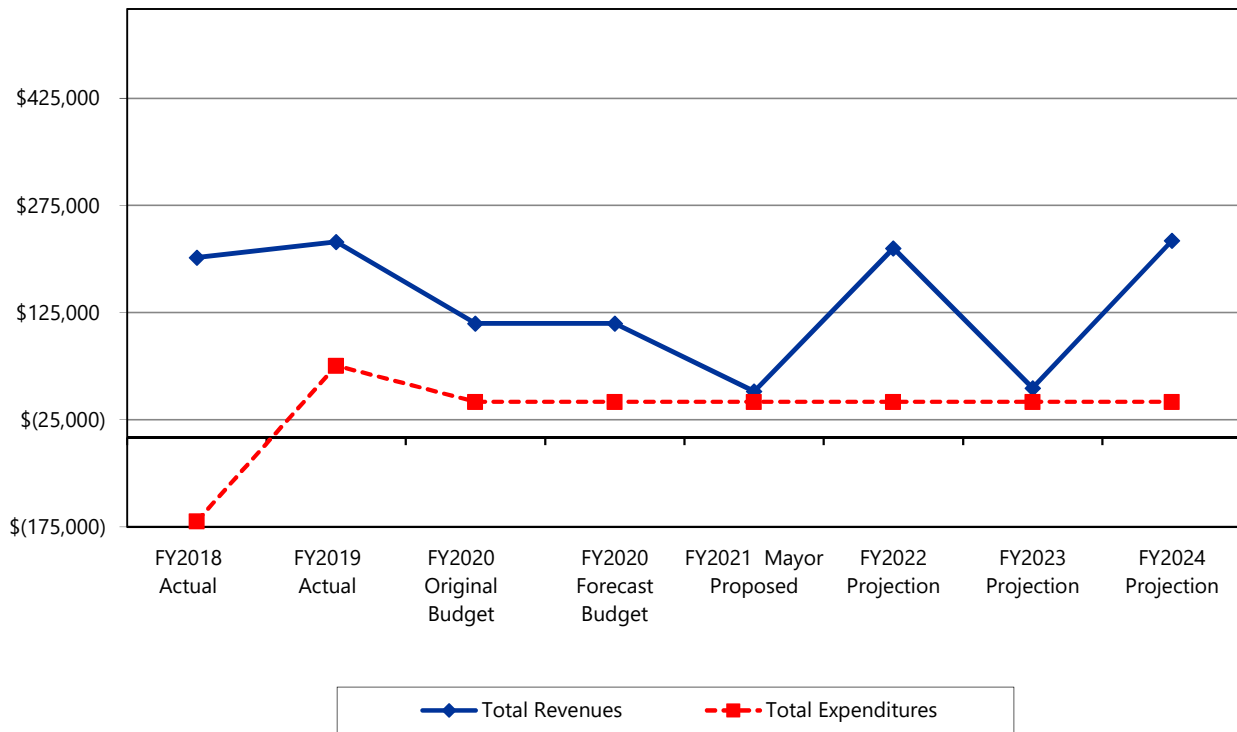
Line-Item Explanations

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

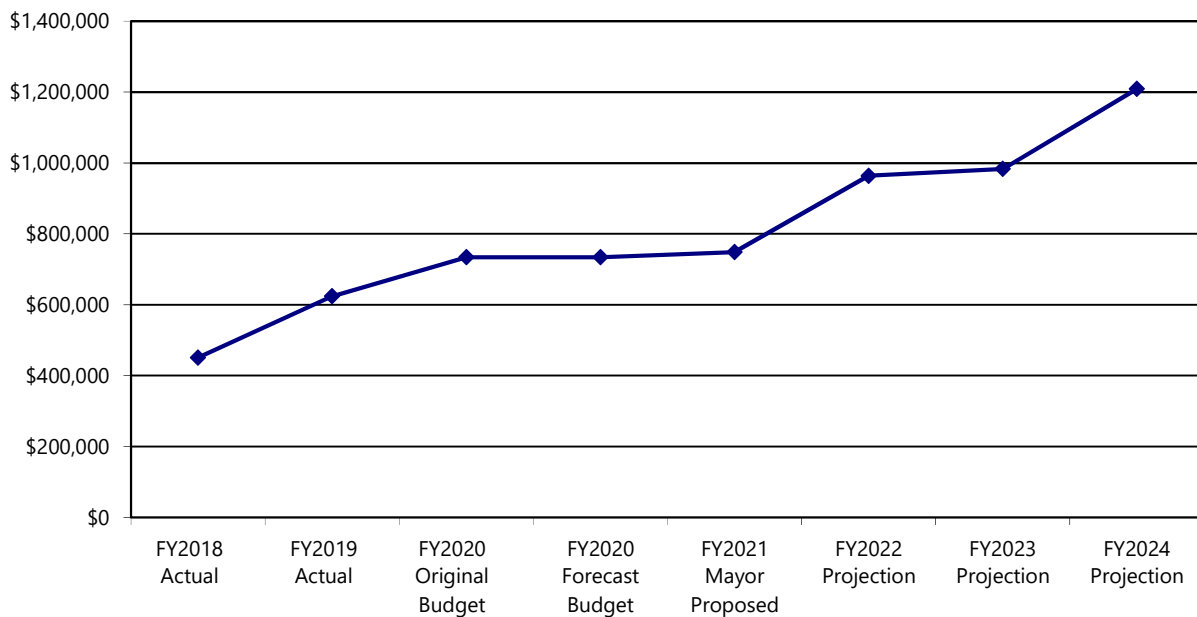
Fund: 238 RIAD Match Fund - Budget Projection

| Fund Budget: | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|---|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| Revenues: | | | | | | | | |
| Interest Earnings | \$ 2,091 | \$ 24,104 | \$ 9,831 | \$ 9,831 | \$ 14,688 | \$ 14,981 | \$ 19,281 | \$ 25,812 |
| Total Revenues | 2,091 | 24,104 | 9,831 | 9,831 | 14,688 | 14,981 | 19,281 | 25,812 |
| Operating Transfers From: | | | | | | | | |
| Special Revenue Fund | 200,000 | 200,000 | 100,000 | 100,000 | - | 200,000 | - | 200,000 |
| Total Operating Transfer | 200,000 | 200,000 | 100,000 | 100,000 | - | 200,000 | - | 200,000 |
| Total Revenues and Operating Transfers | 202,091 | 224,104 | 109,831 | 109,831 | 14,688 | 214,981 | 19,281 | 225,812 |
| Expenditures: | | | | | | | | |
| Transfers | (167,090) | 50,701 | - | - | - | - | - | - |
| Total Expenditures | (167,090) | 50,701 | - | - | - | - | - | - |
| Total Expenditures and Operating Transfers | (167,090) | 50,701 | - | - | - | - | - | - |
| Net Results From Operations | 369,181 | 173,403 | 109,831 | 109,831 | 14,688 | 214,981 | 19,281 | 225,812 |
| Change in Fund Balance | 369,181 | 173,403 | 109,831 | 109,831 | 14,688 | 214,981 | 19,281 | 225,812 |
| Beginning Fund Balance | 81,967 | 451,148 | 624,551 | 624,551 | 734,382 | 749,070 | 964,051 | 983,332 |
| Ending Fund Balance | \$ 451,148 | \$ 624,551 | \$ 734,382 | \$ 734,382 | \$ 749,070 | \$ 964,051 | \$ 983,332 | \$ 1,209,144 |

RIAD Match Fund Revenues and Expenditures



RIAD Match Fund Unrestricted Fund Balance



**Kenai Peninsula Borough
Budget Detail**

Fund 238

Department 33950 - RIAD Match Fund

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-------------------------|------------------|--------------|-----------|----------|----------|--------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | | | | | |
| Transfers | | | | | | | | |
| 50830 | RIAD projects | \$ (167,090) | \$ 50,701 | - | - | - | - | - |
| | Total: Transfers | (167,090) | 50,701 | - | - | - | - | - |
| Department Total | | \$ (167,090) | \$ 50,701 | \$ - | \$ - | \$ - | \$ - | 0.00% |

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Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

School Fund

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY2021 budget year is \$50,000,000.

Operational funding for the school district is appropriated as follows: \$38,637,268 for local effort and in-kind of \$11,424,007 consisting of \$7,921,941 for maintenance, \$90,000 for utilities, \$3,280,215 for property, liability insurance and worker's compensation, \$97,132 for audit cost, and \$122,138 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 \$3,754,255 for school related debt of which \$0.00 is expected to be reimbursed from the State of Alaska, and \$1,250,000 for school district capital projects. Total funding provided for school purposes is \$55,004,255. Total funding for schools represent approximately **66.49%** of the Borough's budget; sales tax revenues provide approximately **54.86%** of the Borough's funding provided for schools, the balance comes from property taxes and other revenue sources.

Key Measures

| | FY18 <u>Actual</u> | FY19 <u>Actual</u> | FY20 <u>Estimated</u> | FY21 <u>Projected</u> |
|--|-----------------------|-----------------------|--------------------------|--------------------------|
| # of students | 8,712 | 8,680 | 8,681 | 8,573 |
| Operational Funding | | | | |
| Funding from sales tax | \$ 31,508,914 | \$ 31,733,000 | \$ 32,272,462 | \$ 27,431,594 |
| Funding from property tax | 18,229,518 | 18,005,432 | 19,239,629 | 22,568,406 |
| Total funding | <u>\$ 49,738,432</u> | <u>\$ 49,738,432</u> | <u>\$ 51,512,091</u> | <u>\$ 50,000,000</u> |
| Mill rate equivalent in funding | 6.11 | 6.08 | 6.32 | 5.88 |
| Borough funding per student | \$ 5,709 | \$ 5,730 | \$ 5,934 | \$ 5,832 |
| Non Operational Funding: | | | | |
| School capital projects | \$ 1,075,000 | \$ 1,625,000 | \$ 2,660,000 | \$ 1,250,000 |
| School Debt Service (net of State payment) | 1,141,947 | 1,139,171 | 2,460,122 | 3,754,255 |
| Total Borough Funding | <u>\$ 51,955,379</u> | <u>\$ 52,502,603</u> | <u>\$ 56,632,213</u> | <u>\$ 55,004,255</u> |
| Total mill rate equivalent in funding (net of debt reimbursement from State) | 6.38 | 6.41 | 6.95 | 6.47 |
| Equivalent mill rate, net of sales tax | 2.51 | 2.54 | 2.99 | 3.24 |

Postsecondary Education Fund

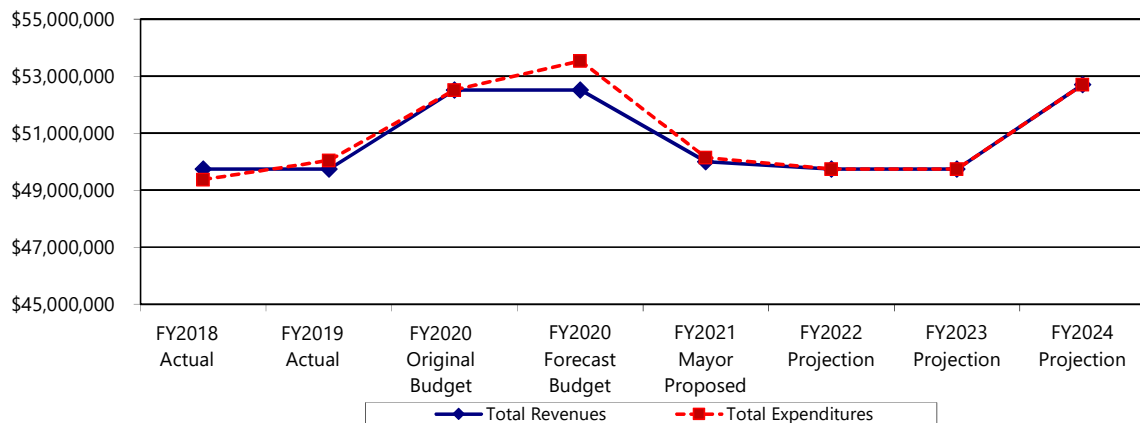
The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. 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: | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|---|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| Revenues: | | | | | | | | |
| State Revenue | \$ 106,060 | \$ 195,768 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | 106,060 | 195,768 | - | - | - | - | - | - |
| Other Financing Sources: | | | | | | | | |
| Transfers From Other Funds | 49,738,432 | 49,738,432 | 52,512,091 | 52,512,091 | 50,000,000 | 49,738,432 | 49,738,432 | 52,700,000 |
| Total Operating Transfers | 49,738,432 | 49,738,432 | 52,512,091 | 52,512,091 | 50,000,000 | 49,738,432 | 49,738,432 | 52,700,000 |
| Total Revenues and Other Financing Sources | 49,844,492 | 49,934,200 | 52,512,091 | 52,512,091 | 50,000,000 | 49,738,432 | 49,738,432 | 52,700,000 |
| Expenditures: | | | | | | | | |
| Custodial Maintenance | 118,661 | 115,665 | 119,209 | 119,209 | 122,138 | 125,191 | 125,191 | 125,191 |
| Maintenance | 7,615,431 | 7,960,618 | 7,773,247 | 7,798,105 | 7,921,941 | 8,040,770 | 8,201,585 | 8,365,617 |
| Non-Departmental: | | | | | | | | |
| Audit | 63,743 | 88,527 | 95,790 | 95,790 | 97,132 | 97,132 | 97,132 | 97,132 |
| Insurance Premium | 2,613,921 | 2,621,584 | 2,970,178 | 2,970,178 | 3,280,215 | 3,608,237 | 3,788,649 | 3,788,649 |
| Utilities | 78,877 | 73,109 | 90,000 | 90,000 | 90,000 | 91,800 | 91,800 | 91,800 |
| School Operations | 38,883,797 | 38,883,797 | 41,463,667 | 41,463,667 | 38,637,268 | 37,775,302 | 37,434,075 | 40,231,611 |
| Capital Projects | - | 300,000 | - | 1,000,000 | - | - | - | - |
| Total Expenditures | 49,374,430 | 50,043,300 | 52,512,091 | 53,536,949 | 50,148,694 | 49,738,432 | 49,738,432 | 52,700,000 |
| Total Expenditures and Operating Transfers | 49,374,430 | 50,043,300 | 52,512,091 | 53,536,949 | 50,148,694 | 49,738,432 | 49,738,432 | 52,700,000 |
| Net Results From Operations | 470,062 | (109,100) | - | (1,024,858) | (148,694) | - | - | - |
| Projected Lapse | - | - | - | 428,296 | - | - | - | - |
| Change in Fund Balance | 470,062 | (109,100) | - | (596,562) | (148,694) | - | - | - |
| Beginning Fund Balance | 1,321,447 | 1,791,509 | 1,682,409 | 1,682,409 | 1,085,847 | 937,153 | 937,153 | 937,153 |
| Ending Fund Balance | 1,791,509 | 1,682,409 | 1,682,409 | 1,085,847 | 937,153 | 937,153 | 937,153 | 937,153 |
| Restricted Fund Balance | 377,519 | 377,519 | 377,519 | 377,519 | 377,519 | 377,519 | 377,519 | 377,519 |
| Unrestricted Fund Balance | 1,413,990 | 1,304,890 | 1,304,890 | 708,328 | 559,634 | 559,634 | 559,634 | 559,634 |
| Total Fund Balance | \$ 1,791,509 | \$ 1,682,409 | \$ 1,682,409 | \$ 1,085,847 | \$ 937,153 | \$ 937,153 | \$ 937,153 | \$ 937,153 |

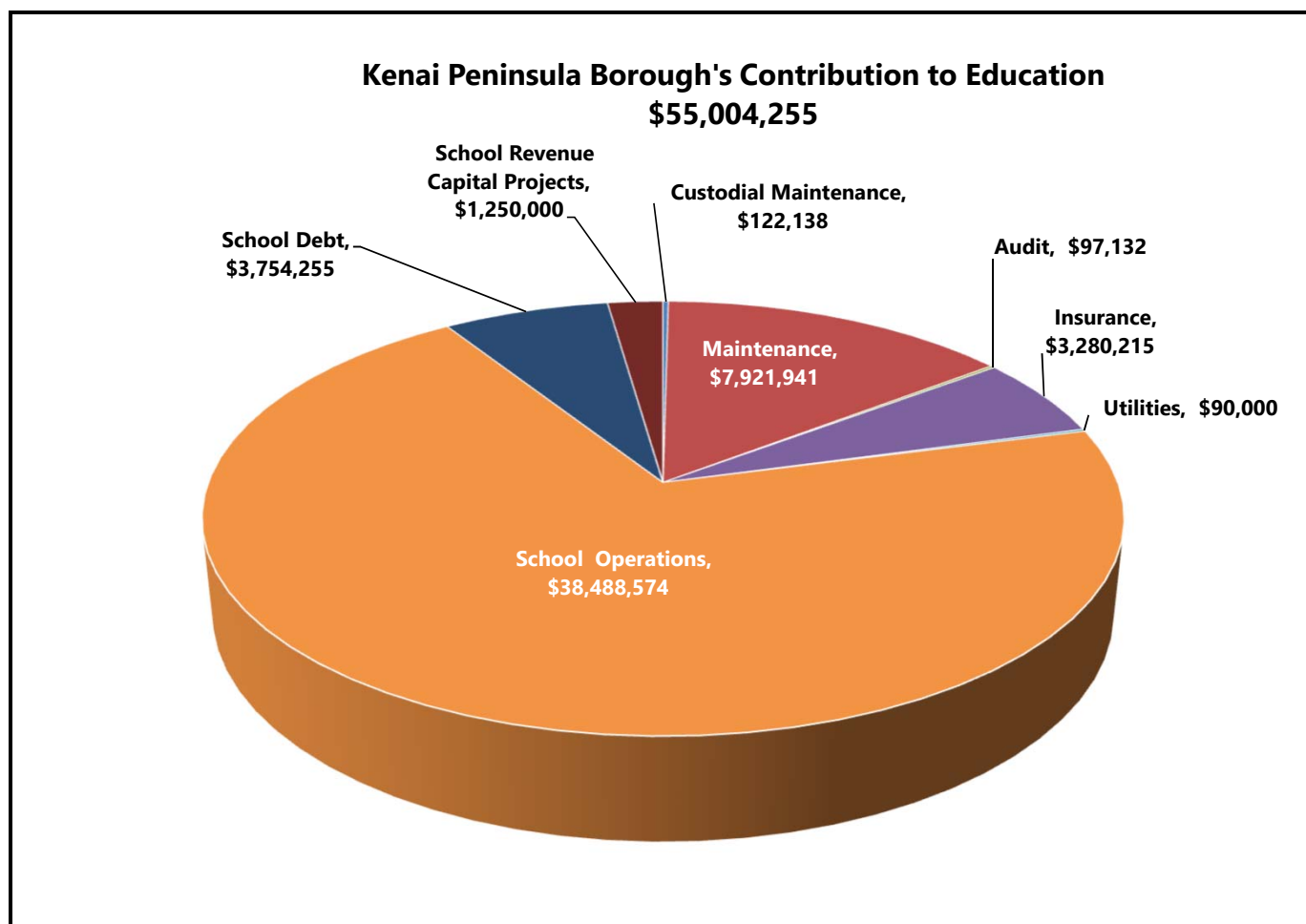
**School Fund
Revenues and Expenditures**



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Mill Rate Equivalents for the Borough's Contribution to Education

| Expenditures | FY2018 Actual | | FY2019 Actual | | FY2020 Forecast Budget | | FY2021 Proposed Budget | |
|--|---------------|----------------------|---------------|----------------------|------------------------|----------------------|------------------------|----------------------|
| | Taxable Value | Mill Rate Equivalent | Taxable Value | Mill Rate Equivalent | Taxable Value | Mill Rate Equivalent | Taxable Value | Mill Rate Equivalent |
| | 8,140,475,000 | | 8,185,334,000 | | 8,418,102,000 | | 8,498,483,000 | |
| Local Effort to School District | | | | | | | | |
| Custodial Maintenance | \$ 118,063 | 0.01 | \$ 120,393 | 0.01 | \$ 119,209 | 0.01 | \$ 122,138 | 0.01 |
| Maintenance | 7,967,751 | 0.95 | 7,929,758 | 0.93 | 7,773,247 | 0.91 | 7,921,941 | 0.93 |
| Audit | 65,000 | 0.01 | 93,000 | 0.01 | 95,790 | 0.01 | 97,132 | 0.01 |
| Insurance | 2,613,921 | 0.31 | 2,621,584 | 0.31 | 2,970,178 | 0.35 | 3,280,215 | 0.39 |
| Utilities | 89,900 | 0.01 | 89,900 | 0.01 | 90,000 | 0.01 | 90,000 | 0.01 |
| School Operations | 38,883,797 | 4.62 | 38,883,797 | 4.58 | 41,463,667 | 4.88 | 38,488,574 | 4.53 |
| Total Local Effort to School District | 49,738,432 | 6.08 | 49,738,432 | 5.91 | 52,512,091 | 6.18 | 50,000,000 | 5.88 |
| Other Educational Funding | | | | | | | | |
| School Debt | 1,141,947 | 0.14 | 1,139,171 | 0.13 | 2,469,122 | 0.29 | 3,754,255 | 0.44 |
| School Revenue Capital Projects | 1,075,000 | 0.13 | 1,625,000 | 0.19 | 2,660,000 | 0.31 | 1,250,000 | 0.15 |
| Total Other Educational Funding | 2,216,947 | 0.26 | 2,764,171 | 0.33 | 5,129,122 | 0.60 | 5,004,255 | 0.59 |
| Total Education from Borough | \$ 51,955,379 | 6.35 | \$ 52,502,603 | 6.24 | \$ 57,641,213 | 6.78 | \$ 55,004,255 | 6.47 |
| State on-behalf payment included in expenditure amount | \$ - | | \$ - | | \$ - | | \$ - | |



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:

- Balancing shift coverages against snow removal and security.

FY2020 Accomplishments

- Coordinated with KPBSD to permit observance of KPB holiday schedule for a cost savings and employee benefit.

Performance Measures

Priority/Goal: Custodial Maintenance

Goal: In addition to regular custodial activities, timely response to all non-routine custodial requests.

Objective:

- Timely response to requests may lower the risk of injury to employees and the public.
- Timely response may lower our overall maintenance costs.

Measures:

| Percentage of Timely Response | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-------------------------------|------------------|------------------|---------------------|---------------------|
| Custodial | 99% | 99% | 99% | 99% |

Percentages gauged by number of complaints received by General Services.

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 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

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 56,566 | \$ 58,348 | \$ 57,823 | \$ 57,823 | \$ 59,709 | \$ 1,886 | 3.26% |
| 40120 | Temporary Wages | 1,433 | 308 | 2,700 | 2,700 | 2,700 | - | 0.00% |
| 40130 | Overtime Wages | 563 | 553 | 1,189 | 1,189 | 1,224 | 35 | 2.94% |
| 40210 | FICA | 5,312 | 4,737 | 5,620 | 5,620 | 5,797 | 177 | 3.15% |
| 40221 | PERS | 15,830 | 17,747 | 13,494 | 13,494 | 13,933 | 439 | 3.25% |
| 40321 | Health Insurance | 29,317 | 23,624 | 25,500 | 25,500 | 25,750 | 250 | 0.98% |
| 40322 | Life Insurance | 96 | 93 | 185 | 185 | 189 | 4 | 2.16% |
| 40410 | Leave | 6,693 | 7,810 | 9,415 | 9,415 | 9,739 | 324 | 3.44% |
| 40511 | Other Benefits | 216 | 216 | 216 | 216 | - | (216) | -100.00% |
| Total: Personnel | | 116,026 | 113,436 | 116,142 | 116,142 | 119,041 | 2,899 | 2.50% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 194 | 95 | 125 | 125 | 125 | - | 0.00% |
| 42250 | Uniforms | 312 | 312 | 312 | 312 | 312 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | - | - | 100 | 100 | 100 | - | 0.00% |
| 42410 | Small Tools & Equipment | 253 | 20 | 400 | 400 | 400 | - | 0.00% |
| Total: Supplies | | 759 | 427 | 937 | 937 | 937 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 871 | 875 | 1,000 | 1,000 | 975 | (25) | -2.50% |
| 43110 | Communications | 93 | 98 | 120 | 120 | 120 | - | 0.00% |
| 43210 | Transportation/Subsistence | 37 | 66 | 60 | 60 | 60 | - | 0.00% |
| 43610 | Public Utilities | 805 | 748 | 850 | 850 | 905 | 55 | 6.47% |
| 43720 | Equipment Maintenance | 70 | 15 | 100 | 100 | 100 | - | 0.00% |
| Total: Services | | 1,876 | 1,802 | 2,130 | 2,130 | 2,160 | 30 | 1.41% |
| Department Total | | \$ 118,661 | \$ 115,665 | \$ 119,209 | \$ 119,209 | \$ 122,138 | \$ 2,929 | 2.46% |

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.

FY2020 Accomplishments

- In-house Design/Installation of the fire monitoring systems at the Soldotna Elementary facility.
- Continued district wide LED lighting improvements, focusing on exterior and large interior space illumination. Completions: SOHI, Tebughna, Homer High, West Homer.
- Generator/Transfer replacement at Ninilchik School.
- Door replacements at Redoubt Elementary.
- Replacement of classroom unit ventilators at Tebughna (Tyonek) School.
- Pool/Gym locker replacement at Seward High School.

- Complete design and boiler plant replacement at Homer High School (coop w/Capital Projects).
- Relocation of 5 "portables" from the Soldotna Prep facility to SOHI and Mountain View campuses.
- Continue process of card entry system install within District wide facilities.
- User input design and physical installation of security/intrusion measures at the BAB.
- Complete in-house installation of wastewater system at McNeil Canyon School and treatment system water conservation projects area wide.

FY2021 New Initiatives

- Code compliant/monitored fire systems at the following facilities: West Homer Elementary and Port Graham Teacherage.
- 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.

Department Function**Fund 241****School Fund****Dept 41010****Facilities Maintenance - Continued****Performance Measures**

| Staffing History | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|-------------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Maintenance staff | 45 | 44.6 | 43.5 | 44.5 |

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|----------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Borough-wide | 10,978 | 10,882 | 10,980 | 10,980 |

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

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-----------------------|-------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 2,767,262 | \$ 2,805,456 | \$ 3,094,099 | \$ 3,094,099 | \$ 3,294,295 | \$ 200,196 | 6.47% |
| 40120 | Temporary Wages | 548,918 | 456,958 | 400,000 | 400,000 | 400,000 | - | 0.00% |
| 40130 | Overtime Wages | 20,117 | 23,496 | 60,213 | 60,213 | 62,952 | 2,739 | 4.55% |
| 40210 | FICA | 277,821 | 277,931 | 295,528 | 295,528 | 314,277 | 18,749 | 6.34% |
| 40221 | PERS | 800,896 | 869,095 | 718,987 | 718,987 | 764,570 | 45,583 | 6.34% |
| 40321 | Health Insurance | 972,092 | 965,840 | 1,114,500 | 1,114,500 | 1,150,875 | 36,375 | 3.26% |
| 40322 | Life Insurance | 5,036 | 4,798 | 7,741 | 7,741 | 8,220 | 479 | 6.19% |
| 40410 | Leave | 492,341 | 461,642 | 411,466 | 411,466 | 445,455 | 33,989 | 8.26% |
| 40511 | Other Benefits | 21,977 | 34,200 | 35,834 | 35,834 | - | (35,834) | -100.00% |
| Total: Personnel | | 5,906,460 | 5,899,416 | 6,138,368 | 6,138,368 | 6,440,644 | 302,276 | 4.92% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 163 | 6,905 | 500 | 500 | 500 | - | 0.00% |
| 42210 | Operating Supplies | 41,712 | 30,683 | 45,000 | 45,000 | 45,000 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 95,708 | 89,614 | 110,000 | 110,000 | 100,000 | (10,000) | -9.09% |
| 42250 | Uniforms | 7,811 | 12,988 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 42263 | Training Supplies | 38 | - | 500 | 500 | 500 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 703,920 | 786,891 | 770,910 | 754,310 | 735,910 | (35,000) | -4.54% |
| 42360 | Motor Vehicle Supplies | 43,416 | 36,786 | 35,000 | 40,000 | 45,000 | 10,000 | 28.57% |
| 42410 | Small Tools & Equipment | 28,532 | 33,489 | 20,000 | 29,000 | 25,000 | 5,000 | 25.00% |
| Total: Supplies | | 921,300 | 997,356 | 991,910 | 989,310 | 961,910 | (30,000) | -3.02% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 84,092 | 59,602 | 70,000 | 70,000 | 65,000 | (5,000) | -7.14% |
| 43014 | Physical Examinations | 8,465 | 4,790 | 5,500 | 5,500 | 6,000 | 500 | 9.09% |
| 43015 | Water/Air Sample Test | 11,533 | 11,475 | 15,250 | 15,250 | 13,000 | (2,250) | -14.75% |
| 43019 | Software Licensing | 17,508 | 19,437 | 20,000 | 20,000 | 20,000 | - | 0.00% |
| 43050 | Solid Waste Fees | 675 | 590 | 1,500 | 1,500 | 1,000 | (500) | -33.33% |
| 43110 | Communications | 34,587 | 35,326 | 38,000 | 38,000 | 36,000 | (2,000) | -5.26% |
| 43140 | Postage and Freight | 18,560 | 15,732 | 20,000 | 20,000 | 18,000 | (2,000) | -10.00% |
| 43210 | Transportation/Subsistence | 156,916 | 156,387 | 180,000 | 179,805 | 165,000 | (15,000) | -8.33% |
| 43260 | Training | 11,220 | 3,489 | 9,000 | 18,000 | 15,000 | 6,000 | 66.67% |
| 43310 | Advertising | 798 | 2,291 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 43410 | Printing | - | - | - | 195 | 195 | 195 | - |
| 43610 | Utilities | 103,689 | 103,251 | 110,000 | 110,000 | 105,000 | (5,000) | -4.55% |
| 43720 | Equipment Maintenance | 1,569 | 1,353 | 3,500 | 3,500 | 2,500 | (1,000) | -28.57% |
| 43750 | Vehicle Maintenance | 3,963 | 3,868 | 3,500 | 3,500 | 4,000 | 500 | 14.29% |
| 43764 | Snow Removal | 333,037 | 351,184 | 350,000 | 350,000 | 350,000 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 205,317 | 185,163 | 205,000 | 200,000 | 200,000 | (5,000) | -2.44% |
| 43810 | Rents & Operating Leases | 11,977 | 6,519 | 13,000 | 18,000 | 13,000 | - | 0.00% |
| 43812 | Equipment Replacement Pymt. | 139,502 | 334,441 | 79,986 | 59,243 | 41,822 | (38,164) | -47.71% |
| 43920 | Dues and Subscriptions | 2,470 | 5,001 | 3,500 | 3,500 | 3,500 | - | 0.00% |
| Total: Services | | 1,145,878 | 1,299,899 | 1,128,736 | 1,116,993 | 1,060,017 | (68,719) | -6.09% |
| Capital Outlay | | | | | | | | |
| 48311 | Machinery & Equipment | 21,655 | 75,179 | - | 24,858 | - | - | - |
| 48520 | Storage Equipment | - | 7,337 | - | - | - | - | - |
| 48710 | Minor Office Equipment | 5,779 | 7,892 | 7,636 | 7,636 | 7,636 | - | 0.00% |
| 48720 | Minor Office Furniture | 2,875 | - | 1,000 | 250 | 1,000 | - | 0.00% |
| 48740 | Minor Machines & Equipment | 18,827 | 10,916 | 2,000 | 17,093 | 16,100 | 14,100 | 705.00% |
| 49433 | Plan Reviews/Permit Fees | 674 | - | 750 | 750 | 750 | - | 0.00% |
| Total: Capital Outlay | | 49,810 | 101,324 | 11,386 | 50,587 | 25,486 | 14,100 | 123.84% |

Kenai Peninsula Borough

Budget Detail

Fund 241

Department 41010 - School Fund Maintenance Department - Continued

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|--|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Interdepartmental Charges | | | | | | | |
| 60001 Charges (To) From Purchasing | 219,451 | 213,118 | 227,847 | 227,847 | 233,884 | 6,037 | 2.65% |
| 60002 Charges (To) From Other Depts. | (280,573) | (277,138) | (225,000) | (225,000) | (300,000) | (75,000) | - |
| 60003 Charges (To) From Capital Projects | (346,895) | (273,357) | (500,000) | (500,000) | (500,000) | - | - |
| Total: Interdepartmental Charges | (408,017) | (337,377) | (497,153) | (497,153) | (566,116) | (68,963) | - |
| Department Total | \$ 7,615,431 | \$ 7,960,618 | \$ 7,773,247 | \$ 7,798,105 | \$ 7,921,941 | \$ 148,694 | 1.91% |

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director of Maintenance, 3 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.

Added: One Foreman

40120 Temporary Wages. To cover temporary employees hired in the summer to assist with landscaping, painting and general maintenance.

42310 Repair/Maintenance Supplies. Supplies necessary for maintenance of school facilities.

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. Reduction due to several vehicles reaching end of payment schedule in FY2019.

48710 Minor Office Equipment. Scheduled replacement of 4 desktop computers (\$827 each), 3 desktop computers (\$654 each), and 2 laptop computers (\$1,183 each).

48720 Minor Office Furniture. 4 Office chairs (\$250 each).

48740 Minor Machines. Gas detector with docking station (\$4,300), gas powered hot water portable pressure washer (\$4,300), concrete core drill (\$3,000), signal tester/generator (\$1,500), and wire puller (\$3,000).

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 344, 345-346, 354, & 368-382.

Kenai Peninsula Borough Budget Detail

Fund 241

Department 94910 - School Fund Non-Departmental

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|----------------------|----------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Services | | | | | | | |
| 43012 Audit Services | \$ 63,743 | \$ 88,527 | \$ 95,790 | \$ 95,790 | \$ 97,132 | \$ 1,342 | 1.40% |
| 43510 Insurance Premium | 2,613,921 | 2,621,584 | 2,970,178 | 2,970,178 | 3,280,215 | 310,037 | 10.44% |
| 43610 Utilities | 78,877 | 73,109 | 90,000 | 90,000 | 90,000 | - | 0.00% |
| Total: Services | 2,756,541 | 2,783,220 | 3,155,968 | 3,155,968 | 3,467,347 | 311,379 | 9.87% |
| Transfers | | | | | | | |
| 50241 School District Operations | 38,883,797 | 38,883,797 | 41,463,667 | 41,463,667 | 38,637,268 | (2,826,399) | -6.82% |
| 50400 School Capital Projects | - | 300,000 | - | 1,000,000 | - | - | - |
| Total: Transfers | 38,883,797 | 39,183,797 | 41,463,667 | 42,463,667 | 38,637,268 | (2,826,399) | -6.82% |
| Department Total | \$ 41,640,338 | \$ 41,967,017 | \$ 44,619,635 | \$ 45,619,635 | \$ 42,104,615 | \$ (2,515,020) | -5.64% |

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**

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-----------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------------|----------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 2,823,828 | \$ 2,863,804 | \$ 3,151,922 | \$ 3,151,922 | \$ 3,354,004 | \$ 202,082 | 6.41% |
| 40120 | Temporary Wages | 550,351 | 457,266 | 402,700 | 402,700 | 402,700 | - | 0.00% |
| 40130 | Overtime Wages | 20,680 | 24,049 | 61,402 | 61,402 | 64,176 | 2,774 | 4.52% |
| 40210 | FICA | 283,133 | 282,668 | 301,148 | 301,148 | 320,074 | 18,926 | 6.28% |
| 40221 | PERS | 816,726 | 886,842 | 732,481 | 732,481 | 778,503 | 46,022 | 6.28% |
| 40321 | Health Insurance | 1,001,409 | 989,464 | 1,140,000 | 1,140,000 | 1,176,625 | 36,625 | 3.21% |
| 40322 | Life Insurance | 5,132 | 4,891 | 7,926 | 7,926 | 8,409 | 483 | 6.09% |
| 40410 | Leave | 499,034 | 469,452 | 420,881 | 420,881 | 455,194 | 34,313 | 8.15% |
| 40511 | Other Benefits | 22,193 | 34,416 | 36,050 | 36,050 | - | (36,050) | -100.00% |
| Total: Personnel | | 6,022,486 | 6,012,852 | 6,254,510 | 6,254,510 | 6,559,685 | 305,175 | 4.88% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 163 | 6,905 | 500 | 500 | 500 | - | 0.00% |
| 42210 | Operating Supplies | 41,906 | 30,778 | 45,125 | 45,125 | 45,125 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 95,708 | 89,614 | 110,000 | 110,000 | 100,000 | (10,000) | -9.09% |
| 42250 | Uniforms | 8,123 | 13,300 | 10,312 | 10,312 | 10,312 | - | 0.00% |
| 42263 | Training Supplies | 38 | - | 500 | 500 | 500 | - | 0.00% |
| 42310 | Repair/Maint Supplies | 703,920 | 786,891 | 771,010 | 754,410 | 736,010 | (35,000) | -4.54% |
| 42360 | Motor Vehicle Supplies | 43,416 | 36,786 | 35,000 | 40,000 | 45,000 | 10,000 | 28.57% |
| 42410 | Small Tools & Equipment | 28,785 | 33,509 | 20,400 | 29,400 | 25,400 | 5,000 | 24.51% |
| Total: Supplies | | 922,059 | 997,783 | 992,847 | 990,247 | 962,847 | (30,000) | -3.02% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 84,963 | 60,477 | 71,000 | 71,000 | 65,975 | (5,025) | -7.08% |
| 43012 | Audit Services | 63,743 | 88,527 | 95,790 | 95,790 | 97,132 | 1,342 | 1.40% |
| 43014 | Physical Examinations | 8,465 | 4,790 | 5,500 | 5,500 | 6,000 | 500 | 9.09% |
| 43015 | Water/Air Sample Test | 11,533 | 11,475 | 15,250 | 15,250 | 13,000 | (2,250) | -14.75% |
| 43019 | Software Licensing | 17,508 | 19,437 | 20,000 | 20,000 | 20,000 | - | 0.00% |
| 43050 | Solid Waste Fees | 675 | 590 | 1,500 | 1,500 | 1,000 | (500) | -33.33% |
| 43110 | Communications | 34,680 | 35,424 | 38,120 | 38,120 | 36,120 | (2,000) | -5.25% |
| 43140 | Postage and Freight | 18,560 | 15,732 | 20,000 | 20,000 | 18,000 | (2,000) | -10.00% |
| 43210 | Transportation/Subsistence | 156,953 | 156,453 | 180,060 | 179,865 | 165,060 | (15,000) | -8.33% |
| 43260 | Training | 11,220 | 3,489 | 9,000 | 18,000 | 15,000 | 6,000 | 66.67% |
| 43310 | Advertising | 798 | 2,291 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 43510 | Insurance Premium | 2,613,921 | 2,621,584 | 2,970,178 | 2,970,178 | 3,280,215 | 310,037 | 10.44% |
| 43610 | Utilities | 183,371 | 177,108 | 200,850 | 200,850 | 195,905 | (4,945) | -2.46% |
| 43720 | Equipment Maintenance | 1,639 | 1,368 | 3,600 | 3,600 | 2,600 | (1,000) | -27.78% |
| 43750 | Vehicle Maintenance | 3,963 | 3,868 | 3,500 | 3,500 | 4,000 | 500 | 14.29% |
| 43764 | Snow Removal | 333,037 | 351,184 | 350,000 | 350,000 | 350,000 | - | 0.00% |
| 43780 | Building/Grounds Maintenance | 205,317 | 185,163 | 205,000 | 200,000 | 200,000 | (5,000) | -2.44% |
| 43810 | Rents | 11,977 | 6,519 | 13,000 | 18,000 | 13,000 | - | 0.00% |
| 43812 | Equipment Replacement Pymt. | 139,502 | 334,441 | 79,986 | 59,243 | 41,822 | (38,164) | -47.71% |
| 43920 | Dues and Subscriptions | 2,470 | 5,001 | 3,500 | 3,500 | 3,500 | - | 0.00% |
| Total: Services | | 3,904,295 | 4,084,921 | 4,286,834 | 4,275,091 | 4,529,524 | 242,690 | 5.66% |
| Capital Outlay | | | | | | | | |
| 48311 | Machinery & Equipment | 21,655 | 75,179 | - | 24,858 | - | - | - |
| 48520 | Storage Equipment | - | 7,337 | - | - | - | - | - |
| 48710 | Minor Office Equipment | 5,779 | 7,892 | 7,636 | 7,636 | 7,636 | - | 0.00% |
| 48720 | Minor Office Furniture | 2,875 | - | 1,000 | 250 | 1,000 | - | 0.00% |
| 48740 | Minor Machines & Equipment | 18,827 | 10,916 | 2,000 | 17,093 | 16,100 | 14,100 | 705.00% |
| 49433 | Plan Reviews/Permit Fees | 674 | - | 750 | 750 | 750 | - | 0.00% |
| Total: Capital Outlay | | 49,810 | 101,324 | 11,386 | 50,587 | 25,486 | 14,100 | 123.84% |

**Kenai Peninsula Borough
Budget Detail**

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

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|------------------------------------|----------------------|----------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Transfers | | | | | | | | |
| 50241 | School District Operations | \$ 38,883,797 | \$ 38,883,797 | \$ 41,463,667 | \$ 41,463,667 | \$ 38,637,268 | \$ (2,826,399) | -6.82% |
| 50400 | School Capital Projects | - | 300,000 | - | 1,000,000 | - | - | - |
| Total: Transfers | | 38,883,797 | 39,183,797 | 41,463,667 | 42,463,667 | 38,637,268 | (2,826,399) | -6.82% |
| Interdepartmental Charges | | | | | | | | |
| 60001 | Charges (To) From Purchasing | 219,451 | 213,118 | 227,847 | 227,847 | 233,884 | 6,037 | 2.65% |
| 60002 | Charges (To) From Other Depts. | (280,573) | (277,138) | (225,000) | (225,000) | (300,000) | (75,000) | - |
| 60003 | Charges (To) From Capital Projects | (346,895) | (273,357) | (500,000) | (500,000) | (500,000) | - | - |
| Total: Interdepartmental Charges | | (408,017) | (337,377) | (497,153) | (497,153) | (566,116) | (68,963) | - |
| Department Total | | \$ 49,374,430 | \$ 50,043,300 | \$ 52,512,091 | \$ 53,536,949 | \$ 50,148,694 | \$ (2,363,397) | -4.50% |

**Kenai Peninsula Borough
Budget Detail**

**Fund 241 School Fund
Total Summary**

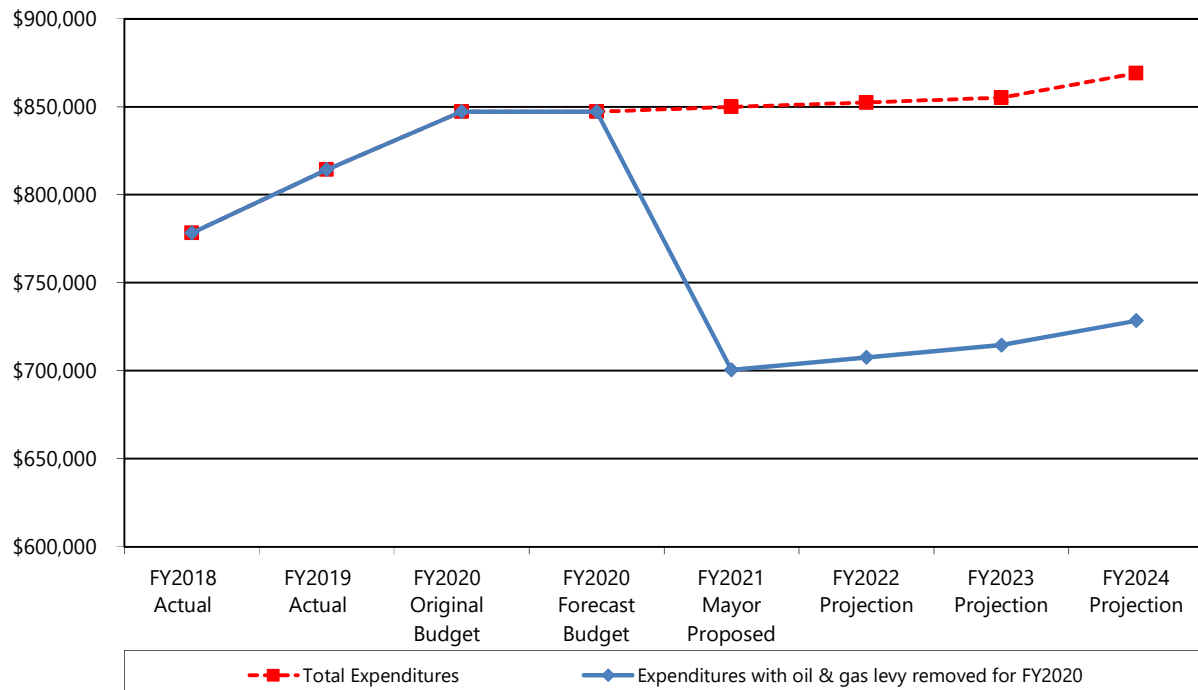
| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------|---------------------------------|----------------------|----------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| 40XXX | Total Personnel | \$ 6,022,486 | \$ 6,012,852 | \$ 6,254,510 | \$ 6,254,510 | \$ 6,559,685 | 305,175 | 4.88% |
| 42XXX | Total Supplies | 922,059 | 997,783 | 992,847 | 990,247 | 962,847 | (30,000) | -3.02% |
| 43XXX | Total Services | 3,904,295 | 4,084,921 | 4,286,834 | 4,275,091 | 4,529,524 | 242,690 | 5.66% |
| 48XXX | Total Capital Outlay | 49,810 | 101,324 | 11,386 | 50,587 | 25,486 | 14,100 | 123.84% |
| 50XXX | Total Transfers | 38,883,797 | 39,183,797 | 41,463,667 | 42,463,667 | 38,637,268 | (2,826,399) | -6.82% |
| 6XXXX | Total Interdepartmental Charges | (408,017) | (337,377) | (497,153) | (497,153) | (566,116) | (68,963) | - |
| Fund Totals | | <u>\$ 49,374,430</u> | <u>\$ 50,043,300</u> | <u>\$ 52,512,091</u> | <u>\$ 53,536,949</u> | <u>\$ 50,148,694</u> | <u>\$ (2,363,397)</u> | <u>-4.50%</u> |

Fund: 242 Postsecondary Education - Budget Projection

| Fund Budget: | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|---|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| Revenues: | | | | | | | | |
| Operating Transfers From: | | | | | | | | |
| General Fund | \$ 778,252 | \$ 814,308 | \$ 847,186 | \$ 847,186 | \$ 849,848 | \$ 852,372 | \$ 855,100 | \$ 869,077 |
| Total Operating Transfers | | | | | | | | |
| Total Revenues and Other Financing Sources | 778,252 | 814,308 | 847,186 | 847,186 | 849,848 | 852,372 | 855,100 | 869,077 |
| Expenditures: | | | | | | | | |
| Services | 778,252 | 814,308 | 847,186 | 847,186 | 849,848 | 852,372 | 855,100 | 869,077 |
| Total Expenditures | 778,252 | 814,308 | 847,186 | 847,186 | 849,848 | 852,372 | 855,100 | 869,077 |
| Total Expenditures and Operating Transfers | 778,252 | 814,308 | 847,186 | 847,186 | 849,848 | 852,372 | 855,100 | 869,077 |
| 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 |
|---|------|------|------|------|------|------|------|------|

Post Secondary Education Expenditures



Kenai Peninsula Borough Budget Detail

Fund 242 Postsecondary Education Department 78090 - Kenai Peninsula College

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------------------|-------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|-------|
| Services | | | | | | | | |
| 43023 | Kenai Peninsula College | \$ 778,252 | \$ 814,308 | \$ 847,186 | \$ 847,186 | \$ 849,848 | \$ 2,662 | 0.31% |
| | Total: Services | 778,252 | 814,308 | 847,186 | 847,186 | 849,848 | 2,662 | 0.31% |
| Department Total | | | | | | | | |
| | | \$ 778,252 | \$ 814,308 | \$ 847,186 | \$ 847,186 | \$ 849,848 | \$ 2,662 | 0.31% |

Line-Item Explanations

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

JumpStart Program/Tuition Waiver. Funding provides a partial waiver for up to six credits/semester for high school juniors and seniors wanting to enroll in college classes. These students will be able take up to six credits/semester for five semesters (total of 30 credits equivalent to one full-time year attending college) beginning the fall semester when they become a junior. In Fall 2020, students will pay \$79/credit (regular lower division tuition is \$234/credit). The UA Board of Regents approved a 5% tuition increase for 2020-2021 academic year at their January 17, 2020 meeting (\$242,663).

Adult Basic Education/General Education Development. Funding provides personnel, travel, and support costs to make the ABE/GED program available throughout the Kenai Peninsula Borough, including Nikiski, Homer, Ninilchik, Tyonek, Seldovia, Port Graham and Nanwalek and other remote communities as needed (\$139,567)

| | |
|------------------------------|----------|
| Kenai River Campus Outreach | \$83,254 |
| Kachemak Bay Campus Outreach | \$56,313 |

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 (\$32,319).

Coordinator/Night Staffing, Kenai River Campus. Funding provides salary, benefits, and support for a 28 hour/week nine-month position. The night coordinator is trained in CPR, first aid, and AED operations (\$20,935).

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 (\$24,080).

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 (\$48,878).

Tutors - Learning Centers. Funding provides tutors at both campuses. Academic tutoring is a critical retention tool that strengthens academic skills for at risk students in specific disciplines. Learning Center Tutors are either "peer" student or non-student tutors trained and qualified in their area of expertise (\$44,728).

| | |
|---------------------|----------|
| Kenai River Campus | \$27,365 |
| Kachemak Bay Campus | \$17,363 |

Developmental Student Advisor -Kenai River Campus. This position oversees and monitors the academic progress of all KPC students taking developmental level math and English courses, including outreach on a regular basis for those determined to be at-risk. Additionally, this person will review Accuplacer results (required placement test that all students must take) and advises them on what courses to select, based on their test results. Funding will also provide two part-time student employee positions to assist with scheduling and data retrieval, plus minimal funding for operational materials and resources (\$94,787).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of the cost for staffing a full-time Information/Registration clerk for the Kachemak Bay campuses (\$33,760).

Student Advisor, Kachemak Bay Campus. This position provides retention and student success activities, academic and financial aid advising and assistance with complying admissions, selecting classes and developmental academic plans (\$41,638).

Veterans Coordinator & Safety Officer. This position (40 hrs/week) is located on the Kenai River Campus. This person serves as the initial point of contact for active duty and veteran students attending KPC. The coordinator provides the initial in-take advising to military and veteran students with regards to the requirements and limitations on their benefits, and serves to facilitate these students' interactions with other KPC student services. The coordinator travels on at least a monthly basis to the Kachemak Bay Campus to meet with veteran students attending there, as well as attends VA meetings at UAA and around the state. The coordinator also serves as the KPC safety officer, providing a variety of campus safety briefings, ensuring OSHA compliance, a safe work environment, and safe equipment is used in the numerous laboratories. (\$87,450).

Recruiter. This dedicated recruiter position will design and develop programs to support the KPC recruitment plan, develop and deliver formal presentations to high school students, meet with prospective students and families regarding admission, enrollment, and academic requirements for KPC programs, and maintain positive contact with school counselors and community representatives. (\$39,043).

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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.

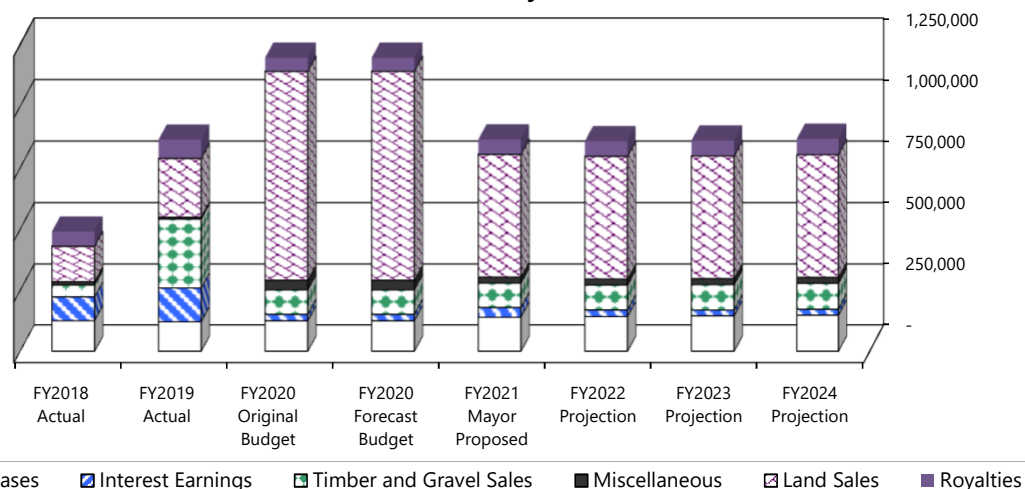
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to the Native Village of Tyonek for Tyonek Senior Citizen 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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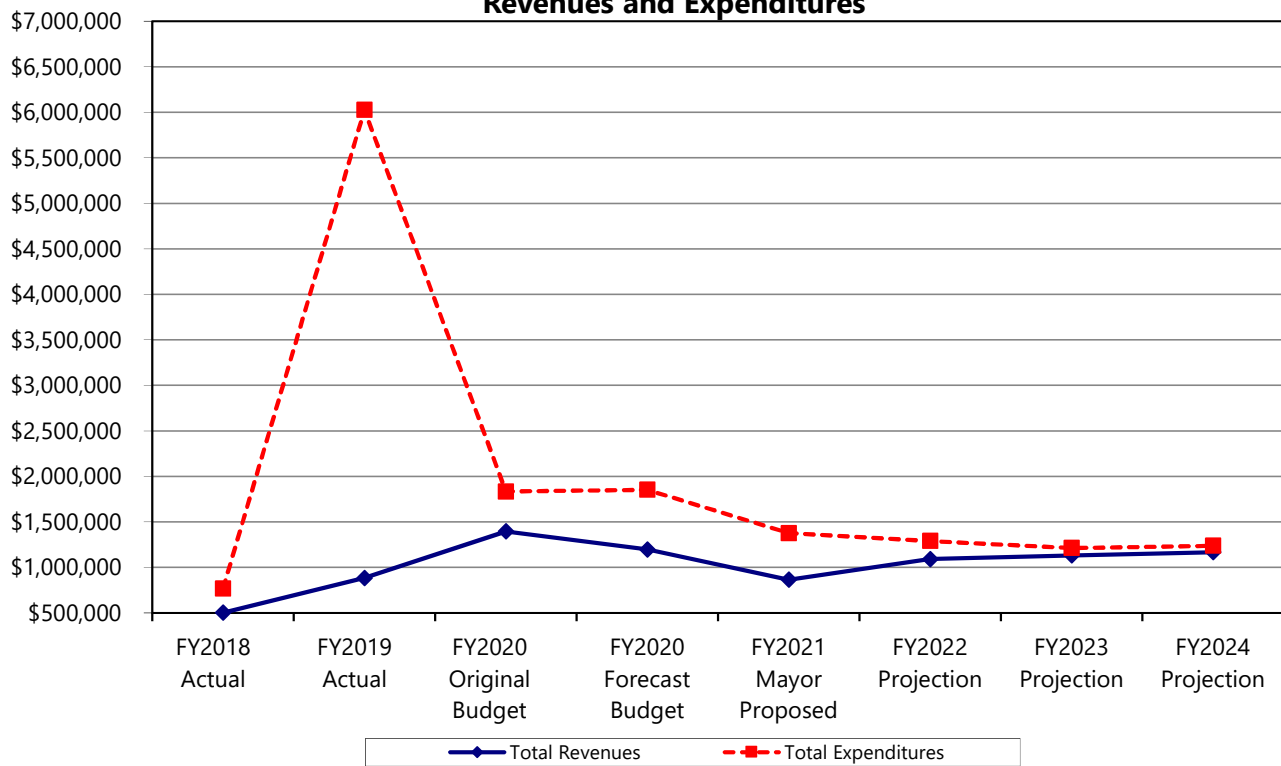
Fund: 250 Land Trust Fund - Budget Projection

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Original | Forecast | Mayor | Projection | Projection | Projection |
| | | | Budget | Budget | Proposed | | | |
| Revenues: | | | | | | | | |
| State Revenue | \$ 11,920 | \$ 19,114 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Revenue: | | | | | | | | |
| Land Sales | 145,499 | 239,080 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Land Leases | 125,540 | 121,052 | 125,000 | 125,000 | 140,000 | 142,800 | 145,656 | 148,569 |
| Timber and Gravel Sales | 48,143 | 282,167 | 100,000 | 100,000 | 100,000 | 102,000 | 104,040 | 106,121 |
| Interest Earnings | 98,533 | 139,110 | 27,265 | 27,265 | 40,050 | 27,336 | 24,022 | 24,363 |
| Royalties | 59,515 | 75,771 | 55,000 | 55,000 | 60,000 | 61,200 | 62,424 | 63,672 |
| Miscellaneous | 13,715 | 7,055 | 40,000 | 40,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Total Revenues | 502,865 | 883,349 | 1,197,265 | 1,197,265 | 865,050 | 858,336 | 861,142 | 867,725 |
| Operating Transfers From: | | | | | | | | |
| Land Trust Investment Fund | - | - | 198,000 | - | - | 233,000 | 271,000 | 300,000 |
| Total Operating Transfers | - | - | 198,000 | - | - | 233,000 | 271,000 | 300,000 |
| Total Revenues and Other Financing Sources | 502,865 | 883,349 | 1,395,265 | 1,197,265 | 865,050 | 1,091,336 | 1,132,142 | 1,167,725 |
| Expenditures: | | | | | | | | |
| Personnel | 624,979 | 572,258 | 667,300 | 667,300 | 626,042 | 638,563 | 654,527 | 674,163 |
| Supplies | 3,616 | 2,166 | 8,900 | 8,900 | 9,700 | 9,894 | 10,092 | 10,294 |
| Services | 135,409 | 151,905 | 274,730 | 294,244 | 212,500 | 212,500 | 216,750 | 221,085 |
| Capital Outlay | 2,509 | 5,924 | 8,190 | 8,190 | 8,040 | 8,201 | 8,365 | 8,532 |
| Interdepartmental Charges | - | 18,306 | 23,978 | 23,978 | 20,207 | 21,729 | 22,243 | 22,852 |
| Total Expenditures | 766,513 | 750,559 | 983,098 | 1,002,612 | 876,489 | 890,887 | 911,977 | 936,926 |
| Operating Transfers To: | | | | | | | | |
| Land Trust Investment Fund | - | 5,275,000 | 850,000 | 850,000 | 500,000 | 400,000 | 300,000 | 300,000 |
| Total Operating Transfers | - | 5,275,000 | 850,000 | 850,000 | 500,000 | 400,000 | 300,000 | 300,000 |
| Total Expenditures and Operating Transfers | 766,513 | 6,025,559 | 1,833,098 | 1,852,612 | 1,376,489 | 1,290,887 | 1,211,977 | 1,236,926 |
| Net Results From Operations | (263,648) | (5,142,210) | (437,833) | (655,347) | (511,439) | (199,551) | (79,835) | (69,201) |
| Projected Lapse | - | - | 98,310 | 100,261 | 87,649 | 89,089 | 91,198 | 93,693 |
| Change in Fund Balance | (263,648) | (5,142,210) | (339,523) | (555,086) | (423,790) | (110,462) | 11,363 | 24,492 |
| Beginning Fund Balance | 7,295,939 | 7,032,291 | 1,890,081 | 1,890,081 | 1,334,995 | 911,205 | 800,743 | 812,106 |
| Ending Fund Balance | \$ 7,032,291 | \$ 1,890,081 | \$ 1,550,558 | \$ 1,334,995 | \$ 911,205 | \$ 800,743 | \$ 812,106 | \$ 836,598 |

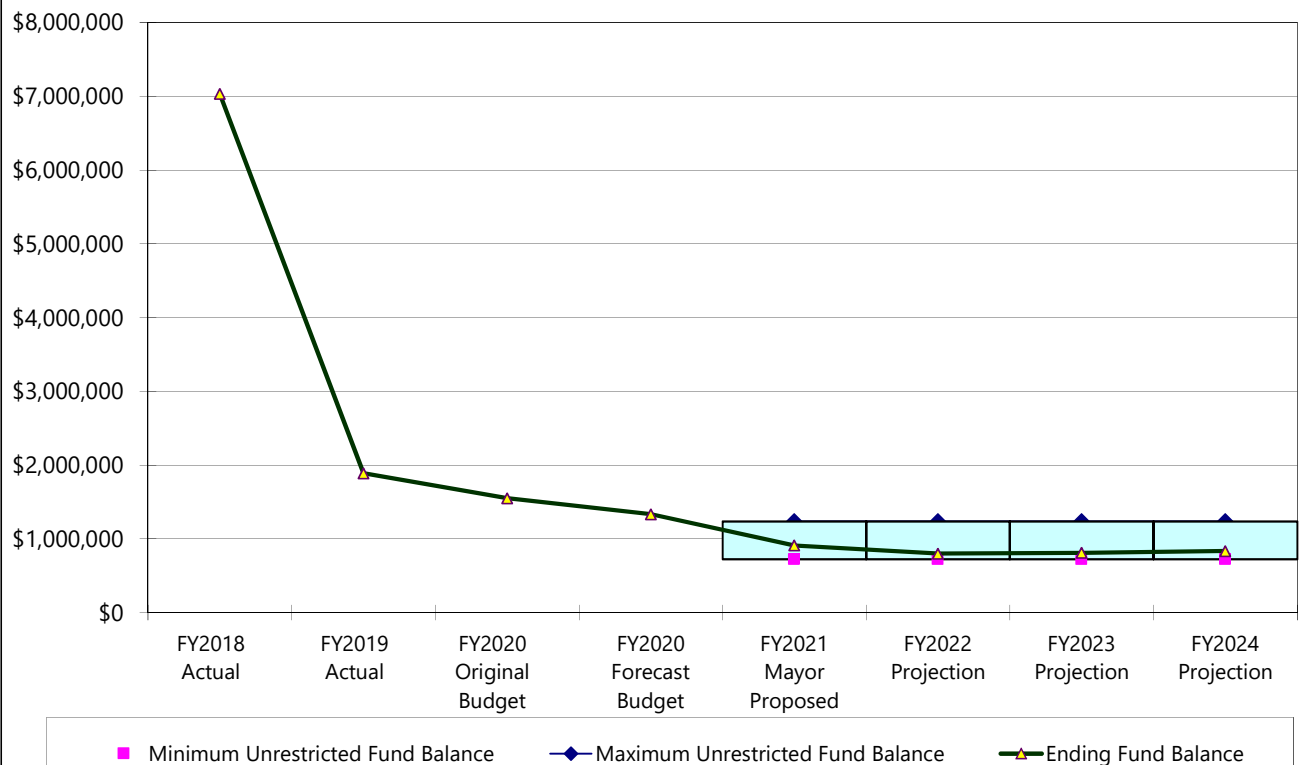
**Land Trust Fund
Historical and Projected Revenues**



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 based on land unit classification translated into unit specific 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.

FY2020 Accomplishments

- Initial investment into the Land Trust Investment Fund of \$5,275,000. \$285,505 was deposited into the LTIF in 2019; \$139,975 investment earnings for the period 1/1/19-12/31/19; \$0 is anticipated for transfer to the Land Trust Fund (operating) for FY 21.

- Guided transfer of former Soldotna Prep School from KPBSD into KPB general inventory and initiated an interim management team to attend to basic asset management. Negotiated a \$60K use agreement of the facility to the Swan Lake Fire Incident Management Team. Initiated a repurposing study to evaluate potential for K-6 use.
- Participated in Facility Management work group to assess borough needs and strategies for effective FM operations.
- Held community dialogs regarding agricultural use frameworks for agriculturally designated land.
- Conducted sealed bid sale, OTC sale, and tax foreclosure auction. Held tax foreclosure review committee meeting.
- Initiated evaluation of Spruce Bark Beetle response needs and mechanisms, initiated beetle kill timber salvage operations on Outback St. in Sterling and ARC Loop Road-CPL, KP Archers Site. Created a Forestry Services directory.
- Produced a community driven commercial development plan for Tract C in Quartz Creek Sub via CLAPC.
- Designed Kalifornsky Center Subdivision based on land classifications and approval of the Kalifornsky APC.
- Created a KPB standard communication tower agreement to increase efficiency and revenue opportunities.
- Formed a borough project team to respond to various planning, permitting, land, and resource needs of the Sterling Highway MP 45-60 DOT project; issued ROW clearing and geotechnical investigations permit.
- Provided staff support to the Borough's Incident Management Team during Swan Lake Fire and winter storm events.

FY2021 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 individual operators.
- Continue working on tax parcelization of approved municipal entitlement lands and the development of campus management map services.

Department Function**Fund 250****Land Management Administration - Continued****Dept 21210****Performance Measures****Measures:**

| Staffing | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|----------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| Staffing history | 5 | 5 | 5 | 5 |
| Seasonal field staff | 1 | 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 | CY2017 Actual | CY2018 Actual | CY2019 Actual | CY2020 Projected |
|--------------------------------------|------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Parcels acquired for KPB Purposes | N/A | 2 | 0 | 0 | 2 |
| Properties leased by KPB | N/A | 18 | 17 | 14 | 14 |
| Municipal entitlement acres received | 2,350 | 218 | 0 | 0 | 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:**

| | CY2017 Actual | CY2018 Actual | CY2019 Actual | CY2020 Projected |
|---------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Tax foreclosure parcels sold/retained | 26/30 | 1/0 | 28/10 | 0/0 |
| Parcels sold at market value | 13 | 4 | 4 | 7 |
| Deeds of trust outstanding | 36 | 36 | 30 | 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:

| | CY2017 Actual | CY2018 Actual | CY2019 Actual | CY2020 Projected |
|---------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Active land leases & Rent Agreements | 33 | 32 | 31 | 34 |
| Land use permits | 32 | 37 | 33 | 33 |
| Right-of-way utility permits | 109 | 128 | 128 | 115 |
| Easements granted | 4 | 1 | 2 | 4 |
| Small quantity gravel permits | 14 | 11 | 12 | 12 |
| Gravel volume all sites (cubic yards) | 20,397 | 32,541 | 15,406 | 30,000 |
| Hard rock volume (cubic yards) | 1,226 | 4,200 | 3,003 | 4,500 |

Commentary:

Public information service volumes were nearly flat compared to prior years with 6,182 customer requests served at the land management public assistance desk and 942 custom maps produced for the public. 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

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|-----------------------|-------------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | 327,012 | 304,595 | \$ 361,000 | \$ 361,000 | \$ 336,862 | \$ (24,138) | -6.69% |
| 40120 | Temporary Wages | 12,628 | 1,700 | 9,000 | 9,000 | 9,000 | - | 0.00% |
| 40130 | Overtime Wages | 182 | 720 | 3,752 | 3,752 | 3,680 | (72) | -1.92% |
| 40210 | FICA | 28,864 | 26,156 | 33,583 | 33,583 | 31,362 | (2,221) | -6.61% |
| 40221 | PERS | 91,747 | 87,672 | 82,614 | 82,614 | 77,251 | (5,363) | -6.49% |
| 40321 | Health Insurance | 117,258 | 107,855 | 125,000 | 125,000 | 119,937 | (5,063) | -4.05% |
| 40322 | Life Insurance | 590 | 527 | 896 | 896 | 840 | (56) | -6.25% |
| 40410 | Leave | 46,122 | 42,526 | 50,879 | 50,879 | 47,110 | (3,769) | -7.41% |
| 40511 | Other Benefits | 576 | 507 | 576 | 576 | - | (576) | -100.00% |
| | Total: Personnel | 624,979 | 572,258 | 667,300 | 667,300 | 626,042 | (41,258) | -6.18% |
| Supplies | | | | | | | | |
| 42020 | Signage Supplies | - | 440 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 42120 | Computer Software | - | - | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 42210 | Operating Supplies | 2,870 | 777 | 3,500 | 3,500 | 3,500 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 500 | 500 | 500 | 500 | 500 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 136 | 103 | 500 | 500 | 500 | - | 0.00% |
| 42360 | Vehicle Repair/Maintenance Supplies | - | - | 500 | 500 | 500 | - | 0.00% |
| 42410 | Small Tools & Equipment | 110 | 346 | 900 | 900 | 1,700 | 800 | 88.89% |
| | Total: Supplies | 3,616 | 2,166 | 8,900 | 8,900 | 9,700 | 800 | 8.99% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 60,762 | 124,231 | 196,500 | 213,814 | 136,224 | (60,276) | -30.67% |
| 43019 | Software Licensing | - | 30 | - | - | - | - | - |
| 43050 | Solid Waste Fees | - | - | 500 | 500 | 500 | - | 0.00% |
| 43100 | Land Management Program Services | 17,465 | - | 18,000 | 18,000 | 15,000 | (3,000) | -16.67% |
| 43110 | Communications | 2,488 | 2,419 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43140 | Postage and Freight | 1,207 | 496 | 700 | 700 | 700 | - | 0.00% |
| 43210 | Transportation/Subsistence | 2,526 | 2,677 | 9,292 | 9,292 | 9,212 | (80) | -0.86% |
| 43220 | Car Allowance | 3,600 | 3,628 | 3,600 | 3,600 | 2,700 | (900) | -25.00% |
| 43260 | Training | 936 | 794 | 4,200 | 4,200 | 3,800 | (400) | -9.52% |
| 43310 | Advertising | 5,376 | 3,602 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| 43410 | Printing | 139 | 210 | 500 | 500 | 500 | - | 0.00% |
| 43510 | Insurance Premium | 2,544 | 2,707 | 3,156 | 3,156 | 3,392 | 236 | 7.48% |
| 43610 | Utilities | 5,359 | 4,948 | 5,995 | 5,995 | 5,995 | - | 0.00% |
| 43720 | Equipment Maintenance | 897 | 901 | 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 | 1,269 | 649 | - | 2,200 | 2,200 | 2,200 | - |
| 43812 | Equipment Replacement Pymt. | 2,302 | 2,302 | 2,302 | 2,302 | 2,302 | - | 0.00% |
| 43920 | Dues and Subscriptions | 1,148 | 1,296 | 1,485 | 1,485 | 1,475 | (10) | -0.67% |
| 43931 | Recording Fees | 1,191 | 269 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 43933 | Collection Fees | 77 | - | 500 | 500 | 500 | - | 0.00% |
| 45110 | Land Sale Property Tax | 26,123 | - | 15,000 | 15,000 | 15,000 | - | 0.00% |
| | Total: Services | 135,409 | 151,905 | 274,730 | 294,244 | 212,500 | (62,230) | -22.65% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 171 | 4,454 | 4,500 | 4,443 | 5,070 | 570 | 12.67% |
| 48720 | Minor Office Furniture | 868 | - | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 48740 | Minor Machinery & Equipment | - | - | 500 | 557 | 500 | - | 0.00% |
| 49433 | Plan Review/Permit Fees | 1,470 | 1,470 | 2,190 | 2,190 | 1,470 | (720) | -32.88% |
| | Total: Capital Outlay | 2,509 | 5,924 | 8,190 | 8,190 | 8,040 | (150) | -1.83% |
| Transfers | | | | | | | | |
| 50252 | Land Trust Investment Fund | - | 5,275,000 | 850,000 | 850,000 | 500,000 | (350,000) | -41.18% |
| | Total: Transfers | - | 5,275,000 | 850,000 | 850,000 | 500,000 | (350,000) | -41.18% |

Kenai Peninsula Borough Budget Detail

Fund 250

Department 21210 - Land Management Administration - Continued

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|-------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|----------------|
| Interdepartmental Charges | | | | | | | |
| 60004 Mileage Ticket Credits | - | - | - | - | (1,200) | (1,200) | - |
| 61990 Administrative Service Fee | - | 18,306 | 23,978 | 23,978 | 21,407 | (2,571) | -10.72% |
| Total: Interdepartmental Charges | - | 18,306 | 23,978 | 23,978 | 20,207 | (3,771) | -15.73% |
| Department Total | \$ 766,513 | \$ 6,025,559 | \$ 1,833,098 | \$ 1,852,612 | \$ 1,376,489 | (456,609) | -24.91% |

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.

Reduce Land Management Officer by .25 to oversee GIS department

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. Increasing by \$800 to replace 2 phones as recommended by IT.

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 0.75 acres at Eagle Lake Material Site (\$6,244 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.

48710 Minor Office Equipment. Replacement of 1 desk computer (\$1,200), and acquisition of 3 mobile computers for field operations and IMT emergency response uses (\$1,290 each).

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 FY2021 is 2.5% of the personnel, supplies, services, and capital outlay budgets.

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|---------------------------|--------------------|-----------------------------|-----------------------------|---|
| ** 2016 SUV (replacement) | <u>\$ 9,604</u> | <u>\$ 2,302</u> | <u>\$ 2,302</u> | <u>\$ 2,303</u> |

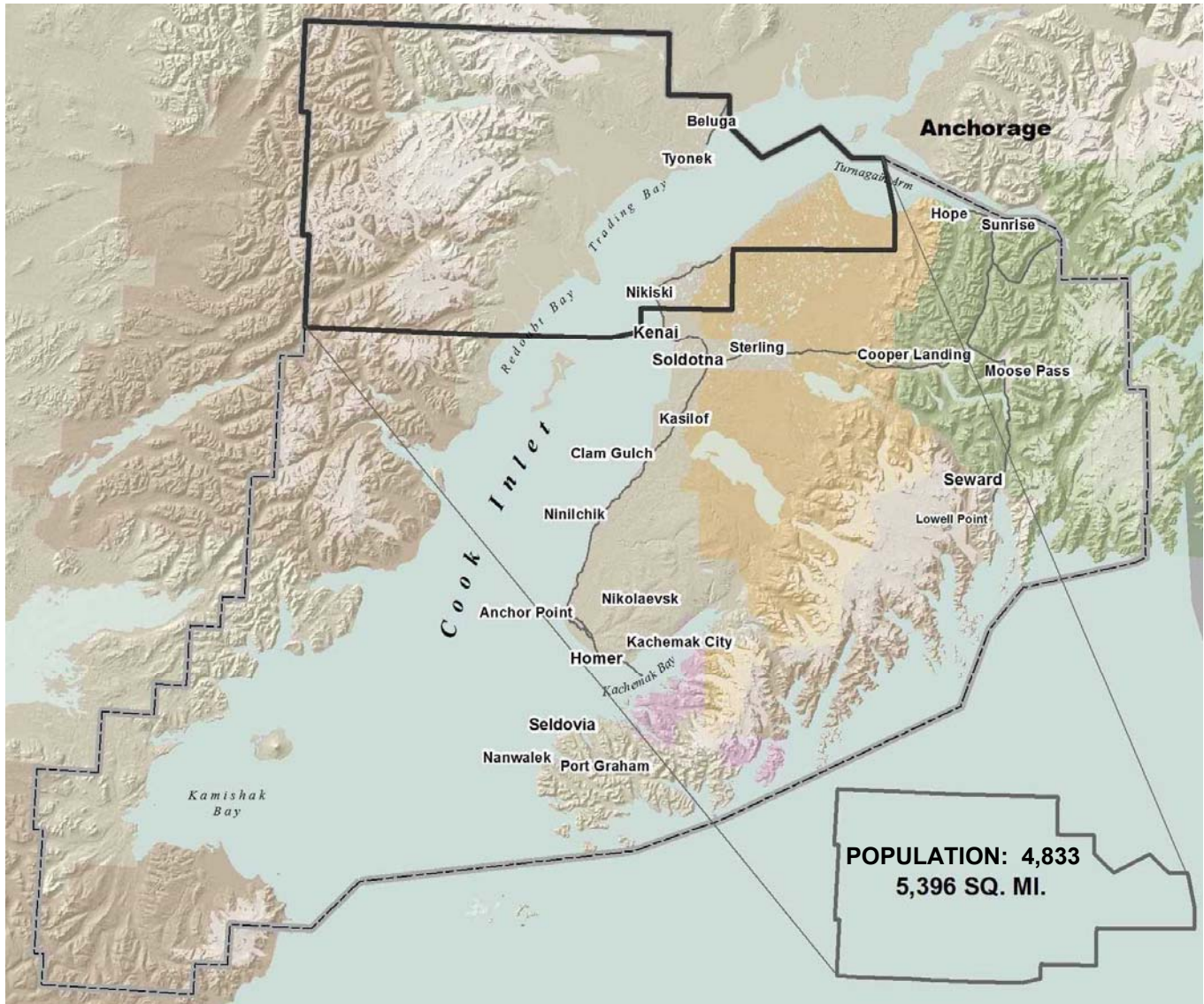
** Note an equal amount is being billed to Planning for this vehicle.

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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 2021 is set at .20 mills.



Board Members

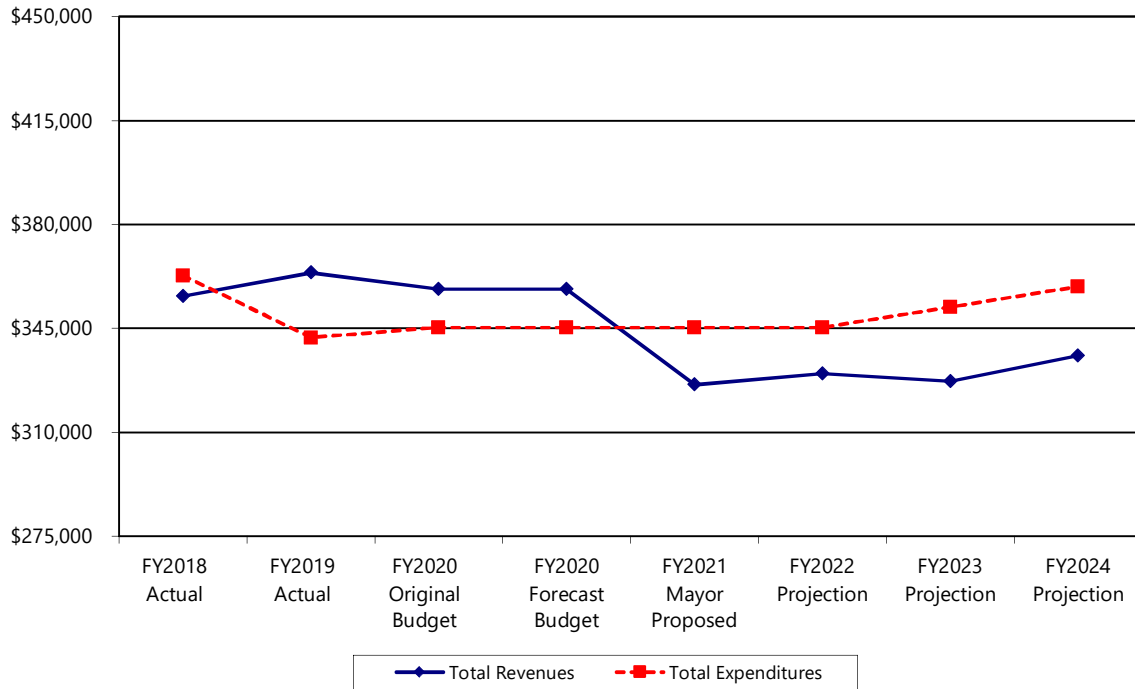
Lacey Stock
Bill Hartline
Ray Tauriainen
Julie Ware
Heidi Covey

Fund: 280 Nikiski Seniors Service Area - Budget Projection

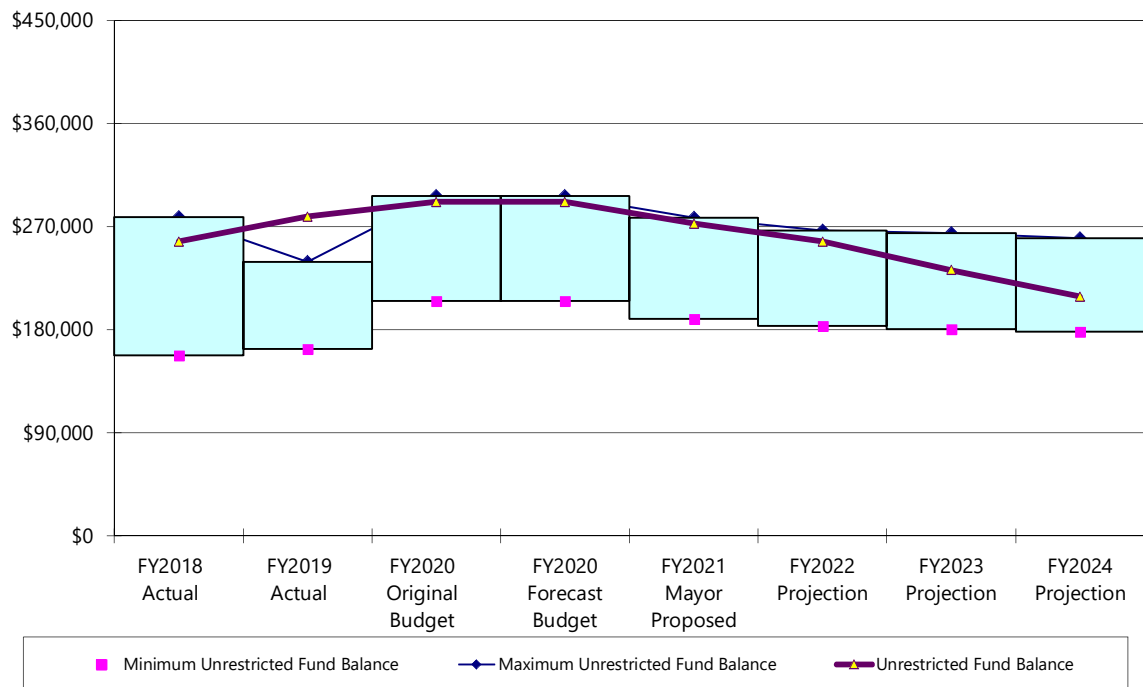
| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|------------|------------|-----------------|-----------------|----------------|------------|------------|------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Taxable Value (000's) | | | | | | | | |
| Real | 670,532 | 590,311 | 598,147 | 598,147 | 603,446 | 603,446 | 609,480 | 621,670 |
| Personal | 38,519 | 37,178 | 35,335 | 35,335 | 33,368 | 33,702 | 34,039 | 34,379 |
| Oil & Gas (AS 43.56) | 1,033,947 | 1,097,892 | 1,121,080 | 1,121,080 | 1,050,644 | 1,019,125 | 988,551 | 988,551 |
| | 1,742,998 | 1,725,381 | 1,754,562 | 1,754,562 | 1,687,458 | 1,656,273 | 1,632,070 | 1,644,600 |
| Mill Rate | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 133,601 | \$ 117,923 | \$ 119,629 | \$ 119,629 | \$ 111,034 | \$ 115,862 | \$ 119,458 | \$ 124,334 |
| Personal | 7,872 | 7,415 | 6,477 | 6,477 | 5,550 | 5,869 | 6,058 | 6,250 |
| Oil & Gas (AS 43.56) | 208,022 | 219,578 | 224,216 | 224,216 | 199,622 | 199,749 | 193,756 | 197,710 |
| Interest | 325 | 421 | 272 | 272 | 272 | 277 | 283 | 289 |
| Flat Tax | 493 | 489 | 590 | 590 | 590 | 602 | 614 | 626 |
| Motor Vehicle Tax | 3,182 | 3,042 | 3,131 | 3,131 | 3,112 | 1,856 | 1,893 | 1,931 |
| Total Property Taxes | 353,495 | 348,868 | 354,315 | 354,315 | 320,180 | 324,215 | 322,062 | 331,140 |
| Interest Earnings | 2,345 | 14,883 | 3,961 | 3,961 | 5,838 | 5,454 | 5,143 | 4,645 |
| Total Revenues | 355,840 | 363,751 | 358,276 | 358,276 | 326,018 | 329,669 | 327,205 | 335,785 |
| Total Revenues and Other Financing Sources | 355,840 | 363,751 | 358,276 | 358,276 | 326,018 | 329,669 | 327,205 | 335,785 |
| Expenditures: | | | | | | | | |
| * Services | 362,822 | 341,904 | 345,219 | 345,219 | 345,219 | 345,219 | 352,123 | 359,165 |
| Total Expenditures | 362,822 | 341,904 | 345,219 | 345,219 | 345,219 | 345,219 | 352,123 | 359,165 |
| Change in fund balance | (6,982) | 21,847 | 13,057 | 13,057 | (19,201) | (15,550) | (24,918) | (23,380) |
| Beginning Fund Balance | 263,993 | 257,011 | 278,858 | 278,858 | 291,915 | 272,714 | 257,164 | 232,246 |
| Ending Fund Balance | \$ 257,011 | \$ 278,858 | \$ 291,915 | \$ 291,915 | \$ 272,714 | \$ 257,164 | \$ 232,246 | \$ 208,866 |

* 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.

FY2020 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:

- ACS tower installation completed.
- Provided high speed internet for center and senior use.
- Nikiski Fire Department does monthly blood pressure checks.
- Financial Officer completed housing certified occupancy & 40hrs of HUD & AHFC required reporting training.
- Providing social interaction with group classes & senior activities.
- Providing exercise/movement classes.

FY2021 New Initiatives

With the funding provided, the Nikiski Senior Services, Inc. plans the following:

Expanding art & craft classes for seniors on site.

- Develop functioning transportation program for seniors in the area.
- Research grant funding for other services to seniors wellbeing.
- Hold computer classes for seniors.
- Research developing outdoor senior friendly activities, and develop an ADA outdoor recreation area.
- Communicate with local Care Coordinators to expand the Meals on Wheels program.

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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|-------------------------------------|------------------|------------------|---------------------|---------------------|
| Congregate and Home delivered meals | 13,000 | 16,000 | 18,000 | 18,000 |
| Miles driven for meals delivery | 9,000 | 9,500 | 10,000 | 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|----------------|------------------|------------------|---------------------|---------------------|
| Costs of Goods | \$87,400 | \$98,000 | \$105,000 | \$105,000 |

**Kenai Peninsula Borough
Budget Detail**

Fund 280

Department 63190 - Nikiski Seniors Service Area

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------------------|----------------------|-------------------|-------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Services | | | | | | | | |
| 43011 | Contractual Services | \$ 362,822 | \$ 341,904 | \$ 345,219 | \$ 345,219 | \$ 345,219 | - | 0.00% |
| | Total: Services | 362,822 | 341,904 | 345,219 | 345,219 | 345,219 | - | 0.00% |
| Department Total | | <u>\$ 362,822</u> | <u>\$ 341,904</u> | <u>\$ 345,219</u> | <u>\$ 345,219</u> | <u>\$ 345,219</u> | <u>-</u> | <u>0.00%</u> |

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).

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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

| | FY2018 <u>Actual</u> | FY2019 <u>Actual</u> | FY2020 <u>Actual</u> | FY2021 <u>Adopted</u> |
|--------------------------------|-------------------------|-------------------------|----------------------------|----------------------------|
| Staffing History | 15.50 | 15.50 | 15.50 | 15.50 |
| Summary for All Areas: (Tons) | FY2018 <u>Actual</u> | FY2019 <u>Actual</u> | FY2020 <u>Projected</u> | FY2021 <u>Estimated</u> |
| Asbestos | 55 | 55 | 57 | 58 |
| Construction Debris | 20,014 | 20,014 | 20,215 | 20,415 |
| Mixed Solid Waste | 43,742 | 43,742 | 44,180 | 44,620 |
| Recycle | <u>2,642</u> | <u>2,642</u> | <u>2,668</u> | <u>2,695</u> |
| Total All Waste | 66,453 | 66,453 | 67,120 | 67,788 |
| Hazardous Waste (drums/boxes) | 448 | 448 | 625 | 625 |
| Used Oil Energy Recovery (gal) | 17,210 | 17,210 | 17,380 | 17,550 |

Fund: 290 Solid Waste - Budget Projection

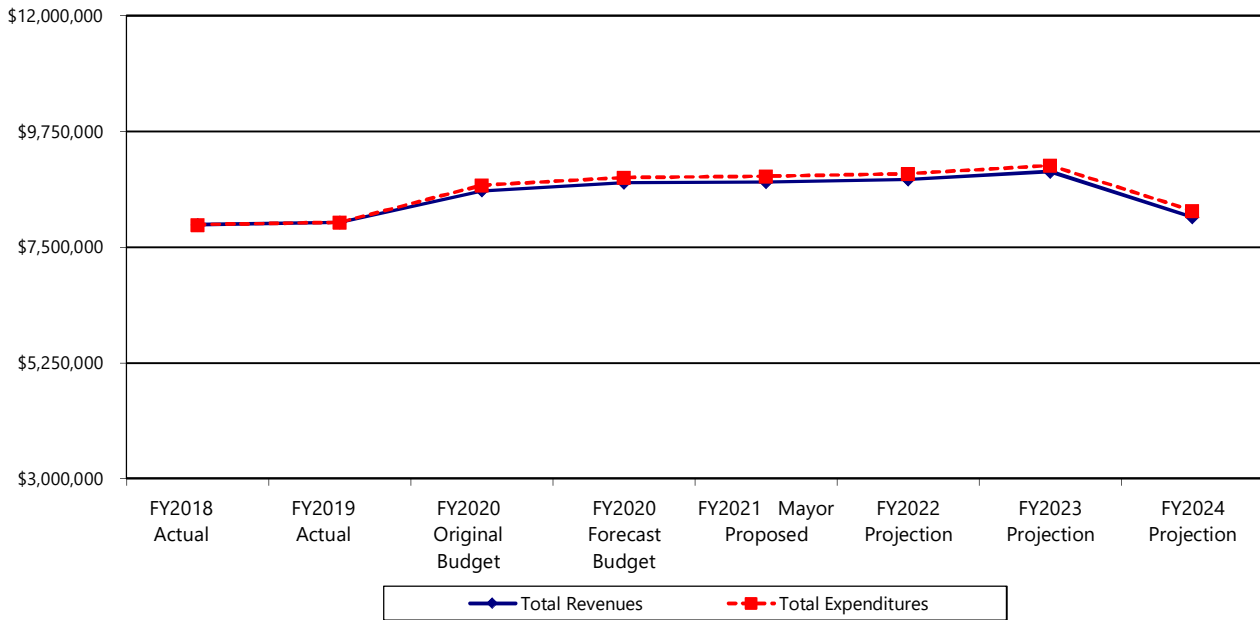
| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|-----------|-----------|-----------------|-----------------|----------------|------------|------------|------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Revenues: | | | | | | | | |
| State Revenues | \$ 35,353 | \$ 64,648 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Earnings | 2,085 | 1,884 | - | - | 2,000 | 2,000 | 2,000 | 2,000 |
| Other Revenue | 572,220 | 610,014 | 800,000 | 800,000 | 800,000 | 816,000 | 832,320 | 848,966 |
| Total Revenues | 609,658 | 676,546 | 800,000 | 800,000 | 802,000 | 818,000 | 834,320 | 850,966 |
| Operating Transfers From: | | | | | | | | |
| General Fund | 7,328,374 | 7,306,501 | 7,797,970 | 7,947,970 | 7,962,312 | 7,994,856 | 8,135,886 | 7,233,699 |
| Total Operating Transfers | 7,328,374 | 7,306,501 | 7,797,970 | 7,947,970 | 7,962,312 | 7,994,856 | 8,135,886 | 7,233,699 |
| Total Revenues and Operating Transfers | 7,938,032 | 7,983,047 | 8,597,970 | 8,747,970 | 8,764,312 | 8,812,856 | 8,970,206 | 8,084,665 |
| Expenditures: | | | | | | | | |
| Personnel | 1,915,614 | 1,965,533 | 2,080,652 | 2,082,652 | 2,113,499 | 2,155,769 | 2,209,663 | 2,275,953 |
| Supplies | 295,363 | 344,989 | 375,737 | 373,745 | 375,237 | 382,742 | 390,397 | 398,205 |
| Services | 4,381,540 | 4,487,434 | 4,917,176 | 5,057,591 | 5,048,075 | 5,048,075 | 5,149,037 | 5,252,018 |
| Capital Outlay | 30,351 | 19,841 | 22,836 | 22,836 | 26,196 | 26,720 | 27,254 | 27,799 |
| InterMayoral Charges | - | - | (1,000) | (1,000) | - | - | - | - |
| Total Expenditures | 6,622,868 | 6,817,797 | 7,395,401 | 7,535,824 | 7,563,007 | 7,613,306 | 7,776,351 | 7,953,975 |
| Operating Transfers To: | | | | | | | | |
| Debt Service Fund - Solid Waste | 1,065,164 | 1,065,250 | 1,063,500 | 1,063,500 | 1,064,750 | 1,063,750 | 1,060,500 | - |
| Capital Projects Fund - Solid Waste | 250,000 | 100,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Operating Transfers | 1,315,164 | 1,165,250 | 1,313,500 | 1,313,500 | 1,314,750 | 1,313,750 | 1,310,500 | 250,000 |
| Total Expenditures and Operating Transfers | 7,938,032 | 7,983,047 | 8,708,901 | 8,849,324 | 8,877,757 | 8,927,056 | 9,086,851 | 8,203,975 |
| Net Results From Operations | - | - | (110,931) | (101,354) | (113,445) | (114,200) | (116,645) | (119,310) |
| Projected Lapse | - | - | 110,931 | 101,354 | 113,445 | 114,200 | 116,645 | 119,310 |
| Change in Fund Balance | - | - | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - | - | - |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Mill Rate Equivalency for Operating
Transfer from the General Fund

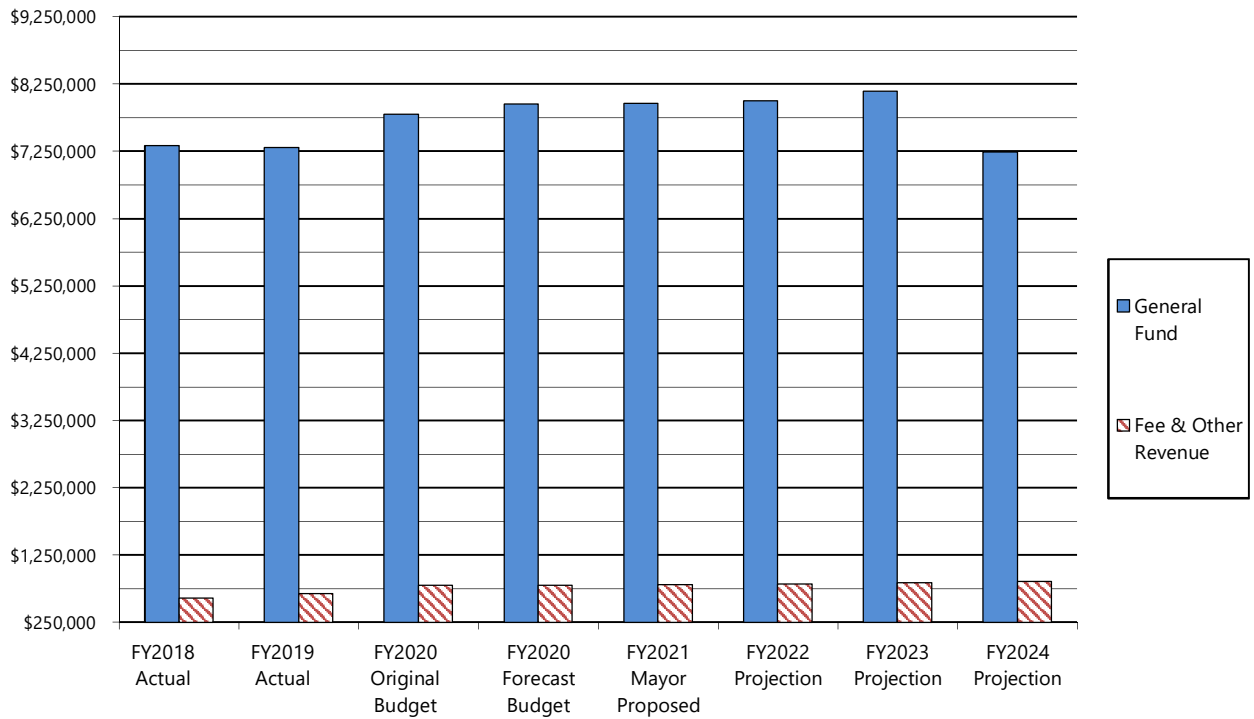
0.90 0.89 0.93 0.94 0.94 0.94 0.95 0.83

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

| FY2018 Actual | FY2019 Actual | FY2020 Original | FY2020 Forecast | FY2021 Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|---------------|---------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|
| .90 | .89 | .93 | .94 | .94 | .94 | .95 | .83 |

Department Function**Fund 290****Solid Waste Fund****Dept 32010****Administration****Program Description:**

Plan, design, develop, and operate solid waste facilities and programs to ensure waste is managed in accordance with the Borough Code and with state and federal requirements. Provide an integrated solid waste program, including development, operations, and maintenance of five 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.

FY2020 Accomplishments:

- Advance development of waste to energy project at the Central Peninsula Landfill.
- Perform an internal cost analysis of solid waste facilities hauling operations.

FY2021 New Initiatives:

- Continue to pursue funding opportunities for the waste to energy project at the Central Peninsula Landfill.
- Initiate South Peninsula inert waste management plan, including future monofill landfill locations.

Major Long Term Issues and Concerns:

Identified in each specific site.

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 | 2021 Projected available airspace remaining | 2022 Projected available airspace remaining | 2023 Projected available airspace remaining |
|-------------------|---|---|---|
| Central Peninsula | 23 years | 24 years | 25 years |

Measure:

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|------------------|------------------|------------------|--------------------|
| Staffing History | 5 | 5 | 5 | 5 |

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32010 - Solid Waste Administration

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 362,149 | \$ 350,009 | \$ 399,043 | \$ 399,043 | \$ 398,558 | \$ (485) | -0.12% |
| 40120 | Temporary Wages | - | 1,080 | 1,200 | 1,200 | 1,200 | - | 0.00% |
| 40130 | Overtime Wages | 1,173 | 649 | 5,168 | 5,168 | 4,881 | (287) | -5.55% |
| 40210 | FICA | 30,271 | 29,465 | 36,077 | 36,077 | 35,704 | (373) | -1.03% |
| 40221 | PERS | 98,926 | 105,639 | 90,589 | 90,589 | 90,374 | (215) | -0.24% |
| 40321 | Health Insurance | 114,681 | 106,012 | 125,000 | 125,000 | 126,250 | 1,250 | 1.00% |
| 40322 | Life Insurance | 631 | 572 | 977 | 977 | 1,056 | 79 | 8.09% |
| 40410 | Leave | 52,141 | 54,422 | 55,028 | 55,028 | 51,132 | (3,896) | -7.08% |
| 40511 | Other Benefits | 273 | 213 | 432 | 432 | - | (432) | -100.00% |
| Total: Personnel | | 660,245 | 648,061 | 713,514 | 713,514 | 709,155 | (4,359) | -0.61% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 1,843 | 2,842 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | - | 2,989 | 3,500 | 3,500 | 3,500 | - | 0.00% |
| 42250 | Uniforms | 146 | - | 200 | 200 | 200 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 154 | 103 | 250 | 250 | 250 | - | 0.00% |
| 42360 | Vehicle Repair Supplies | 22 | 162 | 350 | 350 | 350 | - | 0.00% |
| 42410 | Small Tools & Equipment | 464 | - | - | - | - | - | - |
| Total: Supplies | | 2,629 | 6,096 | 7,300 | 7,300 | 7,300 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 3,534 | 6,534 | 8,700 | 8,700 | 8,700 | - | 0.00% |
| 43019 | Software Licensing | - | 47 | 55 | 55 | 55 | - | 0.00% |
| 43110 | Communications | 9,656 | 9,630 | 8,560 | 8,560 | 8,560 | - | 0.00% |
| 43140 | Postage and Freight | 981 | 697 | 905 | 905 | 905 | - | 0.00% |
| 43210 | Transportation/Subsistence | 1,854 | 1,589 | 2,000 | 2,000 | 3,000 | 1,000 | 50.00% |
| 43220 | Car Allowance | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | - | 0.00% |
| 43260 | Training | - | 50 | 800 | 800 | 1,600 | 800 | 100.00% |
| 43310 | Advertising | - | - | 200 | 200 | 200 | - | 0.00% |
| 43510 | Insurance Premium | 3,302 | 4,080 | 4,080 | 4,080 | 4,080 | - | 0.00% |
| 43600 | Project Management | - | - | 4,000 | 4,000 | 4,000 | - | 0.00% |
| 43610 | Utilities | 3,567 | 3,523 | 3,851 | 3,851 | 3,851 | - | 0.00% |
| 43720 | Equipment Maintenance | 500 | 700 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43750 | Vehicle Maintenance | 1,112 | 124 | 400 | 400 | 400 | - | 0.00% |
| 43780 | Building/Grounds Maintenance | 237 | 457 | 1,253 | 1,253 | 1,253 | - | 0.00% |
| 43920 | Dues and Subscriptions | 862 | 970 | 825 | 825 | 825 | - | 0.00% |
| Total: Services | | 29,205 | 32,001 | 41,229 | 41,229 | 43,029 | 1,800 | 4.37% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | - | 1,278 | 1,762 | 1,762 | 1,762 | - | 0.00% |
| Total: Capital Outlay | | - | 1,278 | 1,762 | 1,762 | 1,762 | - | 0.00% |
| Transfers | | | | | | | | |
| 50340 | Solid Waste Debt Service | 1,065,164 | 1,065,250 | 1,063,500 | 1,063,500 | 1,064,750 | 1,250 | 0.12% |
| 50411 | Solid Waste Capital Projects | 250,000 | 100,000 | 250,000 | 250,000 | 250,000 | - | 0.00% |
| Total: Transfers | | 1,315,164 | 1,165,250 | 1,313,500 | 1,313,500 | 1,314,750 | 1,250 | 0.10% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | - | - | (1,000) | (1,000) | - | 1,000 | - |
| Total: Interdepartmental Charges | | - | - | (1,000) | (1,000) | - | 1,000 | - |
| Department Total | | \$ 2,007,243 | \$ 1,852,686 | \$ 2,076,305 | \$ 2,076,305 | \$ 2,075,996 | \$ (309) | -0.01% |

**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 (\$1,000) 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 (\$2,000).

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).

48710 Minor Office Equipment. 2 Computers that are scheduled for replacement based on IT replacement schedule (\$1,762).

For capital projects information on this department - See the Capital Projects Section - Pages 344, 347, 356, & 385-388.

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| | |
|-------------------|-----------------------------------|
| Fund 290 | Department Function |
| Dept 32122 | Solid Waste Fund |
| | Central Peninsula Landfill |

Program Description:

To collect and dispose of waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal.

Major Long Term Issues and Concerns:

- Development of a master plan for the current landfill footprint and surrounding borough properties.
- Design and construction of a bulkhead for the management of self-haulers' waste at CPL resulting in a more efficient management of waste at the CPL.
- Staffing levels to support landfill growth and increasing regulatory requirements.

FY2020 Accomplishments:

- No loss time accidents.
- In-house excavation of Phase III inert waste cell.
- Develop firewood reuse opportunities.

FY2021 New Initiatives:

- No loss time accidents.
- Manage woody debris generated from bark beetle infestation.
- In-house installation of landfill gas collection lines.

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 | FY2018 435 | FY2019 435 | FY2020 435 | FY2021 435 |
|---|------------|-------------------|-----------------|---------------|---------------|
| Annual Site Inspection Score | 90% – 100% | 432 / 435 – 99.3% | 429/435 – 98.6% | >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:

| | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Proposed |
|------------------|------------------|------------------|------------------|--------------------|
| Staffing History | 10.5 | 10.5 | 10.5 | 10.5 |

Fund 290**Dept 32122****Department Function****Solid Waste Fund****Central Peninsula Landfill - Continued****Key Measures**

| | FY2018 Actual | | FY2019 Actual | | FY2020 Projected | | FY2021 Estimated | |
|----------------------------------|--------------------------|-----------|--------------------------|-----------|-----------------------------|-----------|-----------------------------|-----------|
| | Hauls | Tons | Hauls | Tons | Hauls | Tons | Hauls | Tons |
| Total Waste Accepted | 153,730 | 58,619 | 159,534 | 57,426 | 165,600 | 60,760 | 165,600 | 61,000 |
| Hazardous Waste (drums/boxes) | | 245 | | 357 | | 343 | | 350 |
| Used Oil Energy Recovery (gal) | | 5,702 | | 5,372 | | 5,500 | | 5,500 |
| Leachate Generated (gal) | | 1,852,693 | | 3,343,376 | | 3,500,000 | | 3,500,000 |

Major Materials Accepted (% of total tonnage)

| | FY2018 Actual | | FY2019 Actual | | FY2020 Projected | | FY2021 Estimated | |
|-----------------------|--------------------------|-------|--------------------------|-------|-----------------------------|-------|-----------------------------|--------|
| | Tons | % | Tons | % | Tons | % | Tons | % |
| Municipal Solid Waste | 43,741 | 73.8% | 41,532 | 71.9% | 43,610 | 71.8% | 44,000 | 71.7% |
| Construction Debris | 14,103 | 23.8% | 14,872 | 25.7% | 15,850 | 26.1% | 16,000 | 26.15% |
| Recycle | 1,369 | 2.3% | 1,115 | 1.9% | 1,150 | 1.9% | 1,200 | 2.0% |
| Asbestos | 55 | 0.1% | 274 | 0.5% | 150 | 0.2% | 150 | 0.2% |
| Total | 59,268 | | 57,793 | | 60,760 | | 61,350 | |

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32122 - Central Peninsula Landfill

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 598,164 | \$ 598,991 | \$ 671,486 | \$ 671,486 | \$ 688,191 | \$ 16,705 | 2.49% |
| 40120 | Temporary Wages | 56,292 | 64,068 | 62,400 | 62,400 | 62,400 | - | 0.00% |
| 40130 | Overtime Wages | 25,520 | 45,978 | 38,053 | 38,053 | 46,388 | 8,335 | 21.90% |
| 40210 | FICA | 56,657 | 60,506 | 67,910 | 67,910 | 70,000 | 2,090 | 3.08% |
| 40221 | PERS | 173,042 | 188,863 | 161,258 | 161,258 | 166,872 | 5,614 | 3.48% |
| 40321 | Health Insurance | 238,431 | 249,557 | 262,500 | 262,500 | 265,125 | 2,625 | 1.00% |
| 40322 | Life Insurance | 1,064 | 1,058 | 1,686 | 1,686 | 1,729 | 43 | 2.55% |
| 40410 | Leave | 100,600 | 105,281 | 92,325 | 92,325 | 94,119 | 1,794 | 1.94% |
| 40511 | Other Benefits | 2,057 | 2,659 | 1,440 | 3,440 | 1,440 | - | 0.00% |
| | Total: Personnel | 1,251,827 | 1,316,961 | 1,359,058 | 1,361,058 | 1,396,264 | 37,206 | 2.74% |
| Supplies | | | | | | | | |
| 42210 | Operating Supplies | 40,081 | 61,375 | 52,250 | 53,550 | 52,250 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 119,362 | 134,418 | 128,037 | 128,037 | 128,037 | - | 0.00% |
| 42250 | Uniforms | 2,744 | 2,572 | 4,000 | 4,000 | 4,000 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 98,456 | 83,605 | 100,000 | 72,458 | 100,000 | - | 0.00% |
| 42360 | Motor Vehicle Repair Supplies | 6,263 | 16,123 | 32,250 | 52,300 | 32,250 | - | 0.00% |
| 42410 | Small Tools & Equipment | 4,014 | 6,954 | 5,000 | 9,200 | 5,000 | - | 0.00% |
| | Total: Supplies | 270,920 | 305,047 | 321,537 | 319,545 | 321,537 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 64,528 | 57,925 | 56,175 | 227,647 | 182,875 | 126,700 | 225.55% |
| 43014 | Physical Examinations | 3,274 | 1,547 | 2,800 | 2,800 | 2,800 | - | 0.00% |
| 43015 | Water/Air Sample Testing | 46,680 | 34,604 | 71,760 | 62,183 | 45,416 | (26,344) | -36.71% |
| 43019 | Software Licensing | 2,000 | 2,806 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43095 | SW Closure/Post Closure | 493,742 | 538,126 | 571,910 | 544,270 | 568,928 | (2,982) | -0.52% |
| 43110 | Communications | 1,810 | 1,892 | 2,500 | 2,500 | 2,500 | - | 0.00% |
| 43140 | Postage and Freight | 556 | 603 | 750 | 1,350 | 850 | 100 | 13.33% |
| 43210 | Transportation/Subsistence | 918 | 1,633 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 43260 | Training | - | - | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 43310 | Advertising | 137 | - | - | 316 | - | - | - |
| 43410 | Printing | - | - | 250 | 250 | 250 | - | 0.00% |
| 43510 | Insurance Premium | 80,425 | 79,588 | 85,238 | 85,238 | 93,637 | 8,399 | 9.85% |
| 43600 | Project Management | - | - | 5,000 | - | 2,500 | (2,500) | -50.00% |
| 43610 | Utilities | 346,519 | 384,834 | 380,000 | 380,000 | 380,000 | - | 0.00% |
| 43750 | Vehicle Maintenance | 4,819 | 22,723 | 15,000 | 25,433 | 15,000 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 32,743 | 24,545 | 37,500 | 32,500 | 37,500 | - | 0.00% |
| 43810 | Rents and Operating Leases | 6,012 | 5,869 | 1,000 | 5,811 | 1,000 | - | 0.00% |
| 43812 | Equipment Replacement Pymt. | 135,205 | 107,588 | 219,199 | 219,199 | 204,700 | (14,499) | -6.61% |
| 43920 | Dues and Subscriptions | 1,057 | 800 | 1,200 | 1,200 | 1,200 | - | 0.00% |
| | Total: Services | 1,220,425 | 1,265,083 | 1,455,782 | 1,596,197 | 1,544,656 | 88,874 | 6.10% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | 2,739 | 1,538 | 3,000 | 3,000 | 4,838 | 1,838 | 61.27% |
| 48720 | Minor Office Furniture | 264 | - | - | - | - | - | - |
| 48740 | Minor Machines & Equipment | 1,579 | - | - | - | - | - | - |
| 49433 | Plan Reviews | 10,819 | 10,770 | 11,819 | 11,819 | 11,819 | - | 0.00% |
| | Total: Capital Outlay | 15,401 | 12,308 | 14,819 | 14,819 | 16,657 | 1,838 | 12.40% |
| Department Total | | \$ 2,758,573 | \$ 2,899,399 | \$ 3,151,196 | \$ 3,291,619 | \$ 3,279,114 | \$ 127,918 | 3.89% |

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, 1.5 Landfill Operator I, 2 Landfill Operator II, 1 Landfill Operator/General Maintenance Mechanic, 1 Landfill Operator/Mechanic, 2 Landfill laborer/operator, and 1 Scale Attendant Clerk.

42210 Operating Supplies. Purchase of antifoaming agent related to leachate evaporator operations (\$30,250), miscellaneous items and supplies (\$22,000).

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 (\$80,000), repair supplies including welding, painting, building supplies (\$20,000).

42360 Motor Vehicle Repair Supplies. Parts and supplies for maintaining heavy equipment, rolling stock (\$7,250), foam-filled tire replacement for Wheeled Loader (\$25,000).

43011 Contractual Services. Contract services increase to include bark beetle infestation woody debris management (\$120,000), mixed paper recycling fee (\$5,700), recycle hauling (\$2,500), maintenance, and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, SWPPP analysis, baler, and rolling stock (\$25,215), truck scale recertification and repair (\$8,000), professional services for ADEC annual geotechnical stability analysis of waste mass (\$8,000); lined cell topographic capacity survey (\$7,000), storm water sampling analysis (\$3,360), leachate sampling analysis (\$2,100), new employee HR screening (\$1,000).

43015 Water/Air Sample Testing. Needed to comply with ADEC mandated ground water sampling requirements (\$34,116), leachate sampling (\$2,100), storm water (\$4,200), special waste (\$5,000).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (\$568,928).

43140 Postage and Freight. Increase due to increased anticipated in freight and freight costs.

43600 Project Management Funding required to support KPB Project Managers effort to develop capital construction costs. (\$2,500)

43610 Utilities. Energy needs associated with the anticipated evaporation of approximately 3,000,000 gallons and facility utilities (\$380,000).

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 & repair (\$14,000), overhead door maintenance (\$9,000), and miscellaneous facility maintenance (\$12,000).

48710 Minor Office Equipment. Replace failing radio communications equipment (\$3,000), 2 Computers that are scheduled for replacement based on IT replacement schedule (\$1,838).

49433 Plan Reviews. ADEC permitting and plan review fees (\$11,819).

Equipment Replacement Payment Schedule

| <u>Items</u> | <u>Prior Years</u> | <u>FY2020 Estimated</u> | <u>FY2021 Projected</u> | <u>Projected Payments FY2022-2024</u> |
|--|--------------------|-----------------------------|-----------------------------|---|
| Loader | \$ 108,278 | \$ 32,348 | \$ 32,349 | \$ 97,044 |
| Ford F450 8ft Flat Bed | 18,003 | - | - | - |
| Bobcat V762 | 44,919 | - | - | - |
| Peterbilt 357 Truck | 88,430 | 20,799 | - | - |
| Excavator | 90,252 | 19,614 | 19,614 | 58,842 |
| Komatsu wheel loader | 55,599 | 15,428 | 15,428 | 46,284 |
| 1/2 ton pickup | 4,107 | 4,107 | 4,107 | 4,107 |
| 2016 Pickup, 4x4 3/4 ton ext cab (trs) | - | 4,058 | 4,058 | 4,058 |
| FY2020 Roll-off Truck | - | 15,607 | 15,607 | 46,821 |
| FY2020 Wheeled scrapper | - | 107,237 | 113,537 | 315,414 |
| Total | \$ 409,588 | \$ 219,198 | \$ 204,700 | \$ 572,570 |

| | |
|-------------------|---------------------------------|
| Fund 290 | Department Function |
| Dept 32150 | Solid Waste Fund |
| | Seward Transfer Facility |

Program Description:

To collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill in Soldotna for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal. The operations of this site are outsourced to a private contractor.

Major Long Term Issues and Concerns:

- Flooding / road maintenance issues with Dimond Blvd., the access road to the transfer facility.

FY2020 Accomplishments:

- Divert additional waste streams.
- Promote Dimond Blvd road maintenance agreement with the City of Seward.
- Public Outreach, including waste reduction techniques.

FY2021 New Initiatives:

- Restrict improper salvagers
- No cost cover material acquisition from Japanese Creek
- Improve reuse opportunities

Performance Measures

Priority/Goal: Provide appropriate service to the Eastern Peninsula in the area of solid waste management.

Objective: Manage the Eastern Peninsula solid waste operations including, but not limited to, providing the following services:

- Four (4) Hazardous Waste Collection days per year.
- Containers for recyclables and special collections.
- Collection of batteries for recycling.

Measures:

| Key Measures | | | | | | | | |
|--------------------------------|------------------|-------|------------------|-------|---------------------|-------|---------------------|-------|
| | FY2018 Actual | | FY2019 Actual | | FY2020 Projected | | FY2021 Estimated | |
| | Hauls | Tons | Hauls | Tons | Hauls | Tons | Hauls | Tons |
| Mixed Solid Waste | 251 | 4,448 | 258 | 4,553 | 275 | 5,000 | 270 | 5,000 |
| Recycle | n/a | 106 | n/a | 210 | n/a | 700 | n/a | 500 |
| Total | 251 | 4,554 | 258 | 4,763 | 275 | 5,700 | 270 | 5,500 |
| Hazardous Waste (drums/boxes) | 86 | | 68 | | 51 | | 60 | |
| Used Oil Energy Recovery (gal) | 397 | | 453 | | 450 | | 450 | |

**Kenai Peninsula Borough
Budget Detail**

Fund 290

Department 32150 - Seward Transfer Facility

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | | |
| 40210 | FICA | \$ 12 | \$ 7 | \$ - | \$ - | \$ - | \$ - | - |
| 40221 | PERS | 37 | 27 | - | - | - | - | - |
| 40321 | Health Insurance | 60 | 36 | - | - | - | - | - |
| Total: Personnel | | 109 | 70 | - | - | - | - | - |
| Supplies | | | | | | | | |
| 42020 | Signage Supplies | - | 271 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 42210 | Operating Supplies | - | - | 250 | 250 | 250 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | (1,508) | - | - | - | - | - | - |
| 42310 | Repair/Maintenance Supplies | 2,393 | 1,848 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 42410 | Small Tools & Equipment | - | - | 1,000 | 1,000 | 500 | (500) | -50.00% |
| Total: Supplies | | 885 | 2,119 | 4,250 | 4,250 | 3,750 | (500) | -11.76% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 518,169 | 503,863 | 510,665 | 510,665 | 538,900 | 28,235 | 5.53% |
| 43015 | Water/Air Sample Testing | 7,155 | 8,292 | 4,400 | 4,400 | 8,880 | 4,480 | 101.82% |
| 43019 | Software Licensing | - | - | 332 | 332 | 332 | - | 0.00% |
| 43095 | SW Closure/Post Closure | 43,950 | 49,562 | 59,532 | 59,532 | 56,268 | (3,264) | -5.48% |
| 43110 | Communications | 668 | 664 | 690 | 690 | 690 | - | 0.00% |
| 43140 | Postage and Freight | - | - | 100 | 100 | 100 | - | 0.00% |
| 43210 | Transportation/Subsistence | 248 | 97 | 500 | 500 | 500 | - | 0.00% |
| 43310 | Advertising | - | - | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 43410 | Printing | 180 | 160 | 200 | 200 | 200 | - | 0.00% |
| 43510 | Insurance Premium | 3,105 | 3,003 | 4,528 | 4,528 | 4,717 | 189 | 4.17% |
| 43610 | Utilities | 5,432 | 4,901 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 13,057 | 9,564 | 28,000 | 28,000 | 28,000 | - | 0.00% |
| 43810 | Rents and Operating Leases | 125 | - | - | - | - | - | - |
| Total: Services | | 592,089 | 580,106 | 615,947 | 615,947 | 645,587 | 29,640 | 4.81% |
| 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 | | \$ 595,308 | \$ 584,520 | \$ 622,422 | \$ 622,422 | \$ 651,562 | \$ 29,140 | 4.68% |

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 (\$8,250), boiler certification (\$165), signs (\$500).

43015 Water / Air Sample Testing. Water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements (\$8,880).

43019 Software Licensing. Security camera software renewal (\$332).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$56,268).

43780 Building / Grounds Maintenance. Dimond Blvd road maintenance and repair (\$10,000), fire system/security camera maintenance (\$5,000), miscellaneous facility maintenance (\$13,000).

49433 Plan Reviews. Increase due to an increase in ADEC fee structure (\$2,225).

Fund 290

Dept 32310

Department Function

Solid Waste Fund

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:

- Long-term management of inert waste after closure of inert existing waste monofill.
- Acquisition of cover material.

FY2020 Accomplishments:

- Design and Bid Phase II Closure of the MSW Landfill.
- Begin burying inert waste in new Phase II monofill.
- Apply alternate cover techniques in Phase II monofill.

FY2021 New Initiatives:

- Rebid Operations and Maintenance Contract
- Complete Phase II Closure Project.
- Expand alternate cover techniques and materials.

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

| | FY2018 Actual | | FY2019 Actual | | FY2020 Projected | | FY2021 Estimated | |
|--------------------------------|--------------------------|-------|--------------------------|-------|-----------------------------|-------|-----------------------------|-------|
| | Hauls | Tons | Hauls | Tons | Hauls | Tons | Hauls | Tons |
| | | | | | | | | |
| Mixed Solid Waste | 331 | 8,212 | 330 | 8,264 | 331 | 8,300 | 331 | 8,300 |
| Recycle | n/a | 880 | n/a | 991 | n/a | 900 | n/a | 900 |
| Total | 331 | 9,092 | 330 | 9,255 | 331 | 9,200 | 331 | 9,200 |
| Hazardous Waste (drums/boxes) | 97 | | 122 | | 85 | | 100 | |
| Used Oil Energy Recovery (gal) | 2,942 | | 3,232 | | 3,300 | | 3,300 | |

Kenai Peninsula Borough Budget Detail

Fund 290

Department 32310 - Homer Transfer Facility

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | |
| | | | | Budget | Budget | Proposed | Original Budget | % |
| Personnel | | | | | | | | |
| 40210 | FICA | \$ 16 | \$ 29 | \$ - | \$ - | \$ - | \$ - | - |
| 40221 | PERS | 48 | 115 | - | - | - | - | - |
| 40321 | Health Insurance | 68 | 128 | - | - | - | - | - |
| 40322 | Life Insurance | - | (1) | - | - | - | - | - |
| Total: Personnel | | 132 | 271 | - | - | - | - | - |
| Supplies | | | | | | | | |
| 42020 | Signage Supplies | - | - | 250 | 250 | 250 | - | 0.00% |
| 42210 | Operating Supplies | 1,620 | 20,850 | 22,050 | 22,050 | 22,050 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | - | - | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 4,023 | 56 | 5,000 | 5,000 | 5,000 | - | 0.00% |
| 42360 | Motor Vehicle Repair Supplies | 49 | - | - | - | - | - | - |
| 42410 | Small Tools & Equipment | - | - | 100 | 100 | 100 | - | 0.00% |
| Total: Supplies | | 5,692 | 20,906 | 28,400 | 28,400 | 28,400 | - | 0.00% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 567,494 | 555,746 | 576,765 | 576,765 | 608,730 | 31,965 | 5.54% |
| 43015 | Water/Air Sample Testing | 23,751 | 27,715 | 31,500 | 31,500 | 33,102 | 1,602 | 5.09% |
| 43019 | Software Licensing | 1,200 | 1,769 | 1,875 | 1,875 | 1,875 | - | 0.00% |
| 43095 | SW Closure/Post Closure | 168,967 | 203,264 | 205,685 | 205,685 | 212,042 | 6,357 | 3.09% |
| 43110 | Communications | 3,467 | 3,651 | 4,000 | 4,000 | 4,000 | - | 0.00% |
| 43140 | Postage and Freight | - | - | 100 | 100 | 100 | - | 0.00% |
| 43210 | Transportation/Subsistence | 368 | 420 | 500 | 500 | 1,500 | 1,000 | 200.00% |
| 43220 | Car Allowance | - | 140 | - | - | - | - | - |
| 43310 | Advertising | - | - | 500 | 500 | 1,000 | 500 | 100.00% |
| 43410 | Printing | 165 | 318 | 200 | 200 | 200 | - | 0.00% |
| 43510 | Insurance Premium | 15,010 | 14,494 | 19,050 | 19,050 | 19,968 | 918 | 4.82% |
| 43610 | Utilities | 57,660 | 71,526 | 67,000 | 67,000 | 67,000 | - | 0.00% |
| 43750 | Vehicle Maintenance | - | - | 500 | 500 | 500 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 8,755 | 7,823 | 13,000 | 13,000 | 13,000 | - | 0.00% |
| 43810 | Rents and Operating Leases | 125 | 125 | 500 | 500 | 500 | - | 0.00% |
| Total: Services | | 846,962 | 886,991 | 921,175 | 921,175 | 963,517 | 42,342 | 4.60% |
| Capital Outlay | | | | | | | | |
| 48710 | Minor Office Equipment | - | - | - | - | 1,522 | 1,522 | - |
| 49433 | Plan Reviews | 2,780 | 2,780 | 2,780 | 2,780 | 2,780 | - | 0.00% |
| Total: Capital Outlay | | 2,780 | 2,780 | 2,780 | 2,780 | 4,302 | 1,522 | 54.75% |
| Department Total | | \$ 855,566 | \$ 910,948 | \$ 952,355 | \$ 952,355 | \$ 996,219 | \$ 43,864 | 4.61% |

Line-Item Explanations

42210 Operating Supplies. Miscellaneous supplies (\$2,050), acquisition of cover material for inert waste cell operations (\$20,000).

43011 Contractual Services. Increase required for contractual obligation and stormwater management Contract O&M (\$584,964), additional services (\$5,000), stormwater management (\$10,000), scale PM (\$5,000), facility wastewater disposal (\$1,500), Alaska state fire suppression cert (\$500), Alaska boiler cert (\$400), Alaska truck scale cert (\$210) and wastewater analysis (\$1,156).

43015 Water / Air Sample Testing. Needed to support stormwater sampling (\$1,200), water and air sampling / testing required to comply with EPA and DEC guidelines (\$30,702), stormwater (\$1,200).

43019 Software Licensing. Required annual technical support relating to weigh system software (\$1,500) and security camera licensing (\$375).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost (\$212,042).

43210 Transportation/Subsistence. Increase for in-house storm water management (\$1,000) and travel for contract administrator to attend meetings or conduct site inspections (\$500).

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)

48710 Minor Office Equipment. 2 Computers that are scheduled for replacement based on IT replacement schedule (\$1,522).

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.

FY2020 Accomplishments:

- Rebid Area 1 & Area 2 Unmanned Transfer sites hauling contracts.
- Expand and construct the Funny River Transfer Site that is uniform in design and functionality as other KPB Transfer Sites.

FY2021 New Initiatives:

- Acquisition of cover material at the Rocky Ridge Landfill.
- Advance proposed expansion of the Port Graham Landfill.

Performance Measures

Priority/Goal: The Borough recognizes disposal of hazardous waste is critical to sound solid waste management.

Goal: Maximize collection and disposal of household hazardous waste.

Objective: 1. Provide and promote 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Central Peninsula Landfill | 8 | 7 | 7 | 7 |
| Homer Landfill | 4 | 4 | 4 | 4 |
| Seward Transfer Facility | 4 | 4 | 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**

| | FY2018 Actual | | FY2019 Actual | | FY2020 Projected | | FY2021 Estimated | |
|--|--------------------------|-------------|--------------------------|-------------|-----------------------------|-------------|-----------------------------|-------------|
| | Hauls | Tons | Hauls | Tons | Hauls | Tons | Hauls | Tons |
| <u>Hauling Area 1</u> | | | | | | | | |
| Mixed solid waste total | 1,810 | 3,664 | 1,790 | 3,578 | 1,800 | 3,700 | 1,800 | 3,700 |
| Recycle total | 170 | 145 | 174 | 142 | 170 | 135 | 170 | 135 |
| <u>Hauling Area 2</u> | | | | | | | | |
| Mixed solid waste total | 1,189 | 2,690 | 1,170 | 2,698 | 1,170 | 2,700 | 1,170 | 2,700 |
| Recycle total | 172 | 143 | 152 | 128 | 150 | 125 | 150 | 125 |
| <u>Transfer Facilities</u> | | | | | | | | |
| Mixed solid waste total | 848 | 5,410 | 833 | 5,344 | 840 | 5,500 | 840 | 5,500 |
| Construction debris total | 1,021 | 2,525 | 1,026 | 2,539 | 1,040 | 2,600 | 1,040 | 2,600 |
| Recycle total | 201 | 226 | 184 | 220 | 195 | 250 | 195 | 250 |
| Used oil energy recovery total gallons | | 8,169 | | 8,251 | | 9,550 | | 9,000 |
| <u>Miscellaneous Landfills</u> | | | | | | | | |
| Mixed solid waste total | | 1,325 | | 1,325 | | 1,325 | | 1,325 |
| Hazardous waste total drums/boxes | | 20 | | 16 | | 16 | | 16 |

Kenai Peninsula Borough Budget Detail

Fund 290

Department 32570 - Landfills, Hauling, and Waste Programs

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|
| | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | Budget | Budget | Proposed | | |
| Personnel | | | | | | | |
| 40110 Regular Wages | \$ - | \$ 40 | \$ - | \$ - | \$ - | \$ - | - |
| 40120 Temporary Wages | 3,018 | - | 4,500 | 4,500 | 4,500 | - | 0.00% |
| 40130 Overtime Wages | - | - | 3,006 | 3,006 | 3,006 | - | 0.00% |
| 40210 FICA | 236 | 16 | 574 | 574 | 574 | - | 0.00% |
| 40221 PERS | 18 | 51 | - | - | - | - | - |
| 40321 Health Insurance | 29 | 63 | - | - | - | - | - |
| Total: Personnel | 3,301 | 170 | 8,080 | 8,080 | 8,080 | - | 0.00% |
| Supplies | | | | | | | |
| 42020 Signage Supplies | 120 | 77 | 100 | 100 | 100 | - | 0.00% |
| 42210 Operating Supplies | 6,176 | 6,498 | 6,500 | 6,500 | 6,500 | - | 0.00% |
| 42230 Fuel, Oils and Lubricants | - | 683 | 1,000 | 1,000 | 1,000 | - | 0.00% |
| 42310 Repair/Maintenance Supplies | 7,819 | 3,503 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| 42360 Motor Vehicle Repair Supplies | 695 | - | 400 | 400 | 400 | - | 0.00% |
| 42410 Small Tools & Equipment | 427 | 60 | 250 | 250 | 250 | - | 0.00% |
| Total: Supplies | 15,237 | 10,821 | 14,250 | 14,250 | 14,250 | - | 0.00% |
| Services | | | | | | | |
| 43011 Contractual Services | 1,381,969 | 1,398,491 | 1,529,695 | 1,529,695 | 1,610,073 | 80,378 | 5.25% |
| 43015 Water/Air Sample Testing | 16,086 | 34,028 | 21,796 | 21,796 | 36,250 | 14,454 | 66.31% |
| 43019 Software Licensing | - | 285 | 350 | 350 | 450 | 100 | 28.57% |
| 43095 SW Closure/Post Closure | 223,001 | 226,279 | 246,153 | 246,153 | 110,702 | (135,451) | -55.03% |
| 43110 Communications | 1,954 | 2,042 | 2,250 | 2,250 | 2,250 | - | 0.00% |
| 43140 Postage and Freight | 2,669 | 36 | 300 | 300 | 300 | - | 0.00% |
| 43210 Transportation/Subsistence | 2,106 | 4,432 | 6,000 | 6,000 | 8,500 | 2,500 | 41.67% |
| 43310 Advertising | 609 | 331 | 500 | 500 | 500 | - | 0.00% |
| 43410 Printing | - | - | 150 | 150 | 150 | - | 0.00% |
| 43510 Insurance Premium | 2,184 | 1,910 | 2,849 | 2,849 | 3,111 | 262 | 9.20% |
| 43610 Utilities | 20,258 | 22,323 | 21,000 | 21,000 | 24,000 | 3,000 | 14.29% |
| 43765 Policing Sites | 6,900 | 3,400 | 7,000 | 7,000 | 7,000 | - | 0.00% |
| 43780 Buildings/Grounds Maintenance | 35,123 | 29,696 | 45,000 | 45,000 | 48,000 | 3,000 | 6.67% |
| Total: Services | 1,692,859 | 1,723,253 | 1,883,043 | 1,883,043 | 1,851,286 | (31,757) | -1.69% |
| Capital Outlay | | | | | | | |
| 48520 Storage/Buildings/Containers | 7,096 | - | - | - | - | - | - |
| 48710 Minor Office Equipment | 1,209 | - | - | - | - | - | - |
| 48740 Minor Machines & Equipment | (100) | - | - | - | - | - | - |
| 49433 Plan Reviews | 1,740 | 1,250 | 1,250 | 1,250 | 1,250 | - | 0.00% |
| Total: Capital Outlay | 9,945 | 1,250 | 1,250 | 1,250 | 1,250 | - | 0.00% |
| Department Total | \$ 1,721,342 | \$ 1,735,494 | \$ 1,906,623 | \$ 1,906,623 | \$ 1,874,866 | \$ (31,757) | -1.67% |

Line-Item Explanations

40120 Temporary Wages. Includes temporary staff to assist with remote landfill activities (\$4,500).

40130 Overtime Wages. Required to support Nanwalek maintenance and inert waste management at remote sites (\$3,006).

43011 Contractual Services. Increased to cover contractual increases related to operations, maintenance and improvements at three (3) transfer facilities (\$532,110), operations, maintenance and improvements at five (5) rural landfills (\$385,351), operations, maintenance and improvements at eight (8) drop-box / transfer sites (\$456,125), household hazardous waste collection program, used oil program, and wastewater disposal (\$234,989), signage (\$1,055), and Guardian Security (\$443).

43015 Water/Air Sampling. Increase due to re-bid of water monitoring contract (\$36,250).

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 (\$110,702).

43210 Transportation/Subsistence. Increased oversight of rural facilities (\$8,500).

43610 Utilities Increase required align with historic averages and support new Funny River Transfer Site (\$24,000).

43780 Building/Grounds Maintenance. Increase due to site maintenance of new Funny River TS, Snow removal/ sanding/ serration/ grading/ ditching of transfer sites (\$23,000), brushing / gravel (\$5,000), gate /fence repairs (\$2,000), lights, surveillance cameras, electrical, plumbing, fire alarm systems (\$18,000).

**Kenai Peninsula Borough
Budget Detail**

**Fund 290 Solid Waste
Department Total By Line Item**

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-----------------------|-------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|---------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 960,313 | \$ 949,040 | \$ 1,070,529 | \$ 1,070,529 | \$ 1,086,749 | \$ 16,220 | 1.52% |
| 40120 | Temporary Wages | 59,310 | 65,148 | 68,100 | 68,100 | 68,100 | - | 0.00% |
| 40130 | Overtime Wages | 26,693 | 46,627 | 46,227 | 46,227 | 54,275 | 8,048 | 17.41% |
| 40210 | FICA | 87,192 | 90,023 | 104,561 | 104,561 | 106,278 | 1,717 | 1.64% |
| 40221 | PERS | 272,071 | 294,695 | 251,847 | 251,847 | 257,246 | 5,399 | 2.14% |
| 40321 | Health Insurance | 353,269 | 355,796 | 387,500 | 387,500 | 391,375 | 3,875 | 1.00% |
| 40322 | Life Insurance | 1,695 | 1,629 | 2,663 | 2,663 | 2,785 | 122 | 4.58% |
| 40410 | Leave | 152,741 | 159,703 | 147,353 | 147,353 | 145,251 | (2,102) | -1.43% |
| 40511 | Other Benefits | 2,330 | 2,872 | 1,872 | 3,872 | 1,440 | (432) | -23.08% |
| Total: Personnel | | 1,915,614 | 1,965,533 | 2,080,652 | 2,082,652 | 2,113,499 | 32,847 | 1.58% |
| Supplies | | | | | | | | |
| 42020 | Signage Supplies | 120 | 348 | 1,350 | 1,350 | 1,350 | - | 0.00% |
| 42210 | Operating Supplies | 49,720 | 91,565 | 84,050 | 85,350 | 84,050 | - | 0.00% |
| 42230 | Fuel, Oils and Lubricants | 117,854 | 138,090 | 133,537 | 133,537 | 133,537 | - | 0.00% |
| 42250 | Uniforms | 2,890 | 2,572 | 4,200 | 4,200 | 4,200 | - | 0.00% |
| 42310 | Repair/Maintenance Supplies | 112,845 | 89,115 | 113,250 | 85,708 | 113,250 | - | 0.00% |
| 42360 | Vehicle Repair Supplies | 7,029 | 16,285 | 33,000 | 53,050 | 33,000 | - | 0.00% |
| 42410 | Small Tools & Equipment | 4,905 | 7,014 | 6,350 | 10,550 | 5,850 | (500) | -7.87% |
| Total: Supplies | | 295,363 | 344,989 | 375,737 | 373,745 | 375,237 | (500) | -0.13% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 2,535,694 | 2,522,559 | 2,682,000 | 2,853,472 | 2,949,278 | 267,278 | 9.97% |
| 43014 | Physical Examinations | 3,274 | 1,547 | 2,800 | 2,800 | 2,800 | - | 0.00% |
| 43015 | Water/Air Sample Testing | 93,672 | 104,639 | 129,456 | 119,879 | 123,648 | (5,808) | -4.49% |
| 43019 | Software Licensing | 3,200 | 4,907 | 5,612 | 5,612 | 5,712 | 100 | 1.78% |
| 43095 | SW Closure/Post Closure | 929,660 | 1,017,231 | 1,083,280 | 1,055,640 | 947,940 | (135,340) | -12.49% |
| 43110 | Communications | 17,555 | 17,879 | 18,000 | 18,000 | 18,000 | - | 0.00% |
| 43140 | Postage and Freight | 4,206 | 1,336 | 2,155 | 2,755 | 2,255 | 100 | 4.64% |
| 43210 | Transportation/Subsistence | 5,494 | 8,171 | 10,500 | 10,500 | 15,000 | 4,500 | 42.86% |
| 43220 | Car Allowance | 3,600 | 3,740 | 3,600 | 3,600 | 3,600 | - | 0.00% |
| 43260 | Training | - | 50 | 1,800 | 1,800 | 2,600 | 800 | 44.44% |
| 43310 | Advertising | 746 | 331 | 2,200 | 2,516 | 2,700 | 500 | 22.73% |
| 43410 | Printing | 345 | 478 | 800 | 800 | 800 | - | 0.00% |
| 43510 | Insurance Premium | 104,026 | 103,075 | 115,745 | 115,745 | 125,513 | 9,768 | 8.44% |
| 43600 | Project Management | - | - | 9,000 | 4,000 | 6,500 | (2,500) | -27.78% |
| 43610 | Utilities | 433,436 | 487,107 | 477,851 | 477,851 | 480,851 | 3,000 | 0.63% |
| 43720 | Equipment Maintenance | 500 | 700 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 43750 | Vehicle Maintenance | 5,931 | 22,847 | 15,900 | 26,333 | 15,900 | - | 0.00% |
| 43765 | Policing Sites | 6,900 | 3,400 | 7,000 | 7,000 | 7,000 | - | 0.00% |
| 43780 | Buildings/Grounds Maintenance | 89,915 | 72,085 | 124,753 | 119,753 | 127,753 | 3,000 | 2.40% |
| 43810 | Rents and Operating Leases | 6,262 | 5,994 | 1,500 | 6,311 | 1,500 | - | 0.00% |
| 43812 | Equipment Replacement Pymt. | 135,205 | 107,588 | 219,199 | 219,199 | 204,700 | (14,499) | -6.61% |
| 43920 | Dues and Subscriptions | 1,919 | 1,770 | 2,025 | 2,025 | 2,025 | - | 0.00% |
| Total: Services | | 4,381,540 | 4,487,434 | 4,917,176 | 5,057,591 | 5,048,075 | 130,899 | 2.66% |
| Capital Outlay | | | | | | | | |
| 48520 | Storage Containers | 7,096 | - | - | - | - | - | - |
| 48710 | Minor Office Equipment | 3,948 | 2,816 | 4,762 | 4,762 | 8,122 | 3,360 | 70.56% |
| 48720 | Minor Office Furniture | 264 | - | - | - | - | - | - |
| 48740 | Minor Machines & Equipment | 1,479 | - | - | - | - | - | - |
| 49433 | Plan Reviews | 17,564 | 17,025 | 18,074 | 18,074 | 18,074 | - | 0.00% |
| Total: Capital Outlay | | 30,351 | 19,841 | 22,836 | 22,836 | 26,196 | 3,360 | 14.71% |

**Kenai Peninsula Borough
Budget Detail**

Fund 290 Solid Waste

Department Total By Line Item - Continued

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Transfers | | | | | | | | |
| 50340 | Solid Waste Debt Service | 1,065,164 | 1,065,250 | 1,063,500 | 1,063,500 | 1,064,750 | 1,250 | 0.12% |
| 50411 | Solid Waste Capital Projects | 250,000 | 100,000 | 250,000 | 250,000 | 250,000 | - | 0.00% |
| Total: Transfers | | 1,315,164 | 1,165,250 | 1,313,500 | 1,313,500 | 1,314,750 | 1,250 | 0.10% |
| Interdepartmental Charges | | | | | | | | |
| 60004 | Mileage Ticket Credits | - | - | (1,000) | (1,000) | - | 1,000 | - |
| Total: Interdepartmental Charges | | - | - | (1,000) | (1,000) | - | 1,000 | - |
| Department Total | | \$ 7,938,032 | \$ 7,983,047 | \$ 8,708,901 | \$ 8,849,324 | \$ 8,877,757 | \$ 168,856 | 1.94% |

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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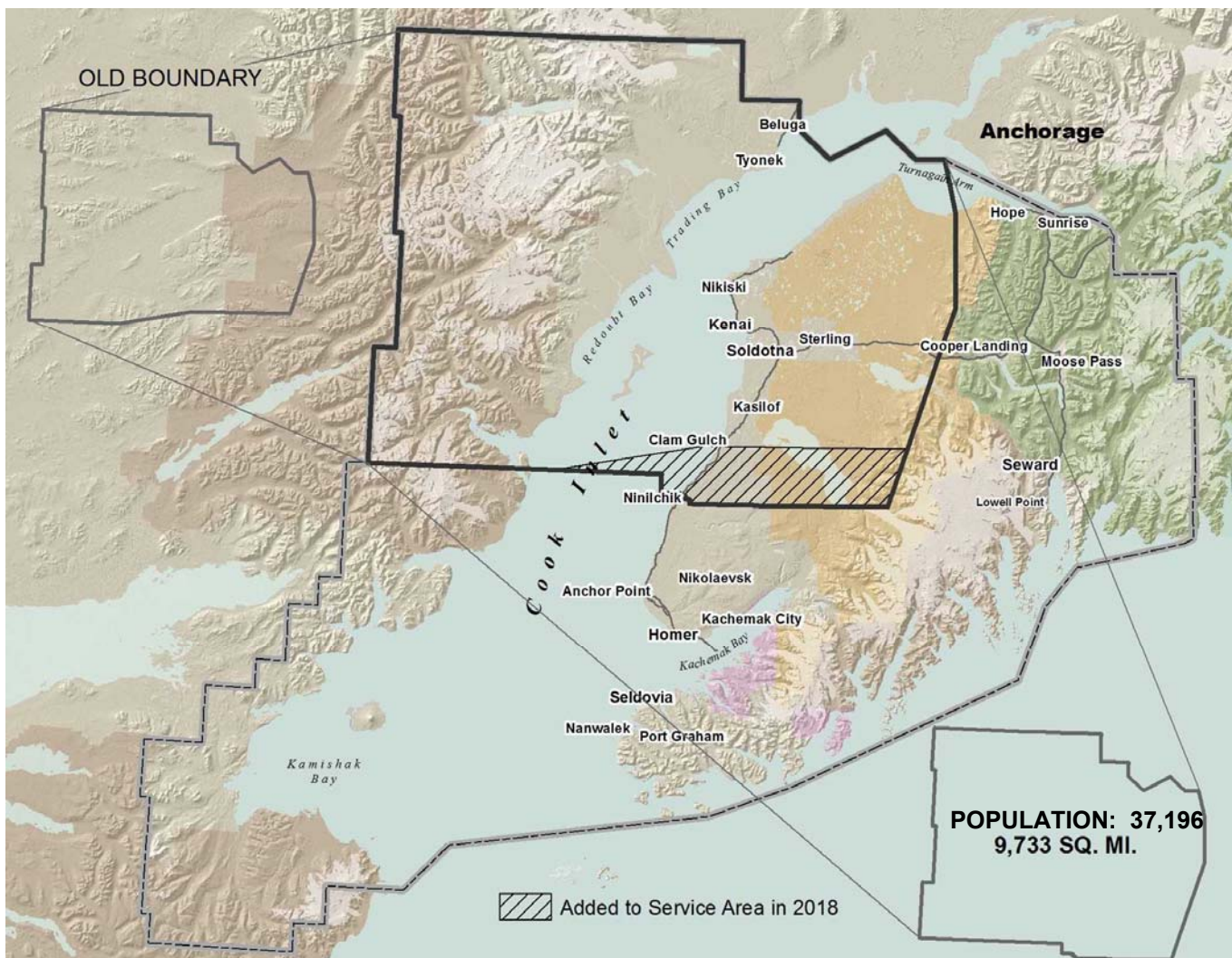
Central Kenai Peninsula Hospital Service Area

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.

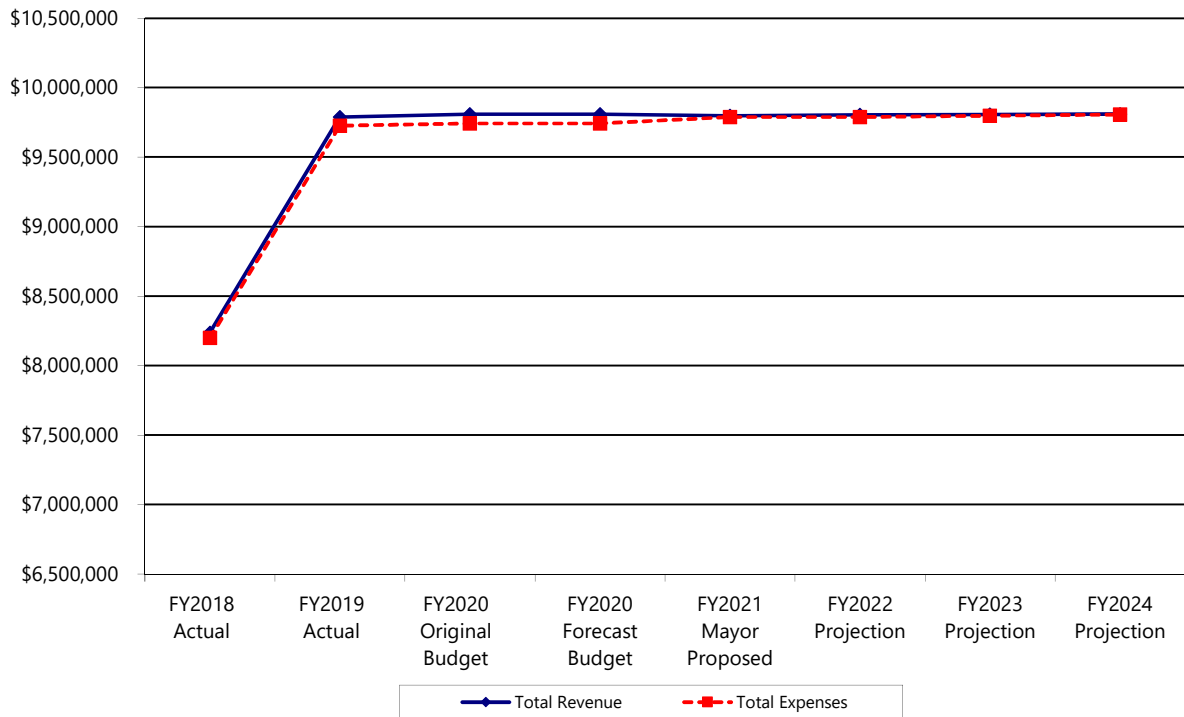
Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2021 is 0.01 mills.



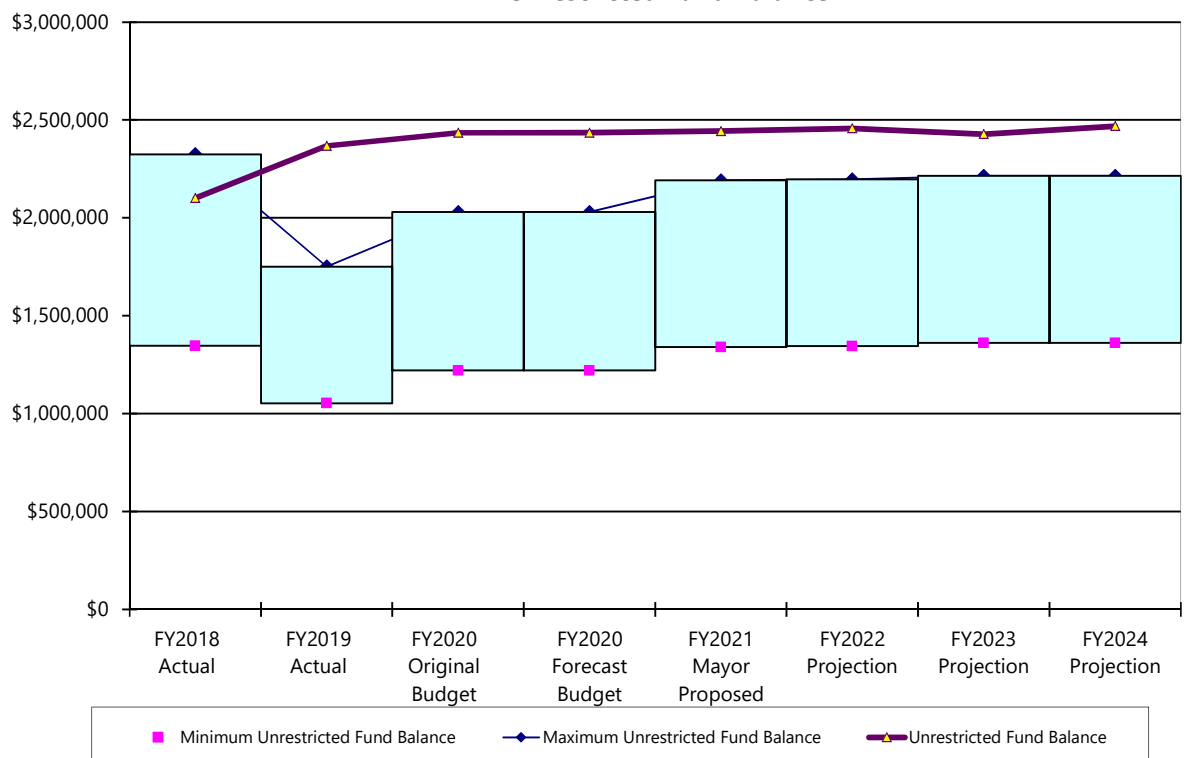
Fund: 600 Central Kenai Peninsula Hospital Service Area

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------------|--------------|-----------------|-----------------|----------------|--------------|--------------|--------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Taxable Value (000's) | | | | | | | | |
| Real | 4,086,979 | 4,039,850 | 4,179,102 | 4,179,102 | 4,257,969 | 4,257,969 | 4,300,549 | 4,386,560 |
| Personal | 198,321 | 196,984 | 189,904 | 189,904 | 185,399 | 187,253 | 189,126 | 191,017 |
| Oil & Gas (AS 43.56) | 1,217,101 | 1,274,303 | 1,364,185 | 1,364,185 | 1,295,955 | 1,257,076 | 1,219,364 | 1,219,364 |
| Total Taxable Value: | 5,502,401 | 5,511,137 | 5,733,191 | 5,733,191 | 5,739,323 | 5,702,298 | 5,709,039 | 5,796,941 |
| Mill Rate: | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 40,854 | \$ 39,310 | \$ 41,791 | \$ 41,791 | \$ 42,580 | \$ 42,580 | \$ 43,005 | \$ 43,866 |
| Personal | 2,127 | 2,155 | 1,861 | 1,861 | 1,817 | 1,835 | 1,853 | 1,872 |
| Oil & Gas (AS 43.56) | 12,228 | 12,736 | 13,642 | 13,642 | 12,960 | 12,571 | 12,194 | 12,194 |
| Interest | 315 | 163 | 115 | 115 | 115 | 114 | 114 | 116 |
| Flat Tax | 440 | 333 | 1,068 | 1,068 | 1,068 | 1,089 | 1,111 | 1,133 |
| Motor Vehicle Tax | 1,075 | 1,005 | 1,061 | 1,061 | 1,040 | 1,061 | 1,082 | 1,104 |
| Total Property Taxes | 57,039 | 55,702 | 59,538 | 59,538 | 59,580 | 59,250 | 59,359 | 60,285 |
| Interest Earnings | 16,317 | 95,518 | 104,330 | 104,330 | 48,696 | 48,862 | 49,146 | 49,312 |
| CPH - Bond Payment/Other | 8,162,609 | 9,630,068 | 9,645,962 | 9,645,962 | 9,689,922 | 9,695,980 | 9,698,351 | 9,700,299 |
| Other Revenue | 1,108 | 7,889 | - | - | - | - | - | - |
| Total Revenues | 8,237,073 | 9,789,177 | 9,809,830 | 9,809,830 | 9,798,198 | 9,804,092 | 9,806,856 | 9,809,896 |
| Total Revenues and Operating Transfers | 8,237,073 | 9,789,177 | 9,809,830 | 9,809,830 | 9,798,198 | 9,804,092 | 9,806,856 | 9,809,896 |
| Expenditures: | | | | | | | | |
| Services | 192,557 | 253,971 | 262,195 | 262,195 | 306,256 | 306,256 | 312,381 | 318,629 |
| InterDepartmental Charges | - | 6,349 | 6,555 | 6,555 | 7,656 | 7,656 | 7,810 | 7,966 |
| Total Expenditures: | 192,557 | 260,320 | 268,750 | 268,750 | 313,912 | 313,912 | 320,191 | 326,595 |
| Operating Transfers To: | | | | | | | | |
| Debt Service Fund | 8,007,433 | 9,466,705 | 9,474,875 | 9,474,875 | 9,475,980 | 9,475,980 | 9,478,351 | 9,480,299 |
| Total Operating Transfers: | 8,007,433 | 9,466,705 | 9,474,875 | 9,474,875 | 9,475,980 | 9,475,980 | 9,478,351 | 9,480,299 |
| Total Expenditures and Operating Transfers | 8,199,990 | 9,727,025 | 9,743,625 | 9,743,625 | 9,789,892 | 9,789,892 | 9,798,542 | 9,806,894 |
| Net Results From Operations | 37,083 | 62,152 | 66,205 | 66,205 | 8,306 | 14,200 | 8,314 | 3,002 |
| Beginning Fund Balance | 2,269,361 | 2,306,444 | 2,368,596 | 2,368,596 | 2,434,801 | 2,443,107 | 2,457,307 | 2,465,621 |
| Ending Fund Balance | \$ 2,306,444 | \$ 2,368,596 | \$ 2,434,801 | \$ 2,434,801 | \$ 2,443,107 | \$ 2,457,307 | \$ 2,465,621 | \$ 2,468,623 |

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.

FY2020 Accomplishments:

- In Spring 2020, completed work on the CPH OB CAT Lab project, started in FY2018 with bond funding of \$28,955,000 and local funding of \$11,240,000.

Performance Measures

Priority/Goal: Effective Governance600

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:

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|----------------------|------------------|------------------|---------------------|---------------------|
| Mill rate | .01 | .01 | .01 | .01 |
| Property tax revenue | \$57,039 | \$55,702 | \$59,538 | \$58,037 |

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:

| | FY2017 Actual | FY2018 Actual | FY2019 Projected | FY2019 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 | \$8,162,609 | \$9,630,068 | \$9,645,962 | \$9,689,922 |

**Kenai Peninsula Borough
Budget Detail**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Services | | | | | | | | |
| 43011 | Contractual Services | \$ 3,080 | \$ 83 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.00% |
| 43012 | Audit Services | 32,551 | 87,650 | 86,108 | 86,108 | 87,314 | 1,206 | 1.40% |
| 43510 | Insurance Premium | 156,926 | 166,238 | 171,087 | 171,087 | 213,942 | 42,855 | 25.05% |
| Total: Services | | 192,557 | 253,971 | 262,195 | 262,195 | 306,256 | 44,061 | 16.80% |
| Transfers | | | | | | | | |
| 50360 | Debt Service | 8,007,433 | 9,466,705 | 9,474,875 | 9,474,875 | 9,475,980 | 1,105 | 0.01% |
| Total: Transfers | | 8,007,433 | 9,466,705 | 9,474,875 | 9,474,875 | 9,475,980 | 1,105 | 0.01% |
| Interdepartmental Charges | | | | | | | | |
| 61990 | Administrative Service Fee | - | 6,349 | 6,555 | 6,555 | 7,656 | 1,101 | 16.80% |
| Total: Interdepartmental Charges | | - | 6,349 | 6,555 | 6,555 | 7,656 | 1,101 | 16.80% |
| Department Total | | \$ 8,199,990 | \$ 9,727,025 | \$ 9,743,625 | \$ 9,743,625 | \$ 9,789,892 | \$ 46,267 | 0.47% |

Line-Item Explanations

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 renewal of audit service contract.

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 FY2021 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 344 & 365.

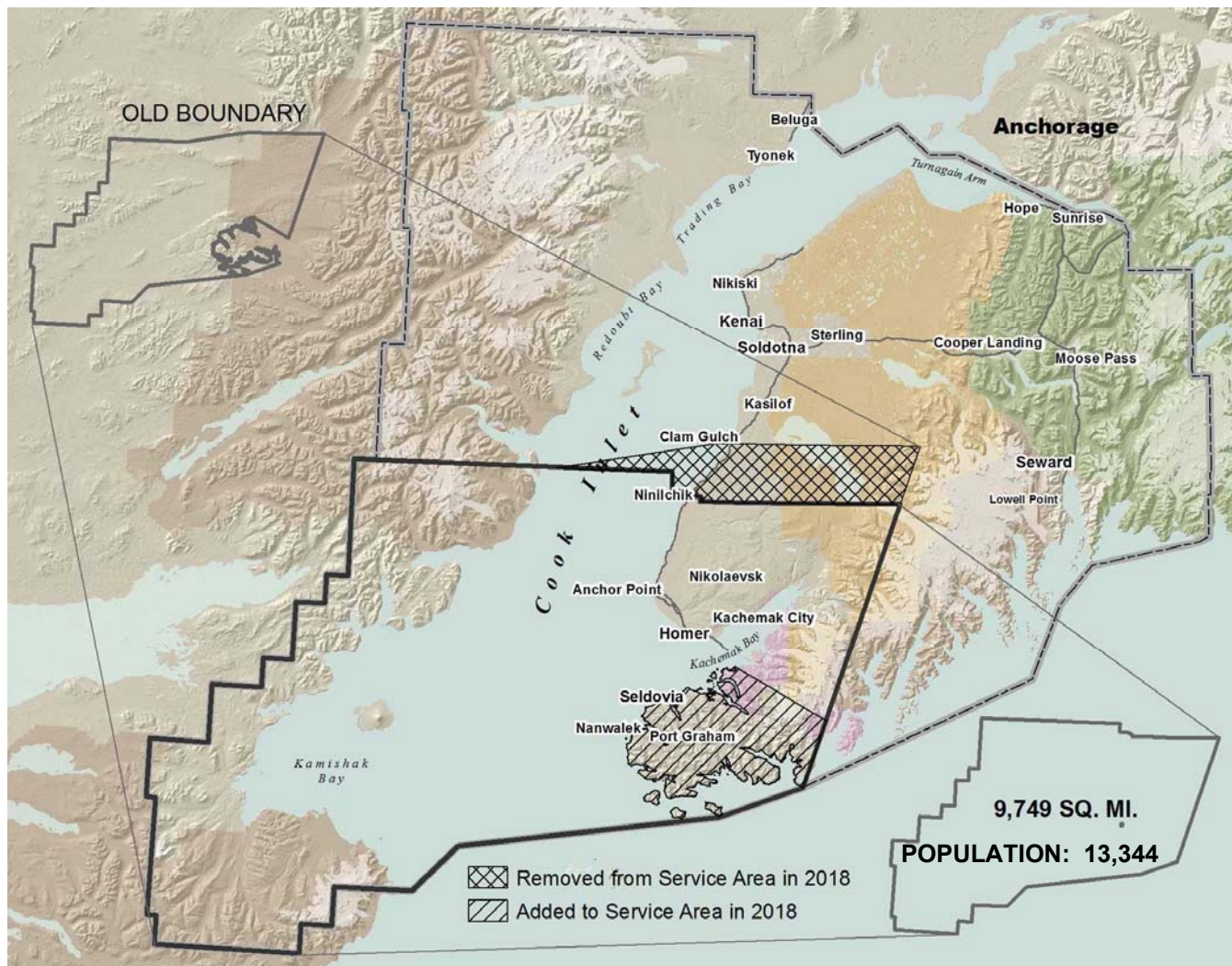
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South Kenai Peninsula Hospital Service Area

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. The nine-member board is elected and is responsible for the level of services provided and, to that end, must be responsible to the electorate for the amount of taxes necessarily raised to provide such services. The Service Area Board works in conjunction with a separate operating board to oversee the hospital. The hospital is located in Homer.

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 2021 is 2.24.



Board Members

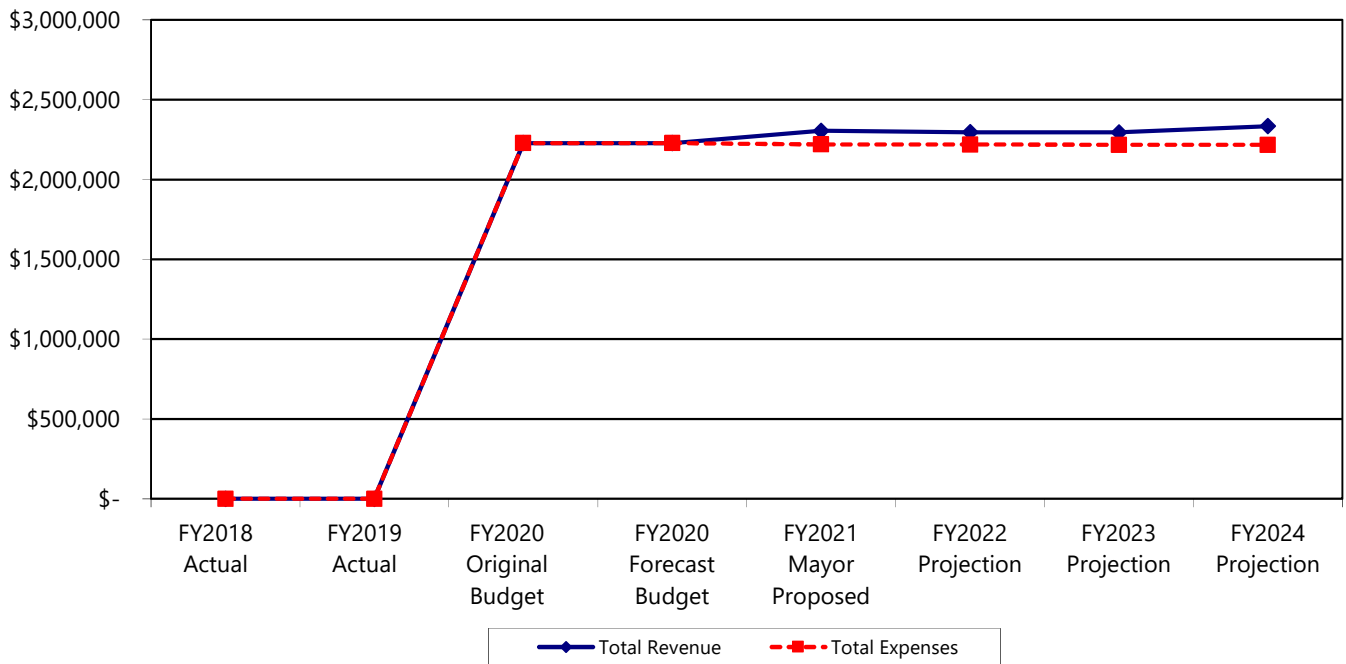
Jacqueline (Jacque) Lenew
William Runnoe
Judith Lund
Nora Raymond

Ralph Broshe
Helen Armstrong
Roberta Highland
Marie Walli
Doris Cabana

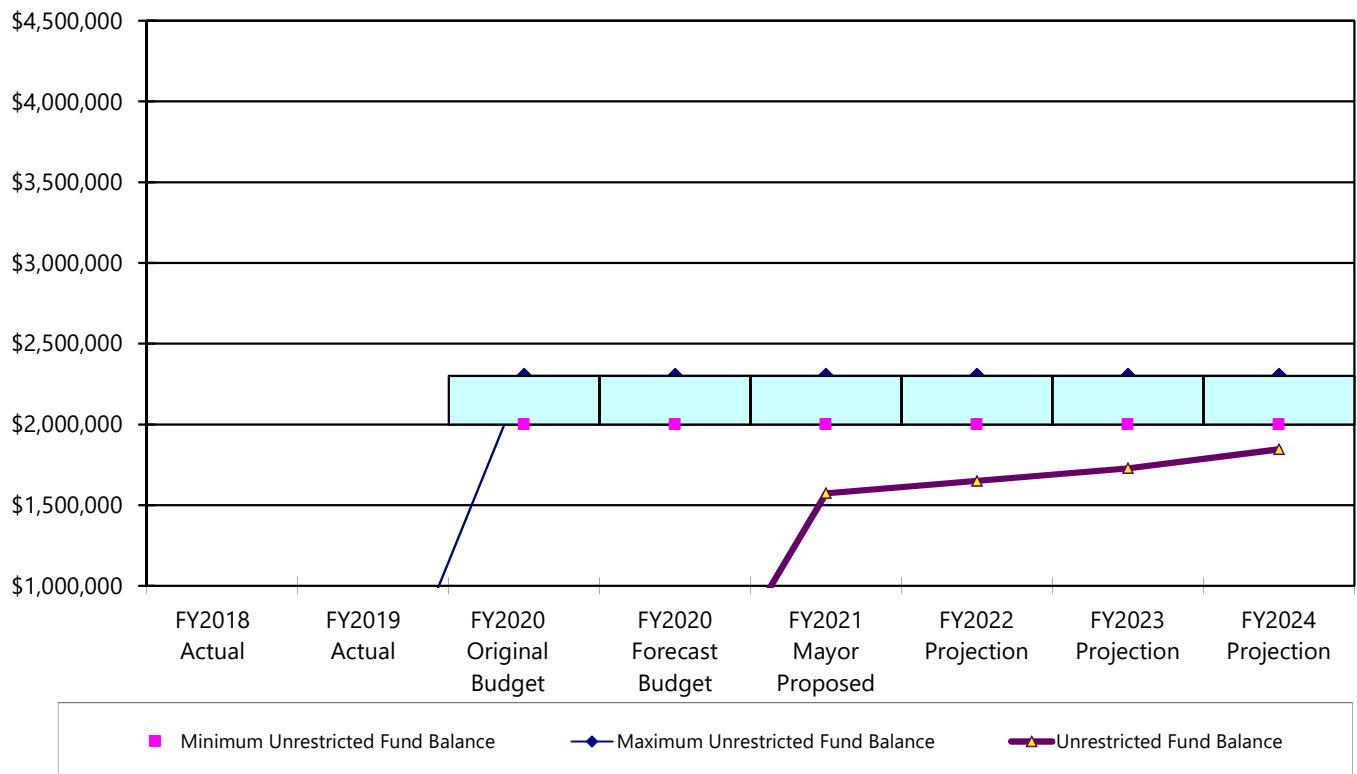
Fund: 601 South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|--------|--------|--------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Actual | Original | Forecast | Mayor | Projection | Projection | Projection |
| | | | Budget | Budget | Proposed | | | |
| Taxable Value (000's) | | | | | | | | |
| Real | - | - | 1,649,393 | 1,649,393 | 1,702,545 | 1,702,545 | 1,708,570 | 1,742,271 |
| Personal | - | - | 92,874 | 92,874 | 93,588 | 93,411 | 94,345 | 95,288 |
| Oil & Gas (AS 43.56) | - | - | 244,744 | 244,744 | 259,396 | 251,614 | 244,066 | 244,066 |
| Total Taxable Value: | - | - | 1,987,011 | 1,987,011 | 2,055,529 | 2,047,570 | 2,046,981 | 2,081,625 |
| Mill Rate: | - | - | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ - | \$ - | \$ 1,847,320 | \$ 1,847,320 | \$ 1,906,850 | \$ 1,906,850 | \$ 1,913,598 | \$ 1,951,344 |
| Personal | - | - | 101,939 | 101,939 | 102,722 | 102,528 | 103,552 | 104,587 |
| Oil & Gas (AS 43.56) | - | - | 274,113 | 274,113 | 290,524 | 281,808 | 273,354 | 273,354 |
| Interest | - | - | 4,447 | 4,447 | 4,600 | 4,582 | 4,581 | 4,659 |
| Total Property Taxes | - | - | 2,227,819 | 2,227,819 | 2,304,696 | 2,295,768 | 2,295,085 | 2,333,944 |
| Total Revenues: | - | - | 2,227,819 | 2,227,819 | 2,304,696 | 2,295,768 | 2,295,085 | 2,333,944 |
| Operating Transfers From: | | | | | | | | |
| SPH Operating Fund | - | - | - | - | 1,489,045 | - | - | - |
| Total Revenues and Operating Transfers | - | - | 2,227,819 | 2,227,819 | 3,793,741 | 2,295,768 | 2,295,085 | 2,333,944 |
| Expenditures: | - | - | - | - | - | - | - | - |
| Operating Transfers To: | | | | | | | | |
| Debt Service Fund - Bonds | - | - | 2,227,819 | 2,227,819 | 2,220,169 | 2,219,369 | 2,216,719 | 2,216,719 |
| Total Operating Transfers: | - | - | 2,227,819 | 2,227,819 | 2,220,169 | 2,219,369 | 2,216,719 | 2,216,719 |
| Total Expenditures and Operating Transfers | - | - | 2,227,819 | 2,227,819 | 2,220,169 | 2,219,369 | 2,216,719 | 2,216,719 |
| Net Results From Operations | - | - | - | - | 1,573,572 | 76,399 | 78,366 | 117,225 |
| Beginning Fund Balance | - | - | - | - | - | 1,573,572 | 1,649,971 | 1,728,337 |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ 1,573,572 | \$ 1,649,971 | \$ 1,728,337 | \$ 1,845,562 |

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)

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Transfers | | | | | | | |
| 50361 SKPH-Debt Service Fund | - | - | 2,227,819 | 2,227,819 | 2,220,169 | (7,650) | -0.34% |
| Total: Transfers | - | - | 2,227,819 | 2,227,819 | 2,220,169 | (7,650) | -0.34% |
| Department Total | \$ - | \$ - | \$ 2,227,819 | \$ 2,227,819 | \$ 2,220,169 | \$ (7,650) | \$ (0) |

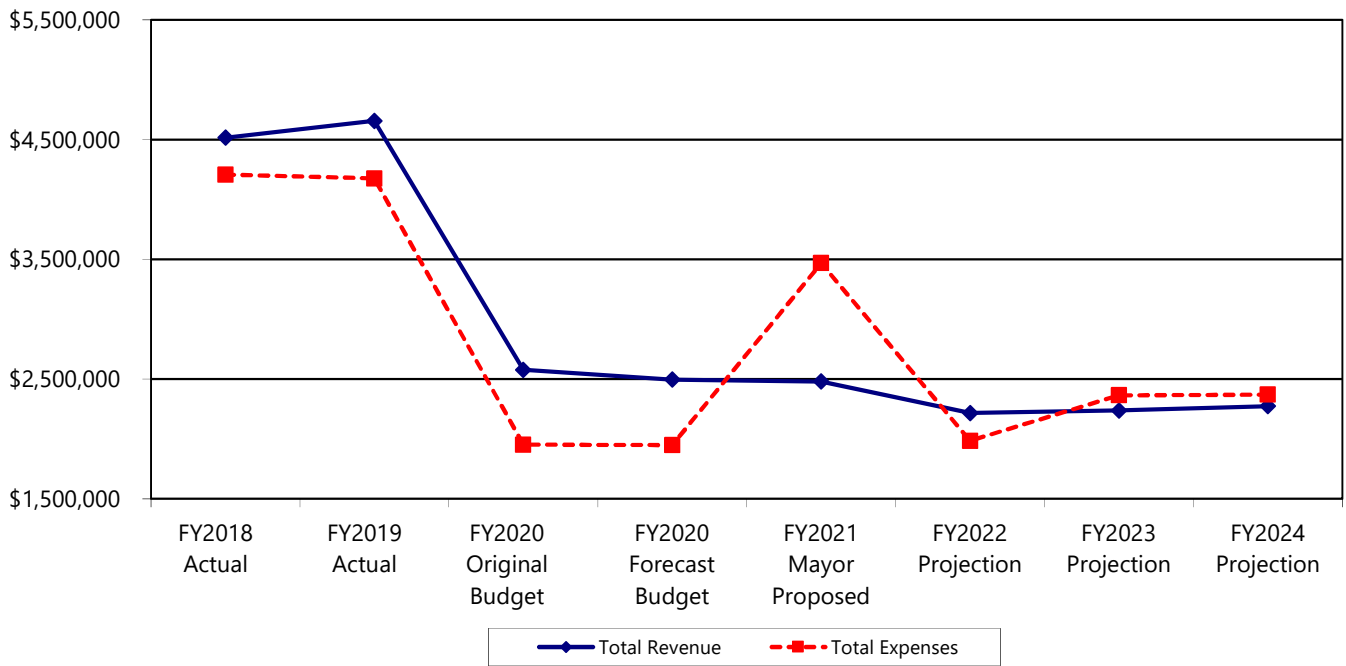
Line-Item Explanations

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$726,950); for debt on hospital expansion project phase III (\$1,090,800), Homer Medical Center expansion and hospital HVAC improvements (\$400,919), and debt fees (\$1,500).

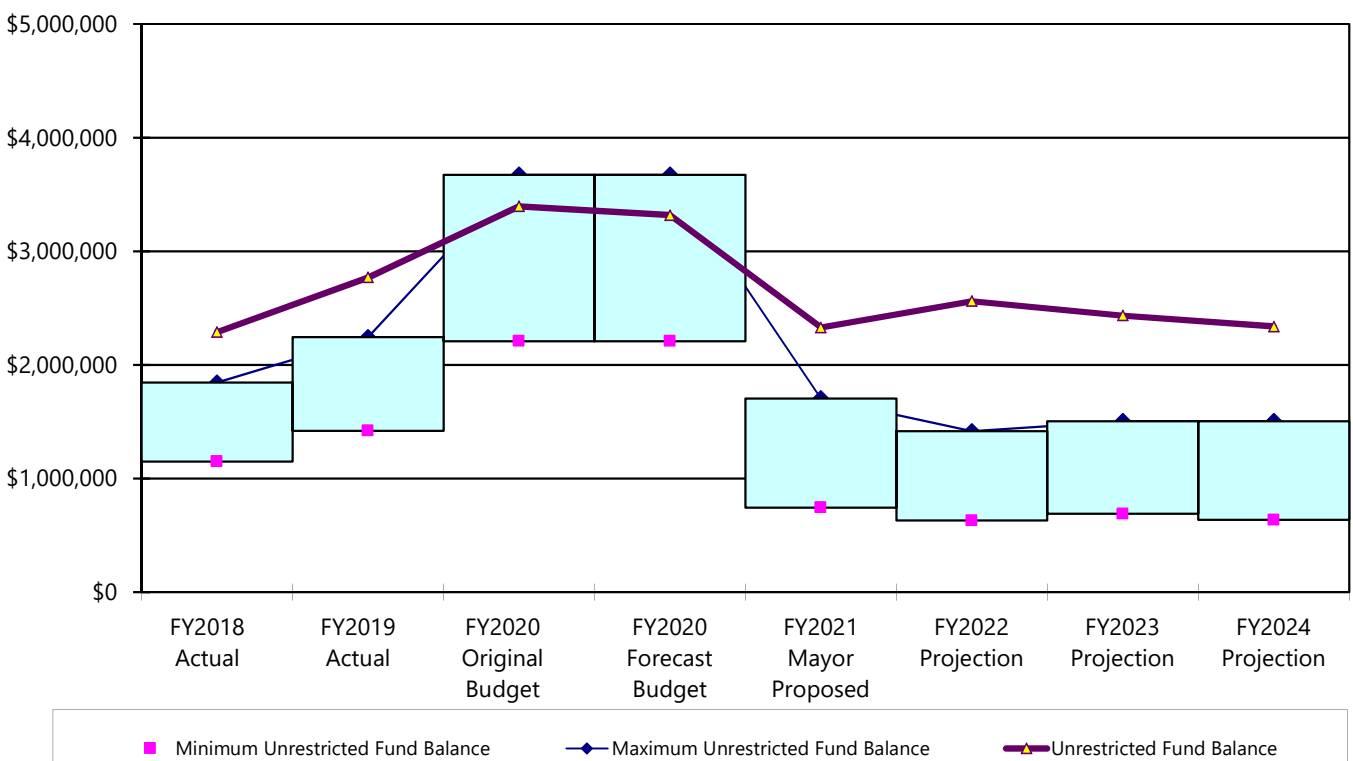
Fund: 602 South Kenai Peninsula Hospital Service Area

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--|--------------|--------------|-----------------|-----------------|----------------|--------------|--------------|--------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Taxable Value (000's) | | | | | | | | |
| Real | 1,552,064 | 1,571,577 | 1,660,766 | 1,660,766 | 1,718,962 | 1,718,962 | 1,736,152 | 1,770,875 |
| Personal | 98,656 | 94,425 | 92,746 | 92,746 | 93,595 | 94,531 | 95,476 | 96,431 |
| Oil & Gas (AS 43.56) | 235,326 | 228,357 | 192,199 | 192,199 | 197,759 | 191,826 | 186,071 | 186,071 |
| Total Taxable Value: | 1,886,046 | 1,894,359 | 1,945,711 | 1,945,711 | 2,010,316 | 2,005,319 | 2,017,699 | 2,053,377 |
| Mill Rate: | 2.30 | 2.30 | 1.18 | 1.18 | 1.12 | 1.00 | 1.00 | 1.00 |
| Revenues: | | | | | | | | |
| Property Taxes | | | | | | | | |
| Real | \$ 3,548,263 | \$ 3,603,679 | \$ 1,959,704 | \$ 1,959,704 | \$ 1,925,237 | \$ 1,718,962 | \$ 1,736,152 | \$ 1,770,875 |
| Personal | 227,693 | 224,509 | 107,251 | 107,251 | 102,730 | 92,640 | 93,566 | 94,502 |
| Oil & Gas (AS 43.56) | 541,683 | 525,220 | 226,795 | 226,795 | 221,490 | 191,826 | 186,071 | 186,071 |
| Interest | 13,862 | 13,609 | 4,588 | 8,693 | 4,499 | 4,007 | 4,032 | 4,103 |
| Flat Tax | 93,857 | 92,647 | 87,464 | 87,464 | 87,464 | 89,213 | 90,997 | 92,817 |
| Motor Vehicle Tax | 73,567 | 70,765 | 72,752 | 71,951 | 72,166 | 73,609 | 75,081 | 76,583 |
| Total Property Taxes | 4,498,925 | 4,530,429 | 2,458,554 | 2,461,858 | 2,413,586 | 2,170,257 | 2,185,899 | 2,224,951 |
| Interest Earnings | 16,941 | 123,914 | 119,113 | 33,401 | 66,322 | 46,564 | 51,213 | 48,666 |
| Other Revenue | 595 | 1,833 | - | - | - | - | - | - |
| Total Revenues: | 4,516,461 | 4,656,176 | 2,577,667 | 2,495,259 | 2,479,908 | 2,216,821 | 2,237,112 | 2,273,617 |
| Expenditures: | | | | | | | | |
| Services | 180,121 | 239,165 | 244,975 | 241,975 | 271,971 | 277,410 | 282,958 | 288,617 |
| InterDepartmental Charges | - | 5,979 | 6,124 | 6,124 | 6,799 | 6,935 | 7,074 | 7,215 |
| Total Expenditures | 180,121 | 245,144 | 251,099 | 248,099 | 278,770 | 284,345 | 290,032 | 295,832 |
| Operating Transfers To: | | | | | | | | |
| Debt Service Fund - Bonds | 2,154,375 | 2,229,944 | - | - | - | - | - | - |
| Debt Service Fund - CT Scanner | - | - | - | - | - | - | 374,428 | 374,428 |
| Debt Service Fund - G/Fund Loan | 73,247 | - | - | - | - | - | - | - |
| Special Revenue Fund - Debt | - | - | - | - | 1,489,045 | - | - | - |
| Capital Projects Fund | 1,800,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 |
| Total Operating Transfers: | 4,027,622 | 3,929,944 | 1,700,000 | 1,700,000 | 3,189,045 | 1,700,000 | 2,074,428 | 2,074,428 |
| Total Expenditures and Operating Transfers | 4,207,743 | 4,175,088 | 1,951,099 | 1,948,099 | 3,467,815 | 1,984,345 | 2,364,460 | 2,370,260 |
| Net Results From Operations | 308,718 | 481,088 | 626,568 | 547,160 | (987,907) | 232,476 | (127,348) | (96,643) |
| Beginning Fund Balance | 1,979,122 | 2,287,840 | 2,768,928 | 2,768,928 | 3,316,088 | 2,328,181 | 2,560,657 | 2,433,309 |
| Ending Fund Balance | \$ 2,287,840 | \$ 2,768,928 | \$ 3,395,496 | \$ 3,316,088 | \$ 2,328,181 | \$ 2,560,657 | \$ 2,433,309 | \$ 2,336,666 |

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.

FY2020 Accomplishments:

- 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.
- Funding provided for \$1.7 million in capital expenditures.
- Funding provided for community health needs assessment.

FY2021 New Initiatives:

- Mail informational brochures to service area residents regarding services provided by SPH.
- Support and develop addiction services.

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:

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|----------------------|------------------|------------------|---------------------|---------------------|
| Mill rate | 2.30 | 2.30 | 2.30 | 2.22 |
| Property tax revenue | \$4,498,925 | \$4,516,213 | \$4,718,232 | 4,618,649 |

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:

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|------------------|------------------|---------------------|---------------------|
| Service Area funds used for payment of debt service, capital purchases, and other related hospital expenses | \$4,207,743 | \$4,195,069 | \$4,178,918 | 4,198,939 |
| Hospital funds used for payment of debt service, capital purchases, and other related expenses | \$0 | \$0 | \$0 | \$2,000,000 |

Kenai Peninsula Borough

Budget Detail

Fund 602

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|----------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|---------------|
| Services | | | | | | | | |
| 43011 | Contractual Services | \$ 60,368 | \$ 110,000 | \$ 100,000 | \$ 100,000 | \$ 102,000 | \$ 2,000 | 2.00% |
| 43012 | Audit Services | 42,337 | 50,550 | 52,067 | 52,067 | 52,796 | 729 | 1.40% |
| 43021 | Peninsula Promotion | 100 | - | - | - | - | - | - |
| 43210 | Transportation/Subsistence | 2,178 | - | 2,500 | 3,000 | 3,000 | 500 | 20.00% |
| 43260 | Training | 695 | - | 7,500 | 3,000 | 3,000 | (4,500) | -60.00% |
| 43410 | Printing | - | - | 2,000 | 3,000 | 10,000 | 8,000 | 400.00% |
| 43510 | Insurance Premium | 74,443 | 78,615 | 80,908 | 80,908 | 101,175 | 20,267 | 25.05% |
| | Total: Services | 180,121 | 239,165 | 244,975 | 241,975 | 271,971 | 26,996 | 11.02% |
| Transfers | | | | | | | | |
| 50361 | SKPH-Debt Service Fund | 2,227,622 | 2,229,944 | - | - | - | - | - |
| 50491 | SKPH-Capital Projects Fund | 1,800,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | - | 0.00% |
| 50601 | SKPH-Special Revenue Fund-Debt | - | - | - | - | 1,489,045 | 1,489,045 | - |
| | Total: Transfers | 4,027,622 | 3,929,944 | 1,700,000 | 1,700,000 | 3,189,045 | 1,489,045 | 87.59% |
| Interdepartmental Charges | | | | | | | | |
| 61990 | Administrative Service Fee | - | 5,979 | 6,124 | 6,124 | 6,799 | 675 | 11.02% |
| | Total: Interdepartmental Charges | - | 5,979 | 6,124 | 6,124 | 6,799 | 675 | 11.02% |
| Department Total | | \$ 4,207,743 | \$ 4,175,088 | \$ 1,951,099 | \$ 1,948,099 | \$ 3,467,815 | \$ 1,516,716 | 77.74% |

Line-Item Explanations

43011 Contractual Services. Community needs assessment coordination (\$45,000), secretarial services (\$12,000), support and develop addiction services (\$30,000), and Kachemak Bay Family Planning (\$15,000).

43012 Audit Service. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43260 Training. Fees for Service Area Board Members to attend training and board member education.

43410 Printing. Educational brochures to taxpayers promoting SPH services (\$3,000) and contracted 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 FY2021 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 344, 350-352, & 366-367.

Debt Service Funds

The Borough's Debt Service Funds, pages 337-340, 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, 2020 is \$2,675,000.
- 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, 2020 is \$10,430,000.
- 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, 2020 is \$16,520,000.

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, 2020 is \$2,895,000.

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, 2020 is \$935,000.
- 15 year bonds issued February 2016, for purchasing emergency response vehicles in the amount of \$2,465,000. The outstanding balance as of July 1, 2020 is \$1,855,000.
- 15 year bonds issued November 2019, for purchasing emergency response vehicles in the amount of \$1,335,000. The outstanding balance as of July 1, 2020 is \$1,335,000.

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, 2020 is \$12,790,000.
- 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, 2020 is \$21,280,000, with \$2,790,000 (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, 2020 is \$1,245,000.
- 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, 2020 is \$1,395,000.
- 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, 2020 is \$27,115,000.

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, 2020 is \$2,640,000.
- 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, 2020 is \$7,120,000.
- 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, 2020 is \$3,825,000.

Bear Creek Fire Service Area Debt Service Fund

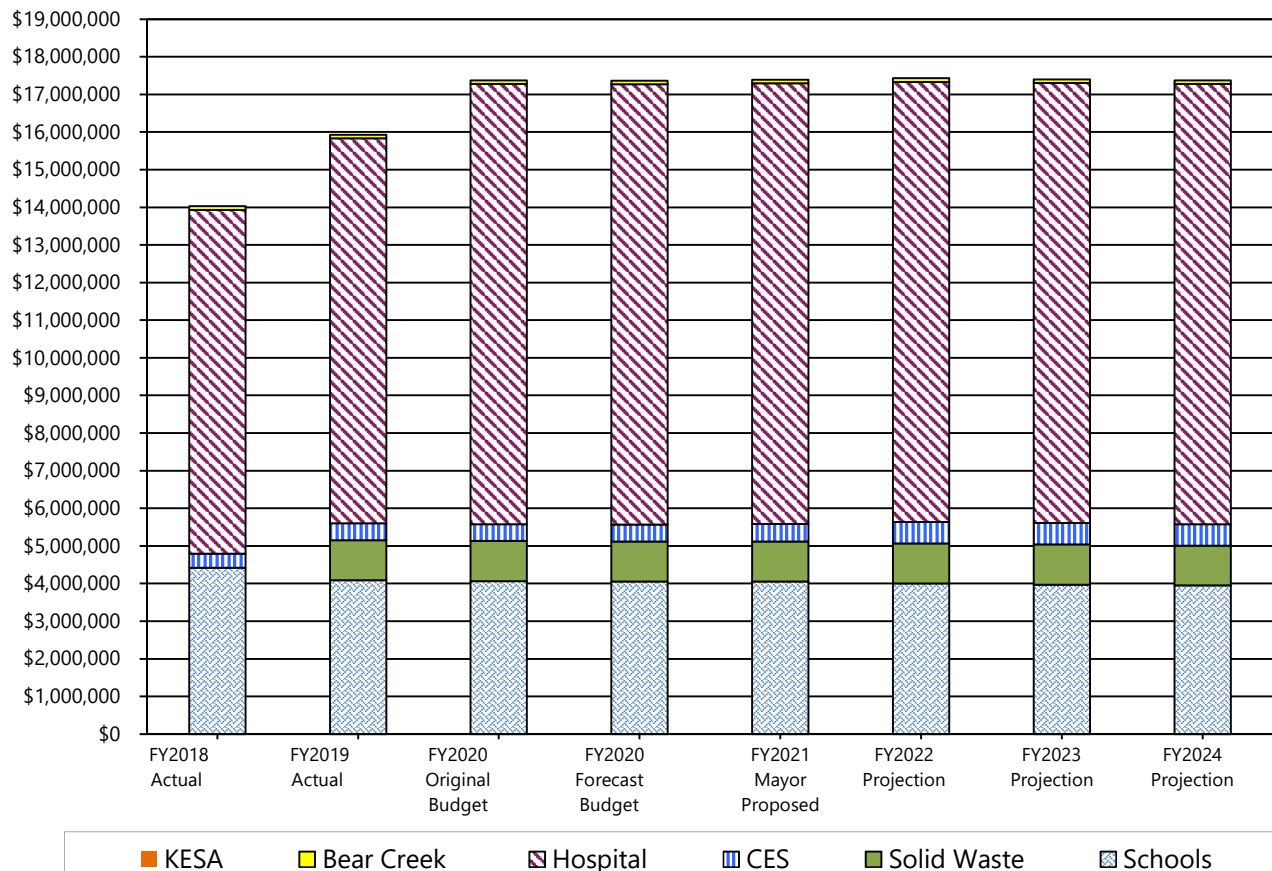
This fund was set up to account for debt issued for planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Bond payments are paid from the Bear Creek Service Area tax levy. The current outstanding issue is 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, 2020 is \$905,000.

Debt Service Funds - Budget Projection

| Fund Budget: | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|--|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | | | | |
| Federal Interest Subsidy | \$ 286,478 | \$ 274,315 | \$ 260,340 | \$ 260,745 | \$ 245,714 | \$ 229,170 | \$ 211,278 | \$ 191,934 |
| Total Revenues | 286,478 | 274,315 | 260,340 | 260,745 | 245,714 | 229,170 | 211,278 | 191,934 |
| Operating Transfer From: | | | | | | | | |
| General Fund | 3,802,996 | 3,792,866 | 3,793,886 | 3,793,481 | 3,754,255 | 3,744,281 | 3,738,593 | 2,786,505 |
| Special Revenue Fund | 11,839,128 | 13,305,607 | 13,307,652 | 13,331,757 | 13,429,482 | 13,427,853 | 13,420,701 | 12,785,045 |
| Total Operating Transfer | 15,642,124 | 17,098,473 | 17,101,538 | 17,125,238 | 17,183,737 | 17,172,134 | 17,159,294 | 15,571,550 |
| Total Revenue and Operating Transfers | 15,928,602 | 17,372,788 | 17,361,878 | 17,385,983 | 17,429,451 | 17,401,304 | 17,370,572 | 15,763,484 |
| Expenditures: | | | | | | | | |
| Services | 15,928,602 | 17,372,788 | 17,361,878 | 17,385,983 | 17,429,451 | 17,401,304 | 17,370,572 | 15,763,484 |
| Total Expenditures | 15,928,602 | 17,372,788 | 17,361,878 | 17,385,983 | 17,429,451 | 17,401,304 | 17,370,572 | 15,763,484 |
| Net Results from Operations | - | - | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - | - | - |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

General Government Debt Requirements FY2018 To FY2024



Kenai Peninsula Borough

Summary of Debt Service Requirements FY2021 - FY2040

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026-2030 | FY 2031-2035 | FY 2036-2040 | TOTAL |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| School Debt | | | | | | | | | |
| Principal | 2,515,000 | 2,610,000 | 2,715,000 | 1,860,000 | 1,935,000 | 10,975,000 | 7,015,000 | - | 29,625,000 |
| Interest & Fees | 1,484,969 | 1,484,969 | 1,363,451 | 1,234,871 | 1,118,439 | 3,382,302 | 686,746 | - | 10,755,747 |
| Total | \$ 3,999,969 | \$ 4,094,969 | \$ 4,078,451 | \$ 3,094,871 | \$ 3,053,439 | \$ 14,357,302 | \$ 7,701,746 | \$ - | \$ 40,380,747 |
| Solid Waste Debt | | | | | | | | | |
| Principal | 920,000 | 965,000 | 1,010,000 | 826,444 | 870,603 | 2,902,953 | - | - | 7,495,000 |
| Interest & Fees | 144,750 | 98,750 | 50,500 | 247,108 | 202,949 | 317,703 | - | - | 1,061,760 |
| Total | \$ 1,064,750 | \$ 1,063,750 | \$ 1,060,500 | \$ 1,073,552 | \$ 1,073,552 | \$ 3,220,656 | \$ - | \$ - | \$ 8,556,760 |
| Central Kenai Peninsula Hospital Service Area Debt | | | | | | | | | |
| Principal | 6,806,000 | 7,089,000 | 7,415,000 | 6,830,000 | 3,570,000 | 17,550,000 | 8,680,000 | 5,885,000 | 63,825,000 |
| Interest & Fees | 2,669,980 | 2,389,351 | 2,065,299 | 1,709,163 | 1,452,038 | 4,608,190 | 808,301 | 289,770 | 15,992,092 |
| Total | \$ 9,475,980 | \$ 9,478,351 | \$ 9,480,299 | \$ 8,539,163 | \$ 5,022,038 | \$ 22,158,190 | \$ 9,488,301 | \$ 6,174,770 | \$ 79,817,092 |
| South Kenai Peninsula Hospital Service Area Debt | | | | | | | | | |
| Principal | 1,630,000 | 1,705,000 | 1,785,000 | 1,850,000 | 1,195,000 | 4,660,000 | 760,000 | - | 13,585,000 |
| Interest & Fees | 590,169 | 514,369 | 431,719 | 366,794 | 299,169 | 607,795 | 39,138 | - | 2,849,153 |
| Total | \$ 2,220,169 | \$ 2,219,369 | \$ 2,216,719 | \$ 2,216,794 | \$ 1,494,169 | \$ 5,267,795 | \$ 799,138 | \$ - | \$ 16,434,153 |
| Central Emergency Services Debt | | | | | | | | | |
| Principal | 390,000 | 410,000 | 430,000 | 365,000 | 380,000 | 1,415,000 | 735,000 | - | 4,125,000 |
| Interest & Fees | 181,063 | 161,063 | 140,063 | 120,188 | 101,563 | 294,959 | 75,875 | - | 1,074,774 |
| Total | \$ 571,063 | \$ 571,063 | \$ 570,063 | \$ 485,188 | \$ 481,563 | \$ 1,709,959 | \$ 810,875 | \$ - | \$ 5,199,774 |
| Bear Creek Fire Service Area Debt | | | | | | | | | |
| Principal | 55,000 | 55,000 | 55,000 | 60,000 | 60,000 | 360,000 | 260,000 | - | 905,000 |
| Interest & Fees | 42,520 | 40,320 | 38,120 | 35,920 | 32,920 | 115,350 | 23,010 | - | 328,160 |
| Total | \$ 97,520 | \$ 95,320 | \$ 93,120 | \$ 95,920 | \$ 92,920 | \$ 475,350 | \$ 283,010 | \$ - | \$ 1,233,160 |

Authorized but Not-Issued Debt as of June 30, 2020

Principal \$4,600,000

Anticipated Issue Date
Fiscal Year 2023

Anticipated Payment Date
Fiscal Year 2023

**Kenai Peninsula Borough
Budget Detail**

**Funds 308-361
Debt Service Fund**

| Acct | Description | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------|--------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|--------|
| 308.79000 | School Debt Service 2004 Issue | \$ 1,018,700 | \$ 1,008,450 | \$ 1,005,850 | \$ 1,005,850 | \$ 967,375 | \$ (38,475) | -3.83% |
| 308.79000 | School Debt Service 2011 Issue | 1,442,725 | 1,431,305 | 1,411,776 | 1,411,776 | 1,395,269 | (16,507) | -1.17% |
| 308.79000 | School Debt Service 2014 Issue | 1,626,550 | 1,625,550 | 1,626,600 | 1,626,600 | 1,627,325 | 725 | 0.04% |
| 349.94910 | School Bond Issue Expense | 1,500 | 1,875 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 340.32000 | Solid Waste 2017 Issue | 1,065,164 | 1,065,250 | 1,063,500 | 1,063,500 | 1,064,750 | 1,250 | 0.12% |
| 342.51210 | Bear Creek Debt Service Fund | 93,820 | 97,020 | 94,520 | 94,520 | 97,520 | 3,000 | 3.17% |
| 358.51610 | CES Debt Service 2006 Issue | 180,650 | 180,750 | 180,000 | 180,000 | 183,250 | 3,250 | 1.81% |
| 358.51610 | CES Debt Service 2016 Issue | 264,438 | 265,938 | 266,938 | 266,938 | 267,438 | 500 | 0.19% |
| 358.51610 | CES Debt Service 2020 Issue | - | - | - | 24,105 | 120,375 | 120,375 | - |
| 360.81110 | CPGH Debt Service 2004 Issue | 3,521,750 | 3,520,000 | 3,521,000 | 3,521,000 | 3,525,500 | 4,500 | 0.13% |
| 360.81110 | CPGH Debt Service 2014 Issue | 2,958,420 | 2,960,067 | 2,965,062 | 2,965,062 | 2,964,103 | (959) | -0.03% |
| 360.81110 | CPGH Debt Service 2015 Issue | 435,989 | 436,023 | 435,555 | 435,555 | 436,061 | 506 | 0.12% |
| 360.81110 | CPGH Debt Service 2016 Issue | 492,172 | 490,078 | 491,595 | 491,595 | 492,028 | 433 | 0.09% |
| 360.81110 | CPGH Debt Service 2018 Issue | 599,102 | 2,060,538 | 2,061,663 | 2,061,663 | 2,058,288 | (3,375) | -0.16% |
| 361.81210 | SPH Debt Service 2004 Issue | 730,725 | 732,725 | 731,350 | 731,350 | 726,950 | (4,400) | -0.60% |
| 361.81210 | SPH Debt Service 2007 Issue | 1,097,350 | 1,097,050 | 1,098,800 | 1,098,800 | 1,092,300 | (6,500) | -0.59% |
| 361.81210 | SPH Homer Medical Clinic/HVAC | 399,547 | 400,169 | 397,669 | 397,669 | 400,919 | 3,250 | 0.82% |
| Total Current Debt Service | | \$ 15,928,602 | \$ 17,372,788 | \$ 17,361,878 | \$ 17,385,983 | \$ 17,429,451 | \$ 67,573 | 0.39% |

**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 6/30/20 |
|--|----------------------|---|---------------|----------------|----------------------------|----------------------|
| <u>School Bonds:</u> | | | | | | |
| 8/7/2003 | \$ 14,700,000 | 70% | 4.00 - 6.00 | 2004-2023 | \$953,250 to \$1,202,712 | \$ 2,675,000 |
| 12/9/2010 | 16,865,000 | 70% | 1.42 - 6.26 | 2011-2030 | \$954,833 to \$1,143,871 | 10,430,000 |
| 11/14/2013 | 20,860,000 | 70% | 1.50 - 5.00 | 2014-2033 | \$1,624,150 to \$1,630,175 | 16,520,000 |
| | <u>\$ 52,425,000</u> | | | | | <u>\$ 29,625,000</u> |
| <u>Solid Waste:</u> | | | | | | |
| 4/27/2017 | \$ 5,405,000 | | 4.00 - 5.00 | 2018-2023 | \$1,060,500 to \$1,065,250 | \$ 2,895,000 |
| <u>Bear Creek Fire Service Area:</u> | | | | | | |
| 3/12/2013 | \$ 1,215,000 | | 2.00 - 5.00 | 2014-2033 | \$83,488 to \$97,520 | \$ 905,000 |
| <u>Central Emergency Service Area:</u> | | | | | | |
| 6/21/2006 | \$ 2,500,000 | | 4.00 - 6.00 | 2006-2026 | \$185,380 to \$194,125 | \$ 935,000 |
| 2/2/2016 | 2,465,000 | | 2.00 - 6.00 | 2017-2031 | \$176,812 to \$267,438 | 1,855,000 |
| 11/21/2019 | 1,335,000 | | 5.00 | 2020-2034 | \$120,375 - \$129,500 | 1,335,000 |
| | <u>\$ 4,965,000</u> | | | | | <u>\$ 4,125,000</u> |
| <u>Central Kenai Peninsula Hospital Debt:</u> | | | | | | |
| 12/10/2003 | \$ 47,985,000 | | 2.50 - 5.00 | 2005-2024 | \$3,520,000 to \$3,769,184 | \$ 12,790,000 |
| 2/20/2014 | 32,490,000 | | 0.38 - 5.00 | 2015-2029 | \$2,955,500 to \$2,960,067 | 21,280,000 |
| 6/4/2015 | 3,200,000 | | 0.625 - 2.617 | 2016-2023 | \$435,129 to \$436,123 | 1,245,000 |
| 6/7/2016 | 3,050,000 | | 1.30 - 2.60 | 2016-2023 | \$397,970 to \$491,330 | 1,395,000 |
| 11/29/2018 | 28,955,000 | | 3.00 - 5.00 | 2018-2038 | \$599,103 to \$2,062,538 | 27,115,000 |
| | <u>\$ 80,475,000</u> | | | | | <u>\$ 63,825,000</u> |
| <u>South Kenai Peninsula Hospital Debt:</u> | | | | | | |
| 9/30/2003 | \$ 10,290,000 | | 2.00 - 5.125 | 2004-2024 | \$754,875 to \$801,806 | \$ 2,640,000 |
| 8/28/2007 | 14,555,000 | | 4.25 - 5.00 | 2008-2027 | \$1,114,687 to \$1,131,425 | 7,120,000 |
| 4/27/2017 | 4,500,000 | | 2.50 - 5.00 | 2018-2032 | \$397,919 to \$402,719 | 3,825,000 |
| | <u>\$ 24,845,000</u> | | | | | <u>\$ 13,585,000</u> |

Capital Projects Funds

| <u>Capital Budgets</u> | <u>Page #</u> |
|--|----------------------|
| Capital Improvement Program Description..... | 343 |
| Expenditure Summary FY2021-2025..... | 344 |
| Detail list of current year projects..... | 345 |

Capital Improvement Program by function

General Government Capital Projects Funds

| | |
|---|-----|
| School Revenue Capital Projects Fund..... | 354 |
| General Government Capital Projects Fund..... | 355 |
| Solid Waste Capital Project Fund..... | 356 |
| 911 Communications Capital Project Fund..... | 357 |

Service Area Capital Project Funds

Emergency Services, Service Areas

| | |
|---|-----|
| Nikiski Fire Service Area..... | 358 |
| Bear Creek Fire Service Area..... | 359 |
| Anchor Point Fire and Emergency Medical Service Area..... | 360 |
| Central Emergency Service Area..... | 361 |
| Kachemak Emergency Service Area..... | 362 |

Recreation

| | |
|--|-----|
| North Peninsula Recreation Service Area..... | 363 |
|--|-----|

Road Service Area

| | |
|------------------------|-----|
| Road Service Area..... | 364 |
|------------------------|-----|

Hospital Service Areas

| | |
|--|-----|
| Central Kenai Peninsula Hospital Service Area..... | 365 |
| South Kenai Peninsula Hospital Service Area..... | 366 |

Capital Improvement Project Detail (for General Government and Service Areas not including Hospitals, additional detail information is provided on most projects with a cost of \$50,000 or more)

| | |
|--|-----|
| School - ADA upgrades..... | 368 |
| School - Asbestos repairs and removal..... | 369 |
| School - Asphalt/Sidewalk Repairs..... | 370 |
| School - Doors and Entries..... | 371 |
| School - Electrical & Lighting upgrades..... | 372 |
| School - Elevator upgrades..... | 373 |
| School - Flooring replacement upgrades..... | 374 |
| School - Generator upgrades..... | 375 |
| School - HVAC/DCC & boiler upgrades..... | 376 |
| School - Locker upgrades..... | 377 |
| School - Portables and Out buildings..... | 378 |
| School - Safety and Security Improvements..... | 379 |
| School - Water quality upgrades..... | 380 |
| School - Window & siding upgrades..... | 381 |
| School - Telehandler boom hoist..... | 382 |
| General Government - OEM Emergency Operations Center update..... | 383 |
| General Government - OEM Siren upgrades..... | 384 |
| Solid Waste - Dumpster replacement..... | 385 |
| Solid Waste - Wheeled Loader transmission replacement..... | 386 |

Capital Improvement Project Detail (for General Government and Service Areas not including Hospitals, additional detail information is provided on most project with a cost of \$50,000 or more)

– Continued

| | |
|---|-----|
| Solid Waste – Hammer/breaker for excavator..... | 387 |
| Solid Waste – Excavator undercarriage rebuild..... | 388 |
| E911 – 911 Call Manager software..... | 389 |
| Nikiski Fire - Emergency response vehicle..... | 390 |
| Nikiski Fire – Lighting repair/upgrade for Station 2..... | 391 |
| Nikiski Fire – Air Pack Compressor/replacements..... | 392 |
| Bear Creek Fire – Type III Wildland heavy-rescue engine..... | 393 |
| Anchor Point Fire & EMS – Emergency water fill site..... | 394 |
| Central Emergency Services – Staff vehicle..... | 395 |
| Central Emergency Services – Fire hose..... | 396 |
| Kachemak Emergency Services – Well replacement & Paving at Station 1..... | 397 |
| Kachemak Emergency Services – Generator for Station 2..... | 398 |
| Kachemak Emergency Services – Command vehicle..... | 399 |
| Kachemak Emergency Services – Repeater upgrade..... | 400 |
| North Peninsula Recreation – Roof repair..... | 401 |
| North Peninsula Recreation – HVAC/BAS system upgrade..... | 402 |
| Roads Service Area - Road Improvement Project..... | 403 |
| Roads Service Area - Inspection Pickup Truck..... | 404 |

Kenai Peninsula Borough

FY2021 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 2021 through 2025 and is on page 344. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 345. The fifth section consists of a detail five-year summary for each fund and starts on page 354. The sixth section is individual capital improvement project detail for General Government and Service Areas (not including hospitals) and starts on page 368.

Capital Project Funds

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Anchor Point Fire and Emergency Medical Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of funding sources

With the exception of capital projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

Kenai Peninsula Borough Capital Project Funds
Expenditure Summary
Fiscal Years 2021 Through 2025

| | FY2021 | | | | |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
| <u>General Government:</u> | | | | | |
| School Revenue | \$ 1,250,000 | \$ 11,409,930 | \$ 8,000,000 | \$ 4,175,000 | \$ 4,000,000 |
| * General Government (1) | 250,224 | 140,000 | 40,000 | 79,000 | - |
| * 911 Communication (1) | 325,235 | - | - | - | - |
| Solid Waste | 279,000 | 220,100 | 890,525 | 380,000 | 423,810 |
| <u>Service Areas:</u> | | | | | |
| Nikiski Fire | 265,000 | 875,000 | 775,000 | 375,000 | 225,000 |
| Bear Creek | 400,000 | 378,900 | 450,000 | 35,350 | 450,000 |
| Anchor Point Fire and Emergency Medical | 125,000 | 272,800 | - | 450,000 | 310,000 |
| Central Emergency Services | 110,000 | 9,660,000 | - | 500,000 | 1,690,000 |
| Kachemak Emergency | 190,000 | 425,000 | 480,000 | 250,000 | 450,000 |
| North Peninsula Recreation | 337,000 | 180,000 | 265,000 | 135,000 | 200,000 |
| Roads | 2,347,400 | 2,324,500 | 1,077,500 | 603,375 | - |
| * Central Kenai Peninsula Hospital (2) | 21,789,897 | 14,895,000 | 12,680,000 | 8,266,500 | 804,825 |
| South Kenai Peninsula Hospital | 3,508,611 | 2,267,962 | 2,492,620 | 6,225,000 | 20,000,000 |
| Total Expenditures | \$ 31,177,367 | \$ 43,049,192 | \$ 27,150,645 | \$ 21,474,225 | 28,553,635 |
| * Funded through Equipment Replacement Fund (1) | (575,459) | (220,000) | (260,000) | (109,000) | (423,810) |
| Less Central Kenai Peninsula Hospital (2) | (21,789,897) | (14,895,000) | (12,680,000) | (8,266,500) | (804,825) |
| Total Appropriations | \$ 8,812,011 | \$ 27,934,192 | \$ 14,210,645 | \$ 13,098,725 | \$ 27,325,000 |

* (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for informational purposes only. See page 415 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 ADA upgrades (project cost \$75,000)

These funds will be used to upgrade various facilities to comply with ADA requirements. Priority is based on condition and need. Project #400.78050.21782.49999.

Area-wide asbestos removal and repair (project cost \$75,000)

These funds will be used to remove asbestos contained in flooring, building materials, and insulation. Project #400.78050.21756.49999.

Area-wide asphalt and sidewalk repair (project cost \$100,000)

These funds will be used to seal, repair and/or replace asphalt parking lots and sidewalks at various schools. This project will extend the life of the current asphalt. Project #400.78050.21802.49999.

Area-wide doors and entries (project cost \$100,000)

This is a multi-year project to replace deteriorated exterior doors and entries resulting in decreased energy costs and lower maintenance cost. Covers exterior and pool area doors. Project # 400.78050.21728.49999.

Area-wide electrical and lighting upgrades (project cost \$125,000)

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 #400.78050.21758.49999.

Area-wide elevator upgrades (project cost \$75,000)

These funds are required to upgrade elevators throughout the district. Will primarily be utilized to replace or upgrade door openers and main controls on elevators that are having operation issues due to age and available repair parts. Project #400.78050.21803.49999

Area-wide flooring replacement upgrades (project cost \$175,000)

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 #400.78050.21755.49999.

Area-wide generator and associated hardware upgrades (project cost \$50,000)

These funds are required in order to continue replacing and upgrading the generators, transfer switches and switch gear for district use. These projects will allow the Maintenance department to experience fewer call outs and repairs to antiquated equipment that has outlived their useful life. Project #400.78050.21860.49999.

Area-wide HVAC/DDC upgrades and repairs (project cost \$75,000)

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 #400.78050.21801.49999.

Area-wide locker upgrades (project cost \$75,000)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. Project decision is based on priority relating to condition and need. Project #400.78050.21855.49999.

Area-wide portables and outbuildings (project cost \$75,000)

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 #400.78010.21851.49999.

Area-wide security and safety improvements (project cost \$100,000)

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 #400.78050.21856.49999.

Area-wide water quality improvements (project cost \$50,000)

Replacement of water/waste-water treatment/conditioning systems at various location and installation of water conservation fixtures. This project will improve water quality and reduce water consumption. Project #400.78050.21759.49999.

Area-wide window/siding repair/replacement (project cost \$100,000)

These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security. Project #400.78050.21714.49999.

Vehicle/pickup/van/small tractor for Maintenance (project cost \$132,000)

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 #705.94910.21E01.49999.

Telehandler Boom Hoist (project cost \$110,000)

A telehandler boom hoist will provide support for a variety of tasks such as: conveyance of materials to height, lifting and placement of large mounted equipment and/or assemblies, much improved utilization of our Poppy Lane covered storage areas, as well as materials handling currently supported by a very old traditional fork lift piece of equipment. Most of the supported tasks are currently provided for via contracted support or rental. This piece of equipment is funded through the Equipment Replacement Fund. Project#705.94910.21E02.49999

General Government

Records scanner for Clerks-Records (project cost \$12,000)

These funds will purchase 2 records scanners for the Assembly-Records division funded through the Equipment Replacement Fund. Project #705.94910.21E03.49999

IT Wireless Network Replacement (project cost \$30,000)

This is to replace the central components of KPB's enterprise wireless system that supports all KPB facilities and locations. The current system has reached "End of Support" from the vendor and is no longer guaranteed to receive security updates. Project #705.94910.21E04.49999

Emergency Operations Center Update Phase 1 for OEM (project cost \$80,290)

This project will install required additional furniture, computers, monitors, A/V equipment, and the associated power and wiring to provide for the permanent EOC configuration. No major construction will occur, and all of the installation, wiring, and other work will be performed by KPB maintenance and IT staff. Project # 705.94910.21E05.49999.

Siren Radio upgrade & Solar Installation for OEM (project cost \$149,934)

This project will upgrade the controllers, audio recordings, and communications within the cabinets to the latest versions supported by the manufacturer. The configuration will also be changed to move primary activation from the previous method involving weather service broadcasts to an in-house VHF system and complete the build out of up to three communications sites to support that function. This will produce a significantly more resilient system and will eliminate some issues that have been highlighted in previous tsunami warnings. Project #705.94910.21E06.49999

Radio Replacement Phase 2 for OEM (project cost \$20,000)

Replace four end-of-life Motorola radios. OEM owns approximately 35 two-way radios in which all have stopped being supported and parts are not available. This is the second phase of portable and mobile radios replacements that was started in FY2020. Radios are used for emergency response, operational communications, and communicating with other public safety agencies. Impact to the Operating budget, both one-time and re-occurring include periodic battery replacement and occasional repair. Project #705.94910.21E07.49999

Call Manager Software for E911 (\$325,235)

Purchase and implement the Solacom Guardian 911 Call Management product. The acquisition of this software will allow us to utilize the latest technology to increase public safety, and implementing the product now will save a substantial amount in waived fees, as we will be required to migrate from the current product as it will no longer be supported.

Project #705.94910.21E08.49999

Solid Waste

Dumpster replacement (project cost \$100,000)

This project is to replace four (4) old retrofitted bear door dumpsters that are not cost effective to be repaired. These dumpsters are in service at 8 unmanned transfer sites. Project # 411.32570.21DMP.49999.

Wheeled Loader Transmission Replacement (project cost \$85,000)

This project is intended to replace the failing transmission with a remanufactured transmission in the Volvo L120G Loader. The L150G loader is the back-up to the primary loader and is an integral piece of our inventory. Project #411.32122.21TRN.49999.

Excavator Hammer/Breaker (project cost \$38,000)

Equipment will be used during the coldest temperatures of the year to break up frozen cover material layers for proper waste placement to ensure no impermeable layers. We are currently using our excavator with frost teeth that is very time consuming and inefficient. Project #411.32122.21HMR.49999

Excavator Undercarriage Replacement (project cost \$56,000)

This project is intended to replace the worn components of the 2016 SANY SY215 excavator at the Central Peninsula Landfill. This unit is one of the primary pieces of equipment at the landfill accumulating an average of 725 hours per year.

Project #411.32122.21UNC.49999

Nikiski Fire Service Area

Emergency Response Truck with Plow for Station 2 (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 # 441.51110.21411.49999.

Station 2 Lighting repair and upgrades (project cost \$40,000)

This project is intended to provide lighting repairs and upgrades to LED light fixtures to Nikiski Fire Station 2. The current lighting in the station is 10 years old and has 10 plus different styles of fixtures. With the unavailability of replacement bulbs for the current fixtures the station is very dark at night.

Project # 441.51110.21412.49999.

Air Pack Compressor replacements (project cost \$150,000)

This project is intended to provide the additional SCBA's needed for department inventory, new 5500 psi air compressor for Station 1, additional 5500 psi air cylinders, rapid intervention packs, integrated mask communications and any other additional SCBA accessories upgrades not provided by the AFG Regional Grant.

Project # 441.51110.21413.49999.

Bear Creek Fire Service Area

Type III Wildland Heavy Rescue Engine (project cost \$400,000)

The engine's purpose will be to respond to motor vehicle crashes and fire calls in the Bear Creek Fire Service Area (BCFSA) as well as requested responses to the Eastern Peninsula Highway Emergency Service Area (EPHESA corridor). This combination engine will replace the 38 year old wildland Unit 161 and take out of service the refurbished EMS/Rescue pod of Unit 143 reducing maintenance and repair fees. Project # 442.51210.21421.49999.

Anchor Point Fire & Emergency Medical Service Area

Emergency Water Fill Site (project cost \$125,000)

This is Phase IV of the project to complete the emergency water fill site located on the north end of the service area. This additional funding is needed for project redesign to increase water capacity to 30,000 gallons to meet ISO requirements (250 gallons/minute for 2 hours). Project # 444.51410.21441.49999.

Central Emergency Services

Staff 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 #443.51610.21461.49999.

Hose replacement (project cost \$50,000)

Replacement of fire hose that has been damaged during fires, or failed in annual compliance testing. Fire hose is required by ISO to be NFPA compliant and must be inspected after every use and pressure test yearly, any that have failed must be replaced. Additional hose must be purchased to complete inventory for some pumper/tankers that will improve operational capability of our fire truck fleet. Project #443.51610.21462.49999.

Kachemak Emergency Services

Well replacement and paving at Station 1 (project cost \$35,000)

KESA has had issues with a poor initial installation of the well system back in 2004 when the station was constructed. The liner is not covering the well and therefore causes iron silt and algae to infiltrate into the pump and eventually destroy it. We have replaced 2 pumps and are going on our 3rd. We also have had severe maintenance issues in the station, and with the apparatus, due to the dirt, gravel and dust collected in the station. When hose testing, we have to load 5 miles of hose and take it to the school's paved lot to test. Doing this adds significant time and effort to the process. Paving the tarmac will eliminate all of this significantly reducing repair and maintenance time and costs. Project #446.51810.21481.49999.

Generator for Station 2 (project cost \$35,000)

KESA is in desperate need of a backup generator for Station 2. The standardization of Cummins generators makes it unreasonable for us to fund a \$100,000 project as there is no benefit to KESA or the KPB to do so. Generac is a respected and high quality generator at a third of the cost that will give us more power than currently required and room for growth in the future. Project #446.51810.21482.49999.

Command/Paramedic Vehicle (project cost \$80,000)

This command vehicle will be used as Car 2 (Deputy Chief). Current C2 will become Utility 2 Paramedic Unit used for sprinter responses for early patient care. This new command vehicle will be used as an incident command unit and will carry all the equipment needed to assist the incident commander. Project #446.51810.21483.49999.

Repeater upgrade (project cost \$40,000)

KESA has had radio issues for the past couple of years the repeater is now over 10 years old and is outdated. The parameters are set to the maximum settings for interference mitigation. The new repeater will eliminate the interference from local ISP Microwave etc. and will handle the digital analog handoff more efficiently and effectively. Project #446.51810.21484.49999.

North Peninsula Recreation Service Area

NPRSA Pool - Roof Replacement Admin Area (project cost \$150,000)

The existing roof over the administrative areas, mechanical areas, locker rooms and fitness area is over 25 years old and has exceeded its useful life. The roof has been patched many times over and still continues to leak extensively, causing damage to interior furnishings, equipment, etc. Replacement of the roof (excluding dome) is necessary to properly maintain and protect the infrastructure of the Nikiski Pool. The new roof should yield energy efficiency and will reduce maintenance and repair costs. Project #459.61110.21451.49999.

NPRSA Pool – HVAC/BAS System (project cost \$187,000)

The current system is over 25 years and has operated in a high humidity and corrosive pool environment. Many of the system components are approaching, or are well beyond design life. Further complication results from component obsolescence and dissolving industry support for older equipment and software, making service difficult. The project will include updating the building automation system, eliminating pneumatic controls with electronic actuators, replacement of outdated modules, and replacement of baseboard radiation zone re-heat coil actuators. It will also include updating programming and graphic interface, and insulation of intake air ducts and damper replacement. Replacement of the current HVAC system with upgraded systems is necessary to provide an efficient automated system that will reduce maintenance and repair costs, as well as meet standards for adequate air control and turnover throughout the facility.

Project #459.61110.21455.49999

Road Service Area

Inspector Vehicle (project cost \$40,000)

The new truck will be used to replace a 2011 Ford F250 in the RSA fleet. The new truck will be driven by the North Area Road Inspector for inspections and day-to-day work throughout the Northern and Eastern parts of the borough.

Project #434.33950.21431.49999.

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 #434.33950.21GRV.49999.

Basargin Road (estimated project cost \$871,200)

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.S8BGN.49999.

Mansfield Avenue (estimated project cost \$627,700)

The width of Mansfield varies between 16' & 18'. We will widen this road to comply with borough road construction standards making two way travel safer. Stumps and cord wood are being pushed up and presenting themselves and safety hazard on the traveling surface. This road is slowly sinking and will need to be lifted. Once lifted ditches will 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.S7MAN.49999.

Moose River Drive, River Ridge Road (estimated project cost \$150,000)

Moose River culverts freeze and the road glaciates every year. This road needs to be lifted to prevent glaciation. Culvert diameters and overall quantity of culverts need to be increased.

Project #434.33950.C2MRR.49999.

Ferrin Road (estimated project cost \$253,500)

Ferrin Road culverts freeze and the road glaciates every year. This road needs to be lifted to prevent glaciation. Culvert diameters and overall quantity of culverts need to be increased.

Project #434.33950.E2FER.49999.

Creary Circle (estimated project cost \$145,000)

Creary Circle blew out two years ago increasing the overall maintenance cost of this road. The entire road needs to be lifted with proper material, ditches re-established, ROW brushed and cul-de-sac rebuilt so contractor can safely turn equipment around. Project #434.33950.W2CRE.49999.

South Kenai Peninsula Hospital Service Area

Nuclear Medicine Renovations (project cost \$606,000)

SPH does not currently offer Nuclear medicine services to its residents requiring costly travel outside of the area and referrals to other locations. With appropriate renovations to house the nuclear medicine materials and equipment, we can provide this service adding to the complement of imaging modalities and improving Patient Care for the South Peninsula.

Project # 491.81210.21SHA.48516.

Remodel Kachemak Professional Building (project cost \$500,000)

During FY2020 SPH assumed the lease on the entire Kachemak Professional Building. The purpose of this lease is to collocate Medical staff offices that are scattered around the Homer area and to provide a one-stop shop for Specialty physician services and Behavioral Health. This location is close to the hospital providing for convenience of both patient and providers to the additional ancillary services needed to provide care. The previously vacated areas of this building are not suitable for patient care space and must be renovated to allow for use in this capacity. Project # 491.81210.21SHB.48516.

Roof replacement – Hospital (project cost \$325,000)

Certain sections of the Hospital roof are still remaining from 1975 and 1999 which were not part of the 2007 remodel. These sections are beyond useful life and in need of repair and upgrade to EPDM style roofing. Project # 491.81210.21SHC.48516.

Nuclear Medicine System (project cost \$303,673)

In conjunction with the Nuclear Medicine renovation project above, this line item is for the equipment itself. This new service line will enhance the quality and type of services currently being offered to residents of the South Peninsula.

Project # 491.81210.21SHD.48516.

Staff Locator Badges system (project cost \$225,000)

This project is an add-on to the FY2019 Nurse Call System project and replaced our current staff badge locator system. The current system is end of life and replacement badges can no longer be purchased. The new locator system, Centrak Staff Real is compatible with our new Hill Rom nurse call system. Project # 491.81210.21SHE.48516.

X-Ray Machine, Specialty Clinic (project cost \$190,637)

The existing X-ray unit in our specialty clinic is beyond useful life and does not provide top quality images due to outdated technology. This equipment is imperative for our Orthopedic and General surgical staff to provide high quality, convenient patient care in the Kachemak Professional Building. Project # 491.81210.21SHF.48516.

SPH Wi-Fi system (project cost \$172,500)

Due to the increase in the use of both Medical and personal electronic devices that use a wireless connection, our current Wi-Fi system is overloaded and has surpassed its intended capacity. This project will improve connectivity for medical devices which are now battling for wireless access. Project # 491.81210.21SHG.48516.

C-Arm (project scope \$133,000)

One of our 2 C-Arms is past end of life and parts are difficult to acquire. This mobile imaging equipment is essential to our operating rooms. This request is for a refurbished unit which is comparable to our newer C-arm.

Project # 491.81210.21SHH.48516.

Innovian Upgrade (project scope \$126,838)

The anesthesia software system will reach end of life December 2020 and must be upgraded beforehand for continuity of care. Along with the upgrade will come an enhancement allowing it to work with Windows 10, a more secure operating system. Project # 491.81210.21SHI.48516.

EKG Storage System - Muse (project cost \$122,156)

Currently, our GE Monitoring system does not store EKG results in our electronic medical record system and requires manual printing from the stations, which is inconvenient and could result in data loss. The Muse system is compatible with our new monitoring system and will allow for communication back to our electronic medical record. Project # 491.81210.21SHJ.48516.

Long-term Care Beds (project cost \$78,595)

Some of our Long-term care beds are beyond useful life and in need of replacement to enhance safety, resident comfort, and care. The new beds offer additional technology such as lighting, scales, and exit alarms which were not previously available. Project # 491.81210.21SHK.48516.

Apollo Anesthesia Machines (project cost \$64,454)

Our existing anesthesia machines are at end of life and need to be replaced. We will be using a staggered approach so that not all 3 machines are being replaced in the same year to improve continuity, reduce downtime, and ensure that we have a consistent maintenance and replacement schedule. This request is for the first of three replacements. Project # 491.81210.21SHL.48516.

Phaco Machine (project cost \$63,500)

Our Phaco machine is extremely important for patient care in the Operating Room. The existing machine is beyond end of life and requires parts and maintenance which are not readily available, or only at great expense. Project # 491.81210.21SHM.48516.

Birthing Beds - 3 (project cost \$59,280)

Our current birthing beds are nearly 20 years old and beyond their useful life. New beds will improve patient safety, infection prevention, and employee satisfaction. This request is for three beds. Project # 491.81210.20SHN.48516.

Timekeeper/HR Software (project scope \$55,000)

Our current timekeeping software is embedded within our electronic health system and is not customizable or user friendly requiring numerous safeguards to ensure that time and attendance is calculated in accordance with our collective bargaining agreement. This system will allow for improved schedule, manager review/approval of electronic timesheets, and additional Human Resource tracking features. Project # 491.81210.21SHO.48516.

EKG Cart – Muse compatible (project scope \$41,247)

Our current EKG carts are beyond their useful life and in need of replacement. These two carts are compatible with our new GE monitors and the Muse system. Project # 491.81210.21SHP.48516.

Uninterruptible Power Source - Lap (project scope \$39,300)

Our current lab UPS system is at end of life and in need of replacement. This system powers all main analyzers in the lab and are essential for continued patient care during power outages. Project # 491.81210.21SHQ.48516.

Holter Monitor system (project scope \$39,298)

Our current Holter monitor system is extremely expensive and equipment has reached end of life. Additionally, the quality of the system is not up to patient care standards. This new system will provide better patient care and is compatible with our new GE monitoring system. Project # 491.81210.21SHR.48516.

Video Bronchoscope (project scope \$35,784)

We are currently unable to perform certain procedures in our operating room due to the age and quality of our current bronchoscope, which is beyond its useful life. This replacement will improve quality of care and allow more South Peninsula residents to receive their specialty procedures in Homer. Project # 491.81210.21SHS.48516.

Homer Medical Clinic Lobby remodel (project scope \$30,500)

During the 2017 HMC Clinic remodel, the lobby was not reconfigured to provide for private patient check-in and checkout. This project will improve patient privacy concerns and provide for better workflow for registration staff. Project # 491.81210.21SHU.48516.

Fees Swallowing System (project scope \$27,290)

Flexible Endoscopic Evaluation of Swallowing (FEES) is instrumental in testing swallowing function by our Speech Language Pathologists and can be used to treat Hospital inpatients, outpatients, and Long-term Care residents. This new system will reduce the number of studies that are being sent to our radiology department creating backlog and long waits and reroute those studies to Therapy. Project # 491.81210.21SHV.48516.

Virtual Server (project scope \$24,616)

Hardware for servers 3 and 4 was purchased in 2013 and is beyond its standard useful life. Improved technology will allow for the replacement of both servers with 1 new server. Project # 491.81210.21SHW.48516.

Panda iRes bedded warmer (project scope \$21,086)

Currently 1 of 4 Panda units are inoperable and in need of replacement. This unit is used for newborn resuscitation, monitoring, and treating sick newborns. Project # 491.81210.21SHX.48516.

Ultrasound machines/probes (project scope \$72,975)

This ultrasound machine is being requested by the anesthesia department to perform blocks, IV placements, gastric imaging, and improve patient care outcomes. The current ultrasound does not have the appropriate ability to perform some of these vital services. Project # 491.81210.21SHY.48516.

Various minor hospital equipment and software (project scope \$150,882)

Various pieces of minor hospital equipment and software with a cost under \$20,000 are needed to include the following: ultrasound machine (\$18,450), two (2) ultrasound tables (\$17,000), patient monitor (\$14,899), ventilator/bi-pap machine (12,869), glucose meter system (\$11,800), defibrillator analyzer (\$10,400), Kace software/ firmware patch management (\$9,986), wireless fetal monitoring system (\$8,543), Olympic fiber optic light/camera (\$8,395), TSI Certifier high flow analyzer (\$8,380), ILift Gate for main truck (\$6,878), Acoustic door – PT (\$5,714), bladder scanner – specialty (\$9,800), and Clinical performance improvement software (\$7,768). Project # 491.81210.21SHZ.48516.

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Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 400

Department 78050 - School Revenue Capital Projects Fund

| | FY2021 | | | | |
|---|--------------|--------------|--------------|--------------|--------------|
| | Mayor | FY2022 | FY2023 | FY2024 | FY2025 |
| | Proposed | Projected | Projected | Projected | Projected |
| Funds Provided: | | | | | |
| Transfer from Other Funds | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 |
| Other Financing Sources | | | | | |
| Including Grants and Debt Issuance | - | 10,234,930 | 6,750,000 | 3,000,000 | 2,750,000 |
| Total Funds Provided | 1,250,000 | 11,484,930 | 8,000,000 | 4,250,000 | 4,000,000 |
| Funds Applied | | | | | |
| Areawide ADA upgrades | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Areawide asbestos abatement | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Areawide asphalt/sidewalk/curb repairs | 100,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Areawide doors & entries | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Areawide electrical & lighting upgrades | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Areawide elevator upgrades | 75,000 | - | 75,000 | - | 75,000 |
| Areawide flooring replacement/upgrades | 175,000 | 125,000 | 175,000 | 125,000 | 175,000 |
| Areawide generator upgrades/replacements | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Areawide HVAC/DDC/boiler Upgrades | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Areawide locker replacement | 75,000 | - | 75,000 | - | 75,000 |
| Areawide playground upgrades | - | 75,000 | - | 75,000 | - |
| Areawide portables & outbuildings | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Areawide security & safety improvements | 100,000 | 150,000 | 100,000 | 150,000 | 100,000 |
| Areawide water quality upgrades | 50,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Areawide window/siding repair/replacement | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Special Grant funded | | | | | |
| 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 improve | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 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 | 1,250,000 | 11,409,930 | 8,000,000 | 4,175,000 | 4,000,000 |
| Net Results From Operations | - | 75,000 | - | 75,000 | - |
| Beginning Fund Balance | 1,890 | 1,890 | 76,890 | 76,890 | 151,890 |
| Ending Fund Balance | \$ 1,890 | \$ 76,890 | \$ 76,890 | \$ 151,890 | \$ 151,890 |
| (G) Grant funded | | | | | |

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 407

Department 94910 - General Government Capital Projects Fund

| | FY2021 | | | | |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
| <u>Funds Provided:</u> | | | | | |
| Transfer from Other Funds | | | | | |
| Operating transfer in | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 |
| Equipment Replacement Fund | 250,224 | 140,000 | 40,000 | 79,000 | - |
| Total Funds Provided | 500,224 | 390,000 | 290,000 | 329,000 | 250,000 |
| <u>Funds Applied</u> | | | | | |
| * OEM - EOC Update Phase 1 | 80,290 | - | - | - | - |
| * OEM - Siren Radio upgrade & solar installation | 149,934 | - | - | - | - |
| * OEM - Motorola Radio Replacement Phase II | 20,000 | - | - | - | - |
| * Off-Road Utility 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 | - |
| Total Funds Applied | 250,224 | 140,000 | 40,000 | 79,000 | - |
| Net Results From Operations | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Beginning Fund Balance | 140,277 | 390,277 | 640,277 | 890,277 | 1,140,277 |
| Ending Fund Balance | \$ 390,277 | \$ 640,277 | \$ 890,277 | \$ 1,140,277 | \$ 1,390,277 |
| * 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 | | | | |
|--|------------|------------|------------|------------|------------|
| | Mayor | FY2022 | FY2023 | FY2024 | FY2025 |
| | Proposed | Projected | Projected | Projected | Projected |
| <u>Funds Provided:</u> | | | | | |
| Transfer from Other Funds | | | | | |
| Operating transfer in | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 |
| Equipment Replacement Fund | - | 80,000 | 220,000 | 30,000 | 423,810 |
| Total Funds Provided | 250,000 | 330,000 | 470,000 | 280,000 | 673,810 |
| <u>Funds Applied</u> | | | | | |
| Dumpster Replacement | 100,000 | - | - | - | - |
| Wheeled Loader Transmission Replacement | 85,000 | - | - | - | - |
| Excavator Hammer / Breaker | 38,000 | - | - | - | - |
| Excavator undercarriage replacement | 56,000 | - | - | - | - |
| * Pickup | - | 30,000 | 30,000 | 30,000 | 30,000 |
| * Flatbed pickup | - | 50,000 | - | - | - |
| South Peninsula inert study | | 100,100 | | | |
| CPL Building Fire detection system rebuild | - | 40,000 | - | - | - |
| * Roll-Off Truck | - | - | 190,000 | - | - |
| Hope Transfer site relocation | - | - | 670,525 | - | - |
| LG Track Dozer | - | - | - | 190,000 | - |
| CPL Perimeter fencing | - | - | - | 160,000 | - |
| * Roll-Off Truck | - | - | - | - | 220,000 |
| * Forklift | - | - | - | - | 33,730 |
| * Versa Handler Loader | - | - | - | - | 140,080 |
| Cell 4 Development | - | - | - | - | - |
| CPL Landfill Gas Collection Network | - | - | - | - | - |
| Total Funds Applied | 279,000 | 220,100 | 890,525 | 380,000 | 423,810 |
| Net Results From Operations | (29,000) | 109,900 | (420,525) | (100,000) | 250,000 |
| Beginning Fund Balance | 482,103 | 453,103 | 563,003 | 142,478 | 42,478 |
| Ending Fund Balance | \$ 453,103 | \$ 563,003 | \$ 142,478 | \$ 42,478 | \$ 292,478 |
| * 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 | | | | |
|---|------------|-----------|-----------|-----------|-----------|
| | Mayor | FY2022 | FY2023 | FY2024 | FY2025 |
| | Proposed | Projected | Projected | Projected | Projected |
| <u>Funds Provided:</u> | | | | | |
| Transfer from Other Funds | | | | | |
| Equipment Replacement Fund: | \$ 325,235 | \$ - | \$ - | \$ - | \$ - |
| Total Funds Provided | 325,235 | - | - | - | - |
| <u>Funds Applied</u> | | | | | |
| * 911 Call Manager Software | 325,235 | - | - | - | - |
| Total Funds Applied | 325,235 | - | - | - | - |
| 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 | | | | |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
| <u>Funds Provided:</u> | | | | | |
| Interest Revenue | \$ 8,349 | \$ 11,574 | \$ 10,147 | \$ 1,938 | \$ 2,544 |
| Operating Transfers In | 400,000 | 800,000 | 400,000 | 400,000 | 400,000 |
| Other Financing Sources | | | | | |
| Including Grants and Debt Issuance | - | - | - | - | - |
| Total Funds Provided | 408,349 | 811,574 | 410,147 | 401,938 | 402,544 |
| <u>Funds Applied</u> | | | | | |
| Unit 9 Plow Truck Station 2 (2000) | 75,000 | - | - | - | - |
| Station 2 Lighting Repair and Upgrades | 40,000 | - | - | - | - |
| Air Pack Compressor/Replacements | 150,000 | 250,000 | - | - | - |
| Portable Radios | - | 250,000 | - | - | - |
| Unit 7 Station 2 Plow Truck (2002) | - | 75,000 | - | - | - |
| Medic Tyonek Ambulance 4500 Ford (2008) | - | 300,000 | - | - | - |
| Safety-1/Training/Safety Officer (2010) | - | - | 75,000 | - | - |
| Rescue #1 Replacement (1995) | - | - | 700,000 | - | - |
| Unit #8 Beluga Response Truck (2001) | - | - | - | 75,000 | - |
| Medic #3 Ambulance (2011) | - | - | - | 300,000 | - |
| Unit #1 Response Truck (2014) | - | - | - | - | 75,000 |
| Unit #2 Response Truck 2015 | - | - | - | - | 75,000 |
| EMS-1 Emergency Response Truck (2015) | - | - | - | - | 75,000 |
| Total Funds Applied | 265,000 | 875,000 | 775,000 | 375,000 | 225,000 |
| Net Results From Operations | 143,349 | (63,426) | (364,853) | 26,938 | 177,544 |
| Beginning Fund Balance | 371,061 | 514,410 | 450,984 | 86,131 | 113,069 |
| Ending Fund Balance | \$ 514,410 | \$ 450,984 | \$ 86,131 | \$ 113,069 | \$ 290,613 |

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 442

Department 51210 - Bear Creek Fire Service Area Capital Projects Fund

| | FY2021 | | | | |
|------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
| <u>Funds Provided:</u> | | | | | |
| Interest Revenue | \$ 9,971 | \$ 3,445 | \$ 6,446 | \$ 403 | \$ 742 |
| Operating Transfers In | 100,000 | 150,000 | 175,000 | 50,000 | 50,000 |
| Other Financing Sources | | | | | |
| Including Grants and Debt Issuance | - | 358,800 | - | - | 450,000 |
| Total Funds Provided | 109,971 | 512,245 | 181,446 | 50,403 | 500,742 |
| <u>Funds Applied</u> | | | | | |
| Type III/Wildland/Heavy Rescue | 400,000 | - | - | - | - |
| Ambulance (Unit 139) | - | 250,000 | - | - | - |
| Replace 16 Airpacks | - | 108,800 | - | - | - |
| Portable radios | - | 20,100 | - | - | - |
| Replace 1986 Tanker (Unit 125) | - | - | 450,000 | - | - |
| Replace Breathing Air Compressor | - | - | - | 35,350 | - |
| Replace Tanker (Unit 124) | - | - | - | - | 450,000 |
| Total Funds Applied | 400,000 | 378,900 | 450,000 | 35,350 | 450,000 |
| Net Results From Operations | (290,029) | 133,345 | (268,554) | 15,053 | 50,742 |
| Beginning Fund Balance | 443,156 | 153,127 | 286,472 | 17,918 | 32,971 |
| Ending Fund Balance | \$ 153,127 | \$ 286,472 | \$ 17,918 | \$ 32,971 | \$ 83,713 |

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 444

Department 51410 - Anchor Point Fire & EMS Service Area Capital Projects Fund

| | FY2021 | | | | |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
| <u>Funds Provided:</u> | | | | | |
| Interest Revenue | \$ 2,792 | \$ 2,292 | \$ 1,831 | \$ 7,497 | \$ 8,791 |
| Operating Transfers In | 100,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Other Financing Sources | | | | | |
| Including Grants and Debt Issuance | - | - | - | 250,000 | 100,000 |
| Total Funds Provided | 102,792 | 252,292 | 251,831 | 507,497 | 358,791 |
| <u>Funds Applied</u> | | | | | |
| Emergency water fill site - Building completion | 125,000 | - | - | - | - |
| SCBA replacement | - | 172,800 | - | - | - |
| Heart monitor replacement | - | 100,000 | - | - | - |
| Utility vehicle | - | - | - | - | 60,000 |
| Ambulance | - | - | - | - | 250,000 |
| Tanker | - | - | - | 450,000 | - |
| Total Funds Applied | 125,000 | 272,800 | - | 450,000 | 310,000 |
| Net Results From Operations | (22,208) | (20,508) | 251,831 | 57,497 | 48,791 |
| Beginning Fund Balance | 124,081 | 101,873 | 81,365 | 333,196 | 390,693 |
| Ending Fund Balance | \$ 101,873 | \$ 81,365 | \$ 333,196 | \$ 390,693 | \$ 439,484 |

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 443

Department 51610 - Central Emergency Service Area Capital Projects Fund

| | FY2021 | | | | |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
| <u>Funds Provided:</u> | | | | | |
| Interest Revenue | \$ 5,637 | \$ 16,789 | \$ 7,941 | \$ 26,120 | \$ 44,708 |
| Operating Transfers In | 600,000 | 800,000 | 800,000 | 800,000 | 500,000 |
| Other Financing Sources (including Grants-Insurance) | - | 450,000 | - | 500,000 | - |
| Authorized bonds | - | - | - | - | - |
| Nonauth Bonds Station | - | 8,000,000 | - | - | - |
| Total Funds Provided | 605,637 | 9,266,789 | 807,941 | 1,326,120 | 544,708 |
| <u>Funds Applied</u> | | | | | |
| Staff Vehicle (903) - Bond | 60,000 | - | - | - | - |
| Hose Replacment | 50,000 | - | - | - | - |
| Replace Radios | - | 500,000 | - | - | - |
| Station 1 Relocation Design/Construction | - | 9,100,000 | - | - | - |
| Utility (991) | - | 60,000 | - | - | - |
| Tanker (922) | - | - | - | 500,000 | - |
| Station Vehicle Exhaust Removal System | - | - | - | - | 1,100,000 |
| Ambulance Remount (934) | - | - | - | - | 275,000 |
| Station 4 Baydoor Replacements | - | - | - | - | 250,000 |
| Utility (992) | - | - | - | - | 65,000 |
| Total Funds Applied | 110,000 | 9,660,000 | - | 500,000 | 1,690,000 |
| Net Results From Operations | 495,637 | (393,211) | 807,941 | 826,120 | (1,145,292) |
| Beginning Fund Balance | 250,520 | 746,157 | 352,946 | 1,160,887 | 1,987,007 |
| Ending Fund Balance | \$ 746,157 | \$ 352,946 | \$ 1,160,887 | \$ 1,987,007 | \$ 841,715 |

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 446

Department 51810 - Kachemak Emergency Service Area Capital Projects Fund

| | FY2021 | | | | |
|---------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
| <u>Funds Provided:</u> | | | | | |
| Interest Revenue | \$ 2,554 | \$ 586 | \$ 2,287 | \$ 2,226 | \$ 3,963 |
| Operating Transfers In | 100,000 | 75,000 | 75,000 | 75,000 | 100,000 |
| Other Financing Sources | | | | | |
| Including Grants and Debt Issuance | - | 425,000 | 400,000 | 250,000 | 200,000 |
| Total Funds Provided | 102,554 | 500,586 | 477,287 | 327,226 | 303,963 |
| <u>Funds Applied</u> | | | | | |
| Station 1 Well Replacement and Paving | 35,000 | - | - | - | - |
| Station 2 generator | 35,000 | - | - | - | - |
| Command/Paramedic Vehicle | 80,000 | - | - | - | - |
| Repeater upgrade | 40,000 | - | - | - | - |
| SCBA | - | 225,000 | - | - | - |
| Utility vehicle | - | - | 80,000 | - | - |
| Ambulance 350, Type 1 | - | 200,000 | - | - | - |
| Brush Truck (2) | - | - | 400,000 | - | - |
| Mobile Compressor/Rehab Unit | - | - | - | 250,000 | - |
| Air/Rehab/Rescue/Lighting | - | - | - | - | 450,000 |
| Total Funds Applied | 190,000 | 425,000 | 480,000 | 250,000 | 450,000 |
| Net Results From Operations | (87,446) | 75,586 | (2,713) | 77,226 | (146,037) |
| Beginning Fund Balance | 113,501 | 26,055 | 101,641 | 98,928 | 176,154 |
| Ending Fund Balance | \$ 26,055 | \$ 101,641 | \$ 98,928 | \$ 176,154 | \$ 30,117 |

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 459

Department 61110 - North Peninsula Recreation Service Area Capital Projects Fund

| | FY2021 | | | | |
|---------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
| <u>Funds Provided:</u> | | | | | |
| Interest Revenue | \$ 4,136 | \$ 1,282 | \$ 1,452 | \$ 1,221 | \$ 2,821 |
| Operating Transfers In | 200,000 | 200,000 | 250,000 | 250,000 | 150,000 |
| Other Financing Sources | | | | | |
| Including Grants and Debt Issuance | - | - | - | - | - |
| Total Funds Provided | 204,136 | 201,282 | 251,452 | 251,221 | 152,821 |
| <u>Funds Applied</u> | | | | | |
| Pool--Roof Replacement Admin Area | 150,000 | - | - | - | - |
| Pool-- HVAC/BAS System | 187,000 | - | - | - | - |
| Replace Ice Resurfacer | - | 180,000 | - | - | - |
| Truck w/Plow | - | - | 60,000 | - | - |
| Snow Machine & Groomer Equip. | - | - | 30,000 | - | - |
| Pool-- Replace Flooring in Admin Area | - | - | 100,000 | - | - |
| John Deere Tractor w/ Accessories | - | - | 75,000 | - | - |
| Replace Pool Pumps | - | - | - | 60,000 | - |
| Skate Park Equipment | - | - | - | 75,000 | - |
| Pool Room Renovations | - | - | - | - | 175,000 |
| Replace NCRC Commercial Ovens | - | - | - | - | 25,000 |
| Total Funds Applied | 337,000 | 180,000 | 265,000 | 135,000 | 200,000 |
| Net Results From Operations | (132,864) | 21,282 | (13,548) | 116,221 | (47,179) |
| Beginning Fund Balance | 196,971 | 64,107 | 85,389 | 71,841 | 188,062 |
| Ending Fund Balance | \$ 64,107 | \$ 85,389 | \$ 71,841 | \$ 188,062 | \$ 140,883 |

Kenai Peninsula Borough

Projected Revenues and Appropriations

Fund 434

Department 33950 - Road Service Area Capital Projects Fund

| | FY2021 | | | | |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|
| | Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
| Funds Provided: | | | | | |
| Interest Revenue | \$ 45,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Operating Transfers In | 2,300,000 | 2,000,000 | 2,250,000 | 2,250,000 | 2,000,000 |
| Other Financing Sources | | | | | |
| Including Grants and Debt Issuance | - | - | - | - | - |
| Total Funds Provided | 2,345,000 | 2,050,000 | 2,300,000 | 2,300,000 | 2,050,000 |
| Funds Applied | | | | | |
| District & Project | | | | | |
| Service Area funded: | - | - | - | - | - |
| Borough Wide FY21 CIPs | Estimate * 2,047,400 | - | - | - | - |
| S7 Mansfield Ave (3,800') \$627,700 est | | - | - | - | - |
| S8 Basargin Rd (5,280') \$871,200 est | | - | - | - | - |
| C2 Moose River Dr, River Ridge Rd (culverts/glaciation) \$150,000 est | | - | - | - | - |
| E2 Ferrin Rd (1,950') \$253,500 est | | - | - | - | - |
| W2 Creary Circle (1,450') \$145,000 est | | - | - | - | - |
| FY2021 Borough Wide Gravel Projects | 300,000 | - | - | - | - |
| Vehicle purchase | 40,000 | - | - | - | - |
| S4 Kostino St (3,950') | - | 651,750 | - | - | - |
| S5 Leandra Rd (1,550') | - | 255,750 | - | - | - |
| S7 Greer Rd (1,650') | - | 272,250 | - | - | - |
| N3 Duke St (2,765') | - | 276,500 | - | - | - |
| W6 Alexander Ave (1,650') | - | 165,000 | - | - | - |
| C5 Sports Lake Rd, Hakala Dr, Cotman Ct (3,525') | - | 352,500 | - | - | - |
| S Borough Wide Gravel Projects | - | 300,000 | - | - | - |
| Vehicle purchase | - | 40,000 | - | - | - |
| S7 Glacier View Rd S, Glacier View Rd N (4,550') | - | - | 750,750 | - | - |
| C5 Regine Ave, Frazier Rd (4,200') | - | - | 420,000 | - | - |
| W3 Goodrich St, Center Ave, Retirement St (3,900') | - | - | 390,000 | - | - |
| N3 Lighthouse St, Rozella Dr (2,550') | - | - | 255,000 | - | - |
| W1 Griffing Way, Griffing Ct, Territorial Dr (2,025') | - | - | 202,500 | - | - |
| Vehicle purchase | - | - | 40,000 | - | - |
| Borough Wide Gravel Projects | - | - | 300,000 | - | - |
| S7 Waterman (2,775') | - | - | - | 457,875 | - |
| W2 Lakeside Ave (2,500') | - | - | - | 250,000 | - |
| S8 Basargin Rd (7,920') | - | - | - | 1,306,800 | - |
| Borough Wide Gravel Projects | - | - | - | 300,000 | - |
| S4 Estimated 2025 | - | - | - | - | 2,358,250 |
| Total Funds Applied | 2,387,400 | 2,313,750 | 2,358,250 | 2,314,675 | 2,358,250 |
| Net Results From Operations | (42,400) | (263,750) | (58,250) | (14,675) | (308,250) |
| Beginning Fund Balance | 4,912,888 | 4,870,488 | 4,606,738 | 4,548,488 | 4,533,813 |
| Ending Fund Balance | \$ 4,870,488 | \$ 4,606,738 | \$ 4,548,488 | \$ 4,533,813 | \$ 4,225,563 |
| 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 | | | | |
|--|-------------------|-------------------|-------------------|------------------|----------------|
| | Mayor | FY2022 | FY2023 | FY2024 | FY2025 |
| | Proposed | Projected | Projected | Projected | Projected |
| Funds Provided: | | | | | |
| Interest Revenue | \$ 15,615 | \$ 15,967 | \$ 16,326 | \$ 16,693 | \$ 17,069 |
| Other Financing Sources | | | | | |
| Including Grants and Debt Issuance | 21,789,897 | 14,895,000 | 12,680,000 | 8,266,500 | 804,825 |
| Total Funds Provided | 21,805,512 | 14,910,967 | 12,696,326 | 8,283,193 | 821,894 |
| Funds Applied | | | | | |
| Kenai Clinic expansion | 8,500,000 | - | - | - | - |
| Renovate former OB area for observation patients | 1,500,000 | - | - | - | - |
| O-Arm surgical imaging | 1,200,000 | - | - | - | - |
| Lab expansion/remodel | 1,179,000 | - | - | - | - |
| OB clinic | 1,000,000 | - | - | - | - |
| Buildout primary data center in Specialty Clinic building | 750,000 | 750,000 | 500,000 | - | - |
| IT equipment replacement (end of life/service) | 662,000 | 695,000 | 730,000 | 766,500 | 804,825 |
| Secondary data center expansion | 550,000 | - | - | - | - |
| Replace X-ray rooms 1 & 2 | 508,000 | - | - | - | - |
| Wireless network upgrade | 480,000 | - | - | - | - |
| Microscope - Operating Room | 400,000 | - | - | - | - |
| Stealth surgical system | 400,000 | - | - | - | - |
| Med/Surg patient room remodel | 360,000 | - | - | - | - |
| Autoclaves for instrument sterilization | 325,000 | - | - | - | - |
| Defibrillator replacement (entire hospital) | 315,747 | - | - | - | - |
| Operationalize 2nd endoscopy suite | 301,902 | - | - | - | - |
| 10GB modules for 2 core network switches | 300,000 | - | - | - | - |
| Laundry department remodel | 300,000 | - | - | - | - |
| Full-size C-Arm, OEC Elite | 258,248 | - | - | - | - |
| D.A. Tank replacement | 250,000 | - | - | - | - |
| Epiq Ultrasound system with cardiac | 250,000 | - | - | - | - |
| Negative pressure chemo storage room | 250,000 | - | - | - | - |
| Tertiary Data Domain (in Anchorage for disaster recovery) | 250,000 | - | - | - | - |
| 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 | 21,789,897 | 14,895,000 | 12,680,000 | 8,266,500 | 804,825 |
| Net Results From Operations | 15,615 | 15,967 | 16,326 | 16,693 | 17,069 |
| Beginning Fund Balance | 694,022 | 709,637 | 725,604 | 741,930 | 758,623 |
| Ending Fund Balance | \$ 709,637 | \$ 725,604 | \$ 741,930 | \$ 758,623 | \$ 775,692 |

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 | | | | |
|---|-----------|-----------|-----------|-----------|------------|
| | Mayor | FY2022 | FY2023 | FY2024 | FY2025 |
| | Proposed | Projected | Projected | Projected | Projected |
| <u>Funds Provided:</u> | | | | | |
| Interest Revenue | \$ 16,460 | \$ 309 | \$ 27,165 | \$ 50,313 | \$ 3,912 |
| Operating Transfers In | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 |
| SPH Plant Replacement and Expansion Fund | 1,077,037 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Other Financing Sources | | | | | |
| Including Grants and Debt Issuance | - | - | - | - | 20,000,000 |
| Total Funds Provided | 2,793,497 | 3,700,309 | 3,727,165 | 3,750,313 | 23,703,912 |
| <u>Funds Applied</u> | | | | | |
| Nuclear Medicine renovations | 606,000 | - | - | - | - |
| Kachemak Prof Bldg Remodel | 500,000 | - | - | - | - |
| 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 | - | - | - | - |
| Parking lot expansion | - | 1,500,000 | - | - | - |
| Replace 1985 Emergance Power Electric Generator | - | 190,000 | - | - | - |
| Infusion Center remodel | - | 150,000 | - | - | - |
| Spine Table | - | 150,000 | - | - | - |
| Apollo Anesthesia Machines | - | 64,454 | - | - | - |
| Virtual Host Replacements | - | 60,000 | - | - | - |
| Ultrasonic washer | - | 60,000 | - | - | - |
| Coagulation Analyzer | - | 30,000 | - | - | - |
| Telemedicine Cart | - | 16,347 | - | - | - |
| EMG System | - | 15,859 | - | - | - |
| CT Power Injector software | - | 11,050 | - | - | - |
| Water Distiller / Holding Tank | - | 10,852 | - | - | - |
| Microscope | - | 9,400 | - | - | - |
| MRI | - | - | 1,500,000 | - | - |
| Dining Room expansion | - | - | 125,000 | - | - |
| Apollo Anesthesia Machines | - | - | 64,454 | - | - |

**Kenai Peninsula Borough
Projected Revenues and Appropriations**

Fund 491

Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund

| | FY2021 Mayor Proposed | FY2022 Projected | FY2023 Projected | FY2024 Projected | FY2025 Projected |
|----------------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Funds Applied (continued)</u> | | | | | |
| Diagnostic Monitors (2) | - | - | 60,000 | - | - |
| Ultrasound software | - | - | 50,666 | - | - |
| Blood Culture Incubator | - | - | 32,500 | - | - |
| Virtual Host Replacements | - | - | 60,000 | - | - |
| Ultrasonic washer | - | - | 60,000 | - | - |
| Chemistry Analyzer | - | - | 160,000 | - | - |
| Hematology Analyzer | - | - | 120,000 | - | - |
| Upgrade Endoscopy | - | - | 90,000 | - | - |
| Immunochemistry Analyzer | - | - | 75,000 | - | - |
| DEXA unit | - | - | 65,000 | - | - |
| Upgrade Video Equipment | - | - | 30,000 | - | - |
| Electric Health Record | - | - | - | 6,000,000 | - |
| Helipad Heating System | - | - | - | 225,000 | - |
| Medical Office Building | - | - | - | - | 20,000,000 |
| Total Funds Applied | 3,508,611 | 2,267,962 | 2,492,620 | 6,225,000 | 20,000,000 |
| Net Results From Operations | (715,114) | 1,432,347 | 1,234,545 | (2,474,687) | 3,703,912 |
| Beginning Fund Balance | 731,574 | 16,460 | 1,448,807 | 2,683,352 | 208,665 |
| Ending Fund Balance | \$ 16,460 | \$ 1,448,807 | \$ 2,683,352 | \$ 208,665 | \$ 3,912,577 |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|-----------------------------|--|
| Project Name | School ADA Upgrades |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$75,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21782.49999 | |
| | | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |


Description (Justification and Explanation)

Fund to provide for code related Americans With Disability (ADA) improvements to area wide school facilities. Priorities are based on a combination of factors: improvements illustrated in an existing ADA survey which was completed in 2014 and need based on the presence of students or staff with special needs.

Impact on Annual Operating Budget

| | | |
|----------------|------|--|
| Personnel | | These projects will not result in any operational or energy saving to the Borough. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |
| | | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|------------------------------------|--|
| Project Name | School Asbestos Removal and Repair |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$75,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21756.49999 | |
| | | Abatement of KCHS Pool Hallway A.C.T. (asbestos containing tile) and mastic. |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |

Description (Justification and Explanation)

There is asbestos present in many of our facilities constructed prior to 1984. While much has been removed throughout the years, a considerable amount remains. The majority of material consists of fairly stable, low risk "non-friable" materials. The ACBMs (asbestos containing building materials) are normally encountered as a result of a improvement projects, such at locker or flooring replacements, or minor renovation projects. There is also a moderate amount higher risk materials such as: TSI (Thermal Systems Insulation) and structural fire protective coatings. It is the goal of the Maintenance Department to work toward eventual complete abatement of higher risk ACBMs at all Borough facilities. The removal of lower risk materials will be primarily based on projects that impact the existing materials. Areas of abatement are governed by impacting projects and decisions made by the Borough Safety and Asbestos Coordinator. Funds will be utilized for the removal of asbestos on the following priority basis: level of risk, as encountered and as allowable by funding. Project focus has taken a one year turndown as we replace our former project planner that retired.

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | | Projects should provide little impact to the annual budget. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |
| | | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|-----------------------------|--|
| Project Name | Asphalt/Sidewalk Repairs |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$100,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21802.49999 | |
| | | Main entry at Kenai Central High School |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------|------------|------------|------------|------------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 100,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 600,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 100,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 600,000 |

Description (Justification and Explanation)

Sidewalks, parking lots and other paved areas at sites throughout the district are showing their age. This funding will allow the department to continue the ongoing replacement and improvement of deteriorating paving and concrete at facilities throughout the district. Issues are: the condition/state of lot areas district-wide, and design of parent drop-off/pick-up areas at a large number of District facilities. Improvements may range from repair, replacement, or contracted crack sealing and coating. Are currently planning a number of summer '20 contracted sidewalk projects and continuation of crack sealing.

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | | Upgrades to asphalt and sidewalks will produce a slight reduction in maintenance cost, resulting from diminished need for patching repairs. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|--|---|
| Project Name | School Doors and Entries |  <p style="text-align: center;">Soldotna Elementary Main Entrance</p> |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$100,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21728.49999 | |

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Five Year Total |
|------------------------|------------|------------|------------|------------|------------|--------------------|
| Design/Engineering | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 12,500 |
| Construction/Equipment | \$ 97,500 | \$ 97,500 | \$ 97,500 | \$ 97,500 | \$ 97,500 | \$ 487,500 |
| Other (Specify) | | | | | | |
| Total | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000 |

Description (Justification and Explanation)

The Borough maintains more than forty schools borough wide. Each facility contains multiple maintained entry/exit points. Throughout many years of service the systems begin to deteriorate to a state beyond repair. Contributing factors are: high use, abuse that cannot be tracked as vandalism, obsolescence and corrosion relating to weather, salt use and present environmental factors. Some of the door systems in the highest need are those located in the pool areas. These areas present additional challenges due to humidity and the presence of corrosive chemicals. Needed replacements are prioritized based on work order demand, along with observation walk-throughs. The availability of these funds are important due to the high cost of the door replacements, and in some cases, replacement of the entire store front.

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | | Projects initiated utilizing these funds result in a reduction in maintenance costs associated with repairs and lower district utility bills. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|--|--|
| Project Name | School Electrical & Lighting Upgrades |  <p style="text-align: center;">LED Fixture replacements at Soldotna High Pool</p> |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$125,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21758.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|---|------------|---|------------|------------|------------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 625,000 |
| Other (Specify) | | | | | | |
| Total | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 625,000 |
| Description (Justification and Explanation) | | | | | | |
| <p>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. Project line is increased over historical due to need to move to resolve recent auditorium lighting system failures.</p> | | | | | | |
| Impact on Annual Operating Budget | | | | | | |
| Personnel | | Upgrades to the lighting and electrical systems will generate utility savings due to the reduction in kilowatt usage. | | | | |
| Operating | | | | | | |
| Capital Outlay | | | | | | |
| Other | | | | | | |
| Total | \$ - | | | | | |
| | | | | | | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|-----------------------------|--|
| Project Name | Elevator Upgrades |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$75,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21803.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|---------|-----------|---------|-----------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 75,000 | \$ - | \$ 75,000 | \$ - | \$ 75,000 | \$ 225,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 75,000 | \$ - | \$ 75,000 | \$ - | \$ 75,000 | \$ 225,000 |


Description (Justification and Explanation)

These funds are required to upgrade elevators throughout the district. This funds will primarily be utilized to replace or upgrade door openers and main controls on various elevators that are having operation issues due to age and available repair parts.

Impact on Annual Operating Budget

| | | |
|----------------|------|--|
| Personnel | | Projects will provide value related to a reduction in maintenance demand and increase to system reliability. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|--|--|
| Project Name | School Flooring Replacement Upgrades |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$175,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21755.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------|------------|------------|------------|------------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 175,000 | \$ 125,000 | \$ 175,000 | \$ 125,000 | \$ 175,000 | \$ 775,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 175,000 | \$ 125,000 | \$ 175,000 | \$ 125,000 | \$ 175,000 | \$ 775,000 |

Description (Justification and Explanation)


The flooring funds are utilized for replacing all flooring types throughout the school district. Additionally, the fund is utilized to accomplish contracted refurbishment/replacement of gym floor surfaces. When refurbishing, the surface is completely sanded, game lines are laid out, painted, then the entire surface is refinished. A standard wood floor has 2-3 sanding/resurface cycles. Based on wood depth and condition, replacement may be necessary. When selecting flooring projects, safety concerns rate as the highest priority. The focus then turns to condition assessment. Selected projects are prioritized based on annual district wide site walkthroughs. The use of flooring funds may work in conjunction with asbestos abatement funds where asbestos is encountered as a result of the flooring replacement.

Impact on Annual Operating Budget

| | | |
|----------------|------|--|
| Personnel | | Projects will have no effect on annual operating budget. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |
| | | |

School Revenue Fund Capital Improvement Project

| | |
|-----------------------------------|--|
| Project Name | School Generator Upgrades |
| Priority | High |
| Department - Service Area | School Maintenance |
| Total Funding | \$50,000 |
| Project Manager | Scott Griebel |
| Project Location | KPB schools - area wide |
| Funding Source/ Project Number | Local 400.78050.21860.49999 |



Emergency generator at Kenai Central Auditorium

Emergency generator at Kenai Central Auditorium

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 250,000 |
| Other (Specify) | | | | | | |
| Total | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 250,000 |


Description (Justification and Explanation)

Of the various sites that the Borough Maintenance Department oversees, there are sixty-five electrical generation systems which are serviced by Borough Maintenance staff. Forty-five of these systems are housed at school sites with the remainder at service area, law enforcement facilities or locations related to emergency notification. Most of the systems are defined as "stand-by", but some carry the higher classification of "emergency" systems. In either case the generators produce crucial power, providing for the protection of facility (building heating and control, egress lighting and safety monitoring systems). Additionally many of the facilities are utilized as shelter sites in emergencies. The use of these funds are intended for the replacement of systems that supply power to School District facilities. There are several factors that necessitate the replacement of these generation systems such as cooling system corrosion, wear and, most commonly, obsolescence. The most prevalent issue faced, when maintaining these systems, is obsolescence. Most maintenance repair concerns can be met if there is availability of parts. In some cases we are facing the need to replace a well maintained and operational genset due to the critical nature of the system, in combination with an inability to repair if the equipment were to fail. A new factor results from the supply of gas to the South Peninsula. Replacement decisions will still be primarily based on state of repair and obsolescence. The KBPM Electrical Department in cooperation with the Automotive Department, have built a prioritized system replacement list. The goal is to replace two systems annually until the borough arrives at a state where none of its school facility gensets are in obsolescence. Continuation of these replacement funds is very important to maintain readiness of these critical power systems.

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | | Upgrades to facility generation systems will provide savings to the Borough, relating to system efficiency, and costs associated with maintenance/repair. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|-----------------------------------|--|
| Project Name | School HVAC/DCC & Boiler Upgrades |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$100,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21801.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Design (Engineering) | | | | | | \$ - |
| Construction/Equipment | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |
| Other (Specify) | | | | | | |
| Total | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |


Description (Justification and Explanation)

Funds to be utilized in order to replace and/or upgrade various HVAC systems and devices. The Borough is in a difficult position relating to much of its HVAC system equipment and control. Many system components are approaching, or are well beyond design life expectation. Further complication results from component obsolescence. Dissolving industry support of much of our old equipment is making service ever more difficult. Particular areas of challenge are Direct Digital Control (DDC) and boiler systems. Many of our DDC's were installed in the 1980's. Factory support for these systems has long vanished. Third party support and component availability is following suit. Our strategy is incremental replacement at individual facilities, hereby improving and stabilizing those sites, while providing a spare parts inventory for other still active old systems. For boiler systems we do experience some obsolescence and degradation (some appliances are 60-70 years old) the main motivation is energy efficiency. Upgrade to modern high efficiency equipment nets energy savings that quickly recoups project costs. It will then continue to provide future savings benefit over current equipment energy consumption. Inclusive in this funding are systems relating to facility control and overall heating generation and distribution. To include: DDC head-in, control peripherals, boilers, hydronic system support components and facility air distribution components. Replacements, improvements and modifications will reduce maintenance costs and improve energy efficiency at district facilities.

Impact on Annual Operating Budget

| | | |
|----------------|------|--|
| Personnel | | Upgrades to HVAC systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|--|--|
| Project Name | School Locker Upgrades |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$75,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21855.49999 | |

Old SOHI locker room lockers (Left). New SOHI hallway lockers (Right).

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|---------|-----------|---------|-----------|--------------------|
| Design (Engineering) | \$ 3,000 | | \$ 3,000 | | \$ 3,000 | \$ 9,000 |
| Construction/Equipment | \$ 72,000 | \$ - | \$ 72,000 | \$ - | \$ 72,000 | \$ 216,000 |
| Other (Specify) | | | | | | |
| Total | \$ 75,000 | \$ - | \$ 75,000 | \$ - | \$ 75,000 | \$ 225,000 |

Description (Justification and Explanation)

These funds will be used to purchase and install hall and locker room lockers throughout the Borough. The current priorities are replacement of lockers in athletic spaces. This is due to a combination of factors. Most prevalent is degradation, but additionally some safety concerns. Emphasis will likely continue to be on athletic spaces, but will be shifting back to completion of hallway/academic space lockers once PE/Pool need is stabilized.

Impact on Annual Operating Budget

| | | |
|----------------|------|--|
| Personnel | | Projects performed of these funds are expected to have little impact on the annual operating budget. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|--|---|
| Project Name | Portables and Out Buildings |  <p style="text-align: center;">Portable classrooms placed at Soldotna Prep</p> |
| Priority | Medium | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$75,000 | |
| Project Manager | Scott Griebel | |
| Project Location | Kenai Middle School | |
| Funding Source/ Project Number | Local 400.78010.21851.49999 | |
| | | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|--|-----------|---|-----------|-----------|-----------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 |
| Description (Justification and Explanation) | | | | | | |
| <p>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. 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.</p> | | | | | | |
| 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 | \$100,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21856.49999 | |
| | | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------|------------|------------|------------|------------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 100,000 | \$ 150,000 | \$ 100,000 | \$ 150,000 | \$ 100,000 | \$ 600,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 100,000 | \$ 150,000 | \$ 100,000 | \$ 150,000 | \$ 100,000 | \$ 600,000 |

Description (Justification and Explanation)

Funds will provide for the replacement and addition of obsolete, non-functional and/or non-code compliant life safety systems, such as: Fire monitoring, intercom and the addition of access control. Primary priorities for the Borough are fire monitoring relating to code compliance and needed improvements to facility paging systems. The intercom/bell notifications systems in many school facilities are obsolete and temperamental in function. The paging systems are an integral part of most site security protocols. Their operability is of paramount importance during potential incident. An equal and parallel goal is the improvement of the Districts ability to control and manage facility egress and intrusion and facilitate lock-down. It is proposed to implement a district wide card entry system. Such system will allow for the securing of all currently unsupervised points of egress, while supporting the requisite flow of staff and students throughout the campus. Additionally, it will eliminate the need for the issuance of physical keys to the majority of staff, contractors and user groups. Issued access cards will be much simpler and efficient to manage.

Impact on Annual Operating Budget

| | | |
|----------------|------|--|
| Personnel | | Fire system projects will impact annual budgets if the replaced facility system is not a currently monitored system (monitoring fees). Otherwise, the labor impacts will be minimal. Security projects will result in an increased labor demand, as they introduce a large number of additional equipment components and a system management role. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |
| | | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|-------------------------------|--|
| Project Name | School Water Quality Upgrades |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$100,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source/ Project Number | Local 400.78050.21759.49999 | |
| | | Treatment equipment & fixtures at Sterling Elementary |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------------|
| Design (Engineering) | \$ 5,000 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 15,000 |
| Construction/Equipment | \$ 45,000 | \$ 22,500 | \$ 22,500 | \$ 22,500 | \$ 22,500 | \$ 135,000 |
| Other (Specify) | | | | | | |
| Total | \$ 50,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 150,000 |

Description (Justification and Explanation)

Throughout the Borough the majority of school facilities receive their water supply from an onsite well sources. Due to the number of users served by these systems, they are formally regulated by the DEC. Some of the sites have a contaminant presence at the "point of use" which surpasses the "maximum contaminant level" (MCL) allowable by federal regulation. In some instances the contaminant is directly from the source water. Others sites may have clean source water with a PH issue that causes corrosion in the piping system. This can result in the tested presence of lead or copper that must be dealt with. In these instances, the source water must be treated in order to maintain a safe drinking water supply to occupants. Depending on the type of treatment required the process can be quite costly. For this reason the Borough has also begun to implement conservation measures that better limit consumption of plant treated and metered city water sources. This has primarily been accomplished by the replacement of use fixtures, that both use less water and have improved reliability. Continuation of these funds is important in order to achieve a reliable level of safe water supply to school facility occupants and to deal with what is forecast as pending compliance challenges forward. Funds will be utilized for both design solutions and project implementation.

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | | These projects will result in a reduction in maintenance costs while providing a slight energy and public utility savings to the KPB School District. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

School Revenue Fund Capital Improvement Project

| | | |
|---------------------------|--------------------------------------|--|
| Project Name | Windows & Siding Upgrade/Replacement |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$100,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - area wide | |
| Funding Source | Local 400.78050.21714.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------|------------|------------|------------|------------|-----------------|
| Design (Engineering) | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | \$ 15,000 |
| Construction/Equipment | \$ 97,000 | \$ 97,000 | \$ 97,000 | \$ 97,000 | \$ 97,000 | \$ 485,000 |
| Other (Specify) | | | | | | |
| Total | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000 |

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. These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security.

Impact on Annual Operating Budget

| | | |
|----------------|------|--|
| Personnel | | Upgrades to facility window and siding systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

School Revenue Fund Capital Improvement Project

| | | |
|-----------------------------------|---|--|
| Project Name | Telehandler Boom Hoist |  |
| Priority | High | |
| Department - Service Area | School Maintenance | |
| Total Funding | \$110,000 | |
| Project Manager | Scott Griebel | |
| Project Location | KPB schools - Maintenance | |
| Funding Source/ Project Number | Equipment Replacement 705.94910.21E02.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 110,000 | | | | | \$ 110,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 110,000 | \$ - | \$ - | \$ - | \$ - | \$ 110,000 |


Description (Justification and Explanation)

These funds are required to purchase a piece of a telehandler boom hoist through the Equipment Replacement Fund (ERF). The piece of equipment will provide support for a variety of tasks such as: conveyance of materials to height, lifting and placement of large mounted equipment and/or assemblies, much improved utilization of our Poppy Lane covered storage areas, as well as materials handling currently supported by a very old traditional fork lift piece of equipment. Most of the supported tasks are currently provided for via contracted support or rental.

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | | The addition of this piece of equipment will provide for safer and more efficient operations and reduce costs associated with rental equipment. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

General Government Capital Improvement Project

| | | |
|-----------------------------------|---|--|
| Project Name | Emergency Operations Center Update |  |
| Priority | High | |
| Department - Service Area | Office of Emergency Management | |
| Total Funding | \$80,290 | |
| Project Manager | Dan Nelson | |
| Project Location | Office of Emergency Management | |
| Funding Source/ Project Number | Equipment Replacement 705.94910.21E05.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|------------------|
| Design (Engineering) | | | | | | |
| Construction | 6,000 | | | | | \$ 6,000 |
| Equipment | 74,290 | | | | | 74,290 |
| Other (Specify) | | | | | | |
| Total | \$ 80,290 | \$ - | \$ - | \$ - | \$ - | \$ 80,290 |

Description (Justification and Explanation)

The Emergency Operations Center (EOC) is located within the Emergency Response Center and is the location in which the Incident Management Team (IMT) and other agencies or organizations command and coordinate incidents in the Kenai Peninsula. The EOC was originally built with analog technology and designed to be modular, where equipment was stored and not in use, requiring lead time and set up to activate.


Recent incidents have proven that the modular and outdated nature of the facility has not been sufficient to provide for the needs of the IMT and OEM staff when incident management is required, due to substandard equipment and limitations in process and advanced planning. This project will upgrade the audio/visual system to modern digital technology that can be supported in-house, add furniture to provide for sufficient workstations, add and replace computer workstations with permanent ergonomic setup, and create a consistent workstation and technology setup.

This project will install required additional furniture, computers, monitors, A/V equipment, and the associated power and wiring to provide for the permanent EOC configuration. No major construction will occur, and all of the installation, wiring, and other work will be performed by KPB maintenance and IT staff.

Impact on Annual Operating Budget

| | | |
|----------------|----------|--|
| Personnel | | The computer workstations will require replacement per the IT maintenance schedule. These replacements will likely be staggered to maintain a consistent annual expenditure. |
| Operating | | |
| Capital Outlay | \$ 6,235 | |
| Other | | |
| Total | \$ 6,235 | |

General Government Capital Improvement Project

| | | |
|---------------------------|-----------------------------------|--|
| Project Name | Areawide Siren Upgrades |  |
| Priority | High | |
| Department - Service Area | Office of Emergency Management | |
| Total Funding | \$149,434 | |
| Project Manager | Dan Nelson | |
| Project Location | Office of Emergency Management | |
| Funding Source/ | Equipment | |
| Project Number | Replacement 705.94910.21E06.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|--|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Design (Engineering) | | | | | | |
| Construction | | | | | | |
| Equipment | 105,484 | | | | | \$ 105,484 |
| Other (Field Engineering and Installation) | 43,950 | | | | | |
| Total | \$ 149,434 | \$ - | \$ - | \$ - | \$ - | \$ 149,434 |

Description (Justification and Explanation)

The Kenai Peninsula All-Hazard Siren System provides public warning in zones that are mapped as likely tsunami inundation areas. In addition to tsunami warnings, they have the capability of many other types of warning messages for all-hazards. The sirens use extensive electrical and computer technology to affect the warnings and remain resilient during all types of conditions. Originally installed in 2008, the system is maintained by the Emergency Management & Maintenance Departments. The main controller of the sirens use an outdated technology to store the warning recordings and perform other functions, rendering the sirens out of service if the controller fails. Two controllers failed in the latter part of 2018, requiring the manufacturer to perform a field visit to upgrade the sites.

This project will upgrade the controllers, audio recordings, and communications within the cabinets to the latest versions supported by the manufacturer. The configuration will also be changed to move primary activation from the previous method involving weather service broadcasts to an in-house VHF system and complete the build out of up to three communications sites to support that function. This will produce a significantly more resilient system and will eliminate some issues that have been highlighted in previous tsunami warnings.

Note: This project has been applied for under grant funding. If awarded, grant funds will be utilized first for this project, and this

Impact on Annual Operating Budget

| | | |
|----------------|----------|--|
| Personnel | | The ongoing maintenance and operation of the sirens is already budgeted in the annual budget process and is not likely to significantly change due to the upgrade, it may decrease slightly as there is a cost savings in communications fees possible. The communications sites will be added to our contracted preventative maintenance schedule, which will generate an increase in contractual costs for that service. |
| Operating | \$ 3,000 | |
| Capital Outlay | | |
| Other | | |
| Total | \$ 3,000 | |

Solid Waste Capital Improvement Project

| | | |
|-----------------------------------|-----------------------------|--|
| Project Name | Dumpster Replacement |  |
| Priority | High | |
| Department - Service Area | Solid Waste | |
| Total Funding | \$100,000 | |
| Project Manager | Administrative Staff | |
| Project Location | Unmanned Transfer Sites | |
| Funding Source/ Project Number | Local 411.32570.21DMP.49999 | |
| | | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | 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)

This project is to replace four (4) old retrofitted bear door dumpsters that are not cost effective to be repaired. These dumpsters are in service at 8 unmanned transfer sites.

Impact on Annual Operating Budget

| | | |
|-------------------|------|--|
| Personnel | | This project is expected to decrease dumpster repair and maintenacne cost. |
| Operating | \$ - | |
| Capital Outlay | | |
| Other / Utilities | | |
| Total | \$ - | |

Solid Waste Capital Improvement Project

| | | | |
|-----------------------------------|---------------------------------------|-----------------------|--|
| Project Name | L150 G Volvo Transmission Replacement | | |
| Priority | High | | |
| Department - Service Area | Solid Waste | | |
| Total Funding | \$85,000 | | |
| Project Manager | Brian Smith | | |
| Project Location | Central Peninsula Landfill | | |
| Funding Source/ Project Number | Local | 411.32122.21TRN.49999 |  |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | 85,000 | | | | | \$ 85,000 |
| KPB 2% Admin Fee | | | | | | |
| Project Management | | | | | | |
| Total | \$ 85,000 | 0 | 0 | 0 | 0 | \$ 85,000 |

Description (Justification and Explanation)

This project is intended to replace the failing transmission with a remanufactured transmission in the Volvo L120G Loader. The L150G loader is the back-up to the primary loader and is an integral piece of our inventory.

Impact on Annual Operating Budget

| | | |
|-------------------|------|---|
| Personnel | | This project is expected to decrease repair and maintenance cost. |
| Operating | \$ - | |
| Capital Outlay | | |
| Other / Utilities | | |
| Total | \$ - | |

Solid Waste Capital Improvement Project

| | | |
|-----------------------------------|--------------------------------|-----------------------|
| Project Name | Hammer / Breaker for Excavator | |
| Priority | Medium | |
| Department - Service Area | Solid Waste | |
| Total Funding | \$38,000 | |
| Project Manager | Brian Smith | |
| Project Location | Central Peninsula Landfill | |
| Funding Source/ Project Number | Local | 411.32122.21HMR.49999 |



| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | 38,000 | | | | | \$ 38,000 |
| KPB 2% Admin Fee | | | | | | |
| Project Management | | | | | | |
| Total | \$ 38,000 | | | | | \$ 38,000 |

Description (Justification and Explanation)

Equipment will be used during the coldest temperatures of the year to break up frozen cover material layers for proper waste placement to ensure no impermeable layers. We are currently using our excavator with frost teeth that is very time consuming and inefficient.

Impact on Annual Operating Budget

| | | |
|-------------------|------|------------|
| Personnel | | No change. |
| Operating | \$ - | |
| Capital Outlay | | |
| Other / Utilities | | |
| Total | \$ - | |

Solid Waste Capital Improvement Project

| | | |
|-----------------------------------|---------------------------------|--|
| Project Name | Excavator Undercarriage Rebuild |  |
| Priority | High | |
| Department - Service Area | Solid Waste | |
| Total Funding | \$56,000 | |
| Project Manager | Brian Smith | |
| Project Location | Central Peninsula Landfill | |
| Funding Source/ Project Number | Local 411.32122.21UNC.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | 56,000 | | | | | \$ 56,000 |
| KPB 2% Admin Fee | | | | | | |
| Project Management | | | | | | |
| Total | \$ 56,000 | 0 | 0 | 0 | 0 | \$ 56,000 |

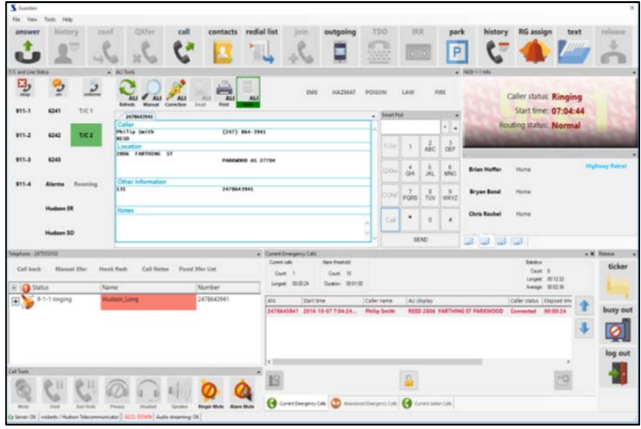
Description (Justification and Explanation)

This project is intended to replace the worn components of the 2016 SANY SY215 excavator at the Central Peninsula Landfill. This unit is one of the primary pieces of equipment at the landfill accumulating an average of 725 hours per year.

Impact on Annual Operating Budget

| | | |
|-------------------|------|------------|
| Personnel | | No change. |
| Operating | \$ - | |
| Capital Outlay | | |
| Other / Utilities | | |
| Total | \$ - | |

General Government Capital Improvement Project

| | | |
|-----------------------------------|--|--|
| Project Name | 911 Call Manager Software |  |
| Priority | High | |
| Department - Service Area | 911 Communications | |
| Total Funding | \$325,235 | |
| Project Manager | 911 Senior Manager/911 IT Specialist | |
| Project Location | 911 Communications | |
| Funding Source/ Project Number | Equipment Replacement 705.94910.21E08.49999 | |

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Project Total |
|------------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| 911 Call Manager Software | \$ 282,635 | | | | | \$ 282,635 |
| Dell Esxi Servers and Workstations | 36,800 | | | | | 36,800 |
| Vsphere Licensing | \$ 5,800 | | | | | \$ 5,800 |
| Total | \$ 325,235 | \$ - | \$ - | \$ - | \$ - | \$ 325,235 |

Description (Justification and Explanation)

The vendor of the current 911 Management software in use in the Borough, Telecommunications Systems Inc. (TCS) is owned by the parent company Comtech Telecommunications Corp. (Comtech). Comtech no longer wanted to put development into the current 911 software XSolution Software suite and has chosen to decommission said software rather than upgrade to current standards. Comtech has purchased Solacom Technologies whose only product is 911 call management software.


Due to this company acquisition, Comtech is in the process of decommissioning the XSolution products currently utilized by the Borough and encouraging all their customers to migrate over to Solacom's Guardian products. The Solacom product also meets all current and upcoming NG911 i2 and i3 industry and national standards and is fully compatible with the existing Borough network hardware, voice gateways, and serial conversion devices. Solacom engineers have been on site in Soldotna to demo the Guardian product and to confirm with Borough IT that it will work as a direct replacement of the existing software and systems and also support the latest technology such as text-to-911 and GIS based caller location. Comtech is waiving substantial software licensing costs for existing customers currently using the TCS XSolution software.

Solacom would also provide direct technical support to their customers in contrast to industry competitors that contract customer support to third parties after deployment. From both a financial and technical point of view it is appropriate and advantageous for the Borough 911 Operations to purchase and implement the Solacom Guardian 911 Call Management product. The acquisition will allow us to utilize the latest technology to increase public safety, and implementing the product now will save a substantial amount in waived fees, as we will be required to migrate from the current product as it will no longer be supported.

Impact on Annual Operating Budget

| | | |
|-----------------|-----------|---|
| Personnel | \$ - | The annual maintenance fee for software and systems support for the existing 911 Call Management system is just over \$62,000. The quoted annual maintenance fee for the Solacom system is just under \$32,000 which results in ~\$30,000 savings in annual support fees. |
| Operating-maint | \$ 30,000 | |
| Capital Outlay | | |
| Other | | |
| Total | \$ 30,000 | |

Nikiski Fire Service Area Capital Improvement Project

| | | |
|-----------------------------------|--|--|
| Project Name | Emergency Response Vehicle Replacement with plow Unit 5 (2000) |  |
| Priority | High (Priority #3) | |
| Department - Service Area | Nikiski Fire Service Area | |
| Total Funding | \$75,000 | |
| Project Manager | Bryan Crisp | |
| Project Location | Nikiski Fire Service Area | |
| Funding Source/ Project Number | Local 441.51110.21411.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|----------------------|-----------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | \$ - |
| Construction | | | | | | - |
| Equipment | 75,000 | | | | | 75,000 |
| | | | | | | - |
| 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 | |

Nikiski Fire Service Area Capital Improvement Project

| | | |
|-----------------------------------|-----------------------------|--|
| Project Name | Lighting Repair Station #2 |  |
| Priority | High (Priority #5) | |
| Department - Service Area | Nikiski Fire Service Area | |
| Total Funding | \$40,000 | |
| Project Manager | Bryan Crisp | |
| Project Location | Nikiski Fire Service Area | |
| Funding Source/ Project Number | Local 441.51110.21412.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|----------------------|-----------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | \$ - |
| Construction | | | | | | - |
| Equipment | 40000 | | | | | 40,000 |
| | | | | | | - |
| Total | \$ 40,000 | \$ - | \$ - | \$ - | \$ - | \$ 40,000 |

Description (Justification and Explanation)


This project is intended to provide lighting repairs and upgrades to LED light fixtures to Nikiski Fire Station 2. The current lighting in the station is 10 years old and has 10 plus different styles of fixtures. With the unavailability of replacement bulbs for the current fixtures the station is very dark at night. Purchasing and Contracting has provided an estimate of cost to be \$31,197.54

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | | This is a one time Capital Projects expenditure within the FY2021 budget. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

Nikiski Fire Service Area Capital Improvement Project

| | | |
|-----------------------------------|-----------------------------------|-----------------------|
| Project Name | Air Pack Compressor/ Replacements | |
| Priority | High (Priority #1) | |
| Department - Service Area | Nikiski Fire Service Area | |
| Total Funding | \$150,000 | |
| Project Manager | Bryan Crisp | |
| Project Location | Nikiski Fire Service Area | |
| Funding Source/ Project Number | Local | 441.51110.21413.49999 |



| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|----------------------|------------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | \$ - |
| Construction | | | | | | - |
| Equipment | 150,000 | | | | | 150,000 |
| | | | | | | - |
| Total | \$ 150,000 | \$ - | \$ - | \$ - | \$ - | \$ 150,000 |

Description (Justification and Explanation)

This project is intended to provide the additional SCBA's needed for department inventory , new 5500 psi air compressor for Station 1, additional 5500 psi air cylinders, rapid intervention packs, integrated mask communications and any other additional SCBA accessories upgrades not provided by the AFG Regional Grant.

Impact on Annual Operating Budget

| | | |
|----------------|---------|--|
| Personnel | | This is a one time Capital Projects expenditure from the FY2021 budget. SCBA's and associated equipment are on an annual preventative maintenance schedule which requires flow testing and o-ring replacements if necessary. |
| Operating | \$1,500 | |
| Capital Outlay | | |
| Other | | |
| Total | \$1,500 | |

Bear Creek Fire Service Area Capital Improvement Project

| | | |
|-----------------------------------|--|--|
| Project Name | Type III Wildland /Heavy-Rescue / Engine |  |
| Priority | High | |
| Department - Service Area | Bear Creek Fire Service | |
| Total FY20 Funding | \$400,000 | |
| Project Manager | Connie Bacon | |
| Project Location | Bear Creek Fire Service | |
| Funding Source/ Project Number | Local 442.51210.21421.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 400,000 | | | | | \$ 400,000 |
| Other (Specify) | | | \$ - | | \$ - | \$ - |
| | | | | | | |
| Total | \$ 400,000 | \$ - | \$ - | \$ - | \$ - | \$ 400,000 |

Description (Justification and Explanation)

The engine's purpose will be to respond to motor vehicle crashes and fire calls in the Bear Creek Fire Service Area (BCFSA) as well as requested responses to the Eastern Peninsula Highway Emergency Service Area (EPHESA corridor). Both areas combined cover 72 miles of the Seward Highway and 22 miles of the Sterling Highway. BCFSA is the only borough emergency service entity on the east side of the peninsula. At this time, we are actively responding to incidents in the EPHESA corridor in our first due engine for BCFSA. This leaves the BCFSA potentially without a first due engine for several hours at a time. With this new engine, we will also be able to fit the full complement of modern road rescue gear needed on MVC's, take out of service our 1980 Mini Pumper we currently use for wildland fires and second due responses, and take out of service the EMS/Rescue pod that has proved to be less than functional on MVC's. Benefiting both service areas will have a high impact, and with the acquisition of this unit, we will increase our ability to provide a measurable level of service to both service areas.

Impact on Annual Operating Budget

| | | |
|----------------|----------|---|
| Personnel | | This combination engine will replace the 38 yr old wildland Unit 161 and take out of service the refurbished EMS/Rescue pod of Unit 143 reducing maintenance and repair fees. |
| Operating | \$ 1,000 | |
| Capital Outlay | | |
| Other | | |
| Total | \$ 1,000 | |
| | | |

Anchor Point Fire & Emergency Medical Service Area Capital Improvement Project

| | | |
|---------------------------|--|--|
| Project Name | Emergency Water Fill Site |  |
| Priority | High | |
| Department - Service Area | Anchor Point Fire & Emergency Service Area | |
| Total FY2021 Funding | \$125,000 | |
| Project Manager | Jon Marsh | |
| Project Location | Anchor Point Fire & Emergency Service Area | |
| Funding Source/ | | |
| Project Number | Local 444.51410.21441.49999 | |

| | FY 2011 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | Five Year Total |
|----------------------|------------------|-------------------|-------------------|-------------|-------------------|-------------------|
| Design (Engineering) | | | | | | |
| Construction | | | \$ 100,000 | 0 | \$ 125,000 | \$ 225,000 |
| Equipment | | | | | | |
| Other (Specify) | | | | | | |
| Project 11TNK | \$ 50,000 | | | | | 50,000 |
| Project 18441 | | \$ 100,000 | | | | 100,000 |
| Total | \$ 50,000 | \$ 100,000 | \$ 100,000 | \$ - | \$ 125,000 | \$ 375,000 |

Description (Justification and Explanation)

FY2011 - Phase I: Property has already been secured and a 20,000 gallon tank purchased.

FY2018 - Phase II: The site has been cleared and the tank placed in the ground.

FY2019 - Phase III: This funding will be added to previously appropriated project funds to complete the emergency water fill site located on the north end of the service area. These funds will be used to construct a building housing a well for the water supply and a portable pump to fill fire apparatus and provide utility hook-ups (power/natural gas) for the structure.

By providing a static water source for fire protection without having to travel long distances back to Anchor Point or Ninilchik to get additional water, there will be better fire protection for the Happy Valley community and that end of the service area.

FY2021 - Phase IV: Project redesign to increase water capacity to 30,000 gallons to meet ISO requirements (250 gallons/minute for 2 hours).

Impact on Annual Operating Budget

| | | |
|----------------|----------|---|
| Personnel | \$ - | The annual impact for utility costs (electric, gas) will be approximately \$1,800 to \$2,400. |
| Operating | \$ 2,400 | |
| Capital Outlay | \$ - | |
| Other | \$ - | |
| Total | \$ 2,400 | |

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 443.51610.21461.49999 |



| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 60,000 | | | | | \$ 60,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 60,000 | 0 | 0 | 0 | 0 | \$ 60,000 |

Description (Justification and Explanation)

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.

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 surplusd 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 | Fire Hose |  |
| Priority | High | |
| Department - Service Area | Central Emergency Service Area | |
| Total Funding | \$50,000 | |
| Project Manager | Capital Projects | |
| Project Location | Central Emergency Service Area | |
| Funding Source/ Project Number | Local 443.51610.21462.49999 | |
| | | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|-----------|---------|---------|---------|---------|-----------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 50,000 | | | | | \$ 50,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 50,000 | 0 | 0 | 0 | 0 | \$ 50,000 |

Description (Justification and Explanation)



Replacement of fire hose that has been damaged during fires, or failed in annual compliance testing. Fire hose is required by ISO to be NFPA compliant and must be inspected after every use and pressure test yearly, any that have failed must be replaced. Additional hose must be purchased to complete inventory for some pumper/tankers that will improve operational capability of our fire truck fleet.

Impact on Annual Operating Budget

| | | |
|----------------|--|--|
| Personnel | | Hose is inventoried, inspected and cleaned using supplies already included in the operational budget for current hose maintenance. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | | |

Kachemak Emergency Service Area Capital Improvement Project

| | | |
|-----------------------------------|--|-----------------------|
| Project Name | Well Replacement and Paving at Station 1 | |
| Priority | High | |
| Department - Service Area | Kachemak Emergency Service Area (KESA) | |
| Total Funding | \$35,000 | |
| Project Manager | Bob Ciciarella | |
| Project Location | KESA Station 2 | |
| Funding Source/ Project Number | Local | 446.51810.21481.49999 |



| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------------|---------|---------|---------|---------|------------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 35,000 | | | | | \$ 35,000 |
| Other (Specify) | | | | | | \$ - |
| | | | | | | |
| Total | \$ 35,000 | | | | | \$ 35,000 |

Description (Justification and Explanation)

KESA has had issues with a poor initial installation of the well system back in 2004 when the station was constructed. The liner is not covering the well and therefore causes iron silt and algae to infiltrate into the pump and eventually destroy it. We have replaced 2 pumps and are going on our 3rd. We also have had severe maintenance issues in the station and with the apparatus due to the dirt and gravel and dust collected in the station. When hose testing, we have to load 5 miles of hose and take it to the school's paved lot to test. Doing this adds significant time and effort to the process. Paving the tarmac will eliminate all of this significantly reducing repair and maintenance time and costs.

Impact on Annual Operating Budget

| | | |
|----------------|------|---------------------------|
| Personnel | | No impacts on operations. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |
| | | |

Kachemak Emergency Service Area Capital Improvement Project

| | | |
|-----------------------------------|--|-----------------------|
| Project Name | Station 2 Backup Generator | |
| Priority | High | |
| Department - Service Area | Kachemak Emergency Service Area (KESA) | |
| Total Funding | \$35,000 | |
| Project Manager | Bob Cicciarella | |
| Project Location | KESA Station 2 | |
| Funding Source/ Project Number | Local | 446.51810.21482.49999 |



| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------------|---------|---------|---------|---------|------------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 10,000 | | | | | \$ 10,000 |
| Other (Specify) | \$ 25,000 | | | | | \$ 25,000 |
| | | | | | | |
| Total | \$ 35,000 | | | | | \$ 35,000 |

Description (Justification and Explanation)

KESA is in desperate need of a backup generator for Station 2. The standardization of Cummins generators makes it unreasonable for us to fund a \$100,000 project as there is no benefit to KESA or the KPB to do so. Generac is a respected and high quality generator at a third of the cost that will give us more power than currently required and room for growth in the future.

Impact on Annual Operating Budget

| | | |
|----------------|------|---------------------------|
| Personnel | | No impacts on operations. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |
| | | |

General Government Capital Improvement Project

| | | |
|-----------------------------------|-----------------------------|-----------------------|
| Project Name | Command Vehicle | |
| Priority | High | |
| Department - Service Area | Kachemak Emergency Services | |
| Total Funding | \$80,000 | |
| Project Manager | Robert Ciciarella | |
| Project Location | Kachemak Emergency Services | |
| Funding Source/ Project Number | Local | 446.51810.21483.49999 |



| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|----------------------|------------------|---------|---------|---------|---------|------------------|
| Design (Engineering) | | | | | | |
| Construction | | | | | | |
| Equipment | \$ 80,000 | | | | | \$ 80,000 |
| | | | | | | |
| Total | \$ 80,000 | | | | | \$ 80,000 |

Description (Justification and Explanation)

This command vehicle something in the lines of a Dodge Ram 2500 or 3500 purchase will be used as Car 2 (Deputy Chief). Current C2 will become Utility 2 Paramedic Unit used for sprinter responses for early patient care. This new command vehicle will be used as an incident command unit and will carry all the equipment needed to assist the incident commander.

Impact on Annual Operating Budget

| | | |
|----------------|----------|--|
| Personnel | | |
| Operating | \$ 1,000 | |
| Capital Outlay | | |
| Other | | |
| Total | \$ 1,000 | |
| | | |

Kachemak Emergency Service Area Capital Improvement Project

| | | |
|-----------------------------------|--|-----------------------|
| Project Name | Repeater Upgrade | |
| Priority | High | |
| Department - Service Area | Kachemak Emergency Service Area (KESA) | |
| Total Funding | \$40,000 | |
| Project Manager | Bob Cicciarella | |
| Project Location | Skyline Repeater Site | |
| Funding Source/ Project Number | Local | 446.51810.21484.49999 |



| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------------|---------|---------|---------|---------|------------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 40,000 | | | | | \$ 40,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 40,000 | | | | | \$ 40,000 |

Description (Justification and Explanation)

KESA has had radio issues for the past couple of years the repeater is now over 10 years old and is outdated. The parameters are set to the maximum settings for interference mitigation. The new repeater will eliminate the interference from local ISP Microwave etc. and will handle the digital analog handoff more efficiently and effectively.

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 | Roof Repairs & Design for Replacement |  |
| Priority | High | |
| Department - Service Area | North Peninsula Recreation Service Area | |
| Total Funding | \$150,000 | |
| Project Manager | Rachel Parra/Capital Projects | |
| Project Location | Nikiski Pool | |
| Funding Source/ Project Number | Local 459.61110.21451.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|--------------------------------|------------|---------|---------|---------|---------|--------------------|
| Construction | \$ 90,000 | | | | | \$ 90,000 |
| Design/Contract Admin./Permits | 60,000 | | | | | 60,000 |
| Legal/Admin/Contingency | - | | | | | - |
| | | | | | | |
| Total | \$ 150,000 | \$ - | | | | \$ 150,000 |

Description (Justification and Explanation)

The North Peninsula Recreation Service Area (NPRSA) has planned for repairs of the Nikiski Pool roof, as well as design development for future replacement. (excludes the Dome)

The existing roof over the administrative areas, mechanical areas, locker rooms and fitness area is over 25 years old and has exceeded its useful life.

This project includes repairs in conjunction with design for a future roof replacement. The repairs will allow the service area to work out funding and prioritization of this project, while maintaining infrastructure. The design development, based on the findings, will allow the service area to refine and prioritize phases (if necessary) and determine accurate costs of the project.

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | \$ - | This project will result in a reduction in maintenance costs associated with repairs. |
| Operating | \$ - | |
| Capital Outlay | \$ - | |
| Other | \$ - | |
| Total | \$ - | |
| | | |

North Peninsula Recreation Service Area Capital Improvement Project

| | | |
|-----------------------------------|--|--|
| Project Name | HVAC/BAS System Upgrade |  |
| Priority | High | |
| Department - Service Area | North Peninsula Recreation Service Area | |
| Total Funding | \$187,000 | |
| Project Manager | Rachel Parra/Capital Projects | |
| Project Location | Nikiski Pool | |
| Funding Source/ Project Number | Local 459.61110.21455.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|--------------------------------|-------------------|-------------|---------|---------|---------|--------------------|
| Construction | \$ 157,100 | | | | | \$ 157,100 |
| Design/Contract Admin./Permits | 22,500 | | | | | 22,500 |
| Legal/Admin/Contingency | 7,400 | | | | | 7,400 |
| | | | | | | |
| Total | \$ 187,000 | \$ - | | | | \$ 187,000 |

Description (Justification and Explanation)

The North Peninsula Recreation Service Area (NPRSA) has planned to replace the HVAC/BAS system at the Nikiski Pool. The current system is over 25 years and has operated in a high humidity and corrosive pool environment. Many of the system components are approaching, or are well beyond design life. Further complication results from component obsolescence and dissolving industry support for older equipment and software, making service difficult.



The project will include updating the building automation system, eliminating pneumatic controls with electronic actuators, replacement of outdated modules, and replacement of baseboard radiation zone re-heat coil actuators. It will also include updating programming and graphic interface, and insulation of intake air ducts and damper replacement.

Replacement of the current HVAC system with upgraded systems is necessary to provide an efficient automated system that will reduce maintenance and repair costs, as well as meet standards for adequate air control and turnover throughout the facility.

Impact on Annual Operating Budget

| | | |
|----------------|------|--|
| Personnel | \$ - | Upgrades to the HVAC system will provide savings to the service area relating to system efficiency and costs associated with maintenance and repair. |
| Operating | \$ - | |
| Capital Outlay | \$ - | |
| Other | \$ - | |
| Total | \$ - | |
| | | |

Road Service Area Capital Improvement Project

| | | | |
|---------------------------|----------------------------|--|--|
| Project Name | Road Improvement Projects | <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">BEFORE</div> <div style="text-align: center;">AFTER</div> </div>   | |
| Priority | High | | |
| Department - Service Area | Road Service Area | | |
| Total Funding | \$2,387,400 (FY2021) | | |
| Project Manager | Purchasing and Contracting | | |
| Project Location | KPB Roads - area wide | | |
| Funding Source | Local | | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Design (Engineering) | \$ 298,425 | \$ 289,219 | \$ 294,781 | \$ 289,334 | \$ 294,781 | \$ 1,466,541 |
| Construction/Equipment | 2,088,975 | 2,024,531 | 2,063,469 | 2,025,341 | 2,063,469 | 10,265,784 |
| Other (Specify) | | | | | | |
| Total | \$ 2,387,400 | \$ 2,313,750 | \$ 2,358,250 | \$ 2,314,675 | \$ 2,358,250 | \$ 11,732,325 |

Description (Justification and Explanation)

A number of roads became the Kenai Peninsula Borough's responsibility upon its formation in 1964, but there was no coherent mechanism in place to address road construction or even upkeep. In 1982, borough voters created four separate KPB Road Service areas (and agreed to fund through a small mill levy). Each service area had its own board of directors, and road service consisted mostly of wintertime plowing and the occasional summer grading. In 1991, to help provide efficiency and consistency in management, the Borough Assembly incorporated those four areas into one borough-wide Road Service Area (RSA) with five regions: Central, West, North, South, and East.

In the early days, there were no established construction standards, yet there were many miles of roads earmarked for maintenance. Not surprisingly, poorly built roads initially taken on by the RSA have required intensive work to remain passable year-round.


In 1986, the RSA board adopted (and the Borough Assembly approved by ordinance) minimum road construction standards, establishing that any road not already RSA maintained had to meet these standards. While this helped to ensure that newly constructed roads would have a more reasonable maintenance cost, it did not solve the existing problem of the expense of maintaining hundreds of poorly constructed roads in desperate need of improvement. Many roads "grandfathered" into the maintenance system need gravel upgrades, widening, paving, signage, repair, and realignment. Without these improvements, it is a serious challenge for the RSA to keep these roads safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard road is far higher than for roads meeting borough construction standards.

The RSA has established objective criteria to identify priority construction projects for rebuilding and upgrading as many roads as possible with available funding. These projects range from correcting basic safety and access problems to complete upgrade and paving on others. In FY19, the legislative grants that have funded capital improvement projects since 2008 were exhausted. Capital improvement projects are now solely funded by tax dollars.

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | | Savings generated due to lower maintenance costs. |
| Operating | | |
| Capital Outlay | | |
| Other | | |
| Total | \$ - | |

Road Service Area Capital Improvement Project

| | | |
|-----------------------------------|-----------------------------|--|
| Project Name | Inspection Pickup Truck |  |
| Priority | High | |
| Department - Service Area | Road Service Area | |
| Total Funding | \$40,000 (FY2021) | |
| Project Manager | Roads Director | |
| Project Location | KPB Roads - area wide | |
| Funding Source/ Project Number | Local 400.78050.21431.49999 | |

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Five Year Total |
|------------------------|------------------|---------|---------|---------|---------|------------------|
| Design (Engineering) | | | | | | |
| Construction/Equipment | \$ 40,000 | | | | | \$ 40,000 |
| Other (Specify) | | | | | | |
| | | | | | | |
| Total | \$ 40,000 | | | | | \$ 40,000 |

Description (Justification and Explanation)

The new truck will be used to replace a 2011 Ford F250 in the RSA fleet. The new truck will be driven by the North Area Road Inspector for inspections and day-to-day work throughout the Northern and Eastern parts of the borough.

Impact on Annual Operating Budget

| | | |
|----------------|------|---|
| Personnel | | <p>The is a one-time capital project expenditure from the FY 2020 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 | \$ - | |
| | | |

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 | 407 |
| Insurance and Litigation Reserve Fund | 408 |

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 | 420 |
|--|-----|

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 | 424 |
|---|-----|

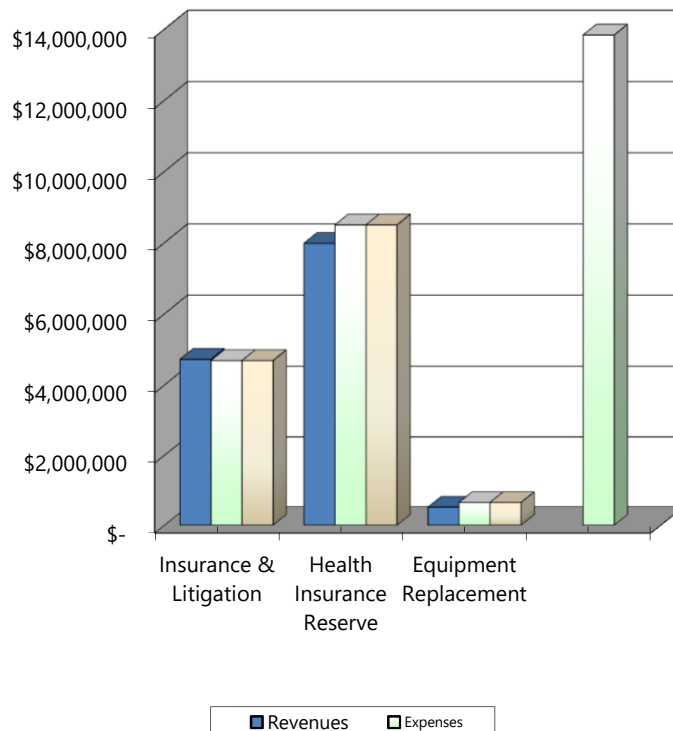
The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

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**Kenai Peninsula Borough
Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2021**

| <u>Revenues</u> | Insurance & Litigation | Health Insurance Reserve | Equipment Replacement | Total |
|--|---------------------------|--------------------------------|--------------------------|--------------|
| Interest Revenue | \$ 66,715 | \$ - | \$ 61,545 | \$ 128,260 |
| Charges To Other Depts | 4,652,601 | 7,222,912 | 403,337 | 12,278,850 |
| Miscellaneous Revenue | - | 755,400 | 50,000 | 805,400 |
| Total Revenues | 4,719,316 | 7,978,312 | 514,882 | 13,212,510 |
| <u>Expenses</u> | | | | |
| Personnel | 550,696 | - | - | 550,696 |
| Supplies | 6,405 | - | - | 6,405 |
| Services | 4,125,758 | 8,497,322 | 650,000 | 13,273,080 |
| Capital Outlay | 2,300 | - | - | 2,300 |
| Interdepartmental Charges | (1,200) | - | - | (1,200) |
| Total Expenses | 4,683,959 | 8,497,322 | 650,000 | 13,831,281 |
| Total Expenses and Operating Transfers | 4,683,959 | 8,497,322 | 650,000 | 13,831,281 |
| Net Results From Operations | 35,357 | (519,010) | (135,118) | (618,771) |
| Beginning Retained Earnings | 3,175,889 | 1,533,067 | 4,923,576 | 9,632,532 |
| Ending Retained Earnings | \$ 3,211,246 | \$ 1,014,057 | \$ 4,788,458 | \$ 9,013,761 |

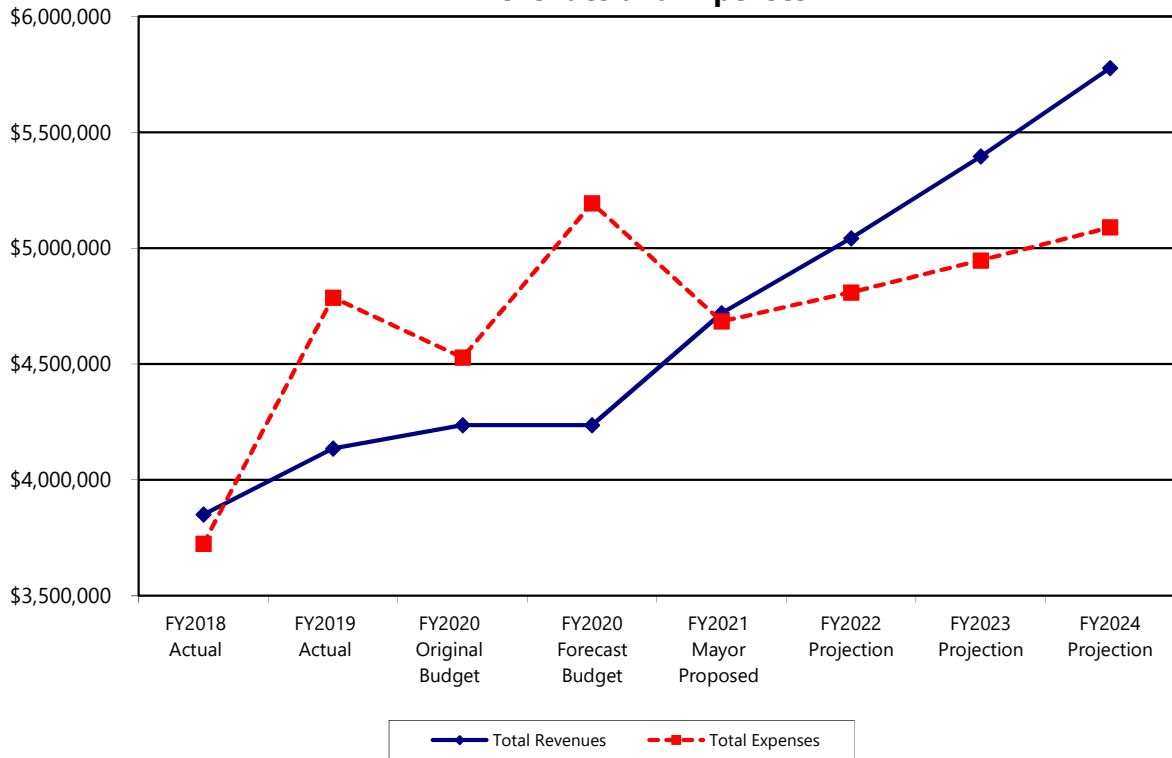
Revenues & Expenses



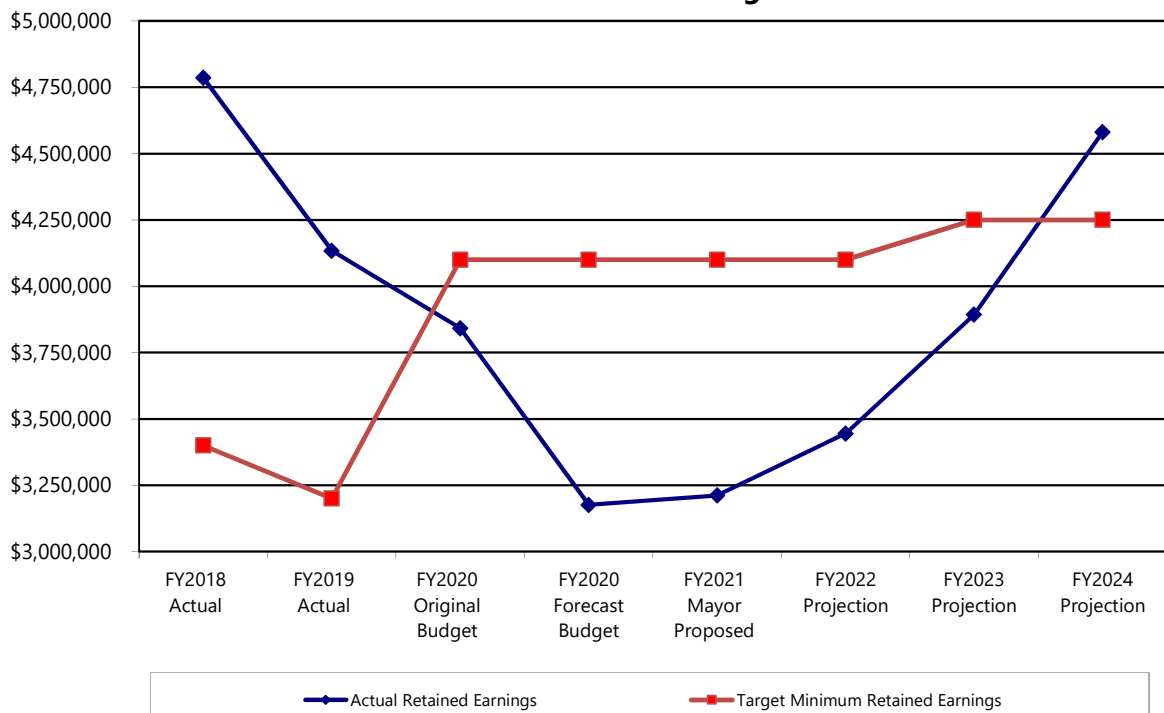
Fund: 700 Insurance and Litigation Fund - Budget Projection

| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Revenues: | | | | | | | | |
| Interest Revenue | \$ 41,295 | \$ 279,967 | \$ 36,026 | \$ 36,026 | \$ 66,715 | \$ 64,225 | \$ 68,896 | \$ 77,859 |
| State Revenues | 9,685 | 12,521 | - | - | - | - | - | - |
| Other Revenue | - | 38,012 | - | - | - | - | - | - |
| Charges to Other Depts. | 3,799,469 | 3,804,495 | 4,200,000 | 4,200,000 | 4,652,601 | 4,978,283 | 5,326,763 | 5,699,636 |
| Total Revenues: | 3,850,449 | 4,134,995 | 4,236,026 | 4,236,026 | 4,719,316 | 5,042,508 | 5,395,659 | 5,777,495 |
| Expenses: | | | | | | | | |
| Personnel | 470,874 | 432,959 | 537,758 | 537,758 | 550,696 | 561,710 | 572,944 | 584,403 |
| Supplies | 6,600 | 6,269 | 8,625 | 8,620 | 6,405 | 6,533 | 6,664 | 6,797 |
| Services | 3,242,491 | 4,346,549 | 3,981,487 | 4,587,136 | 4,125,758 | 4,239,590 | 4,366,778 | 4,497,781 |
| Capital Outlay | 4,292 | 2,133 | 550 | 60,555 | 2,300 | 2,323 | 2,346 | 2,369 |
| Interdepartmental Charges | - | (1,028) | - | - | (1,200) | (1,212) | (1,224) | (1,236) |
| Total Expenses: | 3,724,257 | 4,786,882 | 4,528,420 | 5,194,069 | 4,683,959 | 4,808,944 | 4,947,508 | 5,090,114 |
| Net Results From Operations | 126,192 | (651,887) | (292,394) | (958,043) | 35,357 | 233,564 | 448,151 | 687,381 |
| Beginning Retained Earnings | 4,659,627 | 4,785,819 | 4,133,932 | 4,133,932 | 3,175,889 | 3,211,246 | 3,444,810 | 3,892,961 |
| Ending Retained Earnings | <u>\$ 4,785,819</u> | <u>\$ 4,133,932</u> | <u>\$ 3,841,538</u> | <u>\$ 3,175,889</u> | <u>\$ 3,211,246</u> | <u>\$ 3,444,810</u> | <u>\$ 3,892,961</u> | <u>\$ 4,580,343</u> |

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:

- Increasing medical costs throughout the State of Alaska.
- Continuing increases to both workers' compensation and property market conditions.
- Recent changes at the State Workers' Comp Division will likely cause increases to indemnity payments as well as the likelihood of claims being attributed to the KPB or KPBSD.
- Environmental programs will continue to fluctuate due to recent federal regulatory rollbacks.
- Ongoing Maintenance coverage of KPB aging facilities.
- Management of two unoccupied facilities that pose a high risk of vandalism claims and other property related claims.

FY2020 Accomplishments

- Worked with ADEC to approve an Alternate Method of System Supervision (AMOSS) for regulated drinking water systems which reduces overall monitoring costs over time.
- Received ADEC Final Approval to Operate (FATO) McNeil Canyon School's wastewater system after modifications.
- McNeil Canyon School's drinking water system is no longer regulated due to having drinking water hauled to the school instead of pumped from the groundwater well.
- Coordinated engineering recertification for the CPL and HTF's SPCC plans.
- Managed an Indoor Air Quality study of the KPB Admin Building which confirmed no OSHA air exceedances.
- Classified and removed waste and chemicals from several schools through the HHW program.
- Verified thousands of physical SDS were updated online.
- Provided District-wide HAZCOM training to shop students.
- Brought new Learning Management System online and updated annual training requirements for the KPB.
- Provided KPB Emergency Action Plan training and implementation of drills on the Borough campus
- Updated Risk Management's Records Retention schedule.

FY2021 New Initiatives:

- Conduct PPE Hazard Assessments for the KPB and KPBSD.
- Complete Water Rights Applications for K-Beach Elementary, Sterling Elementary and KPB Shop/Poppy.
- Complete LCIP inspections for all KPB owned properties (this includes KPBSD properties).
- Implement EHS Software for Risk Management and roll-out to both the KPB and KPBSD.
- Continue to populate a improve the Certificate of Insurance tracking system within SharePoint.

Performance Measures

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|------------------|------------------|---------------------|---------------------|
| Number of Insurance Policies Purchased | 13 | 13 | 13 | 13 |
| Number of Insurance Certificates Reviewed ¹ | 197 | 367 | 309 | 291 ³ |
| Number of Contracts Reviewed for Insurance Purposes ² | 32 | 305 | 385 | 409 ⁴ |
| Loss Control Incentive Program (LCIP) Inspection | 202 | 202 | 202 | 202 |
| Tax Foreclosure Environmental Reviews | 166 | 100 | 160 | 142 |

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Proposed |
|------------------|------------------|------------------|---------------------|--------------------|
| Staffing History | 4 | 4 | 4 | 5 |

¹ Number of certificates of insurance received and digitally stored during the year.

² Number based off Purchasing's Procurement Contract Document Log.

Kenai Peninsula Borough

Budget Detail

Fund 700

Department 11234 - Risk Management - Administration

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget | % |
|----------------------------------|----------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 273,746 | \$ 257,731 | \$ 318,796 | \$ 318,796 | \$ 322,900 | \$ 4,104 | 1.29% |
| 40120 | Temporary Wages | - | - | 1,500 | 1,500 | - | (1,500) | -100.00% |
| 40130 | Overtime Wages | 2,143 | 624 | 513 | 513 | 2,000 | 1,487 | 289.86% |
| 40210 | FICA | 23,714 | 21,977 | 28,730 | 28,730 | 29,085 | 355 | 1.24% |
| 40221 | PERS | 74,459 | 57,946 | 70,780 | 70,780 | 72,023 | 1,243 | 1.76% |
| 40321 | Health Insurance | 61,940 | 59,918 | 75,000 | 75,000 | 81,750 | 6,750 | 9.00% |
| 40322 | Life Insurance | 475 | 433 | 772 | 772 | 780 | 8 | 1.04% |
| 40410 | Leave | 34,171 | 34,112 | 41,523 | 41,523 | 42,014 | 491 | 1.18% |
| 40511 | Other Benefits | 226 | 218 | 144 | 144 | 144 | - | 0.00% |
| | Total: Personnel | 470,874 | 432,959 | 537,758 | 537,758 | 550,696 | 12,938 | 2.41% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 366 | 367 | 375 | 375 | - | (375) | -100.00% |
| 42210 | Operating Supplies | 1,506 | 1,695 | 4,500 | 4,495 | 3,000 | (1,500) | -33.33% |
| 42250 | Uniforms | 196 | 124 | 500 | 500 | 500 | - | 0.00% |
| 42263 | Training Supplies | 120 | 503 | 2,000 | 2,000 | 1,500 | (500) | -25.00% |
| 42310 | Repair/Maintenance Supplies | 1,614 | 2,193 | 500 | 500 | 1,270 | 770 | 154.00% |
| 42410 | Small Tools & Equipment | 2,798 | 1,387 | 750 | 750 | 135 | (615) | -82.00% |
| | Total: Supplies | 6,600 | 6,269 | 8,625 | 8,620 | 6,405 | (2,220) | -25.74% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 74,246 | 139,458 | 89,000 | 167,300 | 158,700 | 69,700 | 78.31% |
| 43019 | Software Licensing | - | 95 | 20,000 | - | 115 | (19,885) | -99.43% |
| 43110 | Communications | 3,940 | 3,950 | 3,940 | 3,940 | 3,940 | - | 0.00% |
| 43140 | Postage & Freight | 44 | 94 | 200 | 183 | 100 | (100) | -50.00% |
| 43210 | Transportation/Subsistence | 7,592 | 9,933 | 17,850 | 17,850 | 17,336 | (514) | -2.88% |
| 43220 | Car Allowance | 10,052 | 9,623 | 10,800 | 10,800 | 10,800 | - | 0.00% |
| 43260 | Training | (400) | 1,848 | 1,300 | 1,595 | 2,400 | 1,100 | 84.62% |
| 43310 | Advertising | - | - | - | 290 | 300 | 300 | - |
| 43410 | Printing | - | - | - | 17 | 60 | 60 | - |
| 43510 | Insurance Premium | 9,950 | 9,920 | 9,920 | 9,920 | 15,687 | 5,767 | 58.14% |
| 43610 | Utilities | 6,410 | 6,810 | 5,520 | 5,520 | 7,072 | 1,552 | 28.12% |
| 43720 | Equipment Maintenance | 616 | 475 | 2,000 | 1,659 | 2,000 | - | 0.00% |
| 43780 | Building/Grounds Maintenance | 1,783 | 1,090 | - | 341 | 1,060 | 1,060 | - |
| 43920 | Dues and Subscriptions | 2,079 | 2,082 | 3,925 | 3,635 | 4,798 | 873 | 22.24% |
| | Total: Services | 116,312 | 185,378 | 164,455 | 223,050 | 224,368 | 59,913 | 36.43% |
| Capital Outlay | | | | | | | | |
| 48525 | Computer Software | - | - | - | 60,000 | - | - | - |
| 48710 | Minor Office Equipment | 2,232 | - | 550 | 460 | 2,300 | 1,750 | 318.18% |
| 48720 | Minor Office Furniture | 2,060 | 2,133 | - | 95 | - | - | - |
| | Total: Capital Outlay | 4,292 | 2,133 | 550 | 60,555 | 2,300 | 1,750 | 318.18% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charge (To) From Other Depts | (598,078) | (625,711) | (711,388) | (829,983) | (782,569) | (71,181) | - |
| 60004 | Mileage Ticket Credits | - | (1,028) | - | - | (1,200) | - | - |
| | Total: Interdepartmental Charges | (598,078) | (626,739) | (711,388) | (829,983) | (783,769) | (71,181) | - |
| 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. AMLJIA TPA Agreement (\$38,500), Marsh and McLennan (\$68,500), IennenEHS Software (\$25,700), MSDS online program (\$10,000), KESA SPCC Plan Update (\$5,000), Guardian Security (\$1,200), and other contracts (\$9,800).

43210 Transportation/Subsistence. Travel to KPB&SD 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 one Surface-Pro for the Safety Manager (\$2,300).

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function

Fund 700

Risk Management

Dept 11236

Workers' Compensation

Program Description

- As required under the Alaska Workers' Compensation Act, Workers' Compensation is a program that requires employers to pay medical costs and lost wages in the event an employee becomes injured or ill due to working conditions. The Risk Management Department is responsible for complying with the Alaska Workers' Compensation Act by administering a compliant and comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.
- 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.

FY2020 Accomplishments

- Selected and awarded an EHS Management Software company to help improve claims reporting, investigation, and overall claims management.

FY2021 New Initiatives:

- Use the new EHS Software to help identify areas of high-risk that we not easily identifiable using conventional tracking methods.
- Continue working with high-risk locations and positions to provide focused information and training with the goal of reducing preventable injuries and accidents.
- Develop and share informal after-action communications (Safety Bulletins) to department leadership in both the KPB and KPBSD.
- Use the new EHS Software to develop accurate prediction models for projected and estimated incident rates.
- Increase the frequency of In-depth investigations for recordable incidents which would include actionable items that can be assigned directly to the responsible department.

Performance Measures

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|---|------------------|------------------|---------------------|---------------------|
| Total Incidents for the KPB | 37 | 26 | 32 (4 YTD) | 32 |
| Total Incidents for the KPBSD | 99 | 110 | 100 (8 YTD) | 103 |
| Total Incidents for Year (KPB & KPBSD) | 136 | 136 | 132 (12 YTD) | 135 |
| Number of No Treatment Incidents | 56 | 72 | 64 (7 YTD) | 63 |
| Number of First Aid Treatment Incidents | 27 | 26 | 27 (2 YTD) | 27 |
| Number of Recordable Incidents | 53 | 38 | 46 (3 YTD) | 45 |

**Kenai Peninsula Borough
Budget Detail**

Fund 700

Department 11236 - Risk Management - Workers' Compensation

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|----------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Services | | | | | | | | |
| 43140 | Postage & Freight | \$ 21 | \$ - | \$ - | \$ - | \$ - | - | - |
| 43210 | Transportation/Subsistence | - | - | 3,070 | 3,070 | 1,925 | (1,145) | -37.30% |
| 43260 | Training | 725 | - | 985 | 690 | 200 | (785) | -79.70% |
| 43508 | Workers Compensation | 1,496,823 | 905,742 | 1,642,325 | 714,873 | 900,000 | (742,325) | -45.20% |
| 43530 | Disability Coverage | 7,052 | 7,052 | 7,052 | 7,052 | 7,159 | 107 | 1.52% |
| 43999 | Claim Reserves | 85,235 | 1,270,127 | - | 902,630 | 865,877 | 865,877 | - |
| | Total: Services | 1,589,856 | 2,182,921 | 1,653,432 | 1,628,315 | 1,775,161 | 121,729 | 7.36% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | 316,539 | 328,681 | 362,944 | 414,992 | 391,284 | 28,340 | 7.81% |
| | Total: Interdepartmental Charges | 316,539 | 328,681 | 362,944 | 414,992 | 391,284 | 28,340 | 7.81% |
| Department Total | | \$ 1,906,395 | \$ 2,511,602 | \$ 2,016,376 | \$ 2,043,307 | \$ 2,166,445 | \$ 150,069 | 7.44% |

Line-Item Explanations

43011 Contractual Service. In past years the processing of TPA services have been inconsistently allocated, therefore, in FY21 all TPA services will be charged to the Administrative Division of Risk and allocated with administrative costs.

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.
- Increasing costs to bring existing facilities to current building code requirements.

FY2020 Accomplishments

- Completed appraisal activities with our carrier focusing on the high exposure and high value properties to confirm and/or update insurance values for all KPB properties.
- Updated the KPB&SD Property Schedule to more accurately reflect owned properties and structures.
- Worked with GIS to create accurate locations for all properties and structures.

FY2021 New Initiatives

- Migrate current property schedule and GIS location into the new EHS Software database.
- Develop and share informal after-action communications (Safety Bulletins) to department leadership in both the KPB and KPBSD.
- Complete project of migrating property and risk allocation spreadsheet data to multi-user platform and input information into SharePoint.

Performance Measures

| | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Total Number of Claims | 62 | 53 | 58 | 53 |
| Average Claim Cost (Including Auto, Property & Vandalism) ¹ | \$16,935 | \$2,277 | \$7,087 | \$6,126 |

¹ FY20 Projected figures based on prior 3-year average. FY21 Estimated based on average of FY18, FY19 FY20 YTD.

Kenai Peninsula Borough Budget Detail

Fund 700

Department 11237 - Risk Management - Property

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|---------------------------|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Services | | | | | | | | |
| 43511 | Fire and Extended Coverage | \$ 634,176 | \$ 596,611 | \$ 656,000 | \$ 784,814 | \$ 872,521 | \$ 216,521 | 33.01% |
| 43999 | Claim Reserves | 320,037 | 468,238 | 415,000 | 366,068 | 350,000 | (65,000) | -15.66% |
| | Total: Services | 954,213 | 1,064,849 | 1,071,000 | 1,150,882 | 1,222,521 | 151,521 | 14.15% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | 112,616 | 119,312 | 141,178 | 165,996 | 156,515 | 15,337 | 10.86% |
| | Total: Interdepartmental Charges | 112,616 | 119,312 | 141,178 | 165,996 | 156,515 | 15,337 | 10.86% |
| Department Total | | \$ 1,066,829 | \$ 1,184,161 | \$ 1,212,178 | \$ 1,316,878 | \$ 1,379,036 | \$ 166,858 | 13.77% |

Line-Item Explanations

43011 Contractual Service. In past years the processing of TPA services have been inconsistently allocated, therefore, in FY21 all TPA services will be charged to the Administrative Division of Risk and allocated with administrative costs.

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.

| | |
|--|--|
| Fund 700 Dept 11238 | Department Function Risk Management 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.

FY2020 Accomplishments

- After reviewing all available data, reassessed our auto liability requirements for vendors providing services and aligned them with state minimums for specific categories of equipment.

FY2021 New Initiatives:

- Align the KPB and KPBSD's minimum insurance requirements on all liability coverages for contractors providing services.
- 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 | FY2018 Actual | FY2019 Actual | FY2020 Projected | FY2021 Estimated |
|--|---------------|---------------|------------------|------------------|
| Total Number of Claims | 10 | 4 | 8 | 7 |
| Average Claim Cost (Liability Only) ¹ | \$17,976 | \$74,417 | \$34,002 | \$12,129 |

¹ FY20 Projected figures based on prior 3-year average. FY21 Estimated based on FY16 – FY18 3-year average (omitting FY19's anomalous data).

Kenai Peninsula Borough Budget Detail

Fund 700

Department 11238 - Risk Management - Liability

| | | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | Difference Between | |
|----------------------------------|----------------------------------|------------|--------------|--------------|--------------|--------------|--------------------|-------------------|
| | | Actual | Actual | Original | Forecast | Mayor | Mayor Proposed & | Original Budget % |
| | | | | Budget | Budget | Proposed | | |
| Services | | | | | | | | |
| 43515 | CGL Excess Liability | \$ 314,608 | \$ 439,291 | \$ 485,000 | \$ 491,925 | \$ 448,145 | \$ (36,855) | -7.60% |
| 43519 | Finance Officer Bond | - | - | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43520 | Employee Bond | 950 | 250 | 5,000 | 5,000 | 3,000 | (2,000) | -40.00% |
| 43521 | Other Bonds | 805 | 200 | 2,500 | 2,500 | 2,400 | (100) | -4.00% |
| 43525 | Travel Accident Coverage | - | - | 5,000 | 5,000 | 7,159 | 2,159 | 43.18% |
| 43528 | Aviation Liability | 12,096 | 12,096 | 12,100 | 14,174 | 14,174 | 2,074 | 17.14% |
| 43529 | Other Miscellaneous Coverage | 73,577 | 72,102 | 80,000 | 64,173 | 75,830 | (4,170) | -5.21% |
| 43999 | Claim Reserves | 180,074 | 389,462 | 500,000 | 999,117 | 350,000 | (150,000) | -30.00% |
| | Total: Services | 582,110 | 913,401 | 1,092,600 | 1,584,889 | 903,708 | (188,892) | -17.29% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charges (To) From Other Depts. | 168,923 | 177,718 | 207,266 | 248,995 | 234,770 | 27,504 | 13.27% |
| | Total: Interdepartmental Charges | 168,923 | 177,718 | 207,266 | 248,995 | 234,770 | 27,504 | 13.27% |
| Department Total | | | | | | | | |
| | | \$ 751,033 | \$ 1,091,119 | \$ 1,299,866 | \$ 1,833,884 | \$ 1,138,478 | \$ (161,388) | -8.80% |

Line-Item Explanations

43011 Contractual Service. In past years the processing of TPA services have been inconsistently allocated, therefore, in FY21 all TPA services will be charged to the Administrative Division of Risk and allocated with administrative costs.

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 KPB&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 absorbed in 43529 until FY2020.

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

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|----------------------------------|-------------------------------|------------------|------------------|------------------------------|------------------------------|-----------------------------|---|----------|
| | | | | | | | | |
| Personnel | | | | | | | | |
| 40110 | Regular Wages | \$ 273,746 | \$ 257,731 | \$ 318,796 | \$ 318,796 | \$ 322,900 | \$ 4,104 | 1.29% |
| 40120 | Temporary Wages | - | - | 1,500 | 1,500 | - | (1,500) | -100.00% |
| 40130 | Overtime Wages | 2,143 | 624 | 513 | 513 | 2,000 | 1,487 | 289.86% |
| 40210 | FICA | 23,714 | 21,977 | 28,730 | 28,730 | 29,085 | 355 | 1.24% |
| 40221 | PERS | 74,459 | 57,946 | 70,780 | 70,780 | 72,023 | 1,243 | 1.76% |
| 40321 | Health Insurance | 61,940 | 59,918 | 75,000 | 75,000 | 81,750 | 6,750 | 9.00% |
| 40322 | Life Insurance | 475 | 433 | 772 | 772 | 780 | 8 | 1.04% |
| 40410 | Leave | 34,171 | 34,112 | 41,523 | 41,523 | 42,014 | 491 | 1.18% |
| 40511 | Other Benefits | 226 | 218 | 144 | 144 | 144 | - | 0.00% |
| Total: Personnel | | 470,874 | 432,959 | 537,758 | 537,758 | 550,696 | 12,938 | 2.41% |
| Supplies | | | | | | | | |
| 42120 | Computer Software | 366 | 367 | 375 | 375 | - | (375) | -100.00% |
| 42210 | Operating Supplies | 1,506 | 1,695 | 4,500 | 4,495 | 3,000 | (1,500) | -33.33% |
| 42250 | Uniforms | 196 | 124 | 500 | 500 | 500 | - | 0.00% |
| 42263 | Training Supplies | 120 | 503 | 2,000 | 2,000 | 1,500 | (500) | -25.00% |
| 42310 | Repair/Maintenance Supplies | 1,614 | 2,193 | 500 | 500 | 1,270 | 770 | 154.00% |
| 42410 | Small Tools | 2,798 | 1,387 | 750 | 750 | 135 | (615) | -82.00% |
| Total: Supplies | | 6,600 | 6,269 | 8,625 | 8,620 | 6,405 | (2,220) | -25.75% |
| Services | | | | | | | | |
| 43011 | Contractual Services | 74,246 | 139,458 | 89,000 | 167,300 | 158,700 | 69,700 | 78.31% |
| 43019 | Software Licensing | - | 95 | 20,000 | - | 115 | (19,885) | -99.43% |
| 43110 | Communications | 3,940 | 3,950 | 3,940 | 3,940 | 3,940 | - | 0.00% |
| 43140 | Postage | 65 | 94 | 200 | 183 | 100 | (100) | -50.00% |
| 43210 | Transportation/Subsistence | 7,592 | 9,933 | 20,920 | 20,920 | 19,261 | (1,659) | -7.93% |
| 43220 | Car Allowance | 10,052 | 9,623 | 10,800 | 10,800 | 10,800 | - | 0.00% |
| 43260 | Training | 325 | 1,848 | 2,285 | 2,285 | 2,600 | 315 | 13.79% |
| 43310 | Advertising | - | - | - | 290 | 300 | 300 | - |
| 43410 | Printing | - | - | - | 17 | 60 | 60 | - |
| 43508 | Workers Compensation | 1,496,823 | 905,742 | 1,642,325 | 714,873 | 900,000 | (742,325) | -45.20% |
| 43510 | Insurance Premium | 9,950 | 9,920 | 9,920 | 9,920 | 15,687 | 5,767 | 58.14% |
| 43511 | Fire and Extended Coverage | 634,176 | 596,611 | 656,000 | 784,814 | 872,521 | 216,521 | 33.01% |
| 43515 | CGL Liability | 314,608 | 439,291 | 485,000 | 491,925 | 448,145 | (36,855) | -7.60% |
| 43519 | Finance Officer Bond | - | - | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 43520 | Employee Bond | 950 | 250 | 5,000 | 5,000 | 3,000 | (2,000) | -40.00% |
| 43521 | Other Bonds | 805 | 200 | 2,500 | 2,500 | 2,400 | (100) | -4.00% |
| 43525 | Travel Accident Coverage | - | - | 5,000 | 5,000 | 7,159 | 2,159 | 43.18% |
| 43528 | Aviation Liability | 12,096 | 12,096 | 12,100 | 14,174 | 14,174 | 2,074 | 17.14% |
| 43529 | Other Misc Coverage | 73,577 | 72,102 | 80,000 | 64,173 | 75,830 | (4,170) | -5.21% |
| 43530 | Disability Coverage | 7,052 | 7,052 | 7,052 | 7,052 | 7,159 | 107 | 1.52% |
| 43610 | Utilities | 6,410 | 6,810 | 5,520 | 5,520 | 7,072 | 1,552 | 28.12% |
| 43720 | Equipment Maintenance | 616 | 475 | 2,000 | 1,659 | 2,000 | - | 0.00% |
| 43780 | Building/Grounds Maintenance | 1,783 | 1,090 | - | 341 | 1,060 | 1,060 | - |
| 43920 | Dues and Subscriptions | 2,079 | 2,082 | 3,925 | 3,635 | 4,798 | 873 | 22.24% |
| 43999 | Claim Reserves | 585,346 | 2,127,827 | 915,000 | 2,267,815 | 1,565,877 | 650,877 | 71.13% |
| Total: Services | | 3,242,491 | 4,346,549 | 3,981,487 | 4,587,136 | 4,125,758 | 144,271 | 3.15% |
| Capital Outlay | | | | | | | | |
| 48525 | Computer Software | - | - | - | 60,000 | - | - | - |
| 48710 | Minor Office Equipment | 2,232 | - | 550 | 460 | 2,300 | 1,750 | 318.18% |
| 48720 | Minor Office Furniture | 2,060 | 2,133 | - | 95 | - | - | - |
| Total: Capital Outlay | | 4,292 | 2,133 | 550 | 60,555 | 2,300 | 1,750 | 2.89% |
| Interdepartmental Charges | | | | | | | | |
| 60000 | Charge (To) From Other Depts. | - | - | - | - | - | - | - |
| 60004 | Mileage Ticket Credits | - | (1,028) | - | - | (1,200) | (1,200) | - |
| Total: Interdepartmental Charges | | - | (1,028) | - | - | (1,200) | (1,200) | - |
| Department Total | | \$ 3,724,257 | \$ 4,786,882 | \$ 4,528,420 | \$ 5,194,069 | \$ 4,683,959 | \$ 155,539 | 2.99% |

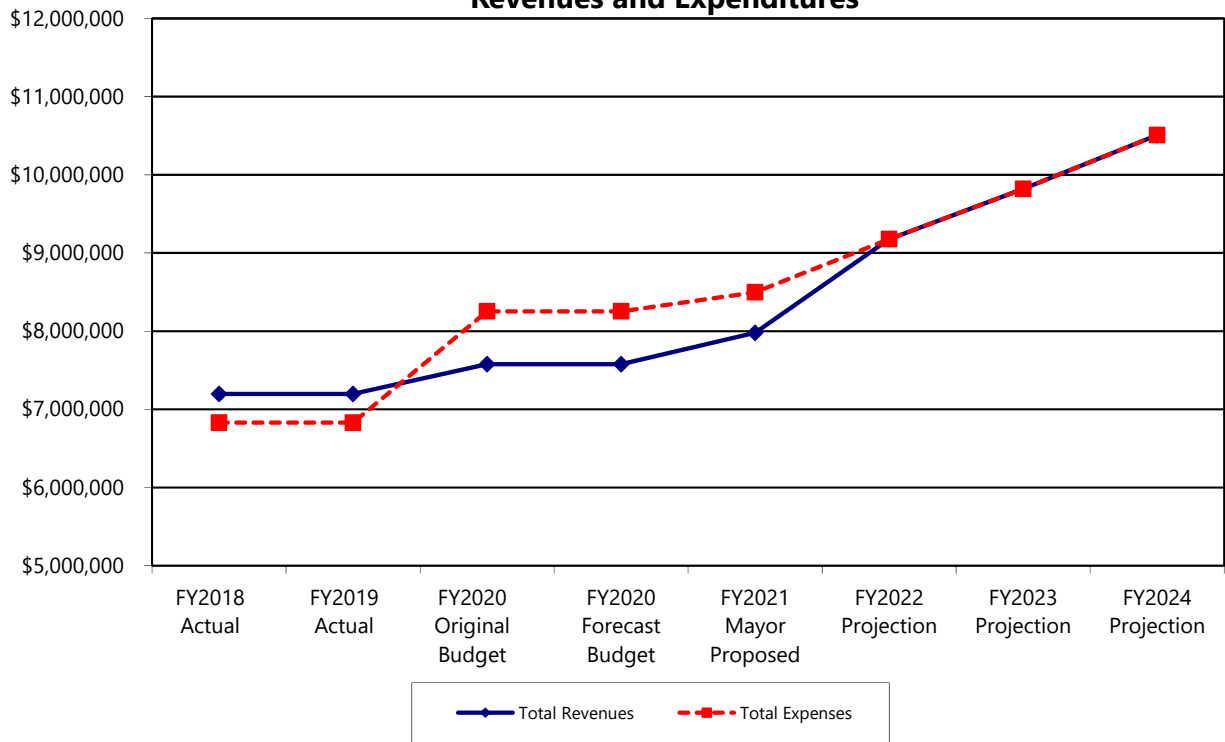
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Fund: 701 Health Insurance Reserve Fund - Budget Projection

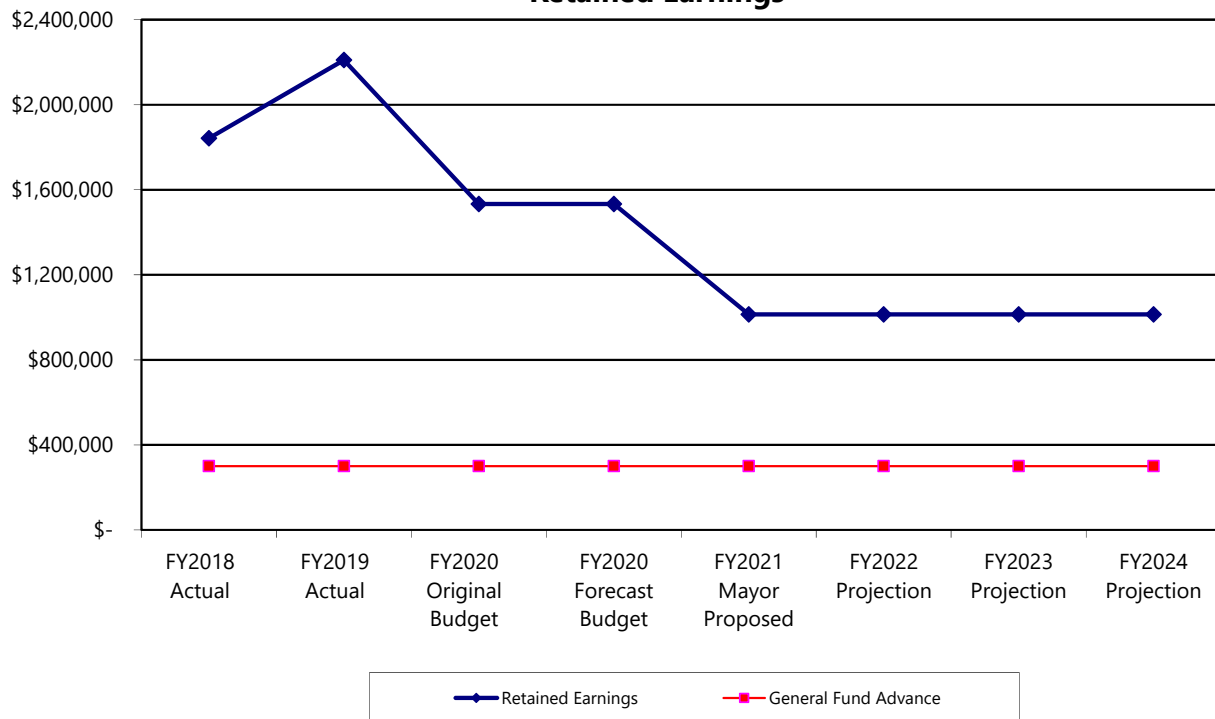
| Fund Budget: | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|-----------------------------|--------------|--------------|-----------------|-----------------|----------------|--------------|--------------|--------------|
| | Actual | Actual | Original Budget | Forecast Budget | Mayor Proposed | Projection | Projection | Projection |
| Revenues: | | | | | | | | |
| Interest Revenue | \$ 16,471 | \$ 16,471 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee Insurance Premiums | 803,970 | 803,970 | 937,590 | 937,590 | 755,400 | 793,170 | 832,829 | 874,470 |
| Charges From Other Depts | 6,377,142 | 6,377,142 | 6,639,360 | 6,639,360 | 7,222,912 | 8,383,938 | 8,986,677 | 9,632,400 |
| Other Revenue | - | - | - | - | - | - | - | - |
| Total Revenues: | 7,197,583 | 7,197,583 | 7,576,950 | 7,576,950 | 7,978,312 | 9,177,108 | 9,819,505 | 10,506,870 |
| Expenses: | | | | | | | | |
| Services | 6,829,871 | 6,829,871 | 8,254,123 | 8,254,123 | 8,497,322 | 9,177,108 | 9,819,505 | 10,506,870 |
| Total Expenses: | 6,829,871 | 6,829,871 | 8,254,123 | 8,254,123 | 8,497,322 | 9,177,108 | 9,819,505 | 10,506,870 |
| Net Results From Operations | 367,712 | 367,712 | (677,173) | (677,173) | (519,010) | - | - | - |
| Beginning Retained Earnings | 1,474,816 | 1,842,528 | 2,210,240 | 2,210,240 | 1,533,067 | 1,014,057 | 1,014,057 | 1,014,057 |
| Ending Retained Earnings * | \$ 1,842,528 | \$ 2,210,240 | \$ 1,533,067 | \$ 1,533,067 | \$ 1,014,057 | \$ 1,014,057 | \$ 1,014,057 | \$ 1,014,057 |

* 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.

FY2019 Accomplishments

- Added AFOC (Anchorage Fracture and Orthopedic Center), as a Pacific Health Coalition's partner.
- Implemented the BridgeHealth program with a cost savings of \$34K as of February 2019.
- Provided IRS required form 1095's to Borough Employees by the prescribed deadline.
- Employee and family Coalition health fairs offered in Soldotna and Homer.

FY2020 New Initiatives:

- Conduct a comprehensive review of options in preparation for CBA negotiations.
- Increase communications to employees of cost savings programs such as BridgeHealth.
- Focus on prescription plans that increase cost savings.

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 | FY16 Actual | FY17 Actual | FY18 Estimated | FY19 Projected | FY20 Projected |
|--|----------------|----------------|-------------------|-------------------|-------------------|
| Monthly Cost per Employee (net of employee contributions) | \$1,739 | \$2,060 | \$1,954 | \$1,976 | \$2,054 |

Commentary

The cost of employee health care continues to be a major expense for the Borough, and the cost of health care delivery in Alaska continues to rise – with the Employer-Payers carrying the bulk of the load. The Borough will work this year to engage new-to-market strategies and vendor relationships with a goal of realizing the most cost benefit possible while delivering required coverage levels.

**Kenai Peninsula Borough
Budget Detail**

Fund 701

Department 11240 - Health Insurance Reserve - Medical, Dental & Vision

| | | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|-------------------------|-------------------------------------|---------------------|---------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Services | | | | | | | | |
| 43011 | Contractual Services | \$ 222,290 | \$ 222,290 | \$ 97,100 | \$ 330,000 | \$ 330,000 | \$ 232,900 | 239.86% |
| 43501 | Medical, Dental and Vision Coverage | 6,503,806 | 6,503,806 | 7,376,273 | 7,143,373 | 6,930,322 | (445,951) | -6.05% |
| 43502 | Medical Stop Loss Coverage | 24,987 | 24,987 | 717,000 | 717,000 | 786,000 | 69,000 | 9.62% |
| 43503 | Healthcare Savings Account | 78,788 | 78,788 | 63,750 | 63,750 | 451,000 | 387,250 | 607.45% |
| Total: Services | | 6,829,871 | 6,829,871 | 8,254,123 | 8,254,123 | 8,497,322 | 243,199 | 2.95% |
| Department Total | | \$ 6,829,871 | \$ 6,829,871 | \$ 8,254,123 | \$ 8,254,123 | \$ 8,497,322 | \$ 243,199 | 2.95% |

Line-Item Explanations

43011 Contract Services. Claims administrator services. Reduction due to transition to new third party administrator.

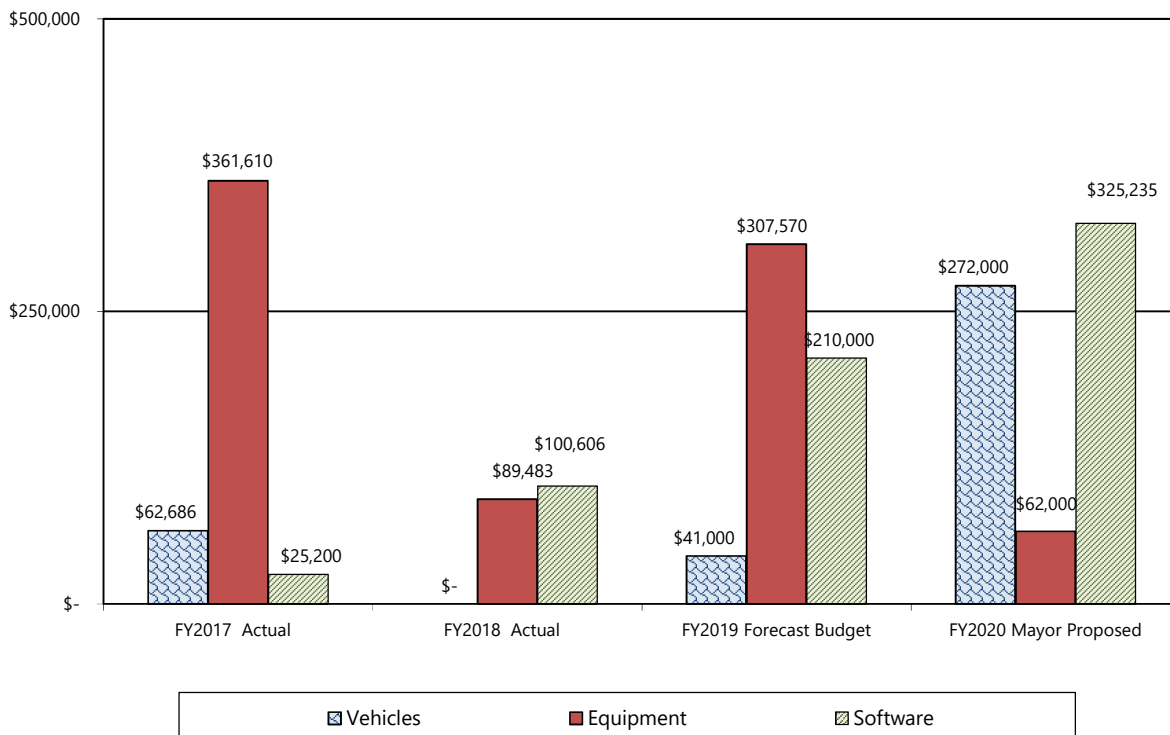
43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

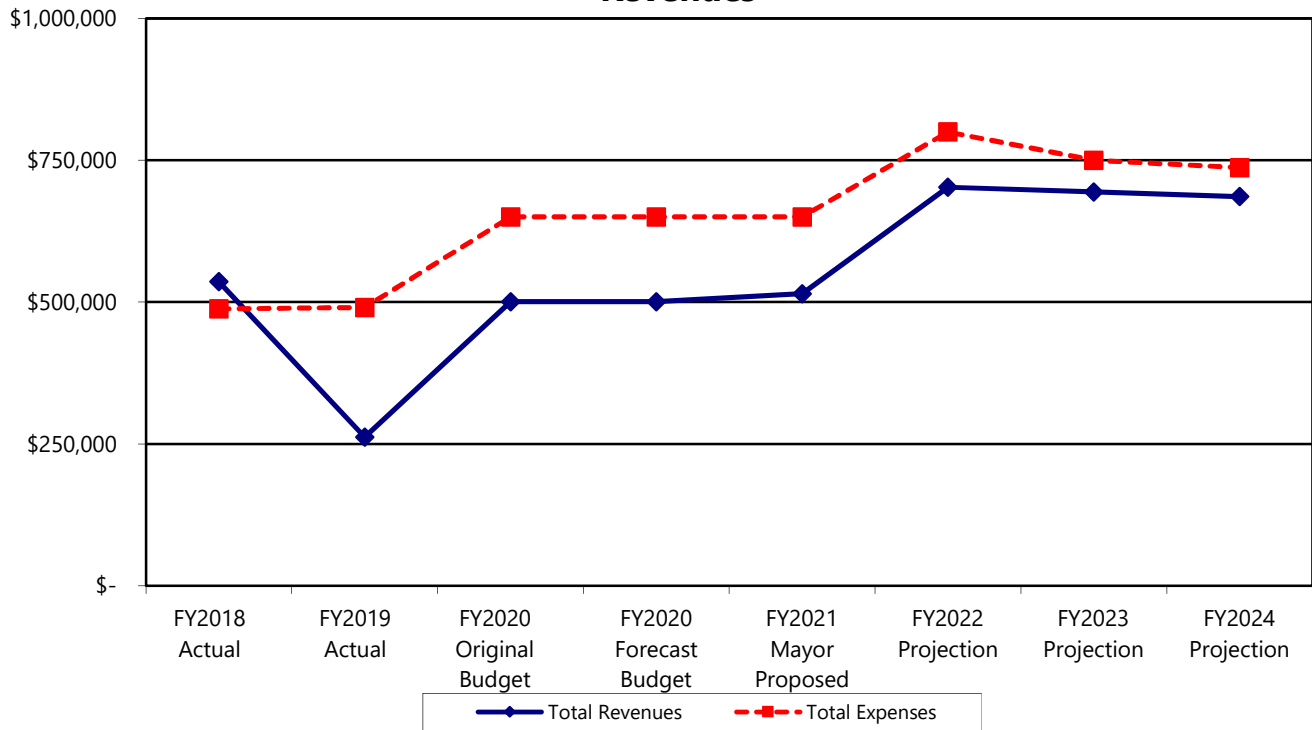
Fund: 705 Equipment Replacement Fund - Budget Projection

| Fund Budget: | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | FY2022 Projection | FY2023 Projection | FY2024 Projection |
|--|------------------|------------------|------------------------------|------------------------------|-----------------------------|----------------------|----------------------|----------------------|
| Revenues: | | | | | | | | |
| Interest Revenue | \$ 23,704 | \$ 129,568 | \$ 65,683 | \$ 65,683 | \$ 61,545 | \$ 62,160 | \$ 62,782 | \$ 63,410 |
| Charges from Other Depts. | 512,251 | 624,575 | 384,923 | 384,923 | 403,337 | 592,807 | 586,340 | 579,714 |
| Sale of Fixed Assets | - | (491,916) | 50,000 | 50,000 | 50,000 | 47,500 | 45,125 | 42,869 |
| Total Revenues: | 535,955 | 262,227 | 500,606 | 500,606 | 514,882 | 702,467 | 694,247 | 685,993 |
| Expenses | | | | | | | | |
| Services | 488,117 | 490,349 | 650,000 | 650,000 | 650,000 | 800,000 | 750,000 | 737,000 |
| Total Expenses: | 488,117 | 490,349 | 650,000 | 650,000 | 650,000 | 800,000 | 750,000 | 737,000 |
| Total Expenses and Operating Transfers | 488,117 | 490,349 | 650,000 | 650,000 | 650,000 | 800,000 | 750,000 | 737,000 |
| Net Results From Operations | 47,838 | (228,122) | (149,394) | (149,394) | (135,118) | (97,533) | (55,753) | (51,007) |
| Beginning Retained Earnings | 5,253,254 | 5,301,092 | 5,072,970 | 5,072,970 | 4,923,576 | 4,788,458 | 4,690,925 | 4,635,172 |
| Ending Retained Earnings | \$ 5,301,092 | \$ 5,072,970 | \$ 4,923,576 | \$ 4,923,576 | \$ 4,788,458 | \$ 4,690,925 | \$ 4,635,172 | \$ 4,584,165 |
| Retained Earnings Committed | | | | | | | | |
| Retained Earnings estimated to be committed to future depreciation expense | \$ 1,824,404 | \$ 1,607,887 | \$ 1,307,627 | \$ 1,307,627 | \$ 1,216,197 | \$ 1,225,432 | \$ 762,432 | \$ 1,242,432 |
| Retained Earnings committed to unexpended authorized expenses | 449,496 | 190,089 | 638,570 | 638,570 | 659,235 | 337,000 | 1,230,000 | 500,000 |
| Uncommitted Retained Earnings | \$ 3,027,192 | \$ 3,274,994 | \$ 2,977,379 | \$ 2,977,379 | \$ 2,913,026 | \$ 3,128,493 | \$ 2,642,740 | \$ 2,841,733 |

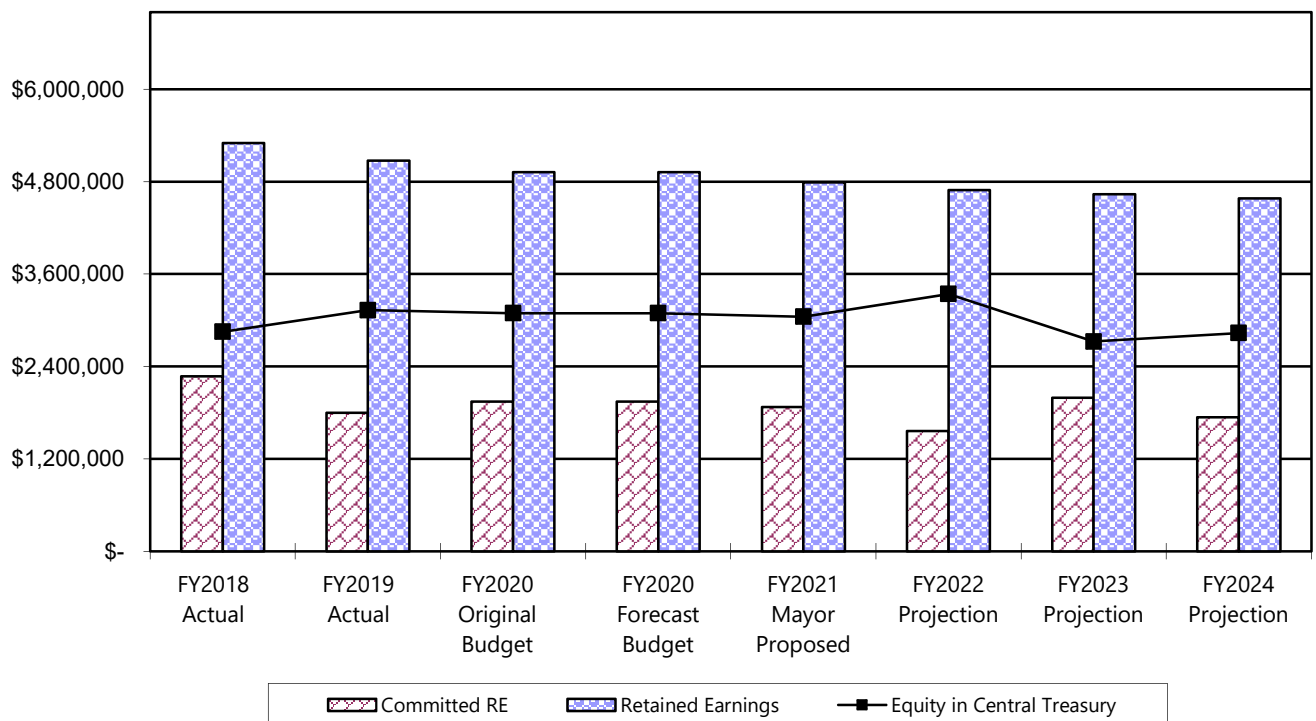
Vehicle, Equipment & Software Purchases



Equipment Replacement Fund Revenues



Equipment Replacement Fund Retained Earnings



Department Function

Fund 705

Equipment Replacement Fund

Dept 94910

Administration

Mission

To provide a funding mechanism for departments to purchase vehicles and other equipment with the cost to be recaptured over time.

Program Description

This is a revolving fund which provides funding for user departments to purchase vehicles and equipment. The purchases are then recaptured through an annual billing process for the original cost of the vehicle or equipment plus accrued interest. The fund also provides an extended rental option for vehicles that have exceeded their original useful life of 5 years. The repayment and rental schedule is designed to recapture the original cost, depreciation and inflation factor within the life of the asset. This will replenish the fund resources in order to facilitate the scheduled replacement of vehicles and equipment.

Major Long Term Issues and Concerns:

- The expected useful life of vehicle and equipment extending beyond the life cycles currently being assigned.
- Having adequate equity and uncommitted retained earnings to fund any unanticipated expenditure requests that departments may have.

FY2020 Accomplishments

- Purchase vehicles and equipment for various departments within the borough.

FY2021 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 | FY2018 Projected | FY2019 Projected | FY2020 Estimated | FY2021 Estimated |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| Vehicle purchases | 4 / \$120,000 | 2 / \$41,000 | 7 / \$211,350 | 5 / \$132,000 |
| Equipment purchases | 2 / \$69,100 | 4 / \$195,500 | 16 / \$1,159,030 | 10 / \$402,224 |
| Software purchases | 3 / \$666,484 | - | 2 / \$142,550 | 1 / \$325,235 |

**Kenai Peninsula Borough
Budget Detail**

Fund 705

Department 94910 - Non-Departmental

| | FY2018 Actual | FY2019 Actual | FY2020 Original Budget | FY2020 Forecast Budget | FY2021 Mayor Proposed | Difference Between Mayor Proposed & Original Budget % | |
|------------------------------|-------------------|-------------------|------------------------------|------------------------------|-----------------------------|---|--------------|
| Services | | | | | | | |
| 43916 Equipment Depreciation | \$ 488,117 | \$ 490,349 | \$ 650,000 | \$ 650,000 | \$ 650,000 | \$ - | 0.00% |
| Total: Services | 488,117 | 490,349 | 650,000 | 650,000 | 650,000 | - | 0.00% |
| Department Total | \$ 488,117 | \$ 490,349 | \$ 650,000 | \$ 650,000 | \$ 650,000 | \$ - | 0.00% |

Line-Item Explanations

43916 Equipment Depreciation. The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 7 to 15 year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

Details of FY2021 Equipment Replacement Purchases

| <u>Department</u> | <u>Quantity</u> | <u>Description</u> | <u>Cost Each</u> | <u>Total Cost</u> |
|-------------------|-----------------|---------------------------------|------------------|-------------------|
| Maintenance | 5 | Vehicle/pickup/van/sm tractor | \$ 26,400 | \$ 132,000 |
| | 1 | Telehandler Boom Hoist | 110,000 | 110,000 |
| IT | 1 | Wireless Network Replacement | 30,000 | 30,000 |
| Clerks- Records | 2 | Records Scanner | 6,000 | 12,000 |
| OEM | 4 | Radios | 5,000 | 20,000 |
| | 1 | Siren Upgrade | 149,934 | 149,934 |
| | 1 | EOC upgrade/equipment/furniture | 80,290 | 80,290 |
| 911 | 1 | Call Manager Software | 325,235 | 325,235 |
| | 16 | | Grand Total | \$ 859,459 |

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Appendix

| <u>Document Title</u> | <u>Page #</u> |
|---|----------------------|
| Salary Schedule..... | 431 |
| Full-time Equivalent Borough Government | |
| Employee by Function..... | 432 |
| Schedule of Rates, Charges and Fees..... | 434 |
| Chart of Accounts..... | 440 |
| Glossary of Key Terms..... | 444 |
| Acronyms..... | 449 |
| Tax Exemptions..... | 450 |
| Miscellaneous Demographics..... | 452 |
| Property Tax Rates and Overlapping Governments..... | 453 |
| Ratios of Outstanding Debt..... | 454 |
| Assessed Value and Estimated Actual Value | |
| of Taxable Property..... | 455 |
| Principal Property Taxpayers..... | 456 |
| Demographic and Economic Statistics..... | 457 |

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Kenai Peninsula Borough
PRELIMINARY Salary Schedule
Effective July 1, 2020

Classified

40 hour

| | <u>Step 1</u> | <u>Step 2</u> | <u>Step 3</u> | <u>Step 4</u> | <u>Step 5</u> | <u>Step 6</u> | <u>Step 7</u> | <u>Step 8</u> | <u>Step 9</u> | <u>Step 10</u> | <u>Step 11</u> | <u>Step 12</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| G | 17.84 | 18.51 | 19.18 | 19.57 | 19.96 | 20.36 | 20.76 | 21.18 | 21.60 | 22.03 | 22.47 | 22.92 |
| H | 19.09 | 19.80 | 20.52 | 20.93 | 21.35 | 21.78 | 22.21 | 22.65 | 23.12 | 23.58 | 24.05 | 24.53 |
| I | 20.42 | 21.19 | 21.96 | 22.40 | 22.85 | 23.30 | 23.77 | 24.24 | 24.73 | 25.23 | 25.73 | 26.24 |
| J | 21.86 | 22.68 | 23.50 | 23.97 | 24.45 | 24.93 | 25.43 | 25.95 | 26.46 | 26.99 | 27.52 | 28.08 |
| K | 23.38 | 24.26 | 25.14 | 25.65 | 26.16 | 26.68 | 27.22 | 27.76 | 28.31 | 28.88 | 29.45 | 30.05 |
| L | 25.01 | 25.96 | 26.90 | 27.44 | 27.99 | 28.55 | 29.11 | 29.70 | 30.29 | 30.90 | 31.51 | 32.15 |
| M | 26.77 | 27.78 | 28.78 | 29.36 | 29.94 | 30.55 | 31.15 | 31.78 | 32.41 | 33.06 | 33.73 | 34.39 |
| N | 28.64 | 29.72 | 30.79 | 31.41 | 32.04 | 32.68 | 33.34 | 34.00 | 34.68 | 35.38 | 36.08 | 36.80 |
| O | 30.65 | 31.80 | 32.96 | 33.61 | 34.28 | 34.97 | 35.67 | 36.38 | 37.11 | 37.85 | 38.61 | 39.38 |
| P | 32.79 | 34.02 | 35.26 | 35.96 | 36.68 | 37.42 | 38.16 | 38.92 | 39.70 | 40.50 | 41.31 | 42.13 |
| Q | 35.09 | 36.40 | 37.72 | 38.48 | 39.25 | 40.04 | 40.84 | 41.65 | 42.49 | 43.33 | 44.20 | 45.08 |
| R | 37.54 | 38.95 | 40.37 | 41.18 | 42.00 | 42.84 | 43.69 | 44.57 | 45.46 | 46.37 | 47.30 | 48.24 |

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 | 16.42 | 17.04 | 17.66 | 18.01 | 18.37 | 18.74 | 19.12 | 19.50 | 19.89 | 20.29 | 20.69 | 21.11 |
| L | 17.57 | 18.24 | 18.90 | 19.27 | 19.66 | 20.05 | 20.45 | 20.86 | 21.28 | 21.70 | 22.14 | 22.58 |
| M | 18.80 | 19.51 | 20.21 | 20.63 | 21.04 | 21.46 | 21.89 | 22.33 | 22.77 | 23.22 | 23.69 | 24.16 |
| N | 20.12 | 20.87 | 21.63 | 22.07 | 22.51 | 22.95 | 23.41 | 23.88 | 24.36 | 24.85 | 25.34 | 25.85 |
| O | 21.53 | 22.34 | 23.15 | 23.61 | 24.08 | 24.56 | 25.05 | 25.56 | 26.07 | 26.59 | 27.12 | 27.66 |
| P | 23.03 | 23.90 | 24.77 | 25.26 | 25.77 | 26.28 | 26.81 | 27.34 | 27.89 | 28.45 | 29.02 | 29.59 |
| Q | 24.64 | 25.58 | 26.50 | 27.03 | 27.58 | 28.12 | 28.68 | 29.26 | 29.84 | 30.44 | 31.05 | 31.67 |
| R | 26.37 | 27.36 | 28.35 | 28.92 | 29.50 | 30.09 | 30.69 | 31.31 | 31.93 | 32.57 | 33.22 | 33.89 |

Management

Amounts authorized by Resolution 2016-047

| <u>Level</u> | <u>Minimum</u> | <u>Mid point</u> | <u>Maximum</u> |
|--------------|----------------|------------------|----------------|
| 1 | 60,913 | 73,217 | 85,521 |
| 2 | 65,165 | 78,329 | 91,492 |
| 3 | 69,705 | 83,785 | 97,865 |
| 4 | 74,683 | 88,825 | 102,968 |
| 5 | 79,963 | 95,955 | 111,948 |
| 6 | 85,543 | 104,846 | 124,149 |
| 7 | 91,579 | 112,299 | 133,018 |

Kenai Peninsula Borough

Full-time Equivalent Employees by Function - FY2021 and Last Ten Fiscal Years

| | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | Change between FY2012 & FY2021 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---|
| Assembly | | | | | | | | | | | |
| Clerk's Office | 3.67 | 3.67 | 3.67 | 3.67 | 3.67 | 3.67 | 3.67 | 3.67 | 3.67 | 3.67 | 0.00 |
| Records Management | 1.83 | 1.83 | 1.83 | 1.83 | 1.83 | 1.83 | 1.83 | 1.83 | 1.83 | 1.83 | 0.00 |
| Department Total | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 0.00 |
| Mayor | 4.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 5.00 | 4.50 | 4.50 | 4.25 | 0.25 |
| Purchasing, Contracting and Capital Projects | 10.00 | 11.00 | 12.00 | 14.00 | 14.00 | 10.00 | 9.00 | 8.00 | 8.00 | 8.00 | -2.00 |
| Office of Emergency Mgmt | 4.00 | 4.00 | 4.25 | 4.25 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| General Services | | | | | | | | | | | |
| Administration/Human Resources | 4.50 | 4.50 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.50 |
| Printing/Mail | 1.80 | 1.80 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 0.75 | 1.25 | -0.55 |
| 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 | 7.55 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.00 | 7.50 | -0.05 |
| IT | 11.00 | 11.00 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 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 | 8.00 | 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 | 22.00 | 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 | 10.00 | 9.00 | -1.00 |
| Appraisal | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 14.00 | 14.00 | 14.00 | 2.00 |
| Department Total | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 24.00 | 24.00 | 23.00 | 1.00 |
| Resource Planning | | | | | | | | | | | |
| Administration | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 8.75 | 8.75 | 8.00 | -1.00 |
| GIS | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 3.25 | -0.75 |
| River Center | 6.00 | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 4.00 | -2.00 |
| Department Total | 19.00 | 19.00 | 19.00 | 18.00 | 18.00 | 18.00 | 18.00 | 17.75 | 17.75 | 15.25 | -3.75 |
| Total General Government | 110.05 | 112.05 | 113.75 | 115.75 | 115.50 | 111.50 | 109.50 | 109.25 | 108.75 | 106.00 | -4.05 |

** Capital Projects was combined into Purchasing and Contracting in 2016

Kenai Peninsula Borough

Full-time Equivalent Employees by Function - FY2021 and Last Ten Fiscal Years

Change
between
FY2012 &
FY2021

| | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| 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 | 44.00 | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 | 45.00 | 44.60 | 43.50 | 44.50 | 0.50 |
| Department Total | 45.25 | 46.25 | 46.25 | 46.25 | 46.25 | 46.25 | 46.25 | 45.85 | 44.75 | 45.75 | 0.50 |
| Nikiski Fire Service Area | 20.00 | 20.00 | 20.00 | 20.75 | 21.75 | 21.75 | 21.75 | 21.25 | 21.00 | 21.00 | 1.00 |
| Bear Creek Fire Service Area | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 2.00 | 2.00 | 2.00 | 0.50 |
| Anchor Point Fire & Emergency Medical Service Area | 2.50 | 2.50 | 2.50 | 3.50 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | 2.50 |
| Central Emergency Service Area | 38.50 | 42.00 | 42.00 | 41.00 | 39.00 | 41.00 | 41.00 | 44.00 | 44.00 | 44.00 | 5.50 |
| Kachemak Emergency Service Area | 3.50 | 3.50 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | 1.50 |
| 911 Communication | 11.25 | 11.25 | 11.75 | 12.25 | 12.50 | 12.50 | 13.00 | 13.00 | 13.00 | 13.00 | 1.75 |
| Seward-Bear Creek Flood Service Area | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 1.50 | 1.50 | 1.50 | 1.50 | 0.75 |
| North Peninsula Recreation Service Area | 14.25 | 14.65 | 14.65 | 14.65 | 14.65 | 14.65 | 14.65 | 14.65 | 14.65 | 14.65 | 0.40 |
| Roads Service Area | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 7.40 | 6.50 | 6.50 | -1.50 |
| Land Trust | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 |
| Solid Waste | | | | | | | | | | | |
| Administration | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 |
| Central Peninsula Landfill | 11.00 | 12.00 | 12.00 | 12.00 | 12.00 | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 | -0.50 |
| 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 | 4.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -4.00 |
| Department Total | 20.00 | 21.00 | 17.00 | 17.00 | 17.00 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | -4.50 |
| 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 | 174.50 | 180.40 | 177.40 | 178.65 | 178.40 | 178.90 | 180.15 | 184.15 | 181.90 | 182.90 | 8.40 |
| Total - All Funds | 284.55 | 292.45 | 291.15 | 294.40 | 293.90 | 290.40 | 289.65 | 293.40 | 290.65 | 288.90 | 4.35 |

(MM) - Middle Management

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

Effective 07/01/2020

| | FY2020 Current fee | FY2021 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 COVID19, this increase will be postponed until 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 | |

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2020**

| | FY2020 Current fee | FY2021 Proposed fee change |
|--|--------------------------------------|---------------------------------------|
| 11 x 17 b&w map | \$1.00 | |
| 18 x 24 b&w map | \$1.00 | |
| 18 x 24 color map | \$6.00 | |
| 24 x 36 b&w map | \$2.00 | |
| 24 x 36, 34 x 44 color map | \$12.00 | |
| Digital DVD map books (complete set) | \$25.00 | |
| Map books - hardcopy (each) | \$50.00 | |
| Land Management | | |
| Temporary land use permit application fee | \$100.00 | |
| Right Of Way or easement | \$500.00 | |
| Negotiated sale. Lease or exchange | \$500.00 | |
| Commercial quantity material extractions | \$300.00 | |
| Small quantity material extraction application | \$25.00 | |
| Temporary land use permit annual fee | \$400.00 | |
| General utility Right Of Way use (base fee) | \$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 | |
| 911 Communications Department | | |
| E911 surcharge | \$2.00 | |
| Planning Department | | |
| Preliminary plats | \$400.00 | |
| Final plats | \$400.00 | |
| Time extensions | no charge | |
| Counter permit (material extraction) | \$50.00 | |
| Conditional (material site) land use permit (CLUP) | \$300.00 | |
| Modification of CLUP | \$300.00 | |
| Variance to CLUP | \$300.00 | |
| Local option zoning petition | \$300.00 | |
| Building setback exception | \$50.00 | |
| Correctional community residential center (CCRC) | \$300.00 | |
| Concentrated animal feeding operation (CAFO) | \$0.20 per animal | |
| Easement vacation not requiring public hearing | \$75.00 | |
| Section line esmt & ROW vacations | \$500.00 | |
| Plat amendment | \$50.00 | |
| Plat waivers | \$50.00 | |
| Abbreviated plat | \$400.00 | |
| 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 | |
| Street naming/renaming petition | \$300.00 | |
| Installation of new street sign & post | \$150.00 | |
| Replacement of existing sign | \$80.00 | |
| Uniform address sign fee | \$20.00 | |
| 8 1/2 x 11 color copy | \$1.50 | |
| 11 x 17 color copy | \$3.00 | |
| 11 x 17 b&w copy | \$1.00 | |
| 18 x 24 b&w copy | \$1.00 | |
| 24 x 36 b&w copy | \$2.00 | |

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2020**

| | FY2020 Current fee | FY2021 Proposed fee change |
|---|---|---------------------------------------|
| Purchasing | | |
| Contract award appeal (refundable if appellant prevails) | \$300.00 | |
| River Center * | | |
| Floodplain permit (staff) | \$0.00 | |
| Floodplain development permit (staff) | \$0.00 | |
| Floodway development permit (staff) | \$300.00 | |
| Floodplain variance (PC) | \$300.00 | |
| Habitat protection permit (staff) | \$0.00 | |
| Habitat protection prior existing permit (staff) | \$0.00 | |
| Habitat protection limited commercial permit (PC) | \$300.00 | |
| Habitat protection conditional use permit (PC) | \$0.00 | |
| Habitat protection variance (PC) | \$300.00 | |
| If a project requires more than one borough River Center Department permit then only the single | | |
| * highest value fee will be charged | | |
| Roads | | |
| 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 | |
| Solid Waste | | |
| Non commercial waste (residential) | | |
| Asbestos (1 ton minimum charge) | \$200.00 per ton | |
| Automobiles | No charge | |
| Household small batteries | No charge | |
| Misc (animal carcasses, ashes, etc) | No charge | |
| Refrigerators and freezers | No charge | |
| Used oil (limits apply) | No charge | |
| Vehicle batteries (limits apply) | No charge | |
| Hazardous waste - 3 drums per year | No charge | |
| Fluorescent lamps and bulbs (limits apply) | No charge | |
| Hazardous waste - violations | \$300.00 | |
| Commercial waste | | |
| Non-Residential Municipal Solid Waste | \$72.00 per ton | |
| Uncompacted Non-Residential MSW | | |
| 0 - 10 cubic yards | \$90.00 | |
| 10 - 20 cubic yards | \$180.00 | |
| 20 - 30 cubic yards | \$270.00 | |
| 30 - 40 cubic yards | \$360.00 | |
| Compacted Non-Residential MSW | | |
| 0 - 10 cubic yards | \$216.00 | |
| 10 - 20 cubic yards | \$432.00 | |
| 20 - 30 cubic yards | \$648.00 | |
| 30 - 40 cubic yards | \$864.00 | |
| Bio Solids / Sewer Sludge | \$72.00 per ton | |

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2020**

| | FY2020 Current fee | FY2021 Proposed fee change |
|--|---------------------------|---------------------------------------|
| 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 | |
| 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 | |
| General admission - Service Area member | no charge | |
| General admission -punch card (10 punches) | \$35.00 | |
| General admission - Senior citizen (60+) | \$2.00 | |
| General admission with water slide | \$7.00 | |
| 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 | \$60.00 | |
| Pool Membership 6-Months | \$300.00 | |
| Pool Membership 12-Months | \$500.00 | |
| Pool Memberships- Each Additional Immediate Family Member | \$30.00 | |
| 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 | |
| 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 | |

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2020**

| | FY2020 Current fee | FY2021 Proposed fee change |
|--|---------------------------|---------------------------------------|
| 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 | |
| Summer pass, eight weeks (two or more children) | \$175.00 | |
| Daily rate | \$16.00 | |
| Per Activity | \$4.00 | |
| Punch Card (day punches - good for 6 camp days) | \$75.00 | |
| Sports Leagues | | |
| Flag football (4th - 8th grade) | \$40.00 | |

**Kenai Peninsula Borough
Schedule of Rates, Charges and Fees
Effective 07/01/2020**

| | FY2020 Current fee | FY2021 Proposed fee change |
|---|---------------------------|---------------------------------------|
| 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 | |
| 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 | |

CHART OF ACCOUNTS (FY2021)

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 (FY2021)

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 (FY2021)

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 (FY2021)

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 |
| CAFR | Comprehensive Annual Financial Report |
| 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

25,600 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 25,600 square miles, of which 15,700 square miles are land. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/400th of that same area.

Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population as of July 2021 is estimated at 58,471, a 4.8% 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 40.6 years.

Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2017, when the Alaska per capita personal income was \$47,831 and the KPB per capita personal income was \$49,800, while the U.S. per capita personal income was \$53,697.

Unemployment Rate

The KPB's annual average employment data for 2018 is as follows: average labor force 26,658; average number employed 23,214; the average number unemployed 3,444 for an unemployment rate of 7.7%. 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 8,573 and the school bus system transports over 2,500 students daily, traveling more than 7,700 miles per day. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the Borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

Kenai Peninsula Borough

| Borough wide | | | | | Overlapping Rates (2) | | | | | | | | | | | |
|--------------|------------------|-------------------|-----------|-----------|-----------------------|-----------|------------------|-----------|---------------|-----------|------------------|-----------|----------------|-----------|------------------|-----------|
| General Fund | | | | | City of Homer | | City of Kachemak | | City of Kenai | | City of Seldovia | | City of Seward | | City of Soldotna | |
| Fiscal Year | Maximum rate (1) | Approved rate (1) | Special | | Special | | Special | | Special | | Special | | Special | | Special | |
| | | | Operating | Districts | Operating | Districts | Operating | Districts | Operating | Districts | Operating | Districts | Operating | Districts | Operating | Districts |
| 2010 | 8.24 | 4.50 | 0.00 | 2.30 | 1.00 | 2.30 | 4.00 | 0.50 | 4.60 | 0.00 | 3.12 | 0.50 | 1.65 | 2.95 | | |
| 2011 | 8.40 | 4.50 | 0.00 | 4.50 | 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 | 0.00 | 4.50 | 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 | 0.00 | 4.50 | 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 | 0.00 | 4.50 | 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 | 0.00 | 4.50 | 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 | 0.00 | 4.50 | 1.00 | 2.30 | 4.35 | 0.01 | 4.60 | 0.75 | 3.12 | 0.75 | 0.50 | 2.66 | | |
| 2017 | 8.29 | 4.50 | 0.00 | 4.50 | 1.00 | 2.30 | 4.35 | 0.01 | 7.50 | 0.75 | 3.12 | 0.75 | 0.50 | 2.73 | | |
| 2018 | 8.30 | 4.50 | 0.00 | 4.50 | 1.00 | 2.30 | 4.35 | 0.01 | 7.50 | 0.75 | 3.12 | 0.75 | 0.50 | 2.61 | | |
| 2019 | 8.30 | 4.70 | 0.00 | 4.50 | 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.

(3) The mill rate for the special district, the Post Secondary Fund, was combined into the Operating fund mill rate.

Sources:

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.

Ratios of Outstanding Debt by Type and Per Capita Last Ten Fiscal Years

| Governmental Activities | | | | Discretely Presented Component Units (1) | | General Bonded Debt Per Capita (2) (3) | | | | | | | |
|-------------------------|--|-----------|---|--|------------------------------|--|--|--|---------------|---------------------------------|------------------------------|---------------------------------------|---|
| Fiscal Year | General Obligation Bonds (Area-Wide) (Net of premiums/discounts/adjustments) | | General Obligation Bonds (Service Area) (Net of premiums/discounts/adjustments) | | Capital Leases/Notes payable | Total | General Bonded debt as a percentage of total Personal Income (4) | General Bonded Debt as a percentage of Estimated actual value of taxable property (b)(area wide) | Service Areas | | | | |
| | \$ | | \$ | | | | | | Area-Wide | Central Emergency Services Area | Bear Creek Fire Service Area | South Peninsula Hospital Service Area | Central Peninsula Hospital Service Area |
| | \$ | | \$ | | | | | | \$ | \$ | \$ | \$ | \$ |
| 2010 | 20,526,000 | 2,170,000 | 61,319,887 | 385,079 | 84,400,966 | 3.66% | 1.24% | 638 | 111 | - | 1,716 | 1,153 | |
| 2011 | 34,162,000 | 2,075,000 | 58,322,981 | 631,745 | 95,191,726 | 3.91% | 1.38% | 617 | 113 | - | 1,604 | 1,070 | |
| 2012 | 32,016,568 | 1,975,000 | - | - | 33,991,568 | 1.29% | 0.48% | 568 | 88 | - | - | - | |
| 2013 | 27,899,830 | 3,279,111 | - | - | 31,178,941 | 1.13% | 0.43% | 492 | 83 | 793 | - | - | |
| 2014 | 48,107,552 | 3,124,283 | - | - | 51,231,835 | 1.86% | 0.68% | 846 | 78 | 770 | - | - | |
| 2015 | 44,631,585 | 3,102,979 | - | - | 47,734,564 | 1.60% | 0.61% | 781 | 68 | 744 | - | - | |
| 2016 | 41,928,618 | 5,671,350 | - | - | 47,599,968 | 1.56% | 0.58% | 726 | 158 | 714 | - | - | |
| 2017 | 45,138,506 | 5,367,557 | - | - | 50,506,063 | 1.70% | 0.62% | 719 | 150 | 685 | - | - | |
| 2018 | 41,706,478 | 4,978,766 | - | - | 46,685,244 | 1.57% | 0.51% | 719 | 138 | 656 | - | - | |
| 2019 | 38,159,450 | 4,569,975 | - | - | 42,729,425 | 1.46% | 0.46% | 653 | 126 | 623 | - | - | |

4 Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.

(7) 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. These units were previously presented as Business-Type Activities, a Blended Component units.

(6) Assessed values and Tax exempt values represent only those values/exemptions provided by the Borough. These units were previously presented as Business type activities, a blended component units.

It does not include those values/exemptions provided by federal or state requirements.

Population data can be found in Table XIV

Kenai Peninsula Borough
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

| Fiscal Year | Total estimated actual value of property less mandatory federal and state exemptions (1) | Assessed Values (1) | | | Tax Exempt Values (1) | | | Total Taxable Assessed Value | Total Direct Tax Rate | Assessed Value as a Percentage of Actual Value |
|-------------|--|---------------------|------------|-------------------|-----------------------|-----------|--------------|------------------------------|-----------------------|--|
| | | Real | Oil & Gas | Personal Property | Real | Personal | Personal | | | |
| 2010 | \$ 6,832,859 | \$ 5,883,881 | \$ 703,063 | \$ 245,915 | \$ 434,556 | \$ 29,205 | \$ 6,369,098 | 4.50 | 93.21% | |
| 2011 | 6,875,572 | 5,901,904 | 713,954 | 259,714 | 451,127 | 30,914 | 6,393,531 | 4.50 | 92.99% | |
| 2012 | 7,137,074 | 6,180,464 | 698,991 | 257,619 | 472,878 | 30,955 | 6,633,241 | 4.50 | 92.94% | |
| 2013 | 7,269,011 | 6,172,547 | 810,065 | 286,399 | 520,490 | 32,511 | 6,716,010 | 4.50 | 92.39% | |
| 2014 | 7,484,667 | 6,202,494 | 989,766 | 292,407 | 492,565 | 31,906 | 6,960,196 | 4.50 | 92.99% | |
| 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% | |

(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 | 2019 | | | 2010 | | |
|--|-------------------------|------|--|------------------------|------|--|
| | 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 | \$ 821,982,330 | 1 | 10.04% | \$ - | - | - |
| Furie Operating Alaska, LLC | 243,139,330 | 2 | 2.97% | - | - | - |
| Tesoro Alaska | 196,200,841 | 3 | 2.40% | 174,040,874 | 2 | 2.73% |
| Bluecrest Energy, Inc. | 120,769,650 | 4 | 1.47% | - | - | - |
| Cook Inlet Natural Gas Storage AK, LLC | 102,691,688 | 5 | 1.25% | - | - | - |
| Harvest Alaska | 100,838,690 | 6 | 1.23% | - | - | - |
| Cook Inlet Energy, LLC | 90,670,500 | 7 | 1.11% | - | - | - |
| Alaska Pipeline | 72,711,797 | 8 | 0.89% | 18,032,905 | 10 | 0.28% |
| Alaska Communications Systems | 65,401,732 | 9 | 0.80% | - | - | - |
| Enstar Natural Gas | 46,853,125 | 10 | 0.57% | - | - | - |
| ConocoPhillips, Inc. | - | - | - | 169,064,892 | 3 | 2.65% |
| Union Oil/Unocal | - | - | - | 201,163,700 | 1 | 3.16% |
| Marathon Oil Co. | - | - | - | 152,571,000 | 4 | 2.40% |
| BP Exploration Alaska, Inc. | - | - | - | 68,108,560 | 6 | 1.07% |
| ACS of the Northland, Inc. | - | - | - | 76,958,349 | 5 | 1.21% |
| Agrium US, Inc. | - | - | - | - | - | - |
| XTO Energy, Inc. | - | - | - | 48,092,800 | 7 | 0.76% |
| Kenai Kachemak Pipeline | - | - | - | 43,176,800 | 8 | 0.68% |
| Fred Meyer | - | - | - | 18,711,998 | 9 | 0.29% |
| | <u>\$ 1,861,259,683</u> | | <u>22.73%</u> | <u>\$ 969,921,878</u> | | <u>15.23%</u> |

(1) **Source:** Data is provided by the Kenai Peninsula Borough's Assessing Department.

Total Assessed value based on total
tax levy for FY2019 and FY2009 respectively.

\$ 8,190,029,000

\$ 6,369,098,000

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) |
|-------------|----------------|--|--|---|----------------|-----------------------|-----------------------|------------------------|
| 2010 | 53,578 | \$ 2,307,583 | \$ 42,112 | \$ 46,834 | 39.4 | 9,145 | 9.80% | 24,267 |
| 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 | 50,691 | 55,674 | 40.6 | 8,785 | 8.50% | 24,847 |
| 2018 | 58,024 | 2,965,755 | 50,691 | 56,042 | 41.4 | 8,712 | 8.30% | 24,642 |
| 2019 | 58,471 | 2,919,104 | (4) 51,640 | (4) 57,179 | 41.0 | 8,680 | 7.70% | 24,453 |

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 2019 data currently unavailable from BEA.
- (5) Information provided from the Kenai Peninsula Borough School District.

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